



VILLAGE OF **NORTHBROOK, ILLINOIS** **ADOPTED ANNUAL BUDGET**

Fiscal Year 2025

May 1, 2024 - April 30, 2025





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Northbrook
Illinois**

For the Fiscal Year Beginning

May 01, 2023

Christopher P. Morrill

Executive Director

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VILLAGE OF NORTHBROOK

PRINCIPAL OFFICIALS

May 1, 2024



LEGISLATIVE

BOARD OF TRUSTEES

Kathryn L. Ciesla, Village President

TRUSTEES

Robert P. Israel, Heather E. Ross, Johannah K. Hebl,
Daniel H. Pepoon, Joy U. Ebhomien, Michelle Z. Kohler
A.C. Buehler, Village Clerk

ADMINISTRATIVE

Cara Pavlicek, Village Manager
Madeline Farrell, Deputy Village Manager
Jonathan Mendel, Director of Development & Planning Services
Steve Drazner, Chief Financial Officer
David Schweih, Fire Chief
Lori Baker, Chief Information Officer
Christopher Kennedy, Chief of Police
Kelly Hamill, Director of Public Works

April 9, 2024

The Honorable President Ciesla & Board of Trustees
Village of Northbrook
1225 Cedar Lane
Northbrook, Illinois 60062

Introduction

The Village's Fiscal Year 2025 Adopted Budget is hereby enclosed. The budget as presented was compiled and based on department director requests and subsequently several internal budget meetings with each department and the Village Manager, CFO, Deputy CFO and CIO during the month of February.

On March 12, 2024, the Administration and Finance Committee held a meeting in which a presentation of the budget was provided and elected officials had an opportunity to make inquiries with staff and discuss and or comment on the tentative budget. Since that meeting, minor text updates have been made within a few areas of the document and detailed in this letter where clarification is needed.

Appreciation is extended to all department directors and staff who have made a significant effort and put in a great deal of analysis and work in order to present reasonable and practical budget requests which were further reviewed and evaluated by CFO Drazner and Deputy CFO Bozic.

Administrative Considerations

Chapter 2 of the Municipal Code establishes the foundation for the Municipal Budget and provides the following:

- The Village's fiscal year shall begin on the first day of May of each year and end on the last day of April of the following year.
- The Village Manager shall cause to be prepared each year the annual budget in time for consideration and enactment by the board of trustees during the first quarter of the fiscal year.
- Trustees have historically adopted the budget at the first Regular meeting in April to allow the CFO to complete the necessary filings required with the State of Illinois.
- The property tax levy ordinance was adopted and filed in December 2023 in order to comply with Cook County filing deadlines. The overall tax levy was increased by a modest 1%, which is roughly \$217,000 and all of this increase was diverted to the two public safety pension funds and the Debt Service Fund.
- Ordinances to abate some portion of the property tax levy related to debt service – due to the availability of other revenue to pay debt service (e.g., water revenues that are collected to pay for capital water projects) were also presented in December 2023 and subsequently filed with Cook County.

- The Village Manager shall prepare as part of the annual budget process, a pay plan covering all employees of the village not otherwise established via a collective bargaining agreement and that document is included as a supplemental attachment.

The foundation for this document is based upon the Village's current fiscal position as documented in the independent financial audit for the year ending April 30, 2023 as well as:

- The diverse tax base and diverse sources of revenue that exist in the Village.
- The adopted property tax levy for FY 2025.
- The related economic state in the region and nation with attention paid to the Consumer Price Index for All Urban Consumers (CPI-U) in January 2024 increased 0.3 percent, seasonally adjusted, and rose 3.1 percent over the last 12 months, before seasonal adjustments. Over the last 12 months, the all-items index increased 3.1 percent before seasonal adjustment.
- The five-year Capital Improvement Plan (CIP) for 2025 – 2029 which was prepared and presented to the Village Board on November 28, 2023.
- The Village will celebrate the 123rd Anniversary of its incorporation on November 18, 2024. As identified in the CIP, the state of the Village's infrastructure reflects that of most well-established communities, and as a result, infrastructure needs will continue to increase and deferring capital projects is not recommended.
- Municipal building needs, with a focus on Fire Station 11/Administration, the Police Station, and the Public Works Fleet Maintenance Garage.

While a large portion of the information historically presented in this budget document has remained unchanged, CFO Drazner incorporated the following modifications into the adopted budget:

- 1) Revenues and expenses have been combined on budgetary financial summaries rather than bifurcated within separate sections of the budget. Included with each Fund is the audited fund balance from 4/30/23, projected fund balance at 4/30/24, and forecasted fund balance at 4/30/25.
- 2) The full general ledger account string is included for every budgeted account. This will aid Village staff and other internal users of the document to easily account code when creating purchase orders and invoices. It also improves financial transparency for elected officials and the public.
- 3) The Self Insurance Fund (SIF) has been divided into two separate Funds to separately track health, dental, and life insurance. For FY25, the SIF includes all insurance premiums and claims related to the Intergovernmental Risk Management Agency while the new Health Insurance Fund (HIF) covers costs related to the Intergovernmental Personnel Benefit Cooperative.
- 4) A separate Motor Fuel Tax (MFT) Fund has been created to better track MFT allotted revenues and expenditures.
- 5) Each tax increment financing district is now tracked in a separate Fund. The "old" terminated

Northbrook Court Fund and the Dundee/Skokie Blvd TIF Funds are included in the FY25 budget for historical information purposes.

- 6) The police and firefighter employer pension contribution expenditures are budgeted in their respective operating departments within the General Fund. The offsetting levy revenue for these pension contributions are now included in General Fund revenue.
- 7) The Facility and Infrastructure Capital Projects Funds include a detailed schedule of projects, as previously discussed and approved as part of the CIP review and discussion, which roll up into their corresponding operating budgets.
- 8) Economic incentives are summarized in a separate schedule and appropriated in the Finance operating budget. In prior years, these incentives were netted against sales tax revenue.
- 9) A separate section of the budget includes operating performance measures and metrics as mandated by the GFOA in order to continue qualifying for the annual budget award.
- 10) There is additional detail outlining the Board's future strategic goals contained within this budget letter of transmittal which correspond to the goals established for the Village Manager.

Overall, the changes to the FY25 budget are intended to make the document flow better, more user friendly for internal staff, and provide a more transparent document for the public and interested parties.

Fund Balance Policy

The existing Financial Reserve Policy implemented in 1994 maintains the objective that an unreserved fund balance be maintained in the General Fund equal to 40% of annual actual operating revenues. The amount above and beyond the 40% threshold will be distributed as outlined below.

Seventy percent of the unassigned fund balance amount above the 40% target is to be transferred into the Facility Capital Projects Fund under "(c) Cash payments for specific capital improvements" in anticipation of future expenses associated with the Fire Station 11/Administration, Police Station, and Public Works Fleet Maintenance Garage facilities projects. Subject to Board authorization, the remaining 30% of the unassigned fund balance amount above 40% target may be used for the facilities as well as:

- a) Capital replacement programs
- b) Retirement of existing debt
- c) Cash payments for specific capital improvements

For the most recently audited Fiscal Year 2023, 40% of the FY23 operating revenue totaled approximately \$21.5 million while the ending unassigned fund balance for the General Fund equaled \$29.9 million. Therefore, the difference, or about \$8.4 million, became available for redistribution for other uses. Seventy percent of the \$8.4 million, or \$5.9 million, was transferred into the Facility Capital Projects Fund which was created to accrue reserves for a new Fire Station 11/Administration, Police Station, and the Public Works Fleet Maintenance Garage. It was further decided that another \$2,000,000 of the calculated surplus be evenly split and transferred into the police and firefighters' pension funds to hasten a reduction of those pension unfunded liabilities (which falls generally under "retirement" of existing debt as the unfunded pension liability functions similarly to unpaid debt).

Revenues and Expenditures

The Village's budget consists of the following Funds:

- a) General Fund which accounts for all the operating departments and general operating revenues which are not classified elsewhere. Sustainability revenues (bag tax fee) and expenditures are also accounted for in the General Fund under the Development & Planning Services Department.
- b) Debt Service Fund which accounts for the accumulation of funds for the periodic payment of principal and interest on general long-term debt.
- c) Internal Service Funds which are used to track revenues and expenses that do not require legal separation from the General Fund but are budgeted and tracked independently for internal control, transparency, and accounting purposes. This includes the Self-Insurance and Health Insurance Funds.
- d) Permanent Funds which are used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the program and includes the Cemetery Fund.
- e) Enterprise Funds which are distinguished from other Village Funds in that they are operated similar to a business and are primarily funded by user fees rather than property taxes or other general operating revenues. For these types of Funds, the Village may still issue bonds to help pay for capital improvements or expenditures but the Recommended Budget payment on the debt service for these bonds is usually abated (removed) from the tax levy and paid by user fee revenue within the Fund.

These Funds include Water Production and Distribution, Sanitary Sewer, Parking, Stormwater, and Senior Housing.

- f) Special Revenue Funds are isolated from the general operations of the Village. These funds are for the financial management of Village services funded by revenues that have been earmarked for specific purposes. While the use of such revenues is sometimes guided by state and federal requirements, they can also be guided by policy directives from the Village Board of Trustees.

Some of the Funds in this category include the TIFs, Motor Fuel Tax, and Affordable Housing Funds.

- g) Fiduciary Funds are established when pursuant to State of Illinois Compiled Statutes (ILCS), the Village maintains an independent pension board for both the Police and Firefighters' Pensions. The function of these boards is to serve in a fiduciary manner and diligently invest pension assets according to the limitations provided within their respective pension code sections of the ILCS. On an annual basis, the Village levies a fixed amount which is adopted with its General Fund levy in December of each year. Each pension fund then collects the distributions from its levy and may use the proceeds to either invest and/or pay pensioner benefits. Investments and expenses in the public safety pension funds are not managed by Village staff but are rather handled by the consolidated Statewide plans Illinois Firefighters' Pension Investment Fund (IFPIF) and Illinois Police Officers' Pension Investment Fund (IPOPIF).

These include Police Pension and Firefighters' Pension Funds.

- h) Capital Funds include the Infrastructure Capital Projects Fund and the Facility Capital Projects Fund established as part of the FY 2025 budget. These Capital Funds may include expenditures for personnel salaries and benefits that exclusively support the Funds' programs and projects. Capital projects not specifically identified as infrastructure or for the construction of new Village facilities are also budgeted in the General Fund as well as the Enterprise Funds (Water, Stormwater, Sewer, Senior Housing).

The use of Fund Accounting for the Village's revenues and expenditures is required as the Village of Northbrook is established under State Law as a municipal corporation and the Financial Accounting Foundation (FAF) requires the use of Generally Accepted Accounting Principles (GAAP) established by the Government Accounting Standards Board (GASB). Among the basic principles of governmental GAAP is fund accounting. Because of the diverse nature of governmental operations and the numerous legal and fiscal constraints under which those operations must be conducted, it is impossible to record all governmental financial transactions and balances in a single accounting entity. Therefore, unlike a small private business which is accounted for as a single entity, a governmental unit is accounted for through separate funds, each of which is a fiscal and accounting entity with a self-balancing set of accounts. When compared to the private sector, fund accounting would most closely resemble a large publicly traded company that consists of a parent corporation and its subsidiaries, where each subsidiary maintains a separate set of accounting records and reports its numbers to the parent which then consolidates all the information for investor reporting.

The FY 2025 budget for all Funds equals approximately \$131.1 million in expenditures after excluding interfund transfers. Interfund transfers are excluded from this total since these interfund transfers-out are also shown as revenue in a corresponding Fund as an interfund transfer-in. For comparison purposes, the total FY 2024 budget excluding interfund transfers-out was \$103.8 million. A reconciliation of the \$27.3 million difference between the two years is as follows:

RECONCILIATION:	
FY25 to FY24 Budgeted Variance	\$ 27,331,897
Less GF Police/Fire contributions	(9,499,571)
Less Facility CP Fund	(4,869,000)
Less Water Fund	(4,464,327)
Less GF Health Insurance Contrib. Exp	(2,431,095)
Less Police/Fire Pension Funds	(1,299,580)
Less GF Salaries/OT (COLA/Steps + 3 FTEs)	(1,073,980)
Less CIP Infrastructure Fund	(782,465)
Less GF Vehicle Purchases	(663,685)
Less GF Transfers to PP and FF for Ambulance Surplus	(650,000)
Less Combined Self Insurance & Health Ins Funds	(252,190)
Less GF Economic Incentive Exp	(170,000)
Less Various Other	(1,176,004)
Net Balance After Reconciling Items	-

As previously mentioned, Village annual employer contributions for funding the Police and Firefighters' Pension Funds are now included in their respective operating department budgets. In FY24, it was decided by the Board to continue to levy and contribute the lower "to prevent negative funding" actuarial amounts into both plans. However, it must be emphasized that the Board also opted to contribute an additional \$1 million into each public safety pension fund (for a total of \$2 million) in FY24 based on the audited financial results from FY23. Therefore, even though the lower actuarial valuations were used for the levy and contribution next year, both public safety pension plans have been funded above and beyond the standard actuarial recommendation. Depending on the results of the FY24 audit, it is possible that another surplus contribution into the pensions may be considered. The FY25 adopted budget also includes an appropriation per prior Board direction to allocate a portion of the ambulance fee revenue above \$1.2 million for transfer into the Police and Firefighters' Pension funds equally as another strategy to pay down the unfunded liability sooner than statutorily required. Below is a summary of the funding ratios for the last handful of years:

Pension Plan & Year	Actuarial Value Assets	Actuarial Accrued Liability	Funded Ratio
Police 4/30/18	50,188,647	94,008,293	53.4%
Police 4/30/19	52,866,785	100,107,156	52.8%
Police 4/30/20	53,989,651	104,832,478	51.5%
Police 4/30/21	70,264,968	107,788,234	65.2%
Police 4/30/22	67,455,005	113,535,768	59.4%
Police 4/30/23	67,260,845	116,788,074	57.6%
Fire 4/30/18	50,993,297	94,319,131	54.1%
Fire 4/30/19	53,020,967	99,242,079	53.4%
Fire 4/30/20	53,390,501	103,324,329	51.7%
Fire 4/30/21	69,259,264	107,230,678	64.6%
Fire 4/30/22	65,895,067	116,484,529	56.6%
Fire 4/30/23	65,917,537	123,287,923	53.5%

Sales tax revenue has historically been an extremely stable and consistent source of revenue for the Village. With the exception of the nationwide economic downturn during the first half of the pandemic, the sales tax has been relatively consistent even with the increased number of store closures at Northbrook Court. The highly diversified retail tax base and the geographic spread of businesses throughout the village is and will continue to reduce reliance on any one shopping district or neighborhood. Additionally, the Village is proactive in seeking opportunities to grow the sales tax base as evidenced by the recently adopted Northbrook Court II TIF to support the comprehensive redevelopment of the 100+ acre property over the next decade in order to re-establish a regional luxury shopping and dining destination. The sales tax rate breakdown for Northbrook is:

Sales Tax in Northbrook – General Merchandise*	
State Portion	5%
Village Portion	1%
County Portion	0.25%
<i>Subtotal Sales Tax by State Regulation</i>	6.25%
Village Home Rule Retailers' Occupation Tax	1%
Cook County Home Rule Retailers' Occupation Tax	1.75%
RTA Sales Tax	1%
<i>Subtotal Sales Tax by Units of Home Rule</i>	3.75%
Total Combined Sales Tax	10.00%
*Registered property (i.e. vehicles) and eligible food & drug are taxed at a lower rate	

The diversity of the sales tax revenue stream is demonstrated in the following schedule showing the allocation of retail sales by standard industrial code:

	General Merchandise	Food	Drinking/ Eating	Apparel	Furniture/ Household	Lumber/ Hardware	Automotive/ Gas	Drugs/ Misc Retail	Agriculture/ Others	Manufacturers	Total Sales Tax	Prior Yr % Inc (Dec)
Calendar Year 2023 Retailers' Occupation	177,236	1,475,815	1,171,706	463,707	739,581	405,354	1,580,450	2,782,685	1,136,490	85,150	10,018,174	
Calendar Year 2023 Home Rule	171,768	339,956	1,159,187	462,938	734,569	404,015	339,521	2,287,981	908,030	84,553	6,892,518	
Total	349,004	1,815,771	2,330,893	926,645	1,474,150	809,369	1,919,971	5,070,666	2,044,520	169,703	16,910,692	-2.5%
Calendar Year 2022 Retailers' Occupation	169,793	1,446,918	1,011,611	619,222	879,243	429,965	1,486,475	2,758,858	1,264,772	53,939	10,120,796	
Calendar Year 2022 Home Rule	166,261	351,393	994,797	618,407	874,543	429,033	380,485	2,311,491	1,050,585	53,368	7,230,363	
Total	336,054	1,798,311	2,006,408	1,237,629	1,753,786	858,998	1,866,960	5,070,349	2,315,357	107,307	17,351,159	2.9%
Calendar Year 2021 Retailers' Occupation	211,392	1,450,048	873,947	636,656	911,771	439,203	1,383,073	2,786,355	1,074,946	59,718	9,827,109	
Calendar Year 2021 Home Rule	206,937	377,690	863,746	636,010	906,239	438,388	266,794	2,393,430	887,569	59,195	7,035,998	
Total	418,329	1,827,738	1,737,693	1,272,666	1,818,010	877,591	1,649,867	5,179,785	1,962,515	118,913	16,863,107	37.6%
Calendar Year 2020 Retailers' Occupation	208,032	1,441,680	696,762	385,331	708,105	419,815	926,924	1,453,164	1,010,652	63,035	7,313,500	
Calendar Year 2020 Home Rule	203,322	341,400	687,482	384,794	702,993	418,924	190,666	1,093,176	856,756	61,417	4,940,930	
Total	411,354	1,783,080	1,384,244	770,125	1,411,098	838,739	1,117,590	2,546,340	1,867,408	124,452	12,254,430	-21.1%
Calendar Year 2019 Retailers' Occupation	383,347	1,350,660	1,063,583	765,730	940,680	365,107	1,297,986	1,898,159	901,999	76,934	9,044,185	
Calendar Year 2019 Home Rule	376,849	355,436	1,055,977	765,174	936,662	364,134	318,130	1,519,839	727,220	71,176	6,490,597	
Total	760,196	1,706,096	2,119,560	1,530,904	1,877,342	729,241	1,616,116	3,417,998	1,629,219	148,110	15,534,782	2.4%
Calendar Year 2018 Retailers' Occupation	423,060	1,381,926	1,135,947	836,179	1,021,471	374,983	1,106,461	1,818,168	981,450	78,155	9,157,800	
Calendar Year 2018 Home Rule	368,391	324,554	989,153	737,101	897,313	323,754	296,851	1,295,618	712,061	63,102	6,007,898	
Total	791,451	1,706,480	2,125,100	1,573,280	1,918,784	698,737	1,403,312	3,113,786	1,693,511	141,257	15,165,698	-1.0%

The strongest sectors in Northbrook include drugs/miscellaneous retail, drinking/eating places (bars & restaurants), food (grocery stores).

The automatic 1% retailers' occupation tax sales tax revenue is allocated entirely to the General Fund while the 1% home rule sales tax is allocated between the General Fund which receives .75% and the Infrastructure Fund receiving the other .25%. The Infrastructure Fund then in turn transfers most of its .25% home rule sales tax to the Debt Service Fund to allow for an additional abatement (reduction) of the property tax levy needed to make principal and interest payments on debt issued to fund various capital improvements.

The General Fund supplies the core services of Village (Development and Planning Services, Fire, Police, Public Works, General Government which includes Administration, Finance and Information Technology), and represents approximately half of the total budget for the Village. The General Fund also accounts for the majority of all expenditures related to the Village's workforce. Personnel expenses (wages and benefits) account for approximately 75% of the General Fund budget, which is consistent with past practice. Department organizational charts included as part of each department's budget narrative identify the 294.25 full time equivalent (FTE) employees for which funds are appropriated in the adopted budget. It is noted 167.5 positions are represented by four collective bargaining unions. As Village Manager, I consider labor relations a key priority in partnership with all department directors. Three of the four collective bargaining agreements are current. The collective bargaining agreement with police officers/dispatchers expired on April 30, 2022 and the Village is awaiting an Arbitration decision for wage increases for FY24 and FY25 – all other provisions of a successor CBA have been stipulated, including the FY23 wage increases which were paid out in 2023.

Below is a summary of all bargaining agreements with expiration dates:

Bargaining Unit	Expiration Date
Northbrook Police Association*	4/30/2022
CCPA Police Sergeants	4/30/2025
Local 150 Public Works	4/30/2026
Local 1894 IAFF Fire	4/30/2025
<i>*MAP beginning with next contract</i>	

The Budget provides funding for all employee wages and benefits inclusive of a cost-of-living adjustment (COLA) for non-union employees at 2.5%. Cost of living increases budgeted for represented employees is based on their respective collective bargaining agreements.

The Village provides health, dental and life insurance for eligible employees through its participation in the Intergovernmental Personnel Benefit Cooperative consisting of pooled units of Chicago area municipalities for obtaining economies of scale and greater bargaining power with health care insurers and providers. For calendar year 2024, the health insurance premiums via IPBC have increased 8.6% for HMO and 6.5% for PPO. The vast majority of village employees participate in the PPO which provides greater flexibility for selecting primary care physicians and specialists. Employees covered by Local 150 (select public works employees) received health and dental insurance through the labor union pursuant to their CBA.

The adopted budget includes a net increase of 3 full-time equivalent positions and will increase total full-time employee from 275 to 278. The additional staffing include:

- In the Finance Department, a Management Analyst was approved in response to the increase workload anticipated for the 23-year life of the new TIF at Northbrook Court and Business District which are related to the complex public/private partnership established to track property and sales tax revenues generated at the new development and allocated those to the development for eligible expenditures. The position will also provide the opportunity for cross training and back-up for payroll functions.
- In the Information Technology (IT) Department, a Technology Office Specialist was approved. This position is necessary to alleviate the highly responsible clerical work that is currently performed by the IT staff and CIO. Necessary day to day tasks, ranging from answering general calls/email inquiries, requesting and managing bids/quotes, entering purchase orders and invoices, etc., take time away from the primary functions of the CIO and IT staff. With growing use of technology, the CIO is most effective and efficient leading the Technology Steering Committee, creating a long-term technology strategic plan that supports the Village's overall goals, better defining and overseeing the Village's cybersecurity program, and adding value to Departmental process improvements through the improved use of technology services. IT is the only Village department without general office support staff and it is not effective nor efficient to continue without this staff addition.
- In the Police Department, a Property Clerk was approved to properly separate the duties currently performed by a records clerk.

Since May 2021, when an employee dedicated exclusively to administrative/property clerk duties, a full-time Records Clerk began splitting duties between her Records Clerk responsibilities and Property Clerk responsibilities. This is no longer sustainable and management of police property requires full time attention along with specific training. Peer communities follow this model with a dedicated, full-time Property Clerk.

The following tasks are the responsibilities of a full-time Property Clerk:

- Intake of Found Property, Seized Property, and Evidence
- Transportation of Evidence to Crime Labs
- DEA Drug Take-Back Program (Daily Pill turn-ins)
- Northeastern Regional Crime Lab Drug/Weapon Take-Back Program (twice a year)
- Sexual Assault Kit Tracking (Checkpoint)
- Establishing evidence/property best practices and standards
- Subpoena processing for Evidence/Property (including videos and digital evidence)
- Property/Evidence Dispositions (returning property/evidence, destruction, reorganization)
- General administrative tasks – filing, scanning, etc.
- Integral in all legal chain-of-custody matters

In FY25, Body Worn Camera's (BWC), In-Squad MVR, and Interview Room Cameras will arrive for implementation. The Property Clerk will be responsible for processing Subpoenas and all non-FOIA legal requests.

Since the review of the recommended budget at the Administration and Finance Committee meeting of the Village Board on March 12, 2024, the following updates have been made:

- The title of Firefighter Engineer has been updated to Engineer Driver Paramedic to correctly reflect the position title consistent with the Collective Bargaining Agreement which covers the position.
- The title for the existing Multimedia Specialist in the Village Manager's Office has been changed Community Engagement Specialist.
- The title for one of three Clinical Social Workers in the Police Department is being reclassified to an Asst. Director of Counseling Services. This position is currently vacant due to a retirement and for succession planning it was recommended the position be filled in this new capacity. Total FTEs remain unchanged and the cost to salary and benefits is modest.

It is also noted that as part of the projected FY26 General Fund Budget, Fire Department staff is proposed to increase by six firefighter paramedics. Approval of the FY25 budget does not legally appropriate funding for FY26 and therefore, in advance of the FY26 budget development process, a review and discussion of this recommended staff increase will be held with the Village Board. The last staffing increase for sworn firefighter/paramedics was back in 2001. Since this time, calls for service in the Village and Northbrook Rural Fire Protection District have increased which when combined with future growth in development warrant the increase of six FTEs, equating to the addition of two more staff during each 24-hour shift.

The table below shows total General Fund expenditures by functional area as adopted.

<u>Department</u>	<u>Department Number</u>	<u>Personal Services</u>	<u>Fringe Benefits</u>	<u>Contractual Services</u>	<u>Commodities</u>	<u>Capital Outlay</u>	<u>Transfers Out</u>	<u>TOTAL</u>
Legislative	1110	\$ 41,200	\$ 3,155	\$ 653,385	\$ -	\$ -	\$ -	\$ 697,740
Administrative	1120	1,248,565	433,450	231,775	21,500	-	-	1,935,290
Legal	1200	-	-	767,350	-	-	-	767,350
Finance	1300	932,650	235,985	422,514	15,000	12,000	650,000	2,268,149
Information Technology	1400	896,930	299,850	1,505,790	500	547,000	-	3,250,070
Police	2100	13,039,955	7,213,469	710,901	536,395	571,800	-	22,072,520
Drug Forfeiture	2200	-	-	-	15,000	-	-	15,000
E911	2300	-	-	395,310	-	28,000	-	423,310
Fire	3100	10,035,035	7,458,292	1,268,193	558,630	522,525	-	19,842,675
Public Works	4100	3,896,495	1,516,295	1,779,259	753,205	1,235,140	-	9,180,394
Development & Planning	6300	1,483,085	620,470	521,682	5,000	-	-	2,630,237
TOTAL		\$ 31,573,915	\$ 17,780,966	\$ 8,256,159	\$ 1,905,230	\$ 2,916,465	\$ 650,000	\$ 63,082,735

After excluding the police and fire pension contributions, the adopted budgeted expenses for FY 2025 are approximately 4.6% higher compared to the original FY 2024 budget. A few reasons this increase slightly exceeds the consumer price index include the appropriation of approximately \$664,000 of capital equipment purchases in the General Fund, using a new method of budgeting for economic incentive payments (rather than netting against revenue), and budgeting an anticipated additional interfund transfer of \$650,000 into the public safety pension funds based on forecasted ambulance service revenue collections.

Included in the General Fund budget are appropriations for contributions to the following non-profit grant recipient organizations. Each year, the Village issues a notice of funding available to prior recipients in December. The following February, the Committee of the Whole has the opportunity to meet and evaluate the requests. Based on this evaluation, staff includes the approved appropriations for grants to be issued in June, after budget adoption. Included in the adopted FY25 budget is a summary of grants as follows:

Agency Name	Service Description	GL Account	Adopted Budget FY24	Organization Request FY25	Proposed Budget FY25	Adopted Budget FY25
CATCH	Mental health coping kits	11-1110-584-00	\$ 2,625	\$ 2,625	\$ 2,625	\$ 2,625
Family Service Center	Subsidized therapy sessions; educational programs	11-1110-584-00	20,000	25,000	25,000	25,000
GBN Grad Night	Supplies, decorations, entertainment for graduation night event	11-1110-584-00	1,500	2,000	1,500	1,500
Hunger Resource Network	Food pack program	11-1110-584-00	4,000	5,000	5,000	5,000
Josselyn	Mental health services	11-1110-584-00	125,000	137,500	137,500	137,500
North Shore Senior Center	Offset cost of social services for seniors	11-1110-584-00	5,000	7,500	7,500	7,500
North Suburban Legal Aid Clinic	Free legal services to those in need	11-1110-584-00	7,500	10,000	10,000	10,000
Northbrook Historical Society	Offset certain operating expenses	11-1110-584-00	25,000	25,000	25,000	25,000
Northbrook Symphony	Concerts and education programs	11-1110-584-00	10,000	10,000	10,000	10,000
TotalLink2	Employment program for adults with intellectual/developmental disabilities	11-1110-584-00	15,000	15,000	15,000	15,000
Youth Services	Offsetting various youth programs	11-1110-584-00	149,750	157,240	157,240	157,240
TOTAL			<u>\$ 365,375</u>	<u>\$ 396,865</u>	<u>\$ 396,365</u>	<u>\$ 396,365</u>

Long-Term Strategic Goals

In addition to the core services provided by the Village, the Budget provides for resources to address the following goals and objectives for the next fiscal year and beyond:

Goal 1: Economic & Financial Stewardship

Steward public assets and support a vibrant economy

- Continue to work with the property owners of Green Acres to secure a site for the future Fire Station 11 and open space.
- Continue work on the pending items in the Purchase Sale Agreement for 1657 Shermer to Quarterra.
- Continue work with Brookfield to manage staff approvals as redevelopment of Northbrook Court moves forward.

Goal 2: Communications, Community Services and Satisfaction

Provide world-class services.

- In conjunction with the development of the new zoning code, work with staff to facilitate development of policy recommendations that result in efficiencies in processes residents and businesses follow internally when they choose to invest, build, and grow in Northbrook.

- Complete work with staff to streamline and automate business license and liquor license renewals with a focus on making the process easier for businesses and reducing soft costs.
- Present in FY25 Budget appropriations to enhance external communications with stakeholders (which may include contractual services for public relations and social media monitoring, communications plan, etc.).

Goal 3: Collaborative & Innovative Organization

Consistently focus on building a Village workforce that leads with collaboration and innovation

- Hire and incorporate human resources division into the Village Manager's Office to support prospective, current, and retired employees as identified in the HR Organizational Assessment.
- Finalize site selection for a new Fire Station 11, Police Station and Public Works Fleet Maintenance Garage and proceed with next steps in facility design.

Goal 4: Vibrant & Inclusive Community

Enrich the lives of those who live, work, and visit Northbrook by building community and creating a place for everyone

- Continue to broaden implementation of the Village's Community Identity Strategy & Development project (previously referred to as the Branding study).
- Facilitate the staff presenting policy discussions needed to implement actions steps in the CAP consistent with Board directed priorities (e.g., gas-powered leaf blowers) [in process].
- In calendar year 2024, facilitate Affordable Housing Consultant bringing forward alternatives for Village expenditure of Affordable Housing funds in order to increase access to affordable housing.

Goal 5: Safe Community

To preserve and protect life and property

- In calendar year 2024, invest in emergency preparedness including regular training in National Incident Management System (NIMS) for staff and elected officials and undertake an update of the Village's Local Emergency Operating Plan dated April 30, 2011 [in process, IGA in negotiations with Northbrook, Wilmette and NIPSTA].
- Invest in facilities and infrastructure that support public safety through the annual CIP and budget processes.

Summary

A summary for all Funds comparing the FY 2024 Budget, FY 2024 Year End Projections, and FY 2025 Adopted Budget is presented in the table below:

Fund Name	Fund Type	Original FY24 Budget	Original FY24 Budget	Original FY24 Budget	Adopted FY25 Budget	Adopted FY25 Budget	Adopted FY25 Budget
		Revenues	Expenses	Net	Revenues	Expenses	Net
General Fund	General	48,957,220	51,209,365	(2,252,145)	62,544,359	63,082,735	(538,376)
Facility Capital Projects Fund	Capital	55,000	5,936,000	(5,881,000)	150,000	10,805,000	(10,655,000)
Infrastructure Capital Projects Fund	Capital	4,037,415	6,684,248	(2,646,833)	2,681,540	5,841,427	(3,159,887)
Debt Service Fund	Debt Service	6,478,683	6,356,333	122,350	6,464,652	6,409,855	54,797
Water Fund	Enterprise	16,432,540	15,938,864	493,676	17,422,140	19,920,911	(2,498,771)
Sanitary Sewer Fund	Enterprise	1,976,500	2,235,095	(258,595)	2,391,000	2,319,938	71,062
Stormwater Fund	Enterprise	1,450,000	3,163,453	(1,713,453)	1,774,000	2,939,233	(1,165,233)
Senior Housing Fund	Enterprise	969,080	1,169,200	(200,120)	1,017,100	1,347,382	(330,282)
Parking Fund	Enterprise	69,500	120,070	(50,570)	203,800	142,356	61,444
Self Insurance Fund	Internal Service	7,631,155	9,474,110	(1,842,955)	1,070,095	1,535,000	(464,905)
Health Insurance Fund	Internal Service	-	-	-	10,169,720	10,191,300	(21,580)
Police Pension Fund	Fiduciary	8,022,290	6,110,125	1,912,165	7,542,669	6,961,000	581,669
Fire Pension Fund	Fiduciary	8,365,395	6,214,295	2,151,100	8,131,902	6,663,000	1,468,902
Cemetery Fund	Permanent	28,500	36,430	(7,930)	25,000	37,547	(12,547)
Motor Fuel Tax Fund	Special Revenue	-	-	-	1,600,000	1,444,779	155,221
Affordable Housing Fund	Special Revenue	153,500	25,000	128,500	165,000	25,000	140,000
Traffic Impact Fee Fund	Special Revenue	-	-	-	-	-	-
TIF Northbrook Court OLD	Special Revenue	-	-	-	-	-	-
TIF Northbrook Court NEW	Special Revenue	-	-	-	-	-	-
TIF Dundee/Skokie Blvd	Special Revenue	-	-	-	-	-	-
Pension Contribution Fund	Special Revenue	-	-	-	-	-	-
Business District	Special Revenue	-	-	-	-	-	-
		<u>104,626,778</u>	<u>114,672,588</u>	<u>(10,045,810)</u>	<u>123,352,977</u>	<u>139,666,463</u>	<u>(16,313,486)</u>

Explanations for the major expenditure variances (\$500K or greater) at the Fund level can be explained as follows:

- 1) General Fund has an increase of approximately \$11.9 million. Of this amount, about \$9.5 million is due to a change in accounting methods for the police and fire employer pension contributions.

Other major contributors to this \$11.9 million increase include adjusting employer health insurance contributions charged among operating departments based on a census of employee coverage levels per the most recent open enrollment, contractual bargaining unit increases, non-union cost of living adjustments, and capital equipment purchases.

- 2) Facility Capital Projects Fund has an increase of approximately \$4.9 million. This is due to higher expenditures related to new facility construction as outlined within the most recent CIP document.
- 3) Water Fund has an increase of \$3.9 million primarily due to higher budgeted capital expenses.

- 4) Self-Insurance and Health Insurance Funds have a combined increase of about \$2.2 million dollars. This is the result of a special, non-routine transfer of \$2 million of surplus reserves on hand at the Intergovernmental Personnel Benefit Cooperative (IPBC) in the Health Insurance Fund to the General Fund.
- 5) Police and Firefighters' Pension Funds have a combined increase of \$1.3 million are due to statutory benefit increases as well as new retirees receiving benefits.

An overview of the General Fund by operating department comparing FY 2024 Budget, FY 2024 Year End Projections, and the FY25 Adopted Budget are summarized below:

<u>GF Department</u>		<u>FY24 Adopted Budget</u>	<u>FY24 Amended Budget</u>	<u>Year End Estimate</u>	<u>FY25 Adopted Budget</u>	<u>FY26 Forecasted Budget</u>	<u>FY25 Budget To YE Est. % Inc (Dec)</u>
Revenues- All	Dept	48,957,220	48,957,220	50,937,524	62,544,359	61,749,327	22.8%
Legislative	1110	\$ 644,955	\$ 644,955	\$ 628,003	\$ 697,740	\$ 690,045	11.1%
Administrative	1120	1,854,780	1,962,098	1,812,166	1,935,290	2,104,285	6.8%
Legal	1200	741,750	741,750	746,350	767,350	781,350	2.8%
Finance	1300	1,278,275	1,278,275	8,196,017	2,268,149	2,332,520	-72.3%
Information Technology	1400	3,862,800	3,862,800	3,218,573	3,250,070	3,461,680	1.0%
Police	2100	16,236,525	17,519,490	17,038,760	22,072,520	22,993,357	29.5%
Drug Forfeiture	2200	32,250	32,250	31,000	15,000	15,000	-51.6%
E911	2300	346,455	346,455	362,620	423,310	387,420	16.7%
Fire	3100	13,206,020	14,206,020	13,922,357	19,842,675	21,693,797	42.5%
Foreign Fire	3200	-	-	187,612	-	-	-100.0%
Public Works	4100	9,754,550	9,859,888	9,166,505	9,180,394	10,290,545	0.2%
Development & Planning	6300	2,601,005	2,601,005	2,319,303	2,630,237	2,720,635	13.4%
Non-specific Interfund	0000	650,000	650,000	-	-	-	
Subtotal Expenses		51,209,365	53,704,986	57,629,266	63,082,735	67,470,634	9.5%
Surplus/(Deficit)		\$ (2,252,145)	\$ (4,747,766)	\$ (6,691,742)	\$ (538,376)	\$ (5,721,307)	
Beginning Fund Balance				\$ 31,776,315	\$ 25,084,573	\$ 24,546,197	
Ending Fund Balance				\$ 25,084,573	\$ 24,546,197	\$ 18,824,891	

As previously discussed, the main reasons for the increase are due to an accounting change on how the police and firefighters' pension contributions are recorded as well as normal collective bargaining increases, higher health insurance costs, and normal inflationary adjustments for contractual and commodity expenditures.

Finally, please be aware that the Northbrook Public Library budget is required to be part of this report under Illinois law. The Library's budget is subject to the review and approval of the Library Board of Trustees. As the Library is an independently managed and operated taxing district, it must be emphasized that Village staff and elected officials make no representation on the accuracy or merits of the Library's budget.

In Closing

The FY 2025 Adopted Budget is consistent with prior budgets and provides the necessary funding mechanisms to pay for the high quality of services Northbrook residents and businesses are accustomed in receiving in a fiscally responsible manner. Although the proposal in this budget does draw down on some reserves in certain Funds, this is not a permanent solution and the Village should carefully evaluate growth in revenues associated with new businesses that are scheduled to open in FY25 as well as consider new revenue sources for the future beyond next year. Subject to Board direction, a review of these new fees and/or taxes can be presented for review and discussion in advance of the preparation of FY26 budget recommendations.

On behalf of the entire Village workforce, it is our intention – with the resources provided in FY 2025 – to deliver exceptional public services to the community. I want to acknowledge the significant work by CFO Drazner and Deputy CFO Bozic in preparing this document and their recommendations related to this budget. Their work is essential to the Village and I appreciate their professionalism and dedication to Northbrook and the organization.

Thank you for the opportunity to be a part of this organization and for the strong leadership you provide as the Board of Trustees.

Sincerely,



Cara Pavlicek
Village Manager

VILLAGE OF NORTHBROOK PROFILE



Population	35,222
Area	13 square miles
Township	Northfield
County	Cook
Median Age	49.7
Households	13,481
Mean Household Size	2.5
Median Value of Owner Occupied Home	\$621,600
Median Household Income	\$150,236
Retail Sales per Capita	\$47,980
Distance to Chicago	26 miles
Transportation	Metra, Pace
Religious Institutions	28
Schools:	
• Elementary	9
• Junior High	4
• High School	1
• Private	5

THE VILLAGE OF NORTHBROOK

GENERAL INFORMATION

The Village of Northbrook is located approximately 26 miles north of downtown Chicago at the border of Cook and Lake counties. Northbrook is bounded by Glencoe on the east, Highland Park and Deerfield to the north, Wheeling to the west and Glenview and Northfield to the south. A significant amount of area was incorporated into the Village boundaries in 1988.

The community was incorporated in 1901 as the Village of Shermerville. In 1923, by referendum, the Village was reincorporated and renamed Northbrook in recognition of the middle and west forks of the North Branch of the Chicago River which flow through the Village.

At the 1950 Census the Village population was 3,348. With the opening of the Edens Expressway in the early 1950s (the major expressway to the northern suburbs) and the Tri-State (Illinois) Tollway in 1958, the Village's population increased to 11,635 by 1960 and 27,297 by 1970. At that time, the area of the Village totaled 12.5 square miles. Between 1970 and 1980 the Village's population increased 12.8% to 30,778 with a land area of approximately 13 square miles. According to the 1990 Census, the Village population was 32,308, an increase of 5.0% over the 1980 figure. In 2000, the Census reported a population of 33,435. In 2010, the U.S. Census Bureau reported the Village's population to be 33,170 residents. According to the 2020 Census, the Village population was 35,222, an increase of 6.2% over the 2010 figure.

GOVERNMENT OF THE VILLAGE

The Village is a home rule municipality under the Constitution and laws of the State of Illinois, and operates under the managerial form of municipal government as established by article 5 of the Illinois Municipal Code, 65 ILCS 5/5-1-1.

The governing body of the Village is the President and Board of Trustees. The Village President is elected for a four-year term. As the Chief Elected Official of the Village, the President presides over board meetings and executes official documents. The Village President appoints, with the consent of the Board of Trustees, the members of Committees and Commissions. The Village Board of Trustees consists of six members elected at large for four-year staggered terms.

The Village Manager is the Chief Operating Officer of the Village and is responsible for the management of all Village operations under the direction of the President and Board of Trustees. The Manager is appointed by the President and Board of Trustees and serves at their pleasure. The Village Department heads, including the Chief Financial Officer, report to the Village Manager.

VILLAGE ECONOMY

The Village of Northbrook maintains a strong local economy with greater than average personal wealth; strong employment diversification; diversity of industrial, commercial and office development; and natural and economic geographic advantages. As the location for a number of corporate headquarters, it has an additional distinction as a residential community for a number of corporate executives and of high home values. As an industrial community, it offers convenient transportation and proximity to Chicago and beyond. With a broad-based diversification of Village revenues and relatively low tax rates, the Village is able to offer a high level of governmental services to its residents.

The Village's retail sector is evolving with the changing nature of brick and mortar retail including the 417,000-square foot Willow Festival shopping center, and the 335,000-square foot Village Square shopping center, both of which have a strong grocery presence that continues to provide stability in the sales tax base. Retail is anchored by the 775,000-square foot Northbrook Court mall which was approved for a comprehensive redevelopment of the 100+ acre site over multiple years and includes a new destination luxury retail center and complimented by the development of new mixed used residential neighborhoods. Northbrook's low retail vacancy rate of 5.7% through March 2024 demonstrates the strength of our local economy, despite the many changes in the world of retailing and e-commerce. The Village's varied shopping areas provide area residents with a combination of luxury, convenience, and discount shopping experiences.

The community also maintains a strong residential sector, and the number of new homes constructed throughout the Village remains steady year over year in both new subdivisions and infill development. Multi-family development has also remained very strong with continuing construction of the 68-unit Gateway Townhome development continuing in downtown Northbrook while the completion of 84 new townhomes at the Sterling Place development on Techny Road east of Shermer. The Starbucks anchored small commercial redevelopment at 1103 Waukegan opened in November 2023 and compliments the entrance to the east end of downtown Northbrook. Three significant developments for which zoning entitlements have recently been granted include:

1. In early 2023, the Village approved the mixed use development at the former Grainger site located at 1657 Shermer Road and owned by the Village. The approved development consists of a 318-unit luxury residential apartment building to be constructed by Quarterra Multifamily Communities, a 48-unit affordable and supportive housing apartment building to be constructed by Housing Opportunities Development Corporation (HODC), and a 6,500-square foot commercial building. The sale of Village property for this development has been extended into 2024 due to the macro-economic conditions with construction still planned for site.
2. The redevelopment of 175 Pointe Drive with 34 rental townhomes to be constructed, including 5 affordable townhome units. Permits have been issued and construction started.
3. Construction began in the second half of 2023 for the Tesla Sales, Service, and Delivery (SSD) facility located at 1200 Skokie Boulevard on the vacant land south of Lifetime Fitness.

The completed property will be a high-quality building consisting of 48,000 gross square feet of floor area and related structures, and make significant improvements to the surrounding property.

TAX BASE

The Village's geographic location, east of the Tri-State Tollway, west and south of Interstate 94 and on the Milwaukee Road railroad (40 minutes from downtown Chicago), has made it a prime area for high value residential development. A substantial land area has also permitted development of important corporate offices and commercial shopping centers. Northbrook Court includes, for example, such stores as Neiman Marcus and Crate & Barrel, and features specialty shops like the Apple Store, Louis Vuitton, Tiffany and Lululemon. The owner of this 1 million square foot mall, Brookfield Properties, received Village approval on October 30, 2023, for a comprehensive redevelopment of the 100+ acre site.

The Village is home to corporate headquarters for international and national companies such as Crate & Barrel, Newmedical Technologies, Underwriters' Laboratories, Inc., Bell Flavors and Fragrance, Barilla America, and Wiss, Janney, Elstner Associates, as well as serves as the Northern Illinois distribution center for the United Parcel Service.

PRINCIPAL TAXPAYERS

Principal Village Taxpayers (1)

Taxpayer Name	Business/Service	2022 EAV (2)
Jones Lang LaSalle	Commercial Office Buildings	\$ 62,113,427
Brookfield Prop Retail	Northbrook Court Shopping Center	49,087,046
Willow Festival Regency	Shopping Center	35,334,590
Underwriters Laboratory, Inc.	Equipment Testing	27,893,132
TGM Northshore LLC	Real Property	26,255,969
Finger EPCO Northbrook	Real Property	22,299,884
Korman Lederer and Associates, LLC	Shopping Center	20,617,057
Lake Cook Road & Mid America	Portion of Village Square Shopping Center	19,456,618
Village Square of Northbrook	Shopping Center	18,349,106
Euromarket Designs	Furniture and Home Décor	17,443,645
Total		<u>\$298,850,474</u>
10 Largest Taxpayers as Percent of Total 2022 EAV of \$3,081,918,660		9.70%

Notes: (1) Source: Cook County Clerk.

(2) Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers listed contain multiple parcels, and it is possible that some parcels and their valuations have been overlooked. The 2022 EAV is the most current available.

RETAIL TRADE

The variety of retail activity encompassed by the Village's commercial sector is highlighted in the table below. With the 2018 adoption of the 1% Village sales tax, tax rates in Northbrook have become comparable to sales tax rates in neighboring communities. The following chart shows sales tax receipts by month as budgeted and for the past four fiscal years.

Village of Northbrook Comparative Sales Tax Collections Fiscal Year 2024 Cash Basis

Liability Month	Collection Month	Disbursement Month	2020	2021	2022	2023	2024	Budgeted Amount
Feb	Mar	May	\$ 1,138,626	\$ 1,094,132	\$ 959,277	\$ 1,180,434	\$ 1,222,703	\$ 1,161,864
Mar	Apr	Jun	1,233,408	842,678	1,335,243	1,456,115	1,358,780	1,391,186
Apr	May	July	1,196,731	544,385	1,307,111	1,410,420	1,207,297	1,349,219
May	Jun	Aug	1,378,934	704,136	1,572,129	1,587,465	1,576,354	1,559,343
Jun	Jul	Sep	1,439,970	996,762	1,611,679	1,656,200	1,589,029	1,625,408
Jul	Aug	Oct	1,258,334	1,050,064	1,415,397	1,461,419	1,445,855	1,411,676
Aug	Sep	Nov	1,248,382	1,174,632	1,460,946	1,446,447	1,444,670	1,445,608
Sep	Oct	Dec	1,292,125	1,087,514	1,460,988	1,597,458	1,422,539	1,490,739
Oct	Nov	Jan	1,271,163	1,181,604	1,562,625	1,481,184	1,366,013	1,469,418
Nov	Dec	Feb	1,282,487	1,024,259	1,556,800	1,492,621	1,468,535	1,491,666
Dec	Jan	Mar	1,661,880	1,425,924	1,884,699	1,780,600	1,820,539	1,887,791
Jan	Feb	Apr	1,063,607	1,012,039	1,218,225	1,254,773	1,225,007	1,217,383
			\$ 15,465,647	\$ 12,138,129	\$ 17,345,119	\$ 17,805,136	\$ 17,147,321	\$ 17,501,300

FY 2024 Budgeted Sales Tax Revenue	\$ 17,501,300
Percent Collected	97.98%
Current Year Projection Based Upon Recent Trends	\$ 17,147,323
Over (Under) Budget	\$ (353,977)
Percentage Over (Under) Budget	(2.02)%

TAX COLLECTIONS

The following table illustrates the Village's strong record of property tax collections.

Village Tax Extensions and Collections (1)

Levy Year	Collection Year	Tax Extensions	Taxes Collected	Percent of Collections to Tax Levy
2011	2012	\$ 12,394,649	\$ 12,147,254	98.00%
2012	2013	12,635,586	12,540,219	99.25%
2013	2014	13,065,554	13,065,132	100.00%
2014	2015	13,213,490	12,869,537	97.40%
2015	2016	14,033,836	13,393,634	95.44%
2016	2017	15,526,527	15,409,633	99.25%
2017	2018	18,512,965	18,512,965	100.00%
2018	2019	19,555,239	19,067,172	97.50%
2019	2020	21,882,760	21,241,263	97.07%
2020	2021	21,865,793	21,738,065	99.42%
2021	2022	22,559,281	22,351,866	99.08%

Note: (1) Source: The Village and its Audited Financial Statements

VILLAGE INFRASTRUCTURE AND SERVICES

The Village has been supplied with Lake Michigan water for over 50 years with service since 1963 provided by a Village-owned Lake Michigan water intake (and a second intake built in 1993), a three-mile transmission main and a second transmission main constructed in 1993, a 20 million gallon per day (MGD) capacity treatment plant and 205 miles of distribution mains. Average daily pumping is approximately 5 million gallons. The Village of Northbrook Fire Department has an I.S.O. rating of "1". Sewage collection is a Village responsibility with treatment provided by the Metropolitan Water Reclamation District of Greater Chicago.

Expressways surround the Village on three sides. In addition, commuter rail service to downtown Chicago is provided by the Regional Transportation Authority over tracks of the Milwaukee Railroad.

The Northbrook Public Library, constructed in 1967-68 at a cost of approximately \$1,050,000 (a \$1.1 million addition was constructed in 1973-74), has a 200-seat auditorium and a 150,000-volume collection, which are supplemented by over 15 million volumes through membership in the North Suburban Library System. In December 1997, the Village borrowed \$9.7 million to renovate and expand the Library. In July 2013, the Village borrowed an additional \$6.5 million to remodel and expand the Library. In November 2019, the Village borrowed \$4 million for capital improvements throughout the Library.

SCHOOLS

The Village is served by four elementary school districts and Northfield Township High School District No. 225 has two high schools. One serves primarily Northbrook students (Glenbrook North) and the other serves primarily Glenview students. Glenbrook North (2023-2024 enrollment of 2,052) is situated upon a 72-acre campus and features a 1,500 seat Center for the Performing Arts, four instructional gymnasiums, a fieldhouse, technology and wireless equipped classrooms, and a lighted football field. In 2021, 96% of all graduating students matriculated to institutions of higher learning.

The Village is also home to five private schools as well as numerous public and private childcare and preschools.

WEALTH

The following tables show Illinois' ten wealthiest communities with a population of 25,000 or more as of the 2018-2022 American Community Survey Estimate. The Village ranked third in median household income (note that median household income figures are estimated as of 2018-2022).

Illinois' Ten Wealthiest Communities with 25,000 plus Population (1)

Municipality	Population			Change from 2000 to 2020	Median Household Income(2)
	2020	2010	2000		
Wilmette	28,170	27,087	27,651	1.88%	\$ 183,750
Highland Park	30,176	29,763	31,365	-3.79%	159,567
Northbrook	35,222	33,170	33,435	5.34%	150,236
Naperville	149,540	141,853	128,358	16.50%	143,754
Plainfield	44,762	39,581	13,038	243.32%	143,064
Elmhurst	45,786	44,121	42,762	7.07%	143,492
Glen Ellyn	28,846	27,799	27,237	5.91%	128,132
Park Ridge	39,656	37,480	37,804	4.90%	137,964
Glenview	48,705	44,766	43,167	12.83%	134,910
Buffalo Grove	43,212	41,496	42,909	0.71%	127,553
State of Illinois	12,812,508	12,830,632	12,419,293	3.17%	78,433
United States	331,449,281	308,745,538	281,421,906	17.78%	75,149

Notes: (1) Source: U.S. Bureau of the Census.

(2) Economic data consists of 5-year estimates, 2018-2022, provided by American Community Survey.

The U.S. Census Bureau 5-year estimated values reported that the Village had a median household income of \$150,236. This compares to \$78,304 for the County and \$78,433 for the State. The following table represents the distribution of household incomes for the Village, the County and the State at the time of the 2018-2022 American Community Survey.

Household Income (1)

HOUSEHOLD INCOME	The Village		Cook County		State of Illinois	
	Number	Percent	Number	Percent	Number	Percent
Under \$10,000	464	3.4%	124,376	6.0%	261,983	5.3%
\$10,000 to \$14,999	83	0.6%	81,221	3.9%	173,630	3.5%
\$15,000 to \$24,999	363	2.7%	140,887	6.8%	332,403	6.7%
\$25,000 to \$34,999	406	3.0%	147,582	7.1%	350,966	7.1%
\$35,000 to \$49,999	822	6.1%	200,137	9.7%	500,799	10.1%
\$50,000 to \$74,999	1,328	9.9%	301,969	14.6%	766,671	15.4%
\$75,000 to \$99,999	1,171	8.7%	255,350	12.4%	639,046	12.9%
\$100,000 to \$149,999	2,097	15.6%	346,116	16.8%	876,255	17.6%
\$150,000 to \$199,999	1,346	10.0%	191,308	9.3%	467,313	9.4%
\$200,000 or more	5,401	40.1%	277,302	13.4%	599,695	12.1%
Total	13,481	100.0%	2,066,248	100.0%	4,968,761	100.0%
Median Household Income:	\$ 150,236		\$ 78,304		\$ 78,433	

Note: (1) Source: U.S. Bureau of the Census, American Community Survey 5-year estimates 2018 to 2022.

HOUSING

The U.S. Census Bureau 5-year estimated values reported that the median value of the Village's owner-occupied homes was \$621,600. This compares to \$293,700 for the County and \$239,100 for the State. The following table represents the five-year average market value of specified owner-occupied units for the Village, the County and the State at the time of the 2018-2022 American Community Survey.

Home Values (1)

VALUE	The Village		Cook County		State of Illinois	
	Number	Percent	Number	Percent	Number	Percent
Under \$50,000	78	0.7%	40,965	3.4%	180,748	5.5%
\$50,000 to \$99,999	50	0.4%	47,665	4.0%	324,962	9.8%
\$100,000 to \$149,999	161	1.4%	92,280	7.8%	391,156	11.8%
\$150,000 to \$199,999	280	2.4%	131,587	11.1%	435,868	13.2%
\$200,000 to \$299,999	751	6.4%	300,493	25.3%	776,095	23.4%
\$300,000 to \$499,999	2,555	21.7%	342,666	28.8%	785,156	23.7%
\$500,000 to \$999,999	6,245	53.0%	181,218	15.2%	339,326	10.2%
\$1,000,000 or more	1,656	14.1%	52,071	4.4%	79,498	2.4%
Total	11,776	100.0%	1,188,945	100.0%	3,312,809	100.0%
Median Home Value	\$ 621,600		\$ 293,700		\$ 239,100	

Note: (1) Source: U.S. Bureau of the Census, American Community Survey 5-year estimates 2018 to 2022.

BUILDING ACTIVITY

Reflecting population increases and continued industrial and commercial development over the past decade, the Village has experienced substantial and relatively constant building activity.

Village Building Permits (1)

(Excludes the Value of Land)

Village of Northbrook

Fiscal Year	Commercial Construction		Residential Construction		Total Value
	Number of Units	Value	Number of Units	Value	
2014	101	24,444,648	166	49,712,921	74,157,569
2015	134	49,429,250	197	103,715,966	153,145,216
2016	121	29,264,757	132	34,324,665	63,589,422
2017	102	36,857,715	180	24,306,914	61,164,629
2018	83	41,042,032	208	35,056,431	76,098,463
2019	81	40,012,477	195	37,624,779	77,637,256
2020	78	31,903,007	226	40,429,200	72,332,207
2021	63	29,356,724	276	50,925,723	80,282,447
2022	68	19,411,978	318	53,766,943	73,178,921
2023	86	29,334,776	184	62,623,770	91,958,547
2024	54	33,117,016	149	85,158,041	118,275,058

Note: (1) Source: The Village based on valuations per building permits issued by the Village's Development Department.

MAJOR EMPLOYERS

Major Village Employers (1)

<u>Name</u>	<u>Business/Service</u>	<u>Approximate Employment</u>
Underwriters Laboratories	Corporate Headquarters, Product testing.	1,500
Highland Baking Co, Inc.	Commercial Bakeries	615
Euromarket Designs, Inc.	Corporate Headquarters, Crate and Barrel	500
Bell Flavors & Fragrances, Inc.	Corp. Headquarters, Natural Flavors and Fragrances	300
Wiss, Janney, Elstner Associates	Engineering Services	235
Blue Chip Marketing	Advertising Agency	200
Luminex Corp	Medical Laboratories	200
Chicago Clinical Laboratories	Diagnostic Laboratories	200
The Levy Co.	Drywall Contractors	200

Note: (1) Source: 2024 Illinois Services Directory and 2024 Illinois Manufacturers Directory.

UNEMPLOYMENT RATE

Annual Average Unemployment Rates (1)

<u>Calendar Year</u>	<u>The Village</u>	<u>Cook County</u>	<u>State of Illinois</u>
2014	9.00%	7.40%	7.10%
2015	4.40%	6.10%	5.90%
2016	4.60%	6.20%	5.90%
2017	2.90%	4.00%	4.30%
2018	2.50%	3.70%	4.50%
2019	2.80%	3.80%	4.00%
2020	7.80%	10.60%	9.30%
2021	4.40%	7.00%	6.10%
2022	3.60%	5.00%	4.60%
2023	3.60%	4.40%	4.50%

Note: (1) Source: Illinois Department of Employment Security.

OCCUPATIONS

The occupational concentrations of Northbrook's employed workforce parallel the Village's high education and income levels. According to the U.S. Bureau of the Census' American Community Survey 2018-2022 estimates, 68.3% of the Village's employed workforce was engaged in managerial and professional occupations, versus 44.6% in Cook County and 41.6% statewide.

Employment by Industry (1)

Classification:	The Village		Cook County		State of Illinois	
	Number	Percent	Number	Percent	Number	Percent
Agriculture, Forestry, Fishing and Hunting, and Mining	0	0.0%	5,098	0.2%	64,950	1.0%
Construction	688	4.1%	123,190	4.7%	342,937	5.5%
Manufacturing	1,453	8.7%	242,737	9.3%	731,486	11.6%
Wholesale Trade	625	3.7%	64,144	2.5%	175,238	2.8%
Retail Trade	1,577	9.4%	240,182	9.2%	658,806	10.5%
Transportation and Warehousing, and Utilities	455	2.7%	200,420	7.7%	434,186	6.9%
Information	292	1.7%	51,552	2.0%	107,181	1.7%
Finance and Insurance, and Real Estate and Rental and Leasing	2,450	14.7%	217,240	8.4%	463,714	7.4%
Professional, Scientific, and Management, and Administrative and Waste Management Services	3,531	21.1%	406,184	15.6%	786,872	12.5%
Educational Services and Health Care and Social Assistance	3,890	23.3%	606,870	23.3%	1,466,053	23.3%
Arts, Entertainment and Recreation and Accommodation and Food Services	925	5.5%	225,094	8.7%	527,829	8.4%
Other Services, Except Public Administration	560	3.4%	124,868	4.8%	287,651	4.6%
Public Administration	262	1.6%	93,040	3.6%	233,544	3.7%
Total	16,708	100.0%	2,600,619	100.0%	6,280,447	100.0%

Note: (1) Source: U.S. Bureau of the Census, American Community Survey 5-year estimates 2018 to 2022.

ADDITIONAL INFORMATION

VILLAGE EMPLOYEES

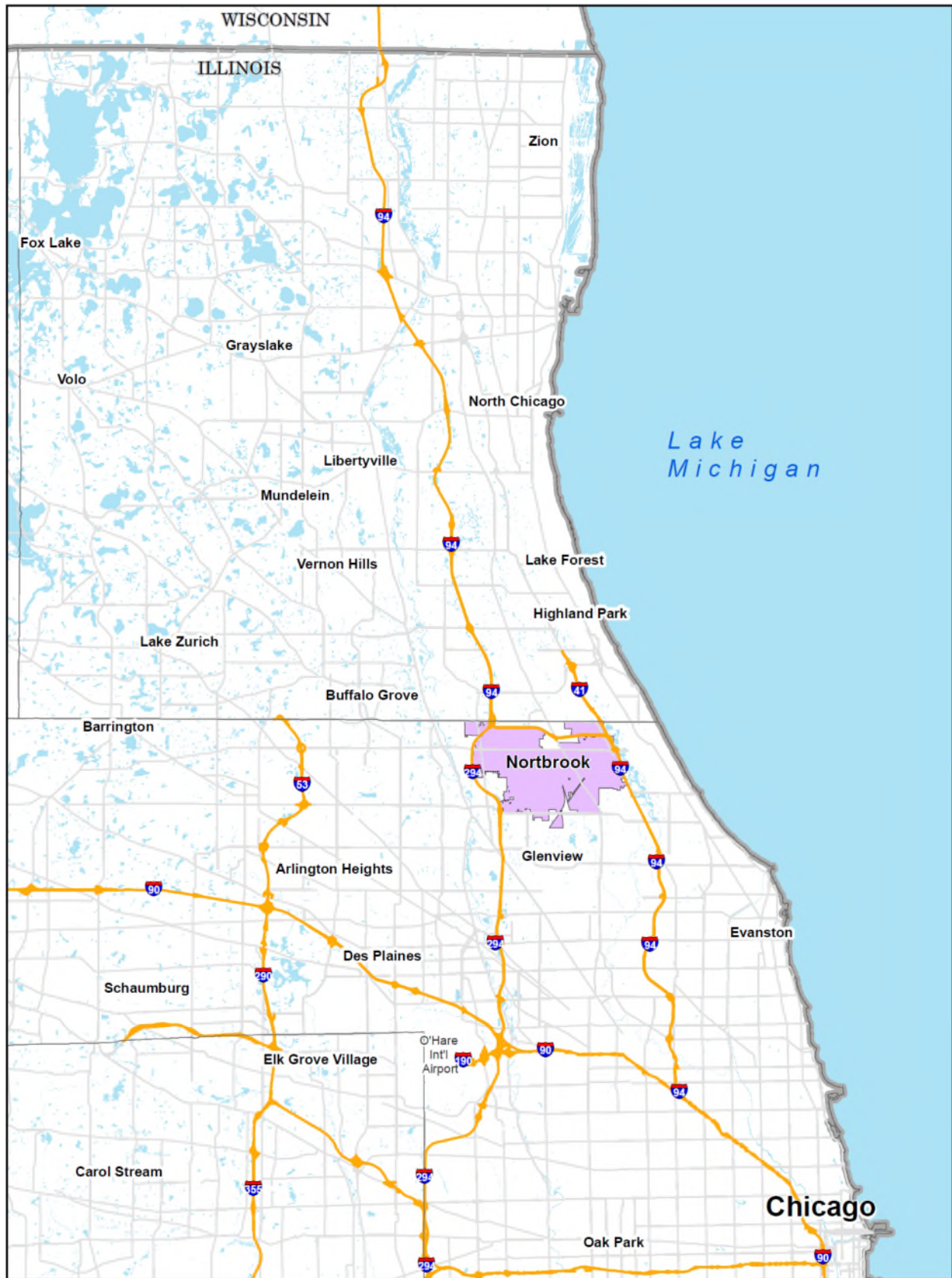
The Village is staffed by 278 full time positions, 3 permanent part-time positions and 13.25 seasonal part-time positions. The Village is party to four collective bargaining agreements: an agreement with the Combined Counties Police Association, covering police sergeants; Metropolitan Alliance of Police (MAP) covering sworn police officers and dispatcher, Local 1894 of the International Association of Professional Fire Fighters; and Local 150 of the International Union of Operating Engineers), covering Public Works employees.

PENSION FUND OBLIGATIONS

The Village participates in three defined benefit pension plans, which cover substantially all full-time employees. Retirement benefits are provided for employees who meet certain age and service requirements. Payments are generally correlated with the employee's length of service and earnings. Legal requirements of the plans (including contributions, vesting, benefit and fund deficit provisions) are governed by Illinois Compiled Statutes. The plans are funded by employee and employer contributions and interest earnings, with all administration costs borne by the Village. The Village's total payroll for all employees was \$27,747,122 for the fiscal year ended April 30, 2023.

All employees, other than police officers, fire fighters and those working fewer than 1,000 hours per year, are covered by the Illinois Municipal Retirement Fund (the "IMRF"), which is a statewide multi-employer plan governed by a state board of trustees.

The IMRF determines the contribution rate for the Village to provide for full funding of prior service costs. Participating members contribute 4.50% of their salary; the Village's rate for calendar 2023 was 8.39%. The Village rate for 2024 is 8.62%. The unfunded balance of the future IMRF pension benefits (including the Northbrook Public Library and Regional Emergency Dispatch "RED" Center) at December 31, 2023 was \$10,203,233.

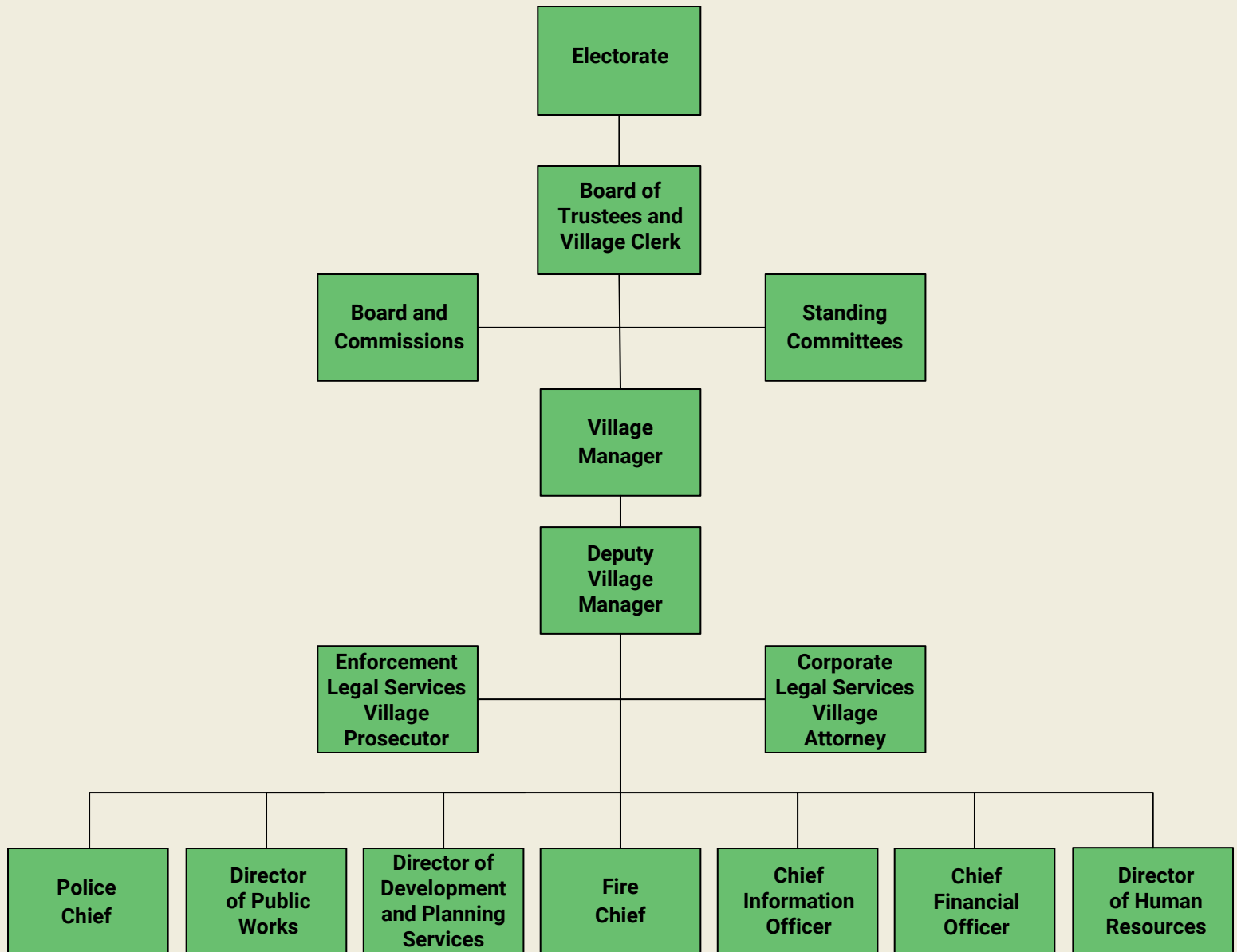


BUDGET CALENDAR

FISCAL YEAR 2025 BUDGET

<u>DATE</u>	<u>ACTIVITY</u>
August-October	Preparation of draft Capital Improvement Plan (CIP).
November	Draft CIP submitted to Village Board.
November	Committee of the Whole to discuss and review CIP.
November	Committee of the Whole to discuss and review recommended property tax levy for 2024 which is known as the 2023 property tax year levy.
November	Village Board provides policy guidance for CIP and annual budget.
November/December	Operating departments prepare preliminary budget requests.
December 12, 2023	Village Board considers property tax levy. Village Board considers ordinance to abate the levy of property taxes for those bond issues where other sources of revenue exist.
December/January	Chief Financial Officer reviews department budget requests and prepares draft budget for Village Manager review.
February	Village Manager meets with each Department Director to review budget request along with Deputy Village Manager, Chief Financial Officer and Deputy Chief Financial Officer.
February	Village Manager recommended budget submitted to Village Board.
March 12, 2024	Village Board conducts public budget workshop to discuss recommended budget.
April 1, 2024	Notice of Public Hearing on recommended budget is published in the local newspaper.
April 9, 2024	Public hearing on recommended budget. Budget adopted at regular meeting of Village Board of Trustees.

Village of Northbrook



Boards and Commissions

Architectural Control Commission
Arts Commission
Board of Fire and Police Commissioners
Community Commission
Disability Inclusion Commission
Economic Strategy Commission
Electrical Commission
Emergency Telephone Systems Board
Firefighters' Pension Fund Board
Pedestrian and Bicycle Commission
Plan Commission
Police Pension Fund Board
Senior Services Commission
Stormwater Management Commission
Sustainability Commission
Zoning Board of Appeals

Standing Committees

Administration and Finance Committee
Planning and Economic Development Committee
Community and Sustainability Committee
Public Works and Facilities Committee
Public Safety Committee
Communications and Outreach Committee

VILLAGE OF NORTHBROOK
AUTHORIZED POSITIONS (ALL NUMBERS = FTE)

ALL DEPARTMENTS
(EXCLUDES NORTHBROOK PUBLIC LIBRARY)

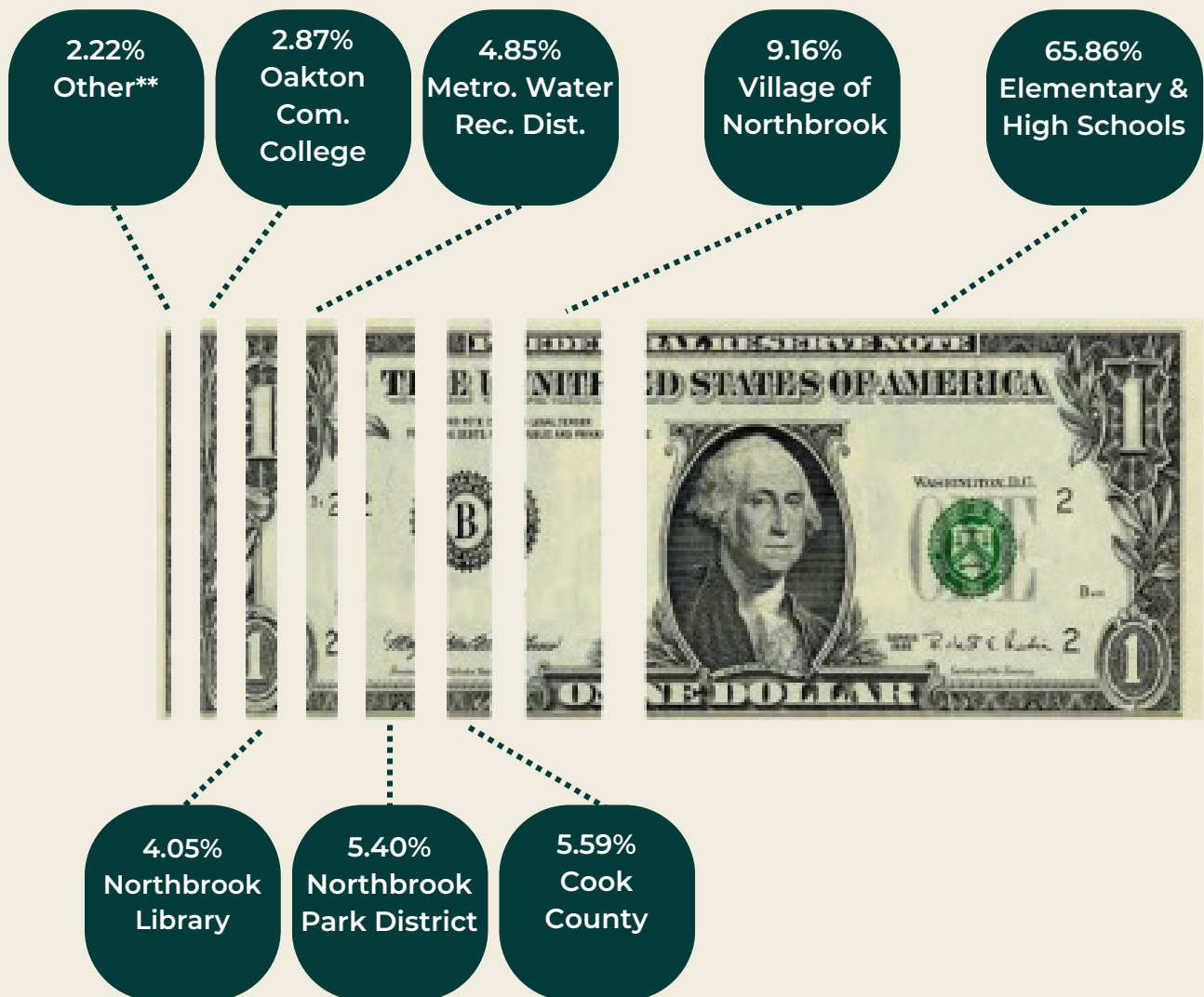
		Full Time			Part Time *			Seasonal/Other *			Total FTEs		
		FY 2023	FY 2024	FY 2025	FY 2023	FY 2024	FY 2025	FY 2023	FY 2024	FY 2025	FY 2023	FY 2024	FY 2025
General Fund	Village Manager's Office (Administrative)	9.00	10.00	10.00	1.00	0.50	0.50	0.50	0.50	0.50	10.50	11.00	11.00
General Fund	Finance	7.00	7.00	8.00	1.50	1.50	1.50	0.75	0.75	0.75	9.25	9.25	10.25
General Fund	Information Technology	8.00	8.00	9.00	-	-	-	1.50	1.50	1.50	9.50	9.50	10.50
General Fund	Police	92.00	94.00	95.00	1.00	1.00	1.00	6.25	6.75	6.75	99.25	101.75	102.75
General Fund	Fire	76.00	76.00	76.00	-	-	-	1.75	1.75	1.00	77.75	77.75	77.00
General Fund	Public Works (General Operations)	38.00	38.00	38.00	-	-	-	1.00	0.75	0.75	39.00	38.75	38.75
General Fund	Development/Planning	14.00	14.00	14.00	-	-	-	2.00	2.00	2.00	16.00	16.00	16.00
SUBTOTAL GENERAL FUND		244.00	247.00	250.00	3.50	3.00	3.00	13.75	14.00	13.25	261.25	264.00	266.25
Water Fund	Public Works (Production)	9.00	9.00	9.00	0.25	0.25	-	-	-	-	9.25	9.25	9.00
Water Fund	Public Works (Distribution)	10.00	10.00	10.00	-	-	-	-	-	-	10.00	10.00	10.00
SUBTOTAL WATER FUND		19.00	19.00	19.00	0.25	0.25	-	-	-	-	19.25	19.25	19.00
Sanitary Sewer Fur Public Works		4.00	4.00	4.00	-	-	-	-	-	-	4.00	4.00	4.00
Stormwater Fund Public Works		5.00	5.00	5.00	-	-	-	-	-	-	5.00	5.00	5.00
TOTAL FTEs		272.00	275.00	278.00	3.75	3.25	3.00	13.75	14.00	13.25	289.50	292.25	294.25

* Expressed in terms of full-time equivalents (FTEs)

Beginning FTEs per FY24 Budget	292.25
Finance Department Management Analyst	1.00
IT Department Technology Office Specialist	1.00
Police Department Property Clerk	1.00
Fire Department Fire Prevention	(0.75)
Ending FTEs per FY25 Budget	294.25

SAMPLE PROPERTY TAX BILL

BREAKDOWN BY JURISDICTION



Represents a typical 2022 tax bill (Dependent upon School District and Township boundaries).

**** "Other" includes North West Mosquito Abatement District, General Assistance - Northfield, Road and Bridge - Northfield, Town - Northfield, Cook County Forest Preserve District, and Consolidated Elections.**

BUDGET SUMMARY

- Economic Incentive Summary
- Non-Profit Contribution Summary
- Debt Service Levy Detail with Abatements
- Property Tax Levy Summary
- Interfund Transfer Summary
- Financial Summary - All Funds
- Budget Summary - All Funds
- Net Revenues - All Funds
- Net Expenses - All Funds
- Major Revenue Sources by Fund
- Guide to Expenditures

**Village of Northbrook
Economic Incentive Summary
Fiscal Year 2025**

<u>Payee</u>	<u>Incentive Description</u>	<u>Fund</u>	<u>FY24 Projected Expense</u>	<u>FY25 Budgeted Expense</u>	<u>FY26 Forecasted Expense</u>	<u>GL#</u>
Ultimo	Max rebate \$1,500,000. Village pays 50% of sales tax to taxpayer. Agreement terminates earlier of paying max rebate or ten years after the 5/1/18 commencement date.	General	\$ 75,000	\$ 100,000	\$ 100,000	11-1300-560-00
Foley Cadillac	Max rebate \$2,277,570. Village pays 50% of NEW sales tax generated by taxpayer. Incentive terminates earlier of 12/31/42 or when cap is met. New tax equals annual tax generated less 2019 base year.	General	65,000	70,000	70,000	11-1300-560-00
1000 Skokie SSD LLC	Max rebate \$1,600,000. For every \$640,000 received by Village on annual basis, Village will pay rebate developer \$320,000. Agreement terminates earlier of when cap is met or 10th anniversary of initial payment to developer.	General	-	-	-	11-1300-560-00
Toyota Corporation	Max rebate \$9,726,974. Village pays 50% of NEW sales tax generated by taxpayer. Agreement terminates earlier of paying max rebate or 12/31/43. New sales tax is amount exceeding \$426,400 per year.	General	-	-	-	11-1300-560-00
TOTAL			<u>\$ 140,000</u>	<u>\$ 170,000</u>	<u>\$ 170,000</u>	

Village of Northbrook
Summary of Village Contributions to Non-Profit Organizations
Fiscal Year 2025 (Ending 4/30/25)

<u>Agency Name</u>	<u>Service Description</u>	<u>GL Account</u>	<u>Adopted Budget FY24</u>	<u>Organization Request FY25</u>	<u>Proposed Budget FY25</u>	<u>Adopted Budget FY25</u>
CATCH	Mental health coping kits	11-1110-584-00	\$ 2,625	\$ 2,625	\$ 2,625	\$ 2,625
Family Service Center	Subsidized therapy sessions; educational programs	11-1110-584-00	20,000	25,000	25,000	25,000
GBN Grad Night	Supplies, decorations, entertainment for graduation night event	11-1110-584-00	1,500	2,000	1,500	1,500
Hunger Resource Network	Food pack program	11-1110-584-00	4,000	5,000	5,000	5,000
Josselyn	Mental health services	11-1110-584-00	125,000	137,500	137,500	137,500
North Shore Senior Center	Offset cost of social services for seniors	11-1110-584-00	5,000	7,500	7,500	7,500
North Suburban Legal Aid Clinic	Free legal services to those in need	11-1110-584-00	7,500	10,000	10,000	10,000
Northbrook Historical Society	Offset certain operating expenses	11-1110-584-00	25,000	25,000	25,000	25,000
Northbrook Symphony**	Concerts and education programs	11-1110-584-00	10,000	10,000	10,000	10,000
TotalLink2	Employment program for adults with intellectual/developmental disabilities	11-1110-584-00	15,000	15,000	15,000	15,000
Youth Services	Offsetting various youth programs	11-1110-584-00	149,750	157,240	157,240	157,240
TOTAL			<u>\$ 365,375</u>	<u>\$ 396,865</u>	<u>\$ 396,365</u>	<u>\$ 396,365</u>

***FY25 contribution is contingent on Northbrook Symphony filing last four years of 990s by 7/31/24*

Village of Northbrook
Debt Service Summary
Fiscal Year 2025

			Prior Year (TY22/FY24)	TY23/FY25	Less	TY23/FY25							
			Gross Levy	Automatic County	TY23/FY25	Adjusted County							
Debt Description	Principal Acct#	Interest Acct#	Excludes Abatement	Levy (Revenue)	Abatements	Levy (Revenue)		FY25 Principal	FY25 Interest	FY 2025	FY26 Principal	FY26 Interest	FY 2026
								Expense	Expense	Total	Expense	Expense	Total
DEBT SERVICE FUND													
GO 2012B	13-8100-851-32	13-8100-852-32	76,675	75,285	-	75,285		69,500	5,785	75,285	72,280	4,395	76,675
GO 2013A	13-8100-851-33	13-8100-852-33	83,650	83,489	-	83,489		49,803	33,686	83,489	51,743	32,129	83,872
GO 2014A	13-8100-851-35	13-8100-852-35	1,890,735	1,892,310	(1,627,387)	264,923		1,585,500	306,810	1,892,310	1,673,000	227,535	1,900,535
GO 2015A	13-8100-851-36	13-8100-852-36	840,420	1,501,113	-	1,501,113		1,035,000	466,113	1,501,113	1,070,000	438,168	1,508,168
GO 2015B	13-8100-851-37	13-8100-852-37	295,219	293,546	-	293,546		197,175	96,371	293,546	204,345	88,484	292,829
GO 2016	13-8100-851-38	13-8100-852-38	1,120,250	386,300	-	386,300		260,000	126,300	386,300	265,000	118,500	383,500
GO 2018A	13-8100-851-39	13-8100-852-39	505,100	502,500	-	502,500		325,000	177,500	502,500	340,000	164,500	504,500
GO 2018B	13-8100-851-40	13-8100-852-40	668,278	671,798	-	671,798		425,000	246,798	671,798	435,000	234,473	669,473
GO 2019	13-8100-851-41	13-8100-852-41	464,950	302,200	-	302,200		210,000	92,200	302,200	220,000	81,700	301,700
GO 2020	13-8100-851-42	13-8100-852-42	181,153	182,020	-	182,020		161,000	21,020	182,020	163,000	18,846	181,846
GO 2021	13-8100-851-43	13-8100-852-43	431,050	147,550	-	147,550		-	147,550	147,550	-	147,550	147,550
SUBTOTAL			6,557,479	6,038,109	(1,627,387)	4,410,722		4,317,978	1,720,131	6,038,109	4,494,368	1,556,279	6,050,647
WATER													
GO 2012B	NONE	NONE	-	-	-	-		-	-	-	-	-	-
GO 2013A	21-8100-851-32	21-8100-852-32	87,309	87,140	(87,140)	-		51,981	35,159	87,140	54,007	33,535	87,542
GO 2014A	21-8100-851-34	21-8100-852-34	486,189	486,594	(486,594)	-		407,700	78,894	486,594	430,200	58,509	488,709
GO 2015A	NONE	NONE	-	-	-	-		-	-	-	-	-	-
GO 2015B	21-8100-851-37	21-8100-852-37	579,321	576,038	(576,038)	-		386,925	189,113	576,038	400,995	173,636	574,631
GO 2016	21-8100-851-38	21-8100-852-38	38,425	37,675	(37,675)	-		25,000	12,675	37,675	25,000	11,925	36,925
GO 2018A	21-8100-851-39	21-8100-852-39	539,844	541,444	(541,444)	-		350,000	191,444	541,444	365,000	177,444	542,444
GO 2018B	NONE	NONE	-	-	-	-		-	-	-	-	-	-
GO 2019	21-8100-851-41	21-8100-852-41	340,400	339,150	(339,150)	-		235,000	104,150	339,150	245,000	92,400	337,400
GO 2020	NONE	NONE	-	-	-	-		-	-	-	-	-	-
GO 2021	21-8100-851-43	21-8100-852-43	182,150	182,150	(182,150)	-		105,000	77,150	182,150	110,000	71,900	181,900
SUBTOTAL			2,253,637	2,250,191	(2,250,191)	-		1,561,606	688,584	2,250,190	1,630,202	619,348	2,249,550
SEWER													
GO 2012B	NONE	NONE	-	-	-	-		-	-	-	-	-	-
GO 2013A	14-8100-851-12	14-8100-852-12	41,576	41,495	(41,495)	-		24,753	16,742	41,495	25,717	15,969	41,686
GO 2014A	14-8100-851-13	14-8100-852-13	216,084	216,264	(216,264)	-		181,200	35,064	216,264	191,200	26,004	217,204
GO 2015A	NONE	NONE	-	-	-	-		-	-	-	-	-	-
GO 2015B	14-8100-851-37	14-8100-852-37	82,760	82,291	(82,291)	-		55,275	27,016	82,291	57,285	24,805	82,090
GO 2016	14-8100-851-38	14-8100-852-38	6,225	6,225	(6,225)	-		-	6,225	6,225	-	6,225	6,225
GO 2018A	14-8100-851-39	14-8100-852-39	22,406	22,406	(22,406)	-		-	22,406	22,406	-	22,406	22,406
GO 2018B	NONE	NONE	-	-	-	-		-	-	-	-	-	-
GO 2019	14-8100-851-41	14-8100-852-41	9,250	9,000	(9,000)	-		5,000	4,000	9,000	5,000	3,750	8,750
GO 2020	NONE	NONE	-	-	-	-		-	-	-	-	-	-
GO 2021	14-8100-851-43	14-8100-852-43	19,500	19,000	(19,000)	-		10,000	9,000	19,000	15,000	8,500	23,500
SUBTOTAL			397,801	396,681	(396,681)	-		276,228	120,453	396,681	294,202	107,659	401,861
STORMWATER													
GO 2012B	16-8100-851-01	16-8100-852-01	61,225	60,115	(60,115)	-		55,500	4,615	60,115	57,720	3,505	61,225
GO 2013A	16-8100-851-02	16-8100-852-02	66,868	66,738	(66,738)	-		39,811	26,927	66,738	41,362	25,683	67,045
GO 2014A	16-8100-851-03	16-8100-852-03	108,042	108,132	(108,132)	-		90,600	17,532	108,132	95,600	13,002	108,602
GO 2015A	NONE	NONE	-	-	-	-		-	-	-	-	-	-
GO 2015B	16-8100-851-37	16-8100-852-37	277,926	276,351	(276,351)	-		185,625	90,726	276,351	192,375	83,301	275,676
GO 2016	16-8100-851-38	16-8100-852-38	758,963	759,863	(759,863)	-		485,000	274,863	759,863	495,000	260,313	755,313
GO 2018A	16-8100-851-39	16-8100-852-39	185,975	186,775	(186,775)	-		110,000	76,775	186,775	115,000	72,375	187,375
GO 2018B	NONE	NONE	-	-	-	-		-	-	-	-	-	-

Village of Northbrook
Debt Service Summary
Fiscal Year 2025

			Prior Year (TY22/FY24)	TY23/FY25	Less	TY23/FY25						
			Gross Levy	Automatic County	TY23/FY25	Adjusted County						
			Excludes Abatement	Levy (Revenue)	Abatements	Levy (Revenue)						
Debt Description	Principal Acct#	Interest Acct#					FY25 Principal	FY25 Interest	FY 2025	FY26 Principal	FY26 Interest	FY 2026
							Expense	Expense	Total	Expense	Expense	Total
GO 2019	16-8100-851-41	16-8100-852-41	61,800	151,800	(151,800)	-	90,000	61,800	151,800	95,000	57,300	152,300
GO 2020	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2021	NONE	NONE	-	-	-	-	-	-	-	-	-	-
SUBTOTAL			1,520,798	1,609,774	(1,609,774)	-	1,056,536	553,237	1,609,773	1,092,057	515,478	1,607,535
SENIOR HOUSING												
GO 2012B	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2013A	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2014A	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2015A	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2015B	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2016	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2018A	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2018B	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2019	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2020	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2021	15-8100-851-43	15-8100-852-43	91,100	93,600	(93,600)	-	55,000	38,600	93,600	55,000	35,850	90,850
SUBTOTAL			91,100	93,600	(93,600)	-	55,000	38,600	93,600	55,000	35,850	90,850
MFT (Included in Debt Service Fund Budget)												
GO 2012B	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2013A	13-8100-851-34	13-8100-852-34	367,253	366,544	(366,544)	-	218,652	147,892	366,544	227,170	141,059	368,229
GO 2014A	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2015A	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2015B	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2016	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2018A	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2018B	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2019	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2020	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2021	NONE	NONE	-	-	-	-	-	-	-	-	-	-
SUBTOTAL			367,253	366,544	(366,544)	-	218,652	147,892	366,544	227,170	141,059	368,229
TOTAL												
GO 2012B	N/A	N/A	137,900	135,400	(60,115)	75,285	125,000	10,400	135,400	130,000	7,900	137,900
GO 2013A	N/A	N/A	646,656	645,406	(561,917)	83,489	385,000	260,406	645,406	399,999	248,375	648,374
GO 2014A	N/A	N/A	2,701,050	2,703,300	(2,438,377)	264,923	2,265,000	438,300	2,703,300	2,390,000	325,050	2,715,050
GO 2015A	N/A	N/A	840,420	1,501,113	-	1,501,113	1,035,000	466,113	1,501,113	1,070,000	438,168	1,508,168
GO 2015B	N/A	N/A	1,235,225	1,228,226	(934,680)	293,546	825,000	403,225	1,228,225	855,000	370,225	1,225,225
GO 2016	N/A	N/A	1,923,863	1,190,063	(803,763)	386,300	770,000	420,063	1,190,063	785,000	396,963	1,181,963
GO 2018A	N/A	N/A	1,253,325	1,253,125	(750,625)	502,500	785,000	468,125	1,253,125	820,000	436,725	1,256,725
GO 2018B	N/A	N/A	668,278	671,798	-	671,798	425,000	246,798	671,798	435,000	234,473	669,473
GO 2019	N/A	N/A	876,400	802,150	(499,950)	302,200	540,000	262,150	802,150	565,000	235,150	800,150
GO 2020	N/A	N/A	181,153	182,020	-	182,020	161,000	21,020	182,020	163,000	18,846	181,846
GO 2021	N/A	N/A	723,800	442,300	(294,750)	147,550	170,000	272,300	442,300	180,000	263,800	443,800
TOTAL			11,188,068	10,754,899	(6,344,177)	4,410,722	7,486,000	3,268,898	10,754,898	7,792,999	2,975,673	10,768,672
Note: Library debt from Series 2013B and 2019 excluded from above schedule												

Village of Northbrook
Property Tax Levy Comparison
FY24 (Tax Year 2022) to FY25 (Tax Year 2023)

		FISCAL YEAR 2024			FISCAL YEAR 2025			
		ADOPTED BUDGET			ADOPTED BUDGET			
	<u>Agency #</u>	<u>Tax Year 2022</u> <u>Levy</u>	<u>Tax Year 2022</u> <u>Loss</u>	<u>Tax Year 2022</u> <u>Total Levy</u>	<u>Tax Year 2023</u> <u>Levy</u>	<u>Tax Year 2023</u> <u>Loss</u>	<u>Tax Year 2023</u> <u>Total Levy</u>	<u>Variance</u>
Corporate	03-0870-000	7,118,985	-	7,118,985	6,847,863	-	6,847,863	(271,122)
Debt Service	03-0870-000	4,179,244	-	4,179,244	4,410,721	-	4,410,721	231,477
IMRF	03-0870-000	1,222,930	-	1,222,930	1,187,980	-	1,187,980	(34,950)
Police Pension	03-0870-000	4,422,291	-	4,422,291	4,433,669	-	4,433,669	11,378
Fire Pension	03-0870-000	4,785,397	-	4,785,397	5,065,902	-	5,065,902	280,505
SUBTOTAL		<u>21,728,847</u>	<u>-</u>	<u>21,728,847</u>	<u>21,946,135</u>	<u>-</u>	<u>21,946,135</u>	<u>217,288</u>
Year to Year Increase (Decrease)					1.0%		1.0%	
Public Library		9,596,900		9,596,900	9,885,230		9,885,230	288,330
Year to Year Increase (Decrease)					3.0%		3.0%	
TOTAL Including Library		<u>31,325,747</u>		<u>31,325,747</u>	<u>31,831,365</u>		<u>31,831,365</u>	<u>505,618</u>
Year to Year Increase (Decrease)					1.6%		1.6%	

**Village of Northbrook
Inter-Fund Transfer Schedule
FY 2025 Budget**

Transfer In (Rev)						Transfer Out (Exp)					
Interfund transfer from Sanitary Sewer	11	0000	475	14	\$ 626,975	Interfund transfer - Admin Services	14	4160	534	00	\$ (626,975)
Interfund transfer from Senior Housing	11	0000	475	15	105,230	Interfund transfer - Admin Services	15	7100	534	00	(105,230)
Interfund transfer from Stormwater	11	0000	475	16	101,790	Interfund transfer - Admin Services	16	4190	534	00	(101,790)
Interfund transfer from Cemetery	11	0000	475	20	1,990	Interfund transfer - Admin Services	20	1000	534	00	(1,990)
Interfund transfer from Water	11	0000	475	21	717,135	Interfund transfer - Admin Services	21	4170	534	00	(717,135)
Interfund transfer from Water	11	0000	475	21	1,325,415	Interfund transfer - Admin Services	21	4180	534	00	(1,325,415)
Interfund transfer from Parking	11	0000	475	22	49,960	Interfund transfer - Admin Services	22	7200	534	00	(49,960)
Interfund transfer from TIF - Business District	11	0000	475	46	-	Interfund transfer - Admin Services	46	7200	534	00	-
Interfund transfer from Health Insurance	11	0000	475	34	2,000,000	Interfund transfer to General Fund	34	7700	975	11	(2,000,000)
Interfund transfer from Infrastructure CPF	13	0000	475	40	1,627,387	Interfund transfer to Debt Service	40	7400	975	13	(1,627,387)
Interfund transfer from MFT	13	0000	475	24	366,544	Interfund transfer to Debt Service	24	7300	975	13	(366,544)
Interfund transfer from General Fund	28	0000	475	11	485,794	Interfund transfer to Self Insurance	11	various	536	00	(485,794)
Interfund transfer from Sanitary Sewer	28	0000	475	14	11,782	Interfund transfer to Self Insurance	14	4160	536	00	(11,782)
Interfund transfer from Senior Housing	28	0000	475	15	22,882	Interfund transfer to Self Insurance	15	7100	536	00	(22,882)
Interfund transfer from Stormwater	28	0000	475	16	15,999	Interfund transfer to Self Insurance	16	4190	536	00	(15,999)
Interfund transfer from Cemetery	28	0000	475	20	57	Interfund transfer to Self Insurance	20	1000	536	00	(57)
Interfund transfer from Water	28	0000	475	21	35,334	Interfund transfer to Self Insurance	21	4170	536	00	(35,334)
Interfund transfer from Water	28	0000	475	21	42,331	Interfund transfer to Self Insurance	21	4180	536	00	(42,331)
Interfund transfer from Parking	28	0000	475	22	1,276	Interfund transfer to Self Insurance	22	7200	536	00	(1,276)
Interfund transfer from General Fund	28	0000	475	11	294,615	Interfund transfer - WC	11	various	515	00	(294,615)
Interfund transfer from Sanitary Sewer	28	0000	475	14	5,500	Interfund transfer - WC	14	4160	515	00	(5,500)
Interfund transfer from Stormwater	28	0000	475	16	5,060	Interfund transfer - WC	16	4190	515	00	(5,060)
Interfund transfer from Water	28	0000	475	21	13,610	Interfund transfer - WC	21	4170	515	00	(13,610)
Interfund transfer from Water	28	0000	475	21	15,855	Interfund transfer - WC	21	4180	515	00	(15,855)
Interfund transfer from General Fund	41	0000	475	11	325,000	Interfund transfer to Police Pension	11	1300	975	41	(325,000)
Interfund transfer from General Fund	42	0000	475	11	325,000	Interfund transfer to FF Pension	11	1300	975	42	(325,000)
					<u>\$ 8,522,521</u>						<u>\$ (8,522,521)</u>

TOTAL INTERFUND TRANSFERS EXCLUDE HEALTH INS. CONTRIBUTIONS

Village of Northbrook
All Funds Summary
Fiscal Year 2023 Actual, 2024 Budget, 2025 Budget

Fund Name	Fund Type	Actual FY23	Actual FY23	Actual FY23	Original FY24 Budget	Original FY24 Budget	Original FY24 Budget	Amended FY24 Budget	Amended FY24 Budget	Amended FY24 Budget	Adopted FY25 Budget	Adopted FY25 Budget	Adopted FY25 Budget	Projected Unrestricted Fund Balance 4/30/2024	Projected Unrestricted Fund Balance 4/30/2025
		Revenues	Expenses	Net	Revenues	Expenses	Net	Revenues	Expenses	Net	Revenues	Expenses	Net		
General Fund	General	53,743,693	47,828,971	5,914,722	48,957,220	51,209,365	(2,252,145)	48,957,220	53,704,986	(4,747,766)	62,544,359	63,082,735	(538,376)	25,084,573	24,546,197
Facility Capital Projects Fund	Capital	132,356	118,380	13,976	55,000	5,936,000	(5,881,000)	55,000	5,936,000	(5,881,000)	150,000	10,805,000	(10,655,000)	10,914,104	259,104
Infrastructure Capital Projects Fund	Capital	4,033,527	4,210,919	(177,392)	4,037,415	6,684,248	(2,646,833)	4,037,415	6,684,248	(2,646,833)	2,681,540	5,841,427	(3,159,887)	10,581,183	7,421,296
Debt Service Fund	Debt Service	6,342,079	6,353,703	(11,624)	6,478,683	6,356,333	122,350	6,478,683	6,356,333	122,350	6,464,652	6,409,855	54,797	114,801	169,598
Water Fund	Enterprise	9,359,309	9,338,819	20,490	16,432,540	15,938,864	493,676	16,432,540	16,125,494	307,046	17,422,140	19,920,911	(2,498,771)	6,721,188	4,222,417
Sanitary Sewer Fund	Enterprise	1,520,042	2,080,248	(560,206)	1,976,500	2,235,095	(258,595)	1,976,500	2,235,095	(258,595)	2,391,000	2,319,938	71,062	2,851	73,913
Stormwater Fund	Enterprise	2,035,585	2,310,443	(274,858)	1,450,000	3,163,453	(1,713,453)	1,450,000	3,163,453	(1,713,453)	1,774,000	2,939,233	(1,165,233)	(777,408)	(1,942,641)
Senior Housing Fund	Enterprise	960,969	989,090	(28,121)	969,080	1,169,200	(200,120)	969,080	1,169,200	(200,120)	1,017,100	1,347,382	(330,282)	2,022,546	1,692,264
Parking Fund	Enterprise	76,942	137,709	(60,767)	69,500	120,070	(50,570)	69,500	120,070	(50,570)	203,800	142,356	61,444	31,129	92,573
Self Insurance Fund	Internal Service	9,144,402	8,906,098	238,304	7,631,155	9,474,110	(1,842,955)	7,631,155	9,474,110	(1,842,955)	1,070,095	1,535,000	(464,905)	2,566,145	2,101,240
Health Insurance Fund	Internal Service	-	-	-	-	-	-	-	-	-	10,169,720	10,191,300	(21,580)	929,345	907,765
Police Pension Fund	Fiduciary	5,935,075	6,129,235	(194,160)	8,022,290	6,110,125	1,912,165	8,022,290	6,110,125	1,912,165	7,542,669	6,961,000	581,669	71,352,715	71,934,384
Fire Pension Fund	Fiduciary	6,112,419	6,089,946	22,473	8,365,395	6,214,295	2,151,100	8,365,395	6,214,295	2,151,100	8,131,902	6,663,000	1,468,902	71,055,222	72,524,124
Cemetery Fund	Permanent	35,692	36,321	(629)	28,500	36,430	(7,930)	28,500	36,430	(7,930)	25,000	37,547	(12,547)	357,050	344,503
Motor Fuel Tax Fund	Special Revenue	-	-	-	-	-	-	-	-	-	1,600,000	1,444,779	155,221	1,741,262	1,896,483
Affordable Housing Fund	Special Revenue	108,685	-	108,685	153,500	25,000	128,500	153,500	25,000	128,500	165,000	25,000	140,000	666,381	806,381
Traffic Impact Fee Fund	Special Revenue	8,938	-	8,938	-	-	-	-	-	-	-	-	-	126,979	126,979
TIF Northbrook Court OLD	Special Revenue	18,237	-	18,237	-	-	-	-	-	-	-	-	-	-	-
TIF Northbrook Court NEW	Special Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TIF Dundee/Skokie Blvd	Special Revenue	1,156,562	1,122,547	34,015	-	-	-	-	-	-	-	-	-	-	-
Pension Contribution Fund	Special Revenue	8,870,565	8,870,565	-	-	-	-	-	-	-	-	-	-	-	-
Business District	Special Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		109,595,077	104,522,994	5,072,083	104,626,778	114,672,588	(10,045,810)	104,626,778	117,354,839	(12,728,061)	123,352,977	139,666,463	(16,313,486)		

**Village of Northbrook
Budget Summary
Fiscal Year 2025**

General	CAPITAL PROJECTS FUNDS		Debt Service	ENTERPRISE FUNDS					INTERNAL SERVICE FUNDS		TRUST FUNDS		PERMANENT FUND	SPECIAL REVENUE FUNDS		TOTAL ADOPTED BUDGET
	Facility Capital Projects	Infrastructure Capital Projects		Water	Sanitary Sewer	Stormwater	Senior Housing	Parking	Self Insurance	Health Insurance	Police Pension	Firefighters' Pension	Cemetery	Motor Fuel Tax	Affordable Housing	
18,085,414			4,410,721								4,433,669	5,065,902				31,995,706
17,195,000		1,700,000														18,895,000
10,212,000																10,212,000
810,000																810,000
1,903,750				50,000												1,953,750
1,721,200				51,500	5,000	46,000		198,000						150,000		2,171,700
5,938,500				10,500,000	2,000,000	1,688,000										20,126,500
235,000																235,000
							915,600	3,300								918,900
														1,500,000		1,500,000
										1,775,000	793,000	806,000				3,374,000
										6,379,720						6,379,720
115,000		631,540		13,140												759,680
960,000	150,000	350,000	60,000	100,000	11,000	40,000	90,000	2,500	15,000	15,000	1,991,000	1,931,000	10,000	100,000	15,000	5,840,500
440,000				7,500			11,500		105,000	2,000,000		4,000	15,000			2,583,000
				6,700,000	375,000											7,075,000
4,928,495			1,993,931						950,095		325,000	325,000				8,522,521
62,544,359	150,000	2,681,540	6,464,652	17,422,140	2,391,000	1,774,000	1,017,100	203,800	1,070,095	10,169,720	7,542,669	8,131,902	25,000	1,600,000	165,000	123,352,977
31,573,915				1,958,730	419,470	520,240										34,472,355
17,486,351				782,960	159,420	213,430										18,642,161
7,770,365		3,800,865		1,398,290	173,865	282,095	757,920	89,070			68,000	128,000	35,500	1,078,235	25,000	15,607,205
											6,893,000	6,535,000				13,428,000
1,905,230				490,215	46,055	37,250	39,750	2,050								2,520,550
2,916,465	10,805,000	413,175		10,890,845	480,190	153,595	328,000									25,987,270
			6,409,855						1,535,000	8,191,300						9,726,300
				2,250,191	396,681	1,609,774	93,600									10,760,101
1,430,409		1,627,387		2,149,680	644,257	122,849	128,112	51,236		2,000,000			2,047	366,544		8,522,521
63,082,735	10,805,000	5,841,427	6,409,855	19,920,911	2,319,938	2,939,233	1,347,382	142,356	1,535,000	10,191,300	6,961,000	6,663,000	37,547	1,444,779	25,000	139,666,463
(538,376)	(10,655,000)	(3,159,887)	54,797	(2,498,771)	71,062	(1,165,233)	(330,282)	61,444	(464,905)	(21,580)	581,669	1,468,902	(12,547)	155,221	140,000	(16,313,486)

Fund Types:

	Governmental Funds
	Proprietary Funds
	Fiduciary Funds

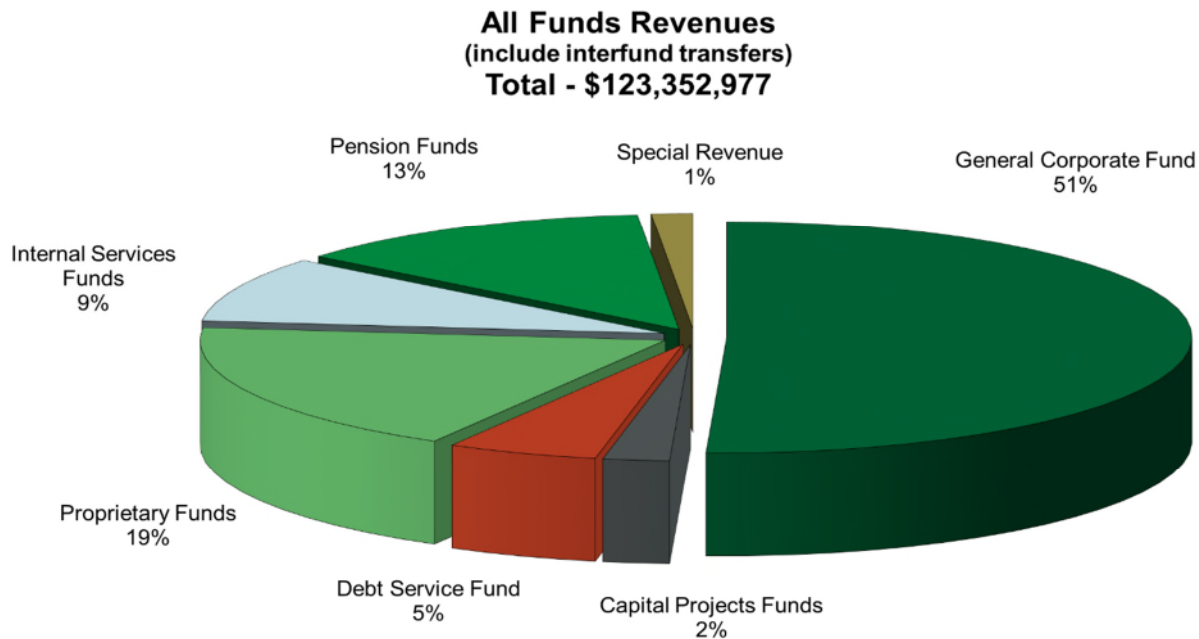
Village of Northbrook
Net Revenues - All Funds
Excludes Interfund Transfers-In

<u>Fund Name</u>	<u>Fund Type</u>	<u>Fund #</u>	<u>Fiscal Year 2025</u>		<u>Less</u>	<u>Fiscal Year 2025</u>	
			<u>Revenues</u>		<u>Interfund</u>	<u>Revenues</u>	
			<u>Gross</u>		<u>Transfers-In</u>	<u>Net</u>	
General Fund	General	11	\$ 62,544,359	\$	(4,928,495)	\$	57,615,864
Facility Capital Projects Fund	Capital	38	150,000		-		150,000
Infrastructure Capital Projects Fund	Capital	40	2,681,540		-		2,681,540
Debt Service Fund	Debt Service	13	6,464,652		(1,993,931)		4,470,721
Water Fund	Enterprise	21	17,422,140		-		17,422,140
Sanitary Sewer Fund	Enterprise	14	2,391,000		-		2,391,000
Stormwater Fund	Enterprise	16	1,774,000		-		1,774,000
Senior Housing Fund	Enterprise	15	1,017,100		-		1,017,100
Parking Fund	Enterprise	22	203,800		-		203,800
Self Insurance Fund	Internal Service	28	1,070,095		(950,095)		120,000
Health Insurance Fund	Internal Service	34	10,169,720		-		10,169,720
Police Pension Fund	Fiduciary	41	7,542,669		(325,000)		7,217,669
Fire Pension Fund	Fiduciary	42	8,131,902		(325,000)		7,806,902
Cemetery Fund	Permanent	20	25,000		-		25,000
Motor Fuel Tax Fund	Special Revenue	24	1,600,000		-		1,600,000
Affordable Housing Fund	Special Revenue	33	165,000		-		165,000
Traffic Impact Fee Fund	Special Revenue	25	-		-		-
TIF Northbrook Court OLD	Special Revenue	32	-		-		-
TIF Northbrook Court NEW	Special Revenue	36	-		-		-
TIF Dundee/Skokie Blvd	Special Revenue	37	-		-		-
Business District	Special Revenue	46	-		-		-
			<u>\$ 123,352,977</u>	<u>\$</u>	<u>(8,522,521)</u>	<u>\$</u>	<u>114,830,456</u>

Village of Northbrook
Net Expenditures/Expenses - All Funds
Excludes Interfund Transfers-Out

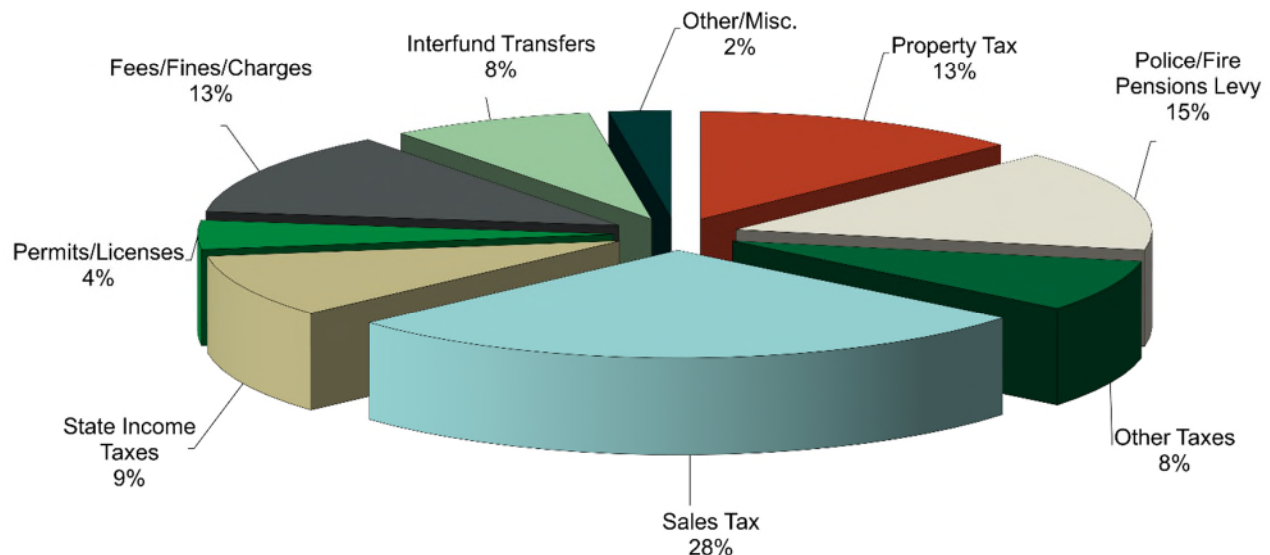
<u>Fund Name</u>	<u>Fund Type</u>	<u>Fund #</u>	<u>Fiscal Year 2025</u>		<u>Less</u>		<u>Fiscal Year 2025</u>
			<u>Expenditures</u>		<u>Interfund</u>		<u>Expenditures</u>
			<u>Gross</u>		<u>Transfers-Out</u>		<u>Net</u>
General Fund	General	11	\$ 63,082,735	\$	(1,430,409)	\$	61,652,326
Facility Capital Projects Fund	Capital	38	10,805,000		-		10,805,000
Infrastructure Capital Projects Fund	Capital	40	5,841,427		(1,627,387)		4,214,040
Debt Service Fund	Debt Service	13	6,409,855		-		6,409,855
Water Fund	Enterprise	21	19,920,911		(2,149,680)		17,771,231
Sanitary Sewer Fund	Enterprise	14	2,319,938		(644,257)		1,675,681
Stormwater Fund	Enterprise	16	2,939,233		(122,849)		2,816,384
Senior Housing Fund	Enterprise	15	1,347,382		(128,112)		1,219,270
Parking Fund	Enterprise	22	142,356		(51,236)		91,120
Self Insurance Fund	Internal Service	28	1,535,000		-		1,535,000
Health Insurance Fund	Internal Service	34	10,191,300		(2,000,000)		8,191,300
Police Pension Fund	Fiduciary	41	6,961,000		-		6,961,000
Fire Pension Fund	Fiduciary	42	6,663,000		-		6,663,000
Cemetery Fund	Permanent	20	37,547		(2,047)		35,500
Motor Fuel Tax Fund	Special Revenue	24	1,444,779		(366,544)		1,078,235
Affordable Housing Fund	Special Revenue	33	25,000		-		25,000
Traffic Impact Fee Fund	Special Revenue	25	-		-		-
TIF Northbrook Court OLD	Special Revenue	32	-		-		-
TIF Northbrook Court NEW	Special Revenue	36	-		-		-
TIF Dundee/Skokie Blvd	Special Revenue	37	-		-		-
Business District	Special Revenue	46	-		-		-
			<u>\$ 139,666,463</u>	<u>\$</u>	<u>(8,522,521)</u>	<u>\$</u>	<u>131,143,942</u>

MAJOR REVENUE SOURCES BY FUND



The principal revenue sources for Fiscal Year 2025 for the Village of Northbrook General Corporate Fund continue to be the sales tax on retail sales within the Village, property taxes on real property located within the Village, and the Village's (local) share of the State income tax. The principal revenue sources for the Proprietary Funds are water sales and sewer user fees associated with those sales. This section details the major revenue sources for each fund and discusses the trends and significant events, if any, affecting these sources.

General Corporate Fund Revenues By Source (include interfund transfers) Total-\$62,544,359

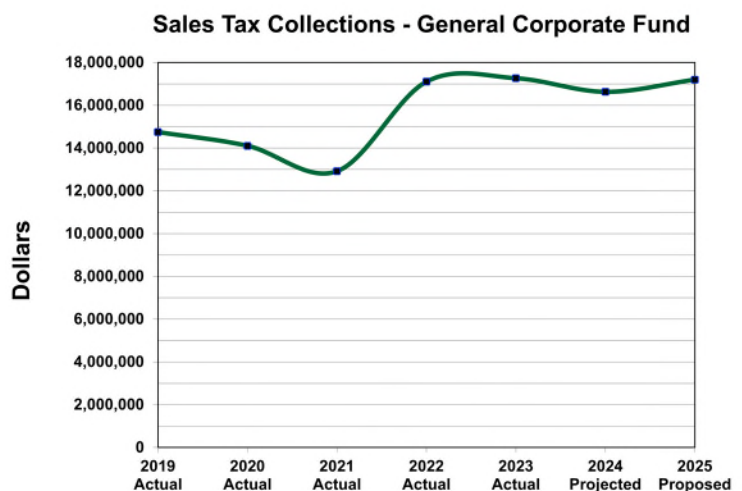


The General Corporate Fund is the general operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund. This fund has the most diverse sources of revenue. The primary sources of revenue are sales tax, property tax, and income tax.

Sales Tax - \$17,195,000 (28%)

- **Retail Sales Tax (\$15,775,000)**. General purchases of goods in the Village generate a total sales tax of 10.0%. Of these revenues, 6.25% goes to the State. The State distributes 1% to the Village as our local share. In addition to the 6.25% sales tax which goes to the State, the Village imposes a 1% home rule sales tax, the RTA imposes a 1% tax, and Cook County imposes a 1.75% sales tax for all general purchases of goods in the Village. The Village also imposes a 3% home rule tax on cannabis sales. The Village's first recreational cannabis facility opened its doors in October of 2020. The State of Illinois allows local communities to impose a tax of up to 3% beginning July 1, 2020.

The accompanying chart illustrates actual collection experience for the past five (5) fiscal years combined with a projection of FY 2024 revenue and estimated budget for FY 2025. In January 2007, the Village increased the home rules sales tax from 0.50% to 0.75%. This ¼ percent increase has been dedicated to the debt service requirements of a \$21 million infrastructure improvement initiative. That portion of the sales tax is recorded directly in the Infrastructure Capital Projects Fund and is accordingly budgeted there. In July 2018, the Village increased the home rule sales tax to 1%.



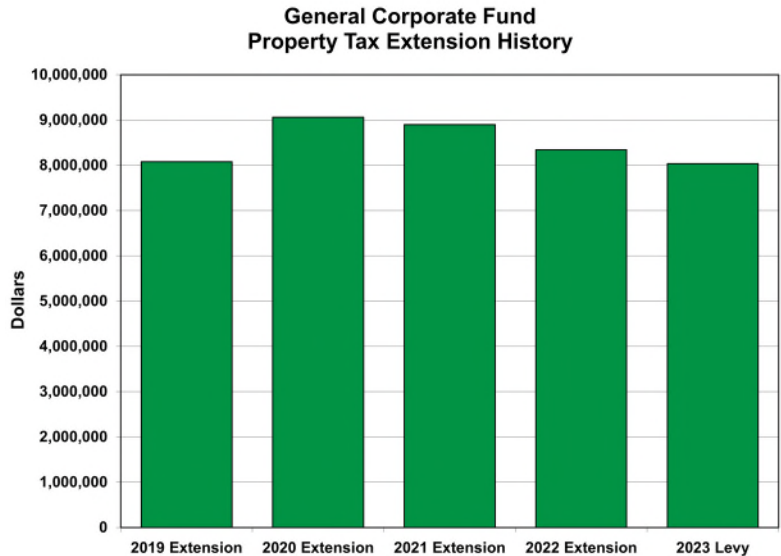
For Fiscal Year Ending April 30

Sales tax in FY 2025 budget to be in line with the FY 2024 projection. This is a conservative approach considering the consumer price index and local economic conditions. For historical information purposes, it is noted that in FY 2021/22 the Village began to receive the new annual remote sellers sales tax. This online sales tax is destination-sourced, meaning that when an online purchase is delivered within Northbrook's corporate limits, the remote seller is required to collect and remit sales taxes based on the Northbrook tax rate.

- **Use Tax (\$1,420,000)**. Represents the Village's share of Use tax which is primarily the result of online purchases by Northbrook residents. This is relatively unchanged from the prior year.

Property Taxes - \$8,035,843 (13%)

The General Fund portion of the 2023 property tax levy decreased about 4% from the tax year 2022 levy due to an additional amount of the total levy being redirected to fund the police and fire pension funds as recommended in the latest actuarial valuation. In addition, the separate levies for the police and fire pensions are now included in General Fund revenues with corresponding employer contribution expenditures budgeted in the respective operating departments. Therefore, for this reason and to continue allowing for an apples-to-apples comparison against prior years, the public safety pension levies are not included in the levy number noted above.



As a home rule community, the Village does not have a statutory limit on its property tax rate, and the levy is determined based on expectations of the levels of alternate sources of revenue to the fund.

State Income Tax - \$5,917,000 (9%)

Income taxes are collected by the Illinois Department of Revenue. Prior to January 2011, 10% of net income tax dollars collected were distributed monthly to municipalities on a per capita using certified populations from the U.S. Census Bureau. In January 2012, the State Legislature increased the personal income tax rate from 3% to 5% and the corporate tax rate from 4.8% to 7%. This legislation also reduced the allocation to municipalities from 10% to 6%.

The reduced municipal allocation was intended to keep municipal receipts at previous levels, and for the benefit of the higher tax rates to go to the State. In January 2015, the state income tax rates were reduced to 3.75% for individuals and 5.25% for corporations. At that time, the allocation to municipalities was increased to 8% with the goal of keeping municipal receipts at previous levels.

In July, 2017 the income tax rates were increased to 4.95% for individuals and 7% for corporations. Beginning August 1, 2017, local governments received 6.06% of the net collections of all income tax received from individuals, trusts, and estates, and 6.845% of the net collections of all income tax received from corporations. The State Legislature increased the local government share to 6.16% of individual income tax collections for State Fiscal Year (SFY) 2023, beginning August 1, 2022, and to 6.47% for SFY 2024, while the corporate portion remained unchanged.

State income tax in FY 2025 is projected to be about 8% above the FY 2024 estimate which is a signal that Illinois individual and corporate taxpayer income has steadily been increasing.

Fees / Fines / Charges - \$7,894,700 (13%)

Fees and Charges for Services:

- Northbrook Rural Fire Protection District Fees (\$3,100,000). The Village provides contractual fire and paramedic services to areas outside the corporate limits within the Northbrook Rural Fire Protection District. Reimbursement is made pursuant to a formula based on a ratio of calls responded to in the District to the total calls for service by the Northbrook Fire Department. Other various administrative costs are included in the calculation as well, pursuant to the intergovernmental agreement.
- RED Center Administration Fee (\$20,000). The Village provides grounds maintenance and payroll services to RED Center, which provides fire dispatching services for 14 member communities. RED Center provides an administrative fee to the Village based on our costs of providing the services.
- Elevator Inspection Fees (\$45,000). Fees charged for elevator inspections. This revenue source is partially offset by fees paid by the Village to the independent firm which performs the inspections.
- Franchise Fees (\$775,000). Franchise fees received by the Village from the cable television providers.
- Ambulance Service Fees (\$2,525,000). Fees related to ambulance and paramedic services, net of any amount paid to the State under the Ground Emergency Medical Transportation Program (GEMT).

Fines:

- Fines (\$235,000). Fine income received by the Village for local ordinance violations and traffic court fines.

Interfund Transfers - \$4,928,495 (8%)

Fund transfers from the non-general operating funds to offset administrative costs incurred by the General Corporate Fund departments to service these funds (Water, Sanitary Sewer, Storm Water, Senior Housing, Parking and Cemetery). Services provided include payroll, personnel, accounting, legal, purchasing, engineering, grounds maintenance and data processing.

Also included in the General Fund interfund revenue for FY 2025 is a special one-time transfer of \$2,000,000 from the Village's Health Insurance Fund. This is made possible from the Village accruing a surplus in its account held by the Intergovernmental Personnel Benefit Cooperative which the Village has decided to draw down and apply these surplus reserves toward its general operations to help balance the budget while keeping any tax and fee increases to a minimum.

Permit / Licenses - \$2,713,750 (4%)

- Permits: (\$1,903,750). The Village is permitted by law to charge permit fees for certain activities and/or privileges. Examples include building permit and alarm permit fees.
- Licenses: (\$810,000). Includes license fee revenue received from animal licenses, business licenses, liquor licenses and vehicle licenses. Vehicle license fees have not been increased since FY 1997.

Other Taxes - \$4,845,000 (8%)

Other taxes include hotel/motel occupancy tax, personal property replacement taxes, township road and bridge tax, admissions / entertainment tax, telecommunications tax and utility tax.

- Hotel/Motel Occupancy Tax: (\$725,000). State statute permits municipalities to impose a tax on the gross rental receipts of hotel operators. The Village tax is currently 5½%. Approximately 10% of the hotel/motel occupancy tax is returned to the Northbrook Chamber of Commerce and Industry for “local tourism” functions.
- Personal Property Replacement Tax: (\$1,030,000). In accordance with 30 ILCS 115/12, Personal Replacement Taxes are paid by the state to all local taxing units that previously levied a tax on personal property. Taxation on personal property by local taxing units has been abolished by State law.
- Township Road and Bridge Tax: (\$550,000). The portion of the Road and Bridge Tax imposed by Northfield Township that is returned to the Village.
- Admissions / Entertainment Tax: (\$85,000). A tax is imposed upon attendance at all entertainment events that are carried on for gain within the Village at the rate of \$0.25 per ticket of admission. The Village began receiving this revenue in November 1996 when the theaters at Northbrook Court opened.
- Telecommunications Tax (\$1,175,000). A tax imposed on telephone and electronic communication services. The Village’s current tax rate is 6%.
- Utility Tax: (\$1,150,000). Effective May 1, 2005 the Village imposed a 2% tax on the sale and distribution of natural gas and various rates on kilowatts used for electricity.
- Single-Use Bag Tax: (\$120,000). As of January 1, 2024, the Village imposed a tax of ten cents (\$0.10) on the sale of each carryout single-use bag at certain retail sales establishments over 3,000 square feet. Each covered business that collects the tax may retain five cents (\$0.05), or half the tax, to cover the administrative expenses of collecting and remitting the tax to the Village. The purpose of this tax is to encourage the use of reusable bags and help protect the environment. Revenue generated to the village from this tax will be used for sustainability purposes.

Miscellaneous – Varies year-to-year

Miscellaneous sources of revenue include, but are not limited to, interest income, annexation fees, E-911 surcharges, State and Federal grants, revenue received from the State for roadway maintenance, and miscellaneous damage recovery revenues.

DEBT SERVICE FUND

\$6,464,652

This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Property Taxes - \$4,410,721 (68%)

Reflects net amount of property taxes (after abatements) necessary to pay general long-term debt service. Several other Enterprise Funds (primarily Water) also pay a portion of the long term debt but that expense is budgeted in those respective Funds and the levy is usually abated since user fees pay for that debt service. As a result, the Village's direct and overall debt burden is extremely reasonable as reflected in its relatively low municipal property tax rate compared to other Chicago area communities.

Transfers From Other Funds/Interest Income - \$1,993,931 (32%)

All non-enterprise debt is budgeted in the Debt Service Fund (DSF). It was previously discussed and decided that the allocation of home rule sales tax to the Capital Projects Funds Infrastructure Fund would then be transferred each year into the DSF to allow an additional abatement and keep property tax bills to a minimum. The DSF also pays the annual debt service for a Motor Fuel Tax Fund capital project and thus, the MFT Fund transfers in the necessary amount to the DSF to cover that expense.

WATER FUND

\$17,422,1400

The Water Fund is an enterprise fund of the Village and is used to account for the operations of the water production and distribution systems. The fund is financed and operated in a manner similar to private business enterprises where the intent of the Village is that the costs (including depreciation) of providing water to the general public on a continuing basis be financed primarily through user charges.

The Village remains the only off-shore community in the Chicago area to draw water directly from Lake Michigan through its own facility. In 1991, the Village Board approved plans to increase the size and capabilities of the water intake, pumping and filtration facilities. The estimated cost for the entire improvement project was \$22,000,000. In order to fund the project, General Obligation Bonds were issued in 1991, 1992, 1993, and 1994 (all of these issues have since been refunded or retired). In 2010 the Village issued \$2.8 million in additional bonds for the construction of a new water tower on the west side of town. This new tower has provided better water pressure to our residents and also gives us the capacity for increased sales to the Village of Riverwoods. All general obligation debt associated with Water Fund projects is abated and paid for by Water Fund revenues.

Sale of Water - \$10,500,000 (60%)

Fees are derived from water sales and projected based upon average conditions. This revenue source is particularly impacted by summer weather conditions. During FY 2014/15, the Village conducted a comprehensive analysis of water and sewer rates. The report recommended a 20% rate increase effective May 1, 2016. In FY 2015/16 the Village Board transferred \$2.4 million from the General Fund excess reserves in order to delay the planned rate increase until FY 2018/19. The scheduled rate increase to \$5.88 per 1,000 gallons was implemented May 1, 2018. The report also recommended a 20% rate increase on May 1, 2020. Due to the pandemic, the Village Board decided to delay this increase.

During FY 2022/23, the Village conducted a comprehensive water and sanitary sewer rate study to develop a fair, equitable and sustainable rate structure for the long-term fiscal health and maintenance of the Village's water and sanitary sewer utilities. The study recommended a moderate rate increase tied to the amount of water and sanitary sewer use, which was necessary to support the overall water system and addressing capital repairs that are required annually to both the water and sanitary sewer systems. Effective May 1, 2024, water rate will increase from \$6.15 to \$6.27 per 1,000 gallons with a minimum quarterly charge of \$43.89.

Bond Proceeds - \$6,700,000 (38%)

In order to prevent a cumulative negative cash balance, bond proceeds will be required to fund the capital improvement projects budgeted for FY 2025.

Other - \$222,140 (2%)

Other revenues include water utility permits, hydrant/meter usage fees, special annexation fees, recapture fees, construction water use, and interest income.

**SANITARY SEWER FUND
\$2,391,000**

User Fees - \$2,000,000 (84%)

In order to maintain the scheduled capital replacement program, a rate increase to \$1.26 per thousand gallons was implemented effective May 1, 2018. This represented the first rate increase since 2014. The report also recommended a 20% rate increase on May 1, 2020. Due to the pandemic, the Village Board decided to delay this increase. During FY 2022/23, the Village conducted a comprehensive water and sanitary sewer rate study to develop a fair, equitable and sustainable rate structure for the long-term fiscal health and maintenance of the Village's water and sanitary sewer utilities. Effective May 1, 2023, sanitary sewer rate increased to \$1.70 per 1,000 gallons with a minimum quarterly charge of \$11.90.

Other - \$391,000 (16%)

Includes bonds proceeds of \$375,000 and miscellaneous revenue sources such as interest income and recapture fees of \$11,500.

STORMWATER FUND
\$1,774,000

The Stormwater Fund is an enterprise fund of the Village and is used to account for the construction, improvement, maintenance and operation of the Stormwater Drainage System. This fund was first established in FY 2012/13 and is to be financed by implementation of a storm water user fee of \$1.00 per 1,000 gallons of metered water consumption. The fund is operated in a manner similar to private business enterprises where the intent of the Village is that the costs (including depreciation and debt service) to the general public on a continuing basis be financed primarily through user charges.

User Fees - \$1,688,000 (95%)

The current rate for this service is \$1.00 per thousand gallons, however, this rate does not generate sufficient revenue to fund normal operating expenses and prior debt service payments. The Village hired a private firm to evaluate this Fund and a review and discussion is pending.

Other - \$86,000 (5%)

Includes impervious surface fees and interest income.

PARKING FUND
\$203,800

Parking Fees - \$198,000 (97%)

Fees received from the various commuter parking lots located at or near the Metra commuter station. The daily fee for parking in any Village lot has been \$1.00 since 1990. In March 2020, the Village Board planned to increase the fee to \$2, however, this was deferred due to the pandemic. Based on prior discussion and decisions, staff has incorporated an incremental \$1.00 per daily space increase in the FY25 budget. This will need to be codified by Ordinance in the near future before such increase may take effect.

Other - \$5,800 (3%)

Includes miscellaneous revenue sources such as interest income.

SENIOR HOUSING FUND
\$1,017,100

Crestwood Place Rents - \$915,600 (90%)

Rents charged to Crestwood Place residents. Crestwood Place is a Village-owned senior independent living facility. The Senior Housing Fund, an enterprise fund, is used to account for the operation of Crestwood Place. The Fund is operated in a manner similar to private business enterprises where the intent of the Village is that the costs of providing services to the public on a continuing basis be financed primarily through user charges (rents).

Other - \$101,500 (10%)

Includes miscellaneous revenue sources, such as interest income.

**AFFORDABLE HOUSING FUND
\$165,000**

Affordable Housing Demolition Fee - \$150,000 (91%)

The Fund accounts for payments received in-lieu of providing affordable housing units and demolition tax to be used towards inclusionary housing measures in the Village.

Other - \$15,000 (9%)

Includes miscellaneous revenue sources, such as interest income.

**FACILITY CAPITAL PROJECTS FUND
\$150,000**

The Fund accounts and provides for financial resources for the renovation/replacement of Fire Station 11, Police Station and Public Works Fleet Maintenance Garage. Revenue in this fund consists of General Fund equity transfer of 70% of the fund balance above 40% target policy and interest income. Any transfer amount for FY24 will be determined upon the completion of the audit for the year ending April 30, 2024.

Other - \$150,000 (100%)

Includes miscellaneous revenue sources, such as interest income.

**INFRASTRUCTURE CAPITAL PROJECTS FUND
\$2,681,540**

The Infrastructure Capital Projects Fund is used to account for financial resources to be used for the construction of infrastructure improvement projects throughout the community.

Sales Tax - \$1,700,000 (63%)

In January 2007, the home rule sales tax was increased from ½ % to ¾ %. The Village Board has allocated the entire amount of this increase to abate the debt service requirements of the 2011 and 2014 infrastructure improvement bonds.

Other - \$981,540 (37%)

Includes an anticipated grant for \$631,540 and interest income of \$350,000.

MOTOR FUEL TAX FUND
\$1,600,000

MFT Allotments - \$1,500,000 (94%)

Illinois Motor Fuel Tax funds are derived from a tax based on the consumption of motor fuel, on the operation of motor vehicles upon public highways and on the operation of recreational water craft upon the waters of the State. Receipts from the State tax collected on motor fuel and 1.7% of 80.0% of the total State Retailers Occupation Tax, Service Occupation Tax, Service Use Tax and Use Tax collected are deposited into the State's Motor Fuel Tax Fund for distribution. The Illinois Department of Transportation (IDOT) allocates these monies according to the appropriate statutes and initiates the process for distribution of motor fuel tax to municipalities.

Each month, a warrant is issued to the municipal treasurer in the amount of the municipality's share of motor fuel tax funds deposited for the preceding month.

Included in the consumer's price of a gallon of motor fuel tax are certain federal, state and local taxes. These taxes are comprised of:

1. Federal Motor Fuel Tax (18.4 cents per gallon on gasoline and 24.40 cents per gallon on diesel fuel);
2. State Motor Fuel Tax (42.3 cents per gallon on gasoline and 49.8 cents per gallon on diesel fuel); and
3. State Retailers Occupation Tax (Sales Tax) (6.25%).

On June 2, 2019, the Illinois General Assembly passed legislation to form Transportation Renewal Fund (TRF), increasing the state's MFT by 19 cents per gallon on gasoline. A portion of the 19-cent increase in gasoline MFT is being shared with units of local governments.

Other - \$100,000 (6%)

Includes interest income of \$100,000.

SELF-INSURANCE FUND
\$1,070,095

The Self-Insurance Fund is an internal service fund used to account for the financing of Village-wide insurance expenses, including premiums, third-party administration and claim costs. The Village is a member of the Intergovernmental Risk Management Agency which a pool of municipalities gathering resources for insurance purposes to lower costs using economies of scale. This service is provided to all Village departments and funds on a cost-reimbursement basis via interfund transfers. The fund also maintains adequate reserves to provide a cushion for potential extraordinary insurance claims, thus reducing the potential impact on the General Corporate Fund.

Transfers From Other Funds - \$950,095 (89%)

Annual amount of interfund transfers received from the various operating departments.

Other - \$120,000 (11%)

Includes miscellaneous revenue sources, including interest income, subrogation proceeds, and claim reimbursements.

**HEALTH INSURANCE FUND
\$10,169,720**

The Health Insurance Fund is an internal service fund used to account for the funding and payment of medical, dental, and life insurance for employees, retirees, and cobra eligible participants. This is a new standalone Fund that was part of the Self Insurance Fund in prior year budgets. The Village participates in the Intergovernmental Personnel Benefit Cooperative which pools together municipal members for economies of scale and helps minimize costs.

Premium Contributions - \$8,154,720 (80%)

Annual amount of health and dental insurance contributions received from employees for dependent health/dental care coverage. Employees contribute 10% - 12% of the cost for dependent health care coverage, depending on their collective bargaining agreement.

Other - \$2,015,000 (20%)

Includes miscellaneous revenue sources such as interest income and a one-time draw down from IPBC reserves (external holding account).

**POLICE PENSION FUND
\$7,542,669**

This trust fund is used to account for Police Pension Fund assets held by the Village in a trustee capacity. The Police Pension Fund Board is established by Illinois State statute to provide benefits to sworn police personnel of the Village and to manage the affairs of the Fund. The major sources of revenue to the Fund include employee contributions, investment income and the Village contribution. The Village contribution is determined by an independent actuarial analysis of the Fund. The Village funds its required contribution via property taxes. The benefits are set by the state legislature and are subject to the political process at this level. On April 1, 2022, Police Pension Fund assets were transferred to Illinois Police Officers' Pension Investment Fund (IPOPFI).

Property Taxes - \$4,433,669 (60%)

Represents actuarially required Village contribution (see Police Pension Fund expenditure section for the condition of the Fund).

Other Village Contributions – \$325,000 (4%)

Contribution from General Fund in order to accelerate retirement of unfunded liability.

Employee Contributions - \$793,000 (10%)

Members currently contribute 9.91% of their salary to the Fund.

Other- \$1,991,000 (26%)

Investment revenue expected to be earned.

**FIREFIGHTERS' PENSION FUND
\$8,131,902**

This trust fund is used to account for Firefighters' Pension Fund assets held by the Village in a trustee capacity. The Firefighters' Pension Fund Board is established by Illinois State statute to provide benefits to sworn fire personnel of the Village. The major sources of revenue to the fund include employee contributions, investment income and the Village contribution. The Village contribution is determined by an independent actuarial analysis of the fund. The Village funds its contribution via property taxes. The benefits are set by the state legislature and are subject to the political process at this level. On November 1, 2021, Firefighters' Pension Fund assets were transferred to the State's Firefighters' Pension Investment Fund (FPIF).

Property Taxes - \$5,065,902 (62%)

Represents actuarially required Village contribution (see Firefighters' Pension Fund expenditure section for the condition of the Fund).

Other Village Contributions – \$325,000 (4%)

Contribution from General Fund in order to accelerate retirement of unfunded liability.

Employee Contributions - \$806,000 (10%)

Members currently contribute 9.45% of their salary to the Fund.

Other - \$1,935,000 (24%)

Investment revenue expected to be earned.

EXPENDITURES EXPLAINED

The accounts of the Village are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance (reserves), revenues and expenditures (or expenses), as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Budgeted expenditures are organized and presented by fund, each of which is considered a separate accounting entity. The General Corporate Fund is broken down into the specific departments which make up the Fund. The various funds are organized by type in the Expenditure Section. The fund types listed below are used by the Village.

GOVERNMENTAL FUND TYPES

Governmental Funds are those in which most governmental functions of the Village are financed. The Village's expendable financial resources (except those accounted for in Proprietary Funds) are accounted for through governmental funds. The measurement focus is based upon a determination of changes in financial position, rather than income or loss terminology as used in the corporate world. The following are the Village's governmental fund types:

- **General Corporate Fund** - The General Corporate Fund is the general operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund.
- **Special Revenue Funds** - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes and includes the Affordable Housing Fund.
- **Debt Service Fund** - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.
- **Capital Projects Funds** - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital assets (other than those financed by Proprietary and Trust Funds) and include Facility Capital Projects Fund and Infrastructure Capital Projects Fund.
- **Permanent Funds** – Permanent Funds are used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the program and includes the Cemetery Fund.

PROPRIETARY FUND TYPES

Proprietary funds are used to account for the Village's on-going organizations and activities which are similar to those often found in the private sector. The measurement focus is upon determination of net income.

- **Enterprise Funds** - The Enterprise Funds (Water, Sanitary Sewer, Stormwater, Parking and Senior Housing Funds) are used to account for operations: a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.
- **Internal Service Funds** – The Internal Service Funds (Self-Insurance and Health Insurance Funds) are used to account for the financing of goods or services provided by one department to other departments of the governmental unit on a cost reimbursement basis.

FIDUCIARY FUND TYPES

Fiduciary funds are used to account for assets held by the Village in a trustee capacity or as an agent for individuals, private organizations, other governmental units or other funds.

- **Trust Funds** – Trust funds include the Police and Firefighters' Pension Funds. These funds are used to account for the accumulation of resources to pay pension costs.

At the beginning of each department and/or fund is a narrative section which includes a mission statement, accomplishments for the previous fiscal year and the goals for the upcoming fiscal year. Organizational Chart, Summary of Authorized Personnel and performance measures are included in the Narrative Section for all departments/divisions where personnel costs are allocated.

The next section details budgeted expenditures by GL line item for each account group. These are compared with budgeted and projected (estimated) expenditures for the prior fiscal year and actual amounts for the previous two fiscal years. The proposed appropriations are included in the fiscal year "FY25" column.

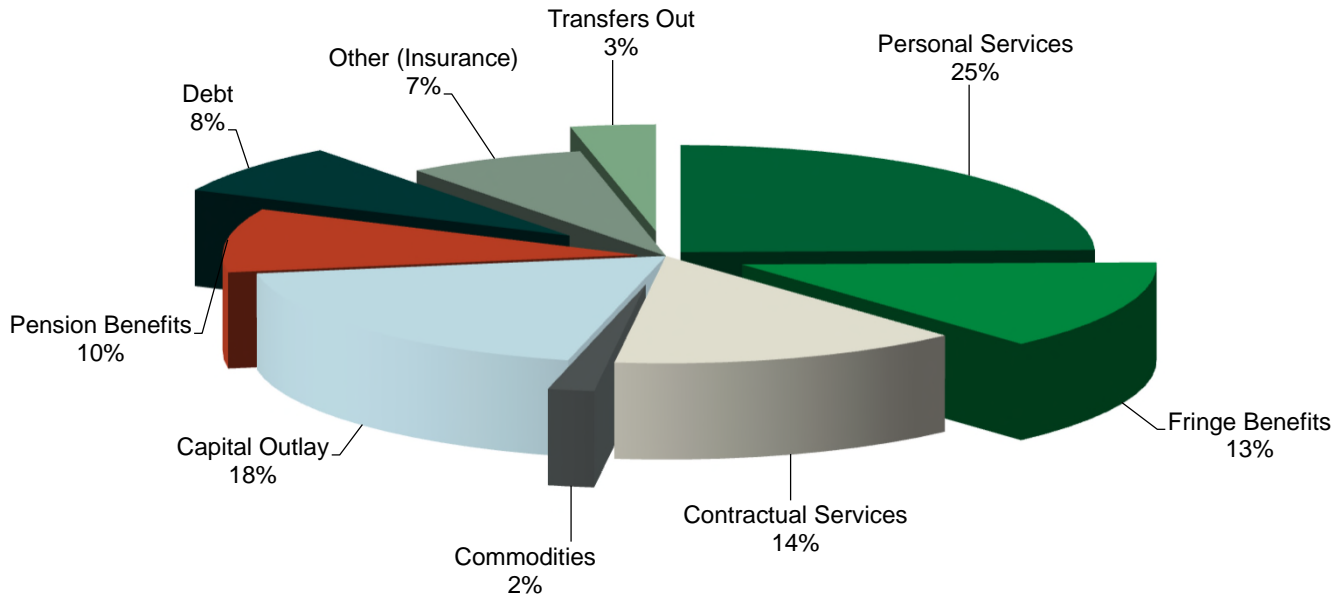
Expenditures are divided into the following sections:

- **Personal (Personnel) Services:** Services rendered by full-time and part-time employees to support the functions of Village departments. Costs include salaries, overtime and other direct payments to employees.

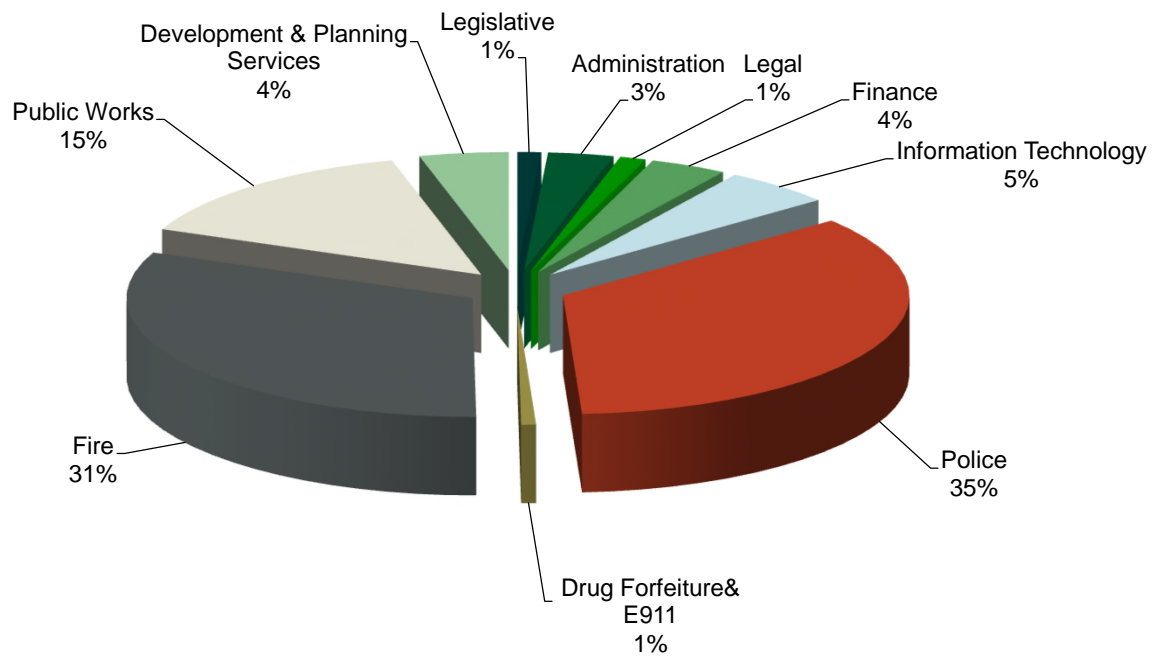
- **Fringe Benefits:** Contributions made by the Village to meet commitments or obligations for employee fringe benefits. Included are the Village's share of costs for social security and the various pension, medical and life insurance plans.
- **Contractual Services:** Services required for a department's/fund's work program which are provided by other entities--either outside vendors and contractors or other Village departments. Examples include repair and maintenance services, rentals, utilities and other professional services.
- **Commodities:** Expendable materials and supplies necessary to carry out a department's/fund's work program for the fiscal year. Examples include repair and maintenance of materials, office supplies, chemicals, tools and uniforms.
- **Capital Outlay:** The purchase, acquisition or construction of any item having a unit cost of \$50,000 or more, or a useful life of one or more years. Capital outlay items include vehicles, construction equipment, computers and office equipment.
- **Other:** Costs which are not included in the above categories. For example, contingency accounts.
- **Debt Service:** Costs associated with the payment of long-term debt principal and interest.

The last section for each department and/or fund (Budget Detail) provides explanation/justification for all expenditures listed by account number. Any unusual activity is typically explained in sufficient detail to justify the expense.

All Funds Expenditures By Class



General Corporate Fund Expenditure By Department/Function



GENERAL FUND

- General Fund Executive Overview
- General Fund Revenue Definitions
- General Fund Expenditure Definitions
- General Fund Budget Summary / Financial Rollup Schedule
- General Fund Budget FY22-FY26
- General Fund Revenues by Category
- General Fund Expenditures by Department and Category
- General Fund Departments / Divisions

GENERAL FUND Overview

The Village's General Fund includes all the operating departments and revenues not classified elsewhere. The following operating departments and divisions are budgeted in this Fund:

- Legislative
- Administrative
- Legal
- Finance
- Information Technology
- Police (Drug Forfeiture & E911 separate divisions)
- Fire (Foreign Fire now excluded)
- Public Works
- Development & Planning Services

Examples of the types of revenue categories classified in the General Fund are:

- Taxes (Municipal Sales tax, Use tax, Income tax, Property tax, etc.)
- Licenses & Permits
- Charges for Services
- Grants
- Fines
- Interfund Transfers-In
- Financing & Investment
- Other/Miscellaneous

GENERAL FUND REVENUES

General Fund Revenues are the taxes, fees, and charges that the Village assesses to provide services to its citizens. Such revenues are comprised of the following broad revenue categories:

- Tax revenues (e.g.- property taxes)
- Licenses, permits, and fees (e.g.- business licenses)
- Charges for services (e.g.- ambulance service)
- Grants
- Fines (e.g.- parking tickets)
- Other financing sources (transfer of resources from other funds)

The following table presents a summary of the Village's major General Fund taxes and revenues:

<u>General Fund Revenues</u>	<u>Description</u>
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Property Taxes	Property tax revenues are the proceeds that the Village receives from assessing taxes on residential and commercial properties within the Village. Each year, the Village Board adopts a fixed levy that is used to fund operations, debt service, and Village contributions into the Police and Fire Pension funds. The Village does not have the County assess a loss allowance.
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Sales Taxes	<p>In the State of Illinois, there is a base 6.25% Sales Tax on general merchandise. It is administered and collected by the Illinois Department of Revenue. One percent (1%) of this Sales Tax is distributed to the municipality where the sale occurred. This tax, officially referred to as the Retailer's Occupation Tax (ROT) is captured in the Village's General Fund and is used to support general Village operations.</p> <p>The Village also imposes a 1% Home Rule Occupation Tax (HROT). While approved locally, this tax is also administered and collected at the state level. A quarter percent of this tax is dedicated to the Capital Improvement Project (CIP) Fund. Pursuant to State law, the HROT tax is not assessed on qualifying food, drugs, or registered property purchases (vehicles).</p>
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Utility Taxes

The Electricity Tax and the Natural Gas Tax. Both taxes are assessed based upon user consumption within the Village. The taxes assessed are per local ordinance but may not exceed the allowable amount pursuant to State statute.

Licenses and Permits

The Village charges fees to individuals, businesses and other entities to acquire authorization and permission to conduct certain activities within the Village. These authorizations and permissions are extended in the form of licenses and permits. For example, the Village charges business licensing fees for entities that wish to conduct business within the Village.

Intergovernmental Revenues

Intergovernmental revenues are revenues that the Village receives from other government entities. Apart from other grants, the revenues that the Village receives from this revenue stream are primarily from the State of Illinois. Intergovernmental revenues typically take the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Charges for Services

The Village provides a number of services for which it charges fees directly to the service recipient.

Fines

The Village charges fines and penalties to individuals and businesses when they become non-compliant with Village rules and regulations. Parking citations is an example of such a fine for which the Village charges a fee directly to the offender.

GENERAL FUND EXPENDITURES

General Fund Expenditures are the expenditures related to the performance of direct Village services, such as police, fire, public works and housing services. General fund expenditures also relate to the performance of administrative services such as finance, human resources, and information technology. General Fund Expenditures are managed within the Village's General Fund, and are comprised of the following expenditure types:

- Personal Services (e.g.- salaries and overtime)
- Fringe Benefits (e.g.- health insurance and pension contributions)
- Contractual Services (e.g.- vendor service contracts, Telecommunications)
- Commodities (e.g.- printing and office supplies)
- Capital Outlay (e.g.- infrastructure, Fleet Management)
- Granting Activities (e.g.- funding of community services via funds allocated from another agency)
- Transfers (e.g.- transfer of resources from other Village funds)

The following table presents a summary of the Village's major General Fund Expenditures:

<u>General Fund Expenditure Types</u>	<u>Description</u>
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Personal Services	Personal Service expenditures include the compensation of Village staff to perform Village services and activities. Given the labor-intensive nature of Village services, personnel and benefits expenditures typically make up the largest proportion of general fund expenditures.
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Fringe Benefits	Fringe Benefits expenditures are the expenditures for the insurance and pension support for which the Village provides its employees. Similar to Personal Services, Fringe Benefits typically make up a large portion of general fund expenditures.
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Contractual Services	Contractual Services are for specialized services that are provided to the Village by independent contractors/consultants. These expenditures are tracked separately from the Village's salary and benefit resources.
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Commodities

Commodities are expenditures related to maintaining administrative operations within Village departments. These expenditures include costs such as printing costs, general maintenance and upkeep, telephones services and software support.

Capital Outlay

Capital Outlay expenditures are for the maintenance of Village physical and technical infrastructure.

Grants

In some cases, the Village serves as a grantor of funds to local community service providers, who provide services to the community on behalf of the Village. Grants expenditures are associated with these types of activities. There are no current or existing grant expenditures.

Transfers

Transfer expenditures are the expenditures that are transferred from the General Fund to support service activities or other types of reimbursements.

VILLAGE OF NORTHBROOK
General Fund Budget Summary
Comparative Years FY24- FY26

<u>GF Department</u>		<u>FY24 Adopted Budget</u>	<u>FY24 Amended Budget</u>	<u>Year End Estimate</u>	<u>FY25 Adopted Budget</u>	<u>FY26 Forecasted Budget</u>	<u>FY25 Budget To YE Est. % Inc (Dec)</u>
Revenues- All	Dept	48,957,220	48,957,220	50,937,524	62,544,359	61,749,327	22.8%
Legislative	1110	\$ 644,955	\$ 644,955	\$ 628,003	\$ 697,740	\$ 690,045	11.1%
Administrative	1120	1,854,780	1,962,098	1,812,166	1,935,290	2,104,285	6.8%
Legal	1200	741,750	741,750	746,350	767,350	781,350	2.8%
Finance	1300	1,278,275	1,278,275	8,196,017	2,268,149	2,332,520	-72.3%
Information Technology	1400	3,862,800	3,862,800	3,218,573	3,250,070	3,461,680	1.0%
Police	2100	16,236,525	17,519,490	17,038,760	22,072,520	22,993,357	29.5%
Drug Forfeiture	2200	32,250	32,250	31,000	15,000	15,000	-51.6%
E911	2300	346,455	346,455	362,620	423,310	387,420	16.7%
Fire	3100	13,206,020	14,206,020	13,922,357	19,842,675	21,693,797	42.5%
Foreign Fire	3200	-	-	187,612	-	-	-100.0%
Public Works	4100	9,754,550	9,859,888	9,166,505	9,180,394	10,290,545	0.2%
Development & Planning	6300	2,601,005	2,601,005	2,319,303	2,630,237	2,720,635	13.4%
Non-specific Interfund	0000	650,000	650,000	-	-	-	
Subtotal Expenses		51,209,365	53,704,986	57,629,266	63,082,735	67,470,634	9.5%
Surplus/(Deficit)		\$ (2,252,145)	\$ (4,747,766)	\$ (6,691,742)	\$ (538,376)	\$ (5,721,307)	
Beginning Fund Balance				\$ 31,776,315	\$ 25,084,573	\$ 24,546,197	
Ending Fund Balance				\$ 25,084,573	\$ 24,546,197	\$ 18,824,891	

VILLAGE OF NORTHBROOK
General Fund Budget
Comparative Years FY22- FY26

	FY22 Actual	FY23 Actual	FY24 Adopted Budget	FY24 Y/E Projection	FY25 Adopted Budget	FY26 Forecasted Budget
REVENUES						
Taxes Property	\$ 9,640,964	\$ 9,394,574	\$ 8,891,915	\$ 9,001,915	\$ 18,085,414	\$ 18,825,227
Taxes Sales	17,101,018	17,261,938	17,124,225	16,530,000	17,195,000	17,225,000
Taxes Other	9,508,604	10,074,450	9,537,450	9,850,000	10,212,000	10,217,000
Licenses	786,307	759,030	833,000	702,000	810,000	835,000
Permits/Reviews	1,558,258	1,855,414	1,704,500	2,004,900	1,903,750	2,004,750
Fees	1,805,410	1,983,478	1,662,750	1,884,992	1,721,200	1,728,820
Charges for Services	4,844,086	5,325,990	5,109,650	5,942,267	5,938,500	6,114,000
Fines	245,635	257,846	300,000	200,000	235,000	235,000
Grants	2,561,935	2,380,631	50,000	90,000	115,000	115,000
Interfund Transfers In	2,684,625	2,778,590	2,861,950	2,861,950	4,928,495	3,049,530
Investment Returns	40,037	1,199,254	452,500	1,487,500	960,000	960,000
Miscellaneous	388,207	472,497	429,280	382,000	440,000	440,000
Bond Proceeds	2,101,039	-	-	-	-	-
Total Revenues	53,266,125	53,743,693	48,957,220	50,937,524	62,544,359	61,749,327
EXPENSES BY DEPARTMENT						
Legislative	491,443	576,251	644,955	628,003	697,740	690,045
Administrative	1,543,180	1,652,951	1,854,780	1,812,166	1,935,290	2,104,285
Legal	781,751	758,376	741,750	746,350	767,350	781,350
Finance	1,278,766	1,190,711	1,278,275	8,196,017	2,268,149	2,332,520
Information Technology	2,043,144	2,615,337	3,862,800	3,218,573	3,250,070	3,461,680
Police	14,428,041	15,944,041	16,236,525	17,038,760	22,072,520	22,993,357
Drug Forfeiture	82,522	19,560	32,250	31,000	15,000	15,000
E911	446,152	312,719	346,455	362,620	423,310	387,420
Fire	12,725,455	12,944,685	13,206,020	13,922,357	19,842,675	21,693,797
Foreign Fire	277,112	734,786	-	187,612	-	-
Public Works	7,084,529	8,081,353	9,754,550	9,166,505	9,180,394	10,290,545
Development & Planning	2,190,304	2,201,211	2,601,005	2,319,303	2,630,237	2,720,635
Dept Non-specific Interfund Tranfers Out	5,540,040	796,990	650,000	-	-	-
Total Expenditures	48,912,439	47,828,971	51,209,365	57,629,266	63,082,735	67,470,634
Net Surplus (Deficit)	\$ 4,353,686	\$ 5,914,722	\$ (2,252,145)	\$ (6,691,742)	\$ (538,376)	\$ (5,721,307)

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
GENERAL FUND - REVENUES

GL Number	Category	Description	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED	FY26 FORECAST
11-0000-401-00	Property tax	CORPORATE PROPERTY TAX	7,659,751	7,414,132	7,118,985	7,118,985	7,118,985	6,847,863	7,053,299
11-0000-401-06	Property tax	TOWNSHIP ROAD & BRIDGE TAX	580,698	621,836	550,000	550,000	660,000	550,000	550,000
11-0000-401-10	Property tax	IMRF PROPERTY TAX REVENUE	1,395,055	1,346,035	1,222,930	1,222,930	1,222,930	1,187,980	1,247,379
11-0000-401-11	Property tax	CORPORATE PROPERTY TAX - PRIOR LEVY COLL	5,077	11,819	-	-	-	-	-
11-0000-401-16	Property tax	TOWNSHIP ROAD & BRIDGE TAX - PRIOR LEVY	383	753	-	-	-	-	-
11-0000-401-17	Property tax	POLICE PENSION PROPERTY TAX	-	-	-	-	-	4,433,669	4,655,352
11-0000-401-19	Property tax	FIRE PENSION PROPERTY TAX	-	-	-	-	-	5,065,902	5,319,197
		SUBTOTAL	9,640,964	9,394,574	8,891,915	8,891,915	9,001,915	18,085,414	18,825,227
11-0000-421-00	Taxes Sales	SALES TAX	9,968,911	10,046,002	15,680,125	15,680,125	9,850,000	10,650,000	10,650,000
11-0000-421-03	Taxes Sales	STATE USE TAX	1,388,558	1,498,571	1,444,100	1,444,100	1,400,000	1,420,000	1,450,000
11-0000-421-04	Taxes Sales	HOME RULE SALES TAX	5,743,549	5,717,365	-	-	5,280,000	5,125,000	5,125,000
		SUBTOTAL	17,101,018	17,261,938	17,124,225	17,124,225	16,530,000	17,195,000	17,225,000
11-0000-405-01	Taxes Other	REPLACEMENT TAX - VILLAGE	1,050,829	1,377,480	1,005,000	1,005,000	1,000,000	1,000,000	1,000,000
11-0000-405-03	Taxes Other	REPLACEMENT TAX - TOWNSHIP ROAD & BRIDGE	29,622	44,728	26,950	26,950	30,000	30,000	35,000
11-0000-407-01	Taxes Other	HOTEL/MOTEL TAX - SHERATON INN	427,597	664,419	700,000	700,000	700,000	725,000	750,000
11-0000-407-02	Taxes Other	ADMISSIONS AND ENTERTAINMENT TAX	49,964	62,203	75,000	75,000	80,000	85,000	85,000
11-0000-407-03	Taxes Other	UTILITY TAX	1,118,645	1,179,879	1,100,000	1,100,000	1,050,000	1,150,000	1,150,000
11-0000-407-04	Taxes Other	SINGLE USE BAG TAX	-	-	40,000	40,000	30,000	120,000	120,000
11-0000-421-01	Taxes Other	MUNICIPAL AUTO RENTAL TAX	7,730	8,122	17,000	17,000	10,000	10,000	10,000
11-0000-421-02	Taxes Other	GAS & DIESEL FUEL TAX COUNTY REFUND	7,063	8,279	-	-	-	-	-
11-0000-422-00	Taxes Other	STATE INCOME TAX	5,299,126	5,489,231	5,473,500	5,473,500	5,750,000	5,917,000	5,917,000
11-0000-478-06	Taxes Other	TELECOMMUNICATION TAX	1,518,028	1,240,109	1,100,000	1,100,000	1,200,000	1,175,000	1,150,000
		SUBTOTAL	9,508,604	10,074,450	9,537,450	9,537,450	9,850,000	10,212,000	10,217,000
11-0000-435-01	Licenses	LICENSES - ANIMAL	27,645	28,512	28,000	28,000	28,000	28,000	28,000
11-0000-435-02	Licenses	LICENSES - BUSINESS	176,648	153,724	175,000	175,000	100,000	175,000	175,000
11-0000-435-04	Licenses	LICENSES - LIQUOR	125,342	131,784	130,000	130,000	134,000	132,000	132,000
11-0000-435-05	Licenses	LICENSES - VEHICLE	456,672	445,010	500,000	500,000	440,000	475,000	500,000
		SUBTOTAL	786,307	759,030	833,000	833,000	702,000	810,000	835,000
11-0000-452-00	Permits/Reviews	BUILDING PERMITS	1,448,865	1,749,859	1,600,000	1,600,000	1,900,000	1,800,000	1,900,000
11-0000-452-02	Permits/Reviews	FIRE PROTECTION PERMITS	28,488	25,226	25,000	25,000	25,600	23,000	24,000
11-0000-452-03	Permits/Reviews	FIRE PROTECTION PERMITS - RFPD/UNINC.	7,400	9,699	7,500	7,500	7,600	9,000	9,000
11-0000-452-05	Permits/Reviews	TEMP. CERTIFICATE OF OCCUPANCY FEES	200	500	-	-	-	-	-
11-0000-452-07	Permits/Reviews	TEMPORARY FOOD SERVICE	-	125	-	-	-	-	-
11-0000-454-02	Permits/Reviews	POLICE ALARM PERMIT (RENEWAL)	66,820	63,790	65,000	65,000	65,000	65,000	65,000
11-0000-454-03	Permits/Reviews	POLICE ALARM PERMIT (NEW)	5,925	5,670	6,000	6,000	6,000	6,000	6,000
11-0000-454-05	Permits/Reviews	POLICE ALARM PERMIT REINSTATEMENT	20	20	-	-	-	-	-
11-0000-473-06	Permits/Reviews	RETAIL SALES PERMITS	540	525	1,000	1,000	700	750	750
		SUBTOTAL	1,558,258	1,855,414	1,704,500	1,704,500	2,004,900	1,903,750	2,004,750

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
GENERAL FUND - REVENUES

GL Number	Category	Description	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED	FY26 FORECAST
11-0000-454-00	Fees	POLICE FALSE ALARM FEE	75,895	53,985	55,000	55,000	40,000	55,000	55,000
11-0000-455-01	Fees	VACANT BUILDING INSPECTION FEES	2,000	4,600	-	-	-	-	-
11-0000-457-00	Fees	PLAN COMMISSION FEES	40,392	36,161	35,000	35,000	25,000	25,000	25,000
11-0000-459-00	Fees	FIRE FALSE ALARM RESPONSE FEE	-	1,940	-	-	-	-	-
11-0000-459-01	Fees	FIRE QUARTERLY ALARM MONITORING FEE	74,279	55,143	65,000	65,000	60,000	65,000	65,000
11-0000-473-10	Fees	RAFFLE FEES 82-27	330	390	-	-	-	-	-
11-0000-473-12	Fees	CHARITABLE GAMES LICENSE FEES	1,315	-	-	-	200	200	200
11-0000-476-01	Fees	ANTENNA LEASE FEE	207,404	214,504	178,000	178,000	221,780	228,750	236,170
11-0000-477-07	Fees	REFORESTATION PROGRAM RECEIVABLES	1,500	750	2,500	2,500	2,000	2,000	2,200
11-0000-477-08	Fees	IMPOUND FEES	140	20	250	250	250	250	250
11-0000-477-31	Fees	TOLL ROAD RESPONSES - FIRE	1,550	17,500	2,000	2,000	24,500	20,000	20,000
11-0000-478-01	Fees	COMCAST CABLE FRANCHISE FEES	717,444	793,044	750,000	750,000	775,000	775,000	775,000
11-0000-480-19	Fees	ANNEXATION FEES	1,500	2,250	-	-	-	-	-
11-0000-482-07	Fees	E-911 SURCHARGE FEES	506,374	629,894	575,000	575,000	550,000	550,000	550,000
11-0000-482-08	Fees	FOREIGN FIRE INSURANCE FEES	174,828	172,337	-	-	186,262	-	-
11-0000-482-16	Fees	WARRANT FEES	280	869	-	-	-	-	-
11-0000-482-18	Fees	SUBPOENA FEES	179	90	-	-	-	-	-
		SUBTOTAL	1,805,410	1,983,478	1,662,750	1,662,750	1,884,992	1,721,200	1,728,820
11-0000-451-00	Charges for Service	RFPD FEES	2,944,253	3,043,625	2,956,150	2,956,150	3,033,767	3,100,000	3,200,000
11-0000-451-01	Charges for Service	RED CENTER ADMINISTRATION FEES	20,000	20,000	20,000	20,000	20,000	20,000	20,000
11-0000-452-01	Charges for Service	ELEVATOR INSPECTIONS	43,745	44,745	45,000	45,000	35,000	45,000	45,000
11-0000-473-13	Charges for Service	OVERTIME REIMB. - POLICE	52,094	34,159	50,000	50,000	45,000	50,000	50,000
11-0000-473-14	Charges for Service	OVERTIME REIMB. - FIRE	32,222	44,156	40,000	40,000	25,000	50,000	50,000
11-0000-473-17	Charges for Service	OVERTIME REIMB. - PUBLIC WORKS	-	677	-	-	-	-	-
11-0000-475-04	Charges for Service	STATE ROUTE MAINTENANCE REIMBURSEMENT	14,667	15,335	20,000	20,000	55,000	20,000	20,000
11-0000-480-01	Charges for Service	AMBULANCE TRANSPORTATION MEDICAID FEE	-	89,979	-	-	250,000	225,000	250,000
11-0000-480-02	Charges for Service	AMBULANCE TRANSPORTATION FEE	1,600,040	1,899,740	1,850,000	1,850,000	2,350,000	2,300,000	2,350,000
11-0000-480-03	Charges for Service	GLENBROOK NORTH POLICE SERVICE	120,305	121,149	128,500	128,500	128,500	128,500	129,000
11-0000-480-06	Charges for Service	FINGERPRINTING SERVICES	2,143	1,833	-	-	-	-	-
11-0000-480-31	Charges for Service	FIRE TRAINING ACT REIMBURSEMENT	14,617	10,592	-	-	-	-	-
		SUBTOTAL	4,844,086	5,325,990	5,109,650	5,109,650	5,942,267	5,938,500	6,114,000
11-0000-458-01	Fines	FINES - ORDINANCE VIOLATIONS	91,126	175,657	180,000	180,000	140,000	170,000	170,000
11-0000-458-02	Fines	FINES - TRAFFIC COURT	154,509	82,189	120,000	120,000	60,000	65,000	65,000
		SUBTOTAL	245,635	257,846	300,000	300,000	200,000	235,000	235,000
11-0000-481-17	Grants	HIGHWAY SAFETY PROJECT STATE GRANT	16,037	48,092	-	-	-	-	-
11-0000-481-32	Grants	OTHER GRANTS	303,359	-	50,000	50,000	-	25,000	25,000
11-0000-481-35	Grants	FEDERAL GRANT - ARPA	2,242,539	2,242,539	-	-	-	-	-
11-0000-481-36	Grants	CIVIC GRANT/SUSTAINABILITY PROGRAM	-	90,000	-	-	90,000	90,000	90,000
		SUBTOTAL	2,561,935	2,380,631	50,000	50,000	90,000	115,000	115,000

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
GENERAL FUND - REVENUES

GL Number	Category	Description	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED	FY26 FORECAST
11-0000-475-14	Interfund Transfer	INTERFUND TRANSFER - SANITARY SEWER FUND	588,130	608,715	626,975	626,975	626,975	626,975	668,340
11-0000-475-15	Interfund Transfer	INTERFUND TRANSFER - SENIOR HOUSING FUND	96,300	99,670	102,660	102,660	102,660	105,230	108,900
11-0000-475-16	Interfund Transfer	INTERFUND TRANSFER - STORMWATER FUND	92,700	95,945	98,825	98,825	98,825	101,790	104,850
11-0000-475-20	Interfund Transfer	INTERFUND TRANSFER - CEMETERY FUND	1,810	1,875	1,930	1,930	1,930	1,990	2,050
11-0000-475-21	Interfund Transfer	INTERFUND TRANSFER - WATER FUND	1,860,185	1,925,295	1,983,055	1,983,055	1,983,055	2,042,550	2,103,830
11-0000-475-22	Interfund Transfer	INTERFUND TRANSFER - PARKING FUND	45,500	47,090	48,505	48,505	48,505	49,960	51,560
11-0000-475-34	Interfund Transfer	INTERFUND TRANSFER - HEALTH INSURANCE FUND	-	-	-	-	-	2,000,000	-
11-0000-475-46	Interfund Transfer	INTERFUND TRANSFER - BUSINESS DISTRICT	-	-	-	-	-	-	10,000
		SUBTOTAL	2,684,625	2,778,590	2,861,950	2,861,950	2,861,950	4,928,495	3,049,530
11-0000-426-01	Investment Income	INTEREST INCOME - GENERAL CORPORATE FUND	39,196	1,157,942	450,000	450,000	1,450,000	950,000	950,000
11-0000-426-19	Investment Income	INTEREST INCOME - PROPERTY TAX	1	933	-	-	2,500	-	-
11-0000-482-03	Investment Income	DRUG FORFEITURE INTEREST	205	8,351	2,500	2,500	11,000	5,000	5,000
11-0000-482-04	Investment Income	E-911 INTEREST	-	12,243	-	-	24,000	5,000	5,000
11-0000-482-09	Investment Income	FOREIGN FIRE INTEREST	635	19,785	-	-	-	-	-
		SUBTOTAL	40,037	1,199,254	452,500	452,500	1,487,500	960,000	960,000
11-0000-473-03	Miscellaneous	SURPLUS EQUIPMENT SALES	29,600	-	25,000	25,000	70,000	50,000	50,000
11-0000-473-07	Miscellaneous	MISCELLANEOUS INCOME [NON-RECURRING]	2,269	61,159	-	-	-	-	-
11-0000-473-09	Miscellaneous	MISCELLANEOUS INCOME	297,846	333,049	350,000	350,000	300,000	350,000	350,000
11-0000-473-22	Miscellaneous	NSF CHECK FEE	500	1,004	-	-	-	-	-
11-0000-473-29	Miscellaneous	OVER/SHORT	(34)	(56)	-	-	-	-	-
11-0000-473-30	Miscellaneous	DONATIONS	-	45,326	-	-	-	-	-
11-0000-473-35	Miscellaneous	4TH OF JULY CONTRIBUTIONS	47,651	-	-	-	-	-	-
11-0000-477-09	Miscellaneous	MISCELLANEOUS REIMBURSEMENTS	11	2,076	39,280	39,280	2,000	30,000	30,000
11-0000-480-20	Miscellaneous	SALE OF VACATED R.O.W.	-	19,432	-	-	-	-	-
11-0000-482-00	Miscellaneous	DRUG FORFEITURE - DUI FINES	1,565	-	5,000	5,000	5,000	5,000	5,000
11-0000-482-01	Miscellaneous	DRUG FORFEITURE FUNDS - STATE	8,799	1,950	10,000	10,000	5,000	5,000	5,000
11-0000-482-02	Miscellaneous	DRUG FORFEITURE FUNDS - FEDERAL	-	8,558	-	-	-	-	-
		SUBTOTAL	388,207	472,497	429,280	429,280	382,000	440,000	440,000
11-0000-406-02	Bond Issue Proceeds	BOND ISSUE PROCEEDS	1,934,218	-	-	-	-	-	-
11-0000-406-03	Bond Issue Proceeds	PREMIUM ON DEBT ISSUE	166,821	-	-	-	-	-	-
		SUBTOTAL	2,101,039	-	-	-	-	-	-
		TOTAL REVENUES	53,266,125	53,743,693	48,957,220	48,957,220	50,937,524	62,544,359	61,749,327

VILLAGE OF NORTHBROOK
General Fund Budget Summary
Expenses By Department and Category
Fiscal Year 2025

<u>Department</u>	<u>Department Number</u>	<u>Personal Services</u>	<u>Fringe Benefits</u>	<u>Contractual Services</u>	<u>Commodities</u>	<u>Capital Outlay</u>	<u>Transfers Out</u>	<u>TOTAL</u>
Legislative	1110	\$ 41,200	\$ 3,155	\$ 653,385	\$ -	\$ -	\$ -	\$ 697,740
Administrative	1120	1,248,565	433,450	231,775	21,500	-	-	1,935,290
Legal	1200	-	-	767,350	-	-	-	767,350
Finance	1300	932,650	235,985	422,514	15,000	12,000	650,000	2,268,149
Information Technology	1400	896,930	299,850	1,505,790	500	547,000	-	3,250,070
Police	2100	13,039,955	7,213,469	710,901	536,395	571,800	-	22,072,520
Drug Forfeiture	2200	-	-	-	15,000	-	-	15,000
E911	2300	-	-	395,310	-	28,000	-	423,310
Fire	3100	10,035,035	7,458,292	1,268,193	558,630	522,525	-	19,842,675
Public Works	4100	3,896,495	1,516,295	1,779,259	753,205	1,235,140	-	9,180,394
Development & Planning	6300	1,483,085	620,470	521,682	5,000	-	-	2,630,237
TOTAL		\$ 31,573,915	\$ 17,780,966	\$ 8,256,159	\$ 1,905,230	\$ 2,916,465	\$ 650,000	\$ 63,082,735

LEGISLATIVE DIVISION

PROGRAM DETAIL FISCAL YEAR 2025

DIVISION RESPONSIBILITIES

Pursuant to Article II of the Municipal Code the Village President and Board of Trustees are elected by the residents of Northbrook to establish the policies for operation of the Village Government. The Village policies are an exercise of the home rule powers granted by article VII, section 6 of the Illinois Constitution of 1970 and the legislative authority established under state law. The Village President and Board of Trustees selects, employs and supervises one employee, the Village Manager. The Board's policy direction is to the Village Manager, who in turn directs Village staff to implement these policies.

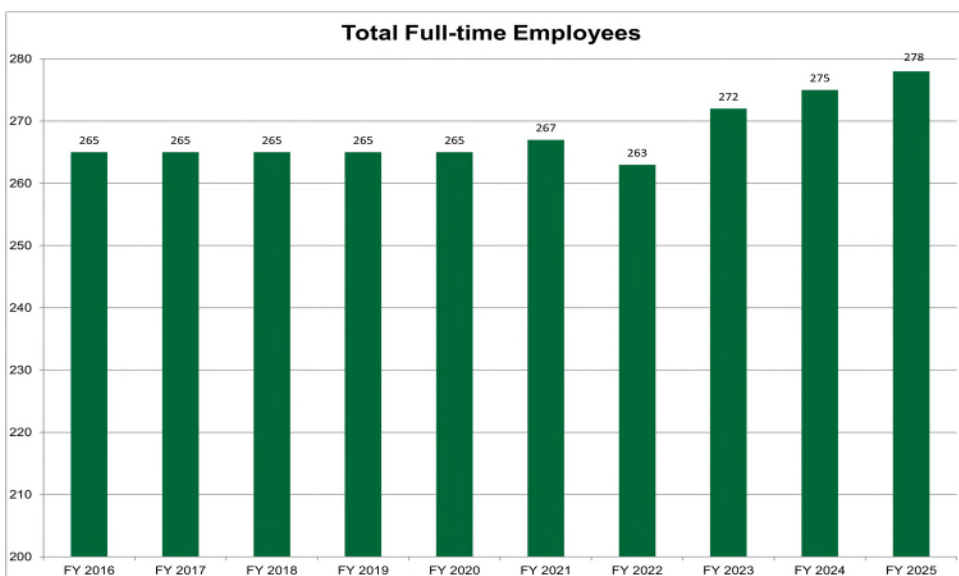
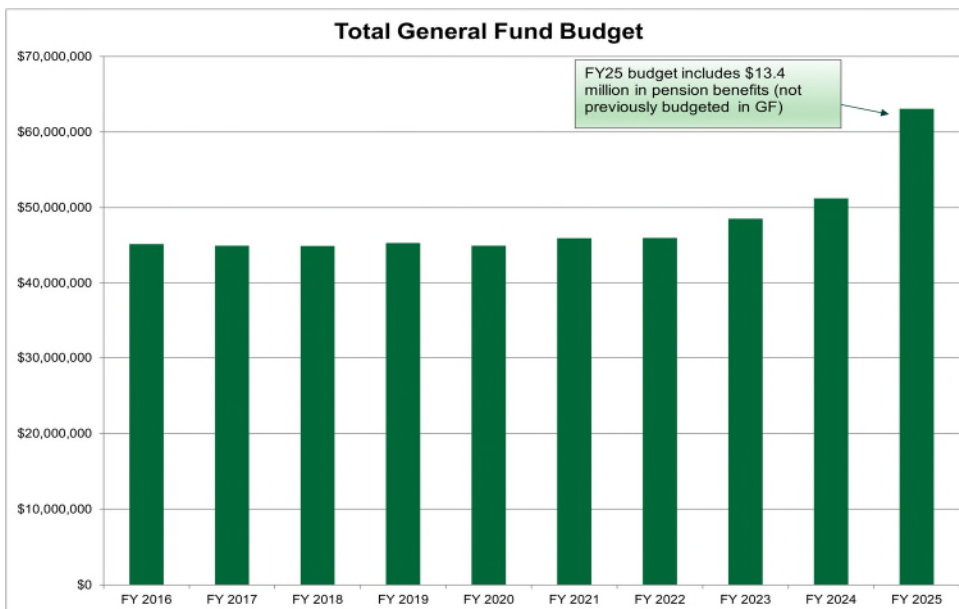
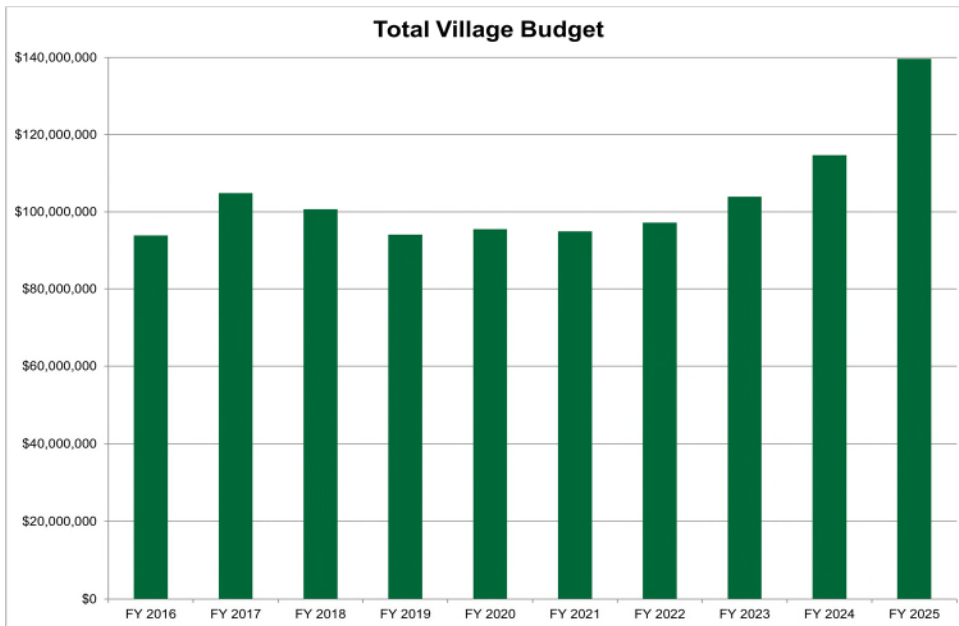
The policy direction of Village Board is documented by the annual approval of the budget and capital improvement plan; approval of expenditures and disbursements (the Village Manager is authorized to approve expenditures up to \$20,000); approval of all ordinances and resolutions; the review and final decisions made related to all land use matters; representation of the Village in numerous venues; and establishment of the mission of citizen advisory commission which provide input to the Village Board in policy decisions.

ACCOMPLISHMENTS OF FISCAL YEAR 2024

1. Reviewed and adopted the FY24 Municipal Budget following at Public Hearing and reviewed quarterly budget reports in order to stay informed and closely monitor responsible fiscal operations.
2. Conducted an annual performance review of the Village Manager and established Goals and Objectives.
3. Received and reviewed the Annual Audit and Comprehensive Annual Financial Report for the Year Ending April 30, 2023
4. Appointed a new Village Clerk to fill the unexpired term of the elected Village Clerk to coincide with the Clerk's December 1, 2023 retirement.
5. Appointed a new Village Trustee to fill the unexpired term of the elected Trustee to coincide with the Trustee's December 11, 2023 resignation.
6. Monitored legislative action in Springfield thru the Northwest Municipal Conference and Illinois Municipal League and contribution support/opposition to proposed legislation that would positively/negatively impact the Village and municipalities across the state.
7. Provided financial contributions to mental health and social service agencies to provide new or expanded resources to Northbrook residents.

GOALS FOR FISCAL YEAR 2025

1. Monitor legislative action in Springfield and work with Legislators and Councils of Government to ensure Northbrook's interests are kept at the forefront.
2. Represent Northbrook in the Northwest Municipal Conference (NWMC) and Illinois Municipal League (IML).
3. Focus on increased intergovernmental cooperation and partnership with surrounding communities and with other units of government within Northbrook.
4. Conduct an annual performance review of the Village Manager consistent with the provision of the Manager's Employment Agreement.
5. Consider financial contributions to mental health and social service agencies to provide new or expanded resources to Northbrook residents.
6. Review cost and allocation of Village services through the quarterly budget review process as part of an ongoing commitment to responsible fiscal operations.



VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
GENERAL FUND EXPENSES - LEGISLATIVE

GL Number	Description	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED	FY26 FORECAST	FY25 ADOPTED to FY24 AMEND	FY25 ADOPTED to FY24 PROJ
11-1110-505-07	MEETINGS PAY	41,226	41,201	41,200	41,200	41,200	41,200	47,000	0.0%	0.0%
	TOTAL PERSONAL SERVICES	41,226	41,201	41,200	41,200	41,200	41,200	47,000	0.0%	0.0%
11-1110-512-00	FICA EMPLOYER CONTRIBUTIONS	3,513	3,152	3,155	3,155	3,155	3,155	3,600	0.0%	0.0%
	TOTAL FRINGE BENEFITS	3,513	3,152	3,155	3,155	3,155	3,155	3,600	0.0%	0.0%
11-1110-519-00	COVID-19 CONTRACTUAL SERVICES	16,862	2,210	-	-	-	-	-		
11-1110-540-00	CONFERENCES	1,775	1,929	2,000	2,000	2,000	2,000	2,000	0.0%	0.0%
11-1110-542-00	MEMBERSHIPS	23,239	25,568	27,400	27,400	27,020	27,320	27,380	-0.3%	1.1%
11-1110-554-00	OTHER PROFESSIONAL SERVICES	20,015	-	39,000	39,000	30,053	49,000	45,000	25.6%	63.0%
11-1110-554-01	YOUTH COMMISSION	309	-	-	-	-	-	-		
11-1110-554-04	SENIOR TAXI PROGRAM	3,177	3,469	5,000	5,000	5,000	5,000	5,000	0.0%	0.0%
11-1110-554-06	COMMUNITY COMMISSION	514	6,117	-	-	-	-	-		
11-1110-575-00	RECEPTIONS & EVENTS	68,423	90,904	122,500	122,500	122,500	142,000	132,000	15.9%	15.9%
11-1110-584-00	CONTRIBUTIONS	284,000	386,946	365,500	365,500	365,375	396,365	396,365	8.4%	8.5%
11-1110-599-00	MISCELLANEOUS	7,138	9,808	13,500	13,500	13,500	13,500	13,500	0.0%	0.0%
11-1110-599-05	ARTS COMMISSION	10,061	3,745	15,000	15,000	10,000	10,000	10,000	-33.3%	0.0%
11-1110-599-06	COMMUNITY COMMISSION	2,501	-	8,000	8,000	7,000	7,000	7,000	-12.5%	0.0%
11-1110-599-07	SPECIAL NEEDS INCLUSION COMMISSION	-	-	2,700	2,700	1,200	1,200	1,200	-55.6%	0.0%
	TOTAL CONTRACTUAL SERVICES	438,014	530,696	600,600	600,600	583,648	653,385	639,445	8.8%	11.9%
11-1110-619-00	COVID-19 COMMODITIES	8,690	1,202	-	-	-	-	-		
	TOTAL COMMODITIES	8,690	1,202	-	-	-	-	-		
	TOTAL	491,443	576,251	644,955	644,955	628,003	697,740	690,045	8.2%	11.1%

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Expense Detail**

**Fund: General (11)
Division: Legislative (1110)**

**Account
Total**

PERSONAL SERVICES

11-1110-505-07 OTHER COMPENSATION

Meetings Pay		
Village President and 6 Trustees per Municipal Code	41,200	
TOTAL		41,200

TOTAL PERSONAL SERVICES		41,200

FRINGE BENEFITS

<u>11-1110-512-00 FICA EMPLOYER CONTRIBUTIONS</u>		3,155
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TOTAL FRINGE BENEFITS		3,155

CONTRACTUAL SERVICES

11-1110-540-00 CONFERENCES

Board Member Training		2,000
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11-1110-542-00 MEMBERSHIPS

Metropolitan Mayor's Caucus	1,650	
Illinois Municipal League	2,500	
Northwest Municipal Conference	18,500	
CMAP	1,575	
Rotary	2,000	
Midwest Climate Cooperative	1,000	
Municipal Clerks of North/Northwest Suburbs	20	
Municipal Clerks - IML	75	
TOTAL		27,320

11-1110-554-XX OTHER PROFESSIONAL SERVICES

11-1110-554-00	Minute Taking Services	15,000	
11-1110-554-00	Public Beautification	30,000	
11-1110-554-00	Strategic Planner	4,000	
11-1110-554-04	Senior Taxi Program	5,000	
	TOTAL		54,000

Village of Northbrook, Illinois
Fiscal Year 2025 Budget Expense Detail

Fund: General (11)
Division: Legislative (1110)

Account
Total

CONTRACTUAL SERVICES (CONT'D)

11-1110-575-00 RECEPTIONS AND EVENTS

Fourth of July Fireworks	52,000	
Village Events	65,000	
Banners, Advertising & Sponsorships	15,000	
Save Ferris Licensing Agreement	10,000	
	<hr/>	
TOTAL		142,000

11-1110-584-00 CONTRIBUTIONS

396,365

11-1110-599-XX MISCELLANEOUS

11-1110-599-00	Miscellaneous, ceremonies, awards, recognitions	13,500	
11-1110-599-05	Arts Commission	10,000	
11-1110-599-06	Community Commission	7,000	
11-1110-599-07	Special Needs Inclusion Commission	1,200	
		<hr/>	
			31,700

TOTAL CONTRACTUAL SERVICES

653,385

TOTAL FOR DEPARTMENT

697,740

ADMINISTRATIVE DIVISION

PROGRAM DETAIL FISCAL YEAR 2025

DIVISION RESPONSIBILITIES

The Village Manager's Office oversees the day-to-day operations of the Village in accordance with the managerial form of municipal government as established by article 5 of the Illinois Municipal Code, 65 ILCS 5/5-1-1 and assists the Board of Trustees in the development and formulation of policies, goals and objectives, and keeps them informed of important community issues. It provides administrative direction to the Village's departmental staff and is responsible for managing the activities and operations of the Village, ensuring the provision of quality services.

Major responsibilities of the Village Manager's Office include: review and oversee departmental operations and related personnel functions; recommend Annual Budget pursuant to Chapter 2, Article III Sec. 2-118 of the Municipal Code; administer the adopted budget and capital improvement programs; Village communications with residents, businesses employees and media; human resources services for prospective, current and retired employees; prepare Board of Trustee meeting agendas and those of all committees of the Village Board; Freedom of Information Act, act as liaison with citizens, businesses, community organizations, and other government agencies; coordinate intergovernmental relations including assisting with public agendas; monitor state and federal legislation; coordinate compliance with national and state laws; conduct and coordinate policy research; respond to requests for information and assist citizens with requests for service.

ACCOMPLISHMENTS OF FISCAL YEAR 2024

1. Continued to work with Brookfield Properties and presented policy actions to the Village Board for redevelopment of the 100+ acre property generally known as Northbrook Court.
2. Received the Human Resources Organizational Assessment Study prepared by HUB and presented recommendations to the Village Board supported by the Assessment for re-organization of the Village Manager's Office to include a Human Resources Division staff by a Director, Sr. HR Generalist and Employee Support Coordinator, with no increase in authorized FTEs in order to implement consistent, effective and efficient support for all departments as well as increased transparency and information sharing within the workforce.
3. Following a comprehensive review, prepared and presented to the Village Board a comprehensive Employee Handbook with Village-wide policies and procedures to improve understanding, compliance, and relevance.
4. Continued to work with the contract purchaser for 1657 Shermer Road for a multifamily development and supportive & affordable housing project including an extension of date for the sale of the property in response to economic conditions in the multifamily housing market.

5. Supported the communications and public information for retail partners and residents related to the January 1, 2024 start of the Reusable Bag Initiative.
6. Completed the Village's first citizen survey benchmarked against other communities in the United States.
7. Continued work to identify future sites for the construction of a new Fire Station 11/Fire Administrative Offices Building, Police Facility and Fleet Maintenance Garage.
8. Approved the administrative establishment of Policies and thereby permitting the Village to use drones for public safety at Special Events.
9. Developed and launched a refreshed Village website Community Identity with both visual and text components to reflect the Village brand.
10. Continued implementing new brand to ensure consistent use across all departments and to improve overall image of the Village.
11. Implementation of new agenda management system to be used for all Board, Committee, and Commission meetings.
12. Managed external village communications via social media accounts on Facebook, Twitter, Nextdoor, Instagram, LinkedIn, YouTube, and Simplicity to increase exposure and enhance engagement and continue to produce weekly e-newsletter and bi-monthly print newsletter.
13. Managed the emergency notification system.
14. Planned and/or supported Village-wide events based on event schedule including the Northbrook Grand Prix, Brewfest, Grapes on the Green, Illuminate Northbrook, and Earth and Arbor Day Celebration (see Supplemental Section) and scheduled the placement of approved downtown street light banners for Village and Village sponsored events (see Supplemental Section).
15. Prepared Municipal Code amendments to establish re-name Information Services to Information Technology and the Special Needs Inclusion Commission to Disability Inclusion Commission.
16. Issued a request for proposals for residential refuse/recycling/compost services in preparation for the current provider's end of contract in FY25.
17. Administered the local adjudication program with monthly hearings to prosecute local ordinance and non-moving violations.
18. Issued Request for Proposals for the sale of 2002 Walters and supported Board consideration of offers to purchase.

19. In response to vacancies/retirements, recruited and vetted candidates at the Department Director level which resulted in the appointment/hiring of a new Director of Development and Planning Services, Fire Chief and Chief Financial Officer.

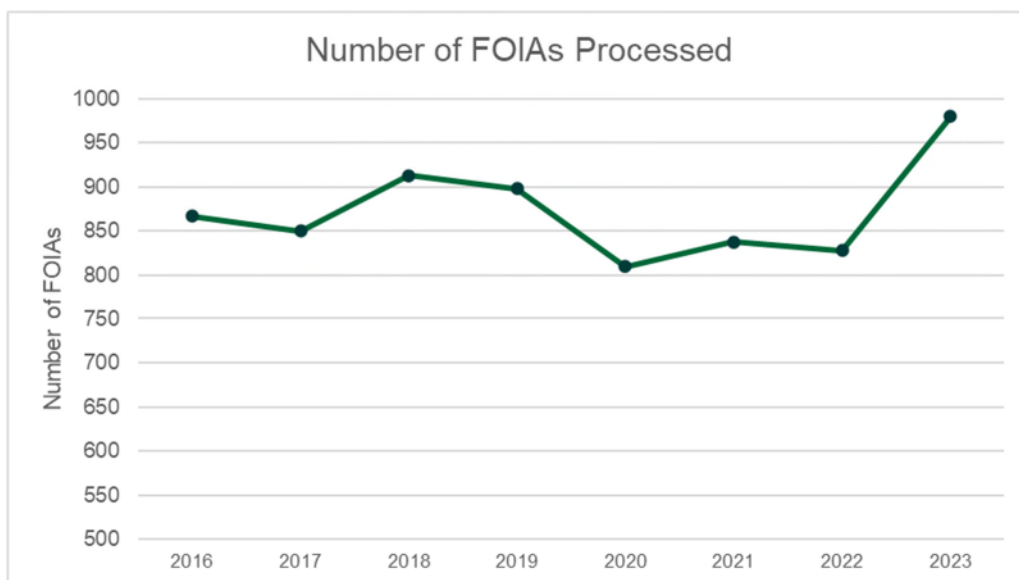
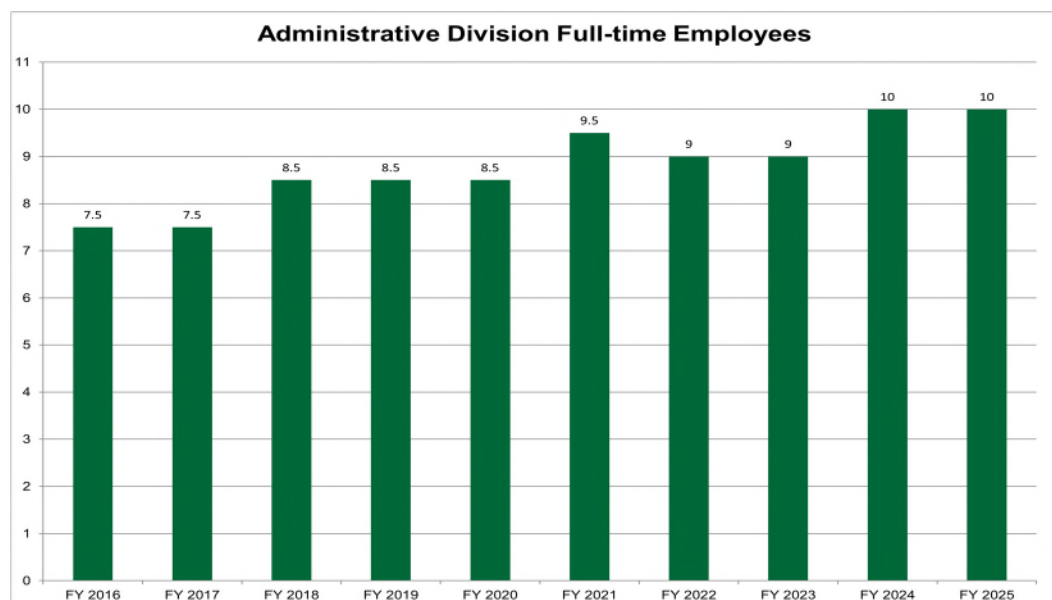
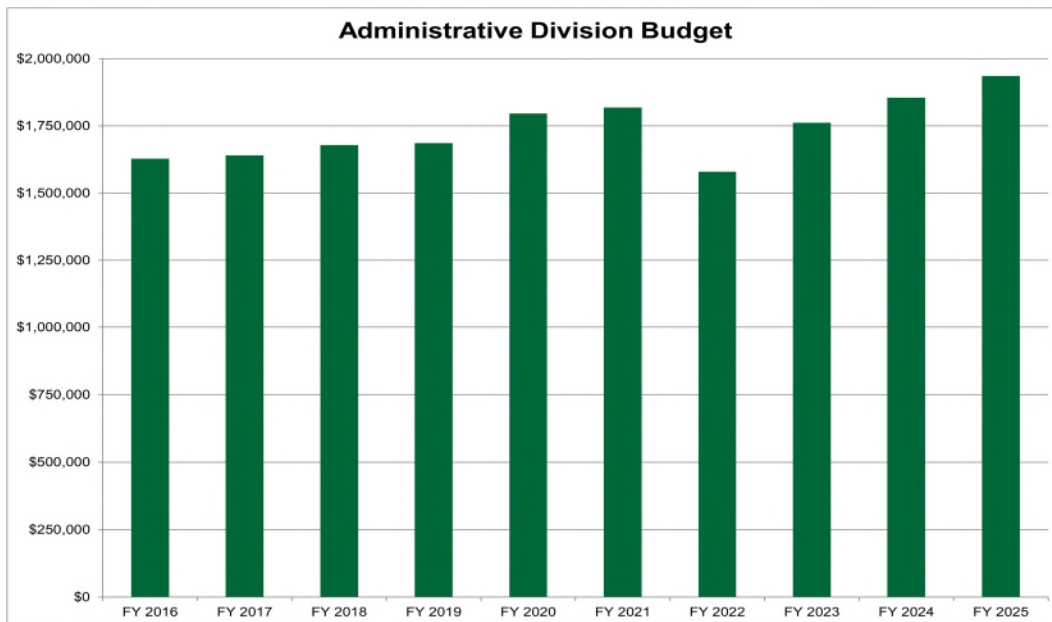
GOALS FOR FISCAL YEAR 2025

1. Complete the hiring of vacant Human Resources Positions in the newly re-organized division within the Village Manager's Office, on-board the staff and support implementation of recommendation from the HR Organizational Assessment.
2. Administer the provisions of the Village's four collective bargaining agreements and complete negotiation of successor agreements if applicable.
3. Plan and/or support Village-wide events based on event schedule (see Supplemental Section) and schedule the placement of approved downtown street light banners for Village and Village sponsored events (see Supplemental Section).
4. Work with other Village departments to implement downtown enhancements such as wayfinding signage and expanded outdoor dining.
5. Continue work with Brookfield Properties to implement the approved redevelopment plan and related public financial incentives.
6. Complete the sale of 2002 Walters while maintaining the public accessibility of the important facility in the history of Northbrook.
7. In conjunction with the development of the new zoning code, work with staff to facilitate development of policy recommendations that result in efficiencies in processes residents and businesses follow internally when they choose to invest, build, and grow in Northbrook.
8. Complete actions that will streamline and automate business license and liquor license renewals with a focus on making the process easier for businesses and reducing soft costs.
9. Identify and implementation of Freedom of Information Act (FOIA) management system to streamline receipt and fulfillment of information requests from the public.
10. As a pilot program, contract for professional services to compliment the Village's communication and public information work for select policy initiatives.
11. Evaluate and establish organization education related to records retention and streamline processes related to archiving digital records.
12. Support organizational work to present policy decisions to the Village Board related to the future replacement of Fire Station 11/administration, Fleet Maintenance Garage and Police Station.

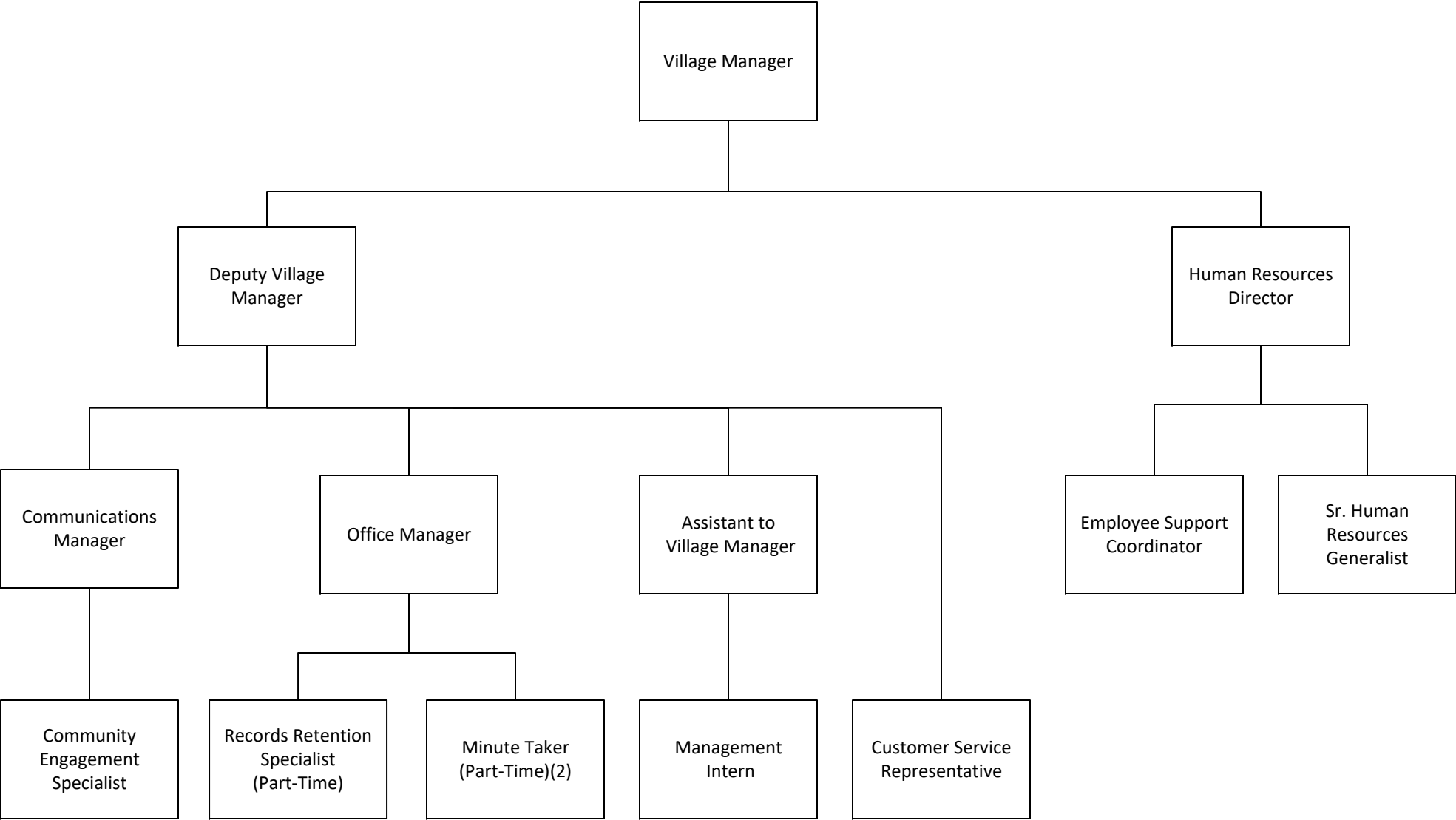
13. Facilitate the implementation of policy direction related to actions steps in the CAP.
14. Support organizational work to invest in emergency preparedness.

BOARDS/COMMISSION SUPPORT

1. Village Board of Trustees and Work Committees of the Village Board
2. Board of Fire and Police Commissioners
3. Community Commission
4. Arts Commission
5. Disability Inclusion Commission



Village Manager’s Office



**VILLAGE MANAGER'S OFFICE
AUTHORIZED POSITIONS**

		FY 2024		FY 2025	
		Positions	FTE*	Positions	FTE*
<u>Regular Full-Time</u>					
Village Manager		1	1.00	1	1.00
Deputy Village Manager		1	1.00	1	1.00
Assistant to Village Manager	1	1	1.00	1	1.00
Director of Human Resources	2	1	1.00	1	1.00
Sr. Human Resources Generalist		1	1.00	1	1.00
Employee Support Coordinator	3	1	1.00	1	1.00
Office Manager	4	1	1.00	1	1.00
Communications Manager		1	1.00	1	1.00
Community Engagement Specialist	5	1	1.00	1	1.00
Customer Services Representative	6	1	1.00	1	1.00
TOTAL		10	10.00	10	10.00
<u>Regular Part-Time</u>					
Record Retention Specialist	7	1	0.50	1	0.50
TOTAL		1	0.50	1	0.50
<u>Temporary/Seasonal Part-Time</u>					
Minute Takers		3	0.25	2	0.25
Management Intern		1	0.25	1	0.25
TOTAL		4	0.50	3	0.50
TOTAL POSITIONS FOR DEPARTMENT		15	11.00	14	11.00

* FTE - Full-Time Equivalents

- ¹ Assistant to Village Manager position re-classification from Management Analyst
- ² Director of Human Resources position re-classification from Director of Adm. Services
- ³ Employee Support Coordinator position re-classification from HR Manager
- ⁴ Office Manager position re-classification from Deputy Village Clerk/Executive Assistant
- ⁵ Community Engagement Specialist position re-titled from Multimedia Assistant
- ⁶ Customer Services Representative position re-titled from Senior Clerk
- ⁷ Records Retention Specialist position re-titled from Document Imaging Clerk

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
GENERAL FUND EXPENSES - ADMINISTRATIVE

GL Number	Description	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED	FY26 FORECAST	FY25 ADOPTED to FY24 AMEND	FY25 ADOPTED to FY24 PROJ
11-1120-501-01	REGULAR SALARIES	1,007,127	971,846	1,134,750	1,134,750	1,079,875	1,176,765	1,212,065	3.7%	9.0%
11-1120-502-01	REGULAR PART-TIME SALARIES	38,993	62,943	43,920	43,920	39,500	45,300	46,655	3.1%	14.7%
11-1120-502-02	SEASONAL PERSONNEL	4,536	6,750	8,500	8,500	10,200	8,500	8,500	0.0%	-16.7%
11-1120-503-00	OVERTIME	5,767	4,575	4,000	4,000	3,500	4,000	4,000	0.0%	14.3%
11-1120-504-00	GOOD HEALTH BENEFIT	9,793	9,814	11,000	11,000	3,900	-	-	-100.0%	-100.0%
11-1120-505-05	RELOCATION LOAN AMORTIZATION	10,500	14,000	14,000	14,000	14,000	14,000	14,000	0.0%	0.0%
	TOTAL PERSONAL SERVICES	1,076,716	1,069,928	1,216,170	1,216,170	1,150,975	1,248,565	1,285,220	2.7%	8.5%
11-1120-511-00	IMRF EMPLOYER CONTRIBUTIONS	107,267	85,968	98,175	98,175	120,820	97,780	100,715	-0.4%	-19.1%
11-1120-512-00	FICA EMPLOYER CONTRIBUTIONS	75,596	69,912	85,595	85,595	75,990	88,200	90,850	3.0%	16.1%
11-1120-513-00	EMPLOYEE LIFE INSURANCE	2,158	2,146	2,145	2,145	2,145	2,145	2,145	0.0%	0.0%
11-1120-514-00	EMPLOYEE HEALTH INSURANCE	101,475	146,715	131,550	131,550	131,550	245,210	245,210	86.4%	86.4%
11-1120-515-00	WORKERS' COMPENSATION	115	150	115	115	115	115	115	0.0%	0.0%
	TOTAL FRINGE BENEFITS	286,611	304,891	317,580	317,580	330,620	433,450	439,035	36.5%	31.1%
11-1120-533-00	POSTAGE	11,000	12,275	12,600	12,600	12,500	20,500	20,500	62.7%	64.0%
11-1120-536-00	TRANSFER TO SELF INSURANCE	31,750	41,445	31,750	31,750	31,750	12,095	31,750	-61.9%	-61.9%
11-1120-537-05	CELLULAR PHONE SERVICE	2,691	2,163	2,340	2,340	3,315	3,900	3,900	66.7%	17.6%
11-1120-540-00	CONFERENCES	2,993	1,763	8,500	8,500	7,000	10,500	10,500	23.5%	50.0%
11-1120-541-00	GENERAL TRAINING/LOCAL SEMINARS	10,318	8,780	29,475	29,475	25,000	29,500	29,500	0.1%	18.0%
11-1120-542-00	MEMBERSHIPS	3,136	2,399	4,735	4,735	4,480	5,810	5,810	22.7%	29.7%
11-1120-543-00	SUBSCRIPTIONS	390	390	1,080	1,080	820	820	820	-24.1%	0.0%
11-1120-545-00	PRINTING	46,166	37,772	51,200	51,200	51,600	63,000	65,600	23.0%	22.1%
11-1120-554-00	OTHER PROFESSIONAL SERVICES	53,929	86,129	95,750	203,068	122,288	48,500	125,500	-76.1%	-60.3%
11-1120-554-05	COMMUNICATIONS	4,060	62,574	46,750	46,750	41,918	14,250	41,750	-69.5%	-66.0%
11-1120-573-00	ADVERTISING	3,156	7,034	7,500	7,500	3,000	10,000	10,000	33.3%	233.3%
11-1120-599-00	OFFICE OF THE VILLAGE MANAGER	7,802	5,460	12,350	12,350	9,900	9,900	9,900	-19.8%	0.0%
11-1120-599-02	CANTEEN SERVICE	-	-	-	-	-	3,000	3,000		
	TOTAL CONTRACTUAL SERVICES	177,391	268,184	304,030	411,348	313,571	231,775	358,530	-43.7%	-26.1%
11-1120-601-00	OFFICE SUPPLIES	2,462	9,948	17,000	17,000	17,000	21,500	21,500	26.5%	26.5%
	TOTAL COMMODITIES	2,462	9,948	17,000	17,000	17,000	21,500	21,500	26.5%	26.5%
	TOTAL	1,543,180	1,652,951	1,854,780	1,962,098	1,812,166	1,935,290	2,104,285	-1.4%	6.8%

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Expense Detail**

**Fund: General (11)
Division: Administrative (1120)**

**Account
Total**

PERSONAL SERVICES

11-1120-501-01 FULL-TIME SALARIES

Regular Salaries - Full Time Employees **1,176,765**

11-1120-502-XX PART-TIME SALARIES

11-1120-502-01	Regular Part-Time Salaries	45,300
11-1120-502-02	Seasonal Personnel	<u>8,500</u>

TOTAL **53,800**

11-1120-503-00 OVERTIME **4,000**

11-1120-505-05 OTHER COMPENSATION

Relocation Loan Amortization **14,000**

TOTAL PERSONAL SERVICES 1,248,565

FRINGE BENEFITS

11-1120-505-511-00 IMRF EMPLOYER CONTRIBUTIONS **97,780**

11-1120-512-00 FICA EMPLOYER CONTRIBUTIONS **88,200**

11-1120-513-00 EMPLOYEE LIFE INSURANCE **2,145**

11-1120-514-00 EMPLOYEE HEALTH / DENTAL INSURANCE **245,210**

11-1120-515-00 WORKERS' COMPENSATION **115**

TOTAL FRINGE BENEFITS 433,450

CONTRACTUAL SERVICES

11-1120-533-00 POSTAGE **20,500**

11-1120-536-00 INSURANCE

Transfer to Self Insurance Fund
for Property, Casualty and Liability Insurance **12,095**

11-1120-537-05 TELEPHONE SERVICE

Cellular Phone Service **3,900**

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Expense Detail**

**Fund: General (11)
Division: Administrative (1120)**

**Account
Total**

CONTRACTUAL SERVICES (CONT'D)

11-1120-540-00 CONFERENCES

ILCMA	3,000	
ICMA	2,500	
ICSC	2,000	
3CMA	1,000	
IPELRA	1,000	
Other	1,000	
	<hr/>	
TOTAL		10,500

11-1120-541-00 GENERAL TRAINING/LOCAL SEMINARS

Management Professional Development	3,000	
Supervisory/Leadership	24,000	
Other	2,500	
	<hr/>	
TOTAL		29,500

11-1120-542-00 MEMBERSHIPS

ICMA	1,400	
ILCMA	900	
NPELRA	460	
3CMA	400	
SHRM	720	
Urban Land Institute	1,330	
ICSC	600	
	<hr/>	
TOTAL		5,810

11-1120-543-00 SUBSCRIPTIONS

City Tech USA	390	
Northbrook Star	260	
Crains	170	
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TOTAL		820

11-1120-545-00 PRINTING

Utility Bill Inserts	3,600	
Residential Newsletter	57,400	
Business Cards	2,000	
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TOTAL		63,000

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Expense Detail**

**Fund: General (11)
Division: Administrative (1120)**

**Account
Total**

CONTRACTUAL SERVICES (CONT'D)

11-1120-554-XX OTHER PROFESSIONAL SERVICES

11-1120-554-00	Pre-Employment Testing	3,250
11-1120-554-00	Background Check	6,500
11-1120-554-00	Spark Hire	3,750
11-1120-554-00	FOIA System	25,000
11-1120-554-00	Public Information Services	10,000
11-1120-554-05	Communications	<u>14,250</u>

TOTAL **62,750**

11-1120-573-00 ADVERTISING

Recruitment for Village Hall	10,000
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11-1120-599-XX MISCELLANEOUS

11-1120-599-00	Office Of Village Manager	9,900
11-1120-599-02	Canteen Service (Partially Reimbursable)	<u>3,000</u>

TOTAL **12,900**

TOTAL CONTRACTUAL SERVICES 231,775

COMMODITIES

11-1120-601-00 OFFICE SUPPLIES

General Office Supplies	3,500
Office Equipment	<u>18,000</u>

21,500

TOTAL COMMODITIES 21,500

TOTAL FOR DEPARTMENT 1,935,290

LEGAL DIVISION

PROGRAM DETAIL FISCAL YEAR 2025

DIVISION RESPONSIBILITIES

Pursuant to Chapter 2, Article III, of the Municipal Code, the positions of village attorney and village prosecutor are established and appointed by the village manager, and each serve as independent contractors. These legal services are provided in the Legal Division of the Village Manager's Office and includes general counsel, contract and legislative drafting, litigation, labor counsel, and prosecution services. Special Counsel for such matters as human resources and collective bargaining matters are appointed by the village manager as well and funds are appropriated in this Division for those costs. Special Counsel for such matters as Special Assessments and Bond Counsel, also appointed by the village manager, are not included in this Division.

ACCOMPLISHMENTS OF FISCAL YEAR 2024

1. Reviewed and updated individual code documents, as necessary.
2. Supported meetings of the Village Board, Committees of the Village Board and the Plan Commission.
3. Supported the process related to convening Joint Review Boards.
4. Supported the completion of a successor collective bargaining agreement with Operating Engineers Local 150.
5. Supporting village manager and staff as authorized with legal advice, opinions, and assistance.

GOALS FOR FISCAL YEAR 2025

1. Review and update individual code documents, as necessary.
2. Support meetings of the Village Board, Committees of the Village Board and the Plan Commission.
3. Support the process related to convening Joint Review Boards.
4. Support the human resources and labor relations.
5. Supporting village manager and staff as authorized with legal advice, opinions, and assistance.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
GENERAL FUND EXPENSES - LEGAL

GL Number	Description	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED	FY26 FORECAST	FY25 ADOPTED to FY24 AMEND	FY25 ADOPTED to FY24 PROJ
11-1200-546-00	PUBLISHING	11,037	5,706	7,500	7,500	12,500	7,500	7,500	0.0%	-40.0%
11-1200-548-04	GENERAL LABOR RELATIONS ASSISTANCE	138,122	189,091	125,000	125,000	125,000	135,000	135,000	8.0%	8.0%
11-1200-549-00	PROSECUTORIAL SERVICES	220,202	218,726	204,000	204,000	204,000	204,000	204,000	0.0%	0.0%
11-1200-551-01	CORPORATION COUNSEL	407,681	340,827	400,000	400,000	400,000	416,000	430,000	4.0%	4.0%
11-1200-554-00	OTHER PROFESSIONAL SERVICES	4,709	4,026	5,250	5,250	4,850	4,850	4,850	-7.6%	0.0%
	TOTAL CONTRACTUAL SERVICES	781,751	758,376	741,750	741,750	746,350	767,350	781,350	3.5%	2.8%
	TOTAL	781,751	758,376	741,750	741,750	746,350	767,350	781,350	3.5%	2.8%

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Expense Detail**

Fund: General (11) Division: Legal (1200)	Account Total
<hr/>	
CONTRACTUAL SERVICES	
<u>11-1200-546-00 PUBLISHING</u>	
Legal Notices	2,500
Municipal Code Update	<u>5,000</u>
TOTAL	7,500
<u>11-1200-548-04 LEGAL SERVICES - LABOR COUNSEL</u>	
General Labor Relations Assistance	135,000
<u>11-1200-549-00 PROSECUTORIAL SERVICES</u>	
Police violations, property maintenance, zoning violations	204,000
<u>11-1200-551-01 LEGAL SERVICES - GENERAL COUNSEL</u>	
Corporation Counsel	416,000
<u>11-1200-554-00 OTHER PROFESSIONAL SERVICES</u>	
Administrative Adjudication	4,500
Postage/Forms	<u>350</u>
	4,850
TOTAL CONTRACTUAL SERVICES	<u>767,350</u>
TOTAL FOR DEPARTMENT	<u>767,350</u>

FINANCE DEPARTMENT

PROGRAM DETAIL FISCAL YEAR 2025

DEPARTMENT RESPONSIBILITIES

The Finance Department was established to administer the fiscal operations pursuant to Chapter 2, Article IV, of the Municipal Code. The Department's responsibilities include: purchasing, accounts payable, accounts receivable, treasury management, payroll administration, utility billing, vehicle/pet license administration, financial reporting, assisting police and fire pension fund boards, accounting and maintaining all financial records of the Village, representing the Village with the Northbrook Rural Fire Protection District, preparation of the Annual Budget and Capital Improvement Plan, office supply services, and internal auditing of Village financial internal control procedures.

ACCOMPLISHMENTS OF FISCAL YEAR 2024

1. Achieved the Government Finance Officers Association (GFOA) *Certificate of Achievement for Excellence in Financial Reporting Award* for the Comprehensive Annual Financial Report for the fiscal year ended April 30, 2022. Applied for the award for the fiscal year ended April 30, 2023- result pending.
2. Received the GFOA *Distinguished Budget Presentation Award* for the Fiscal Year 2024 Annual Budget.
3. Achieved the GFOA *Popular Annual Financial Reporting Award* for the Fiscal Year 2022 Popular Annual Financial Report and applied for the Fiscal Year 2023 PAFR award- result pending.
4. Worked with the Village Manager to continue monitoring local economic conditions and the effect on Village revenues. Recommended budgetary changes to the Village Manager as necessary.
5. Revised the format of the Fiscal Year 2025 budget document for increased transparency and readability. This includes adding new Funds for the State Motor Fuel and Health Insurance Funds and creating and separating each tax increment financing district into its own Fund.
6. Assisted with the preparation of the five-year Capital Improvement Plan for FY 2025-2029.
7. Maintained the Village's AAA credit rating.
8. Improved quarterly financial reporting for the Village Board.
9. Presented for Village Board approval a Village Investment Policy.
10. Managed transition to new Village purchasing cards.
11. Maximized returns on surplus Funds and opened a new bank/investment account with Huntington Bank.

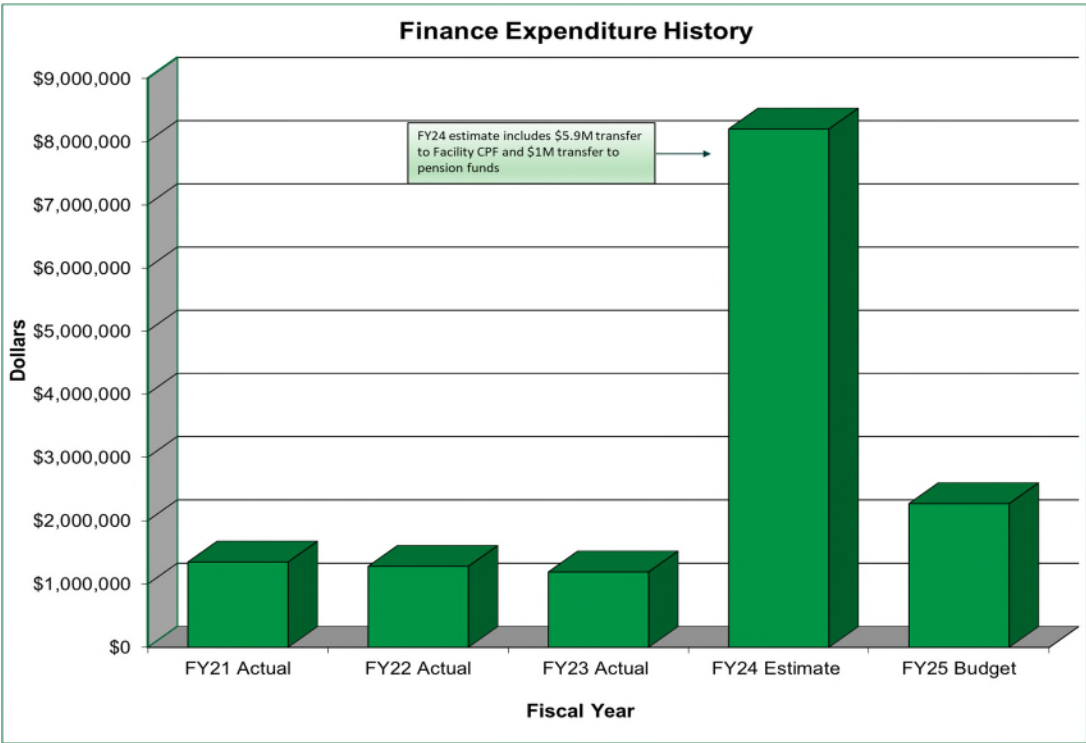
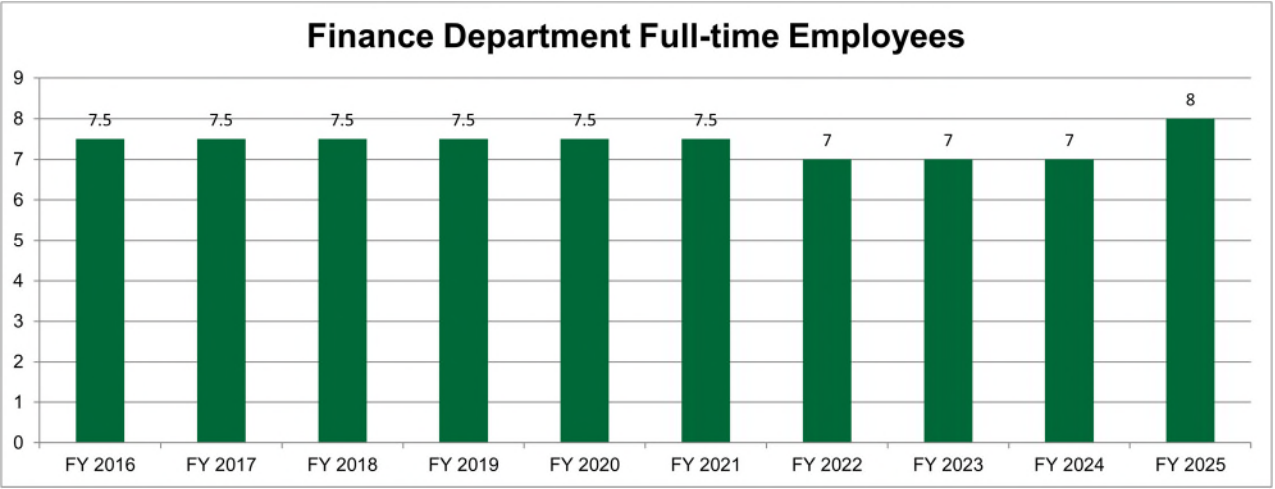
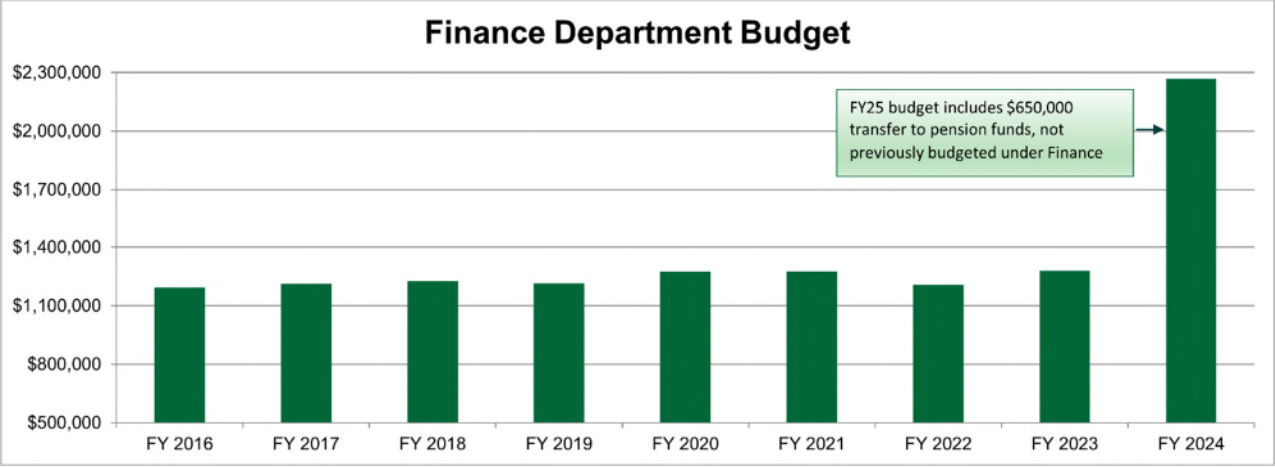
12. Continued with cross-training of all functions within the department.
13. Supported the utility rate study to determine appropriate water and sewer billing rates to sustain the water and sewer utilities and their programs.

GOALS FOR FISCAL YEAR 2025

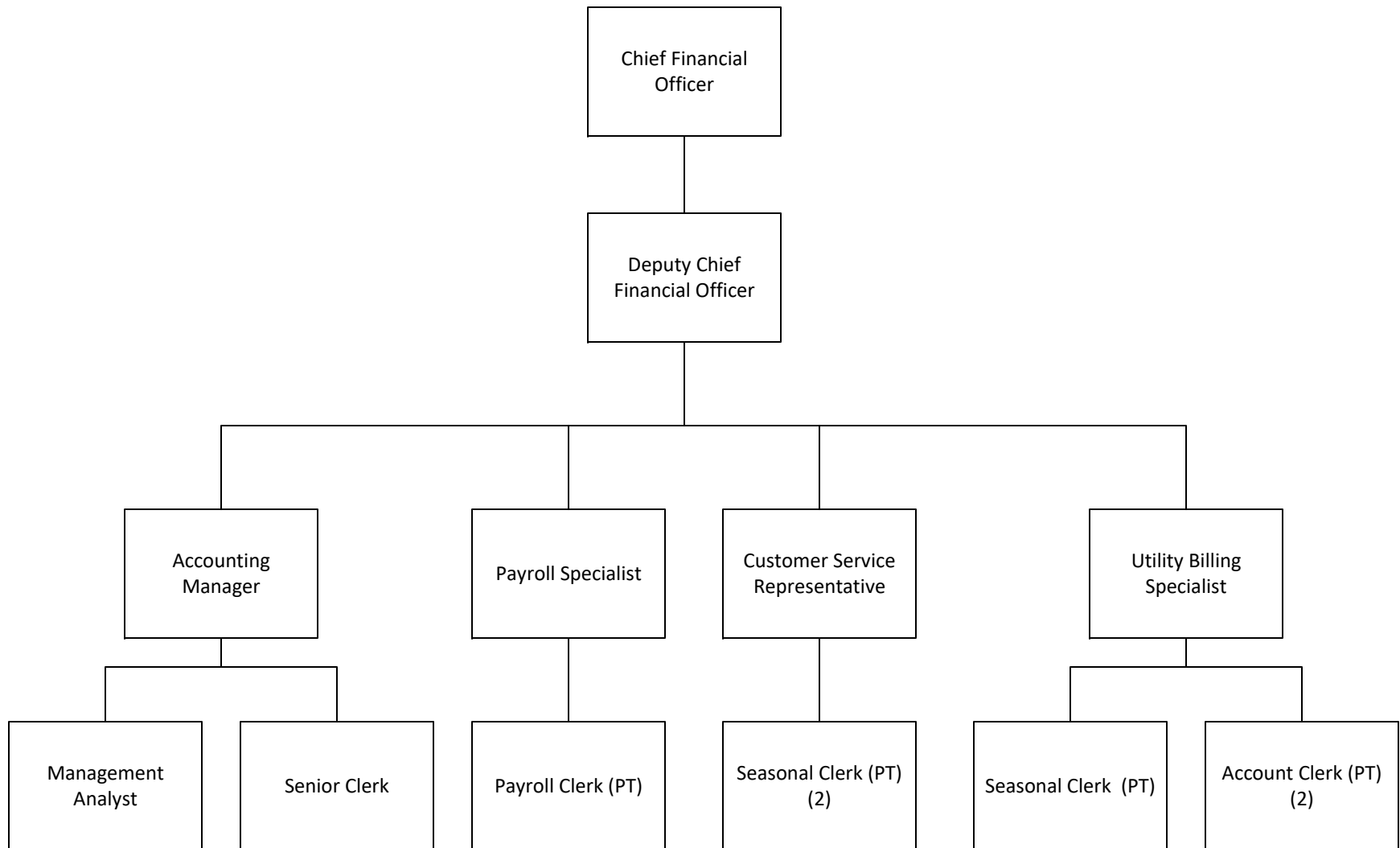
1. Continue working with the Village Manager to monitor local economic conditions and the effects on Village revenues. Recommend budgetary changes as necessary.
2. Review staffing levels in the Finance Department, particularly to back up the payroll function.
3. Continue to work with state and regional associations to analyze the financial impacts of proposed legislation and develop alternative strategies as necessary.
4. Better utilize the new budget transparency software.
5. Work with the Information Technology Department to plan for transition to BS&A cloud.
6. Evaluate and analyze various new revenue sources or modifications to existing taxes/fees.
7. Support a storm water utility study to determine appropriate billing rates to sustain this utility and its programs.

BOARDS/COMMISSION SUPPORT

1. Board of Trustees of Firefighter's Pension Fund
2. Board of Trustees of Police Pension Fund
3. Senior Services Commission
4. TIF Joint Review Board(s)



Finance Department



**FINANCE DEPARTMENT
AUTHORIZED POSITIONS**

	FY 2024		FY 2025	
	Positions	FTE*	Positions	FTE*
<u>Regular Full-Time</u>				
Chief Financial Officer	1	1.00	1	1.00
Deputy Chief Financial Officer	1	1.00	1	1.00
Accounting Manager	1	1.00	1	1.00
Management Analyst	0	0.00	1	1.00
Payroll Specialist	1	1.00	1	1.00
Utility Billing Specialist	1	1.00	1	1.00
Senior Clerk	1	1.00	1	1.00
Customer Service Representative	1	1.00	1	1.00
TOTAL	7	7.00	8	8.00
<u>Regular Part-Time</u>				
Account Clerk	2	1.00	2	1.00
Payroll Clerk	1	0.50	1	0.50
TOTAL	3	1.50	3	1.50
<u>Temporary/Seasonal Part-Time</u>				
Seasonal Clerk	3	0.75	3	0.75
TOTAL	3	0.75	3	0.75
TOTAL POSITIONS FOR DEPARTMENT	13	9.25	14	10.25

* FTE - Full-Time Equivalents

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
GENERAL FUND EXPENSES - FINANCE

GL Number	Description	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED	FY26 FORECAST	FY25 ADOPTED to FY24 AMEND	FY25 ADOPTED to FY24 PROJ
11-1300-501-01	REGULAR SALARIES	693,103	618,224	692,295	692,295	695,000	811,805	836,160	17.3%	16.8%
11-1300-502-01	REGULAR PART TIME SALARIES	64,245	72,955	76,610	76,610	81,590	86,970	89,570	13.5%	6.6%
11-1300-502-02	SEASONAL PERSONNEL	10,153	18,627	23,710	23,710	17,710	25,875	26,650	9.1%	46.1%
11-1300-503-00	OVERTIME	10,722	15,696	6,500	6,500	7,000	8,000	8,000	23.1%	14.3%
11-1300-504-00	GOOD HEALTH BENEFIT	1,466	680	1,000	1,000	-	-	-	-100.0%	
	TOTAL PERSONAL SERVICES	779,689	726,182	800,115	800,115	801,300	932,650	960,380	16.6%	16.4%
11-1300-511-00	IMRF EMPLOYER CONTRIBUTIONS	76,384	50,907	55,120	55,120	57,015	68,530	70,580	24.3%	20.2%
11-1300-512-00	FICA EMPLOYER CONTRIBUTIONS	58,961	53,432	59,505	59,505	60,270	70,300	72,410	18.1%	16.6%
11-1300-513-00	EMPLOYEE LIFE INSURANCE	1,619	1,452	1,455	1,455	1,455	1,455	1,455	0.0%	0.0%
11-1300-514-00	EMPLOYEE HEALTH INSURANCE	101,470	139,075	106,545	106,545	106,545	95,525	95,525	-10.3%	-10.3%
11-1300-515-00	WORKERS' COMPENSATION	175	225	175	175	175	175	175	0.0%	0.0%
	TOTAL FRINGE BENEFITS	238,609	245,091	222,800	222,800	225,460	235,985	240,145	5.9%	4.7%
11-1300-521-00	MAINTENANCE-EQUIPMENT	427	884	1,000	1,000	1,000	1,000	1,000	0.0%	0.0%
11-1300-533-00	POSTAGE - GENERAL MAILING	28,964	31,041	35,000	35,000	40,000	40,000	40,000	14.3%	0.0%
11-1300-536-00	TRANSFER TO SELF INSURANCE	44,750	58,415	44,750	44,750	44,750	17,049	44,750	-61.9%	-61.9%
11-1300-537-01	MONTHLY SERVICE	13,222	1,992	2,000	2,000	2,230	2,300	2,400	15.0%	3.1%
11-1300-537-05	CELLULAR PHONE SERVICE	1,755	2,195	2,340	2,340	2,340	2,340	2,340	0.0%	0.0%
11-1300-540-00	CONFERENCES	2,681	2,757	6,000	6,000	6,500	7,000	7,000	16.7%	7.7%
11-1300-541-00	GENERAL TRAINING/LOCAL SEMINARS	2,576	825	3,000	3,000	3,000	4,000	4,000	33.3%	33.3%
11-1300-542-00	MEMBERSHIPS	3,095	2,358	1,900	1,900	1,900	2,000	2,000	5.3%	5.3%
11-1300-543-00	SUBSCRIPTIONS	-	-	15,965	15,965	15,770	17,225	17,895	7.9%	9.2%
11-1300-545-00	PRINTING	10,294	9,211	13,000	13,000	13,000	14,000	14,560	7.7%	7.7%
11-1300-546-00	PUBLISHING	1,039	1,337	1,500	1,500	3,500	3,500	3,640	133.3%	0.0%
11-1300-552-00	ACCOUNTING SERVICES	30,500	34,500	31,500	31,500	35,610	40,000	42,000	27.0%	12.3%
11-1300-554-00	OTHER PROFESSIONAL SERVICES	71,732	60,472	76,835	76,835	81,960	99,500	102,810	29.5%	21.4%
11-1300-554-01	CREDIT AND DEBIT CARD FEES-GF AND ESCROW	24,679	-	-	-	-	-	-		
11-1300-558-00	EQUIPMENT RENTAL	543	548	570	570	570	600	600	5.3%	5.3%
11-1300-560-00	ECONOMIC INCENTIVE PAYMENTS	-	-	-	-	-	170,000	170,000		
11-1300-599-01	MISCELLANEOUS - OTHER	2,974	(750)	1,000	1,000	1,000	1,000	1,000	0.0%	0.0%
11-1300-599-02	CANTEEN SERVICE	2,476	2,610	4,000	4,000	3,000	1,000	1,000	-75.0%	-66.7%
	TOTAL CONTRACTUAL SERVICES	241,707	208,395	240,360	240,360	256,130	422,514	456,995	75.8%	65.0%
11-1300-601-00	OFFICE SUPPLIES	15,108	11,043	15,000	15,000	13,000	15,000	15,000	0.0%	15.4%
	TOTAL COMMODITIES	15,108	11,043	15,000	15,000	13,000	15,000	15,000	0.0%	15.4%
11-1300-705-00	FURNITURE, FIXTURES AND EQUIPMENT	3,653	-	-	-	-	12,000	10,000		
	TOTAL CAPITAL OUTLAY	3,653	-	-	-	-	12,000	10,000		

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
GENERAL FUND EXPENSES - FINANCE

GL Number	Description	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED	FY26 FORECAST	FY25 ADOPTED to FY24 AMEND	FY25 ADOPTED to FY24 PROJ
11-1300-975-38	INTERFUND TRANSFER TO FACILITY CP FUND	-	-	-	-	5,900,127	-	-		
11-1300-975-41	INTERFUND TRANSFER TO POLICE PENSION FUND	-	-	-	-	500,000	325,000	325,000		-35.0%
11-1300-975-42	INTERFUND TRANSFER TO FIREFIGHTERS' PENSION FUND	-	-	-	-	500,000	325,000	325,000		-35.0%
	TOTAL INTERFUND TRANSFERS OUT	-	-	-	-	6,900,127	650,000	650,000		-90.6%
	TOTAL	1,278,766	1,190,711	1,278,275	1,278,275	8,196,017	2,268,149	2,332,520	77.4%	-72.3%

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Expense Detail**

**Fund: General (11)
Department: Finance (1300)**

**Account
Total**

PERSONAL SERVICES

11-1300-501-01 FULL-TIME SALARIES

Regular Salaries - Full Time Employees **811,805**

11-1300-502-XX PART-TIME SALARIES

11-1300-502-01	Regular Part-Time Salaries	86,970
11-1300-502-02	Seasonal Personnel	<u>25,875</u>

TOTAL **112,845**

11-1300-503-00 OVERTIME **8,000**

TOTAL PERSONAL SERVICES **932,650**

FRINGE BENEFITS

11-1300-511-00 IMRF EMPLOYER CONTRIBUTIONS **68,530**

11-1300-512-00 FICA EMPLOYER CONTRIBUTIONS **70,300**

11-1300-513-00 EMPLOYEE LIFE INSURANCE **1,455**

11-1300-514-00 EMPLOYEE HEALTH / DENTAL INSURANCE **95,525**

11-1300-515-00 WORKERS' COMPENSATION **175**

TOTAL FRINGE BENEFITS **235,985**

CONTRACTUAL SERVICES

11-1300-521-00 MAINTENANCE - EQUIPMENT **1,000**

11-1300-533-00 POSTAGE **40,000**

11-1300-536-00 INSURANCE

Transfer to Self Insurance
for Property, Casualty and Liability Insurance **17,049**

11-1300-537-XX TELEPHONE SERVICE

11-1300-537-01	Monthly Service	2,300
11-1300-537-05	Cellular Phone Service	<u>2,340</u>

TOTAL **4,640**

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Expense Detail**

**Fund: General (11)
Department: Finance (1300)**

**Account
Total**

CONTRACTUAL SERVICES (CONT'D)

11-1300-540-00 CONFERENCES

GFOA	4,000	
IGFOA	1,000	
AICPA/ICPAS, OTHER	<u>2,000</u>	
TOTAL		7,000

11-1300-541-00 GENERAL TRAINING/LOCAL SEMINARS

4,000

11-1300-542-00 MEMBERSHIPS

GFOA	420	
ICPAS	760	
AICPA	680	
Other	<u>140</u>	
TOTAL		2,000

11-1300-543-00 SUBSCRIPTIONS

TMI Website Hosting Services	6,475	
ClearGov	<u>10,750</u>	
TOTAL		17,225

11-1300-545-00 PRINTING

Budget Book	3,800	
ACFR Covers	150	
PAFR	250	
Vehicle & Pet License Stickers	4,800	
Letterhead	2,000	
Envelopes	2,000	
Payroll and Disbursement Checks	<u>1,000</u>	
TOTAL		14,000

11-1300-546-00 PUBLISHING

Legal Notices		3,500
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11-1300-552-00 ACCOUNTING SERVICES

Annual Audit		40,000
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**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Expense Detail**

**Fund: General (11)
Department: Finance (1300)**

**Account
Total**

CONTRACTUAL SERVICES (CONT'D)

11-1300-554-00 OTHER PROFESSIONAL SERVICES

Bank & Credit Card Services	63,000
Actuarial Studies	19,000
Vehicle Stickers Mailing Services	16,000
Program Participation Fees	1,500
	1,500

TOTAL	99,500
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11-1300-558-00 EQUIPMENT RENTAL

Postage Meter Lease	600
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<u>11-1300-560-00 ECONOMIC INCENTIVE</u>	170,000
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11-1300-599-XX MISCELLANEOUS

11-1300-599-01	Other	1,000
11-1300-599-02	Canteen Service (Partially Reimbursable)	1,000
		1,000

TOTAL	2,000
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TOTAL CONTRACTUAL SERVICES	422,514
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COMMODITIES

11-1300-601-00 OFFICE SUPPLIES

General Office Supplies	5,000
Copier/Printer/Computer Paper Supplies	6,000
Office Equipment	4,000
	4,000

TOTAL	15,000
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TOTAL COMMODITIES	15,000
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CAPITAL OUTLAY

11-1300-705-00 DEPARTMENT EQUIPMENT

Furniture, Fixtures and Equipment	12,000
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TOTAL CAPITAL OUTLAY	12,000
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**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Expense Detail**

**Fund: General (11)
Department: Finance (1300)**

**Account
Total**

INTERFUND TRANSFERS OUT

11-1300-975-XX INTERFUND TRANSFERS OUT

11-1300-975-41	Interfund Transfer to Police Pension Fund	325,000
11-1300-975-42	Interfund Transfer to Firefighters' Pension Fund	<u>325,000</u>

TOTAL	650,000
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TOTAL INTERFUND TRANSFERS OUT	<u>650,000</u>
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TOTAL FOR DEPARTMENT	<u>2,268,149</u>
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INFORMATION TECHNOLOGY

PROGRAM DETAIL FISCAL YEAR 2025

DEPARTMENT RESPONSIBILITIES

The Information Technology Department is established pursuant to Chapter 2, Article V, of the Municipal Code. The Information Technology Department's mission is to implement and maintain core technologies, applications, and services in the most efficient and fiscally responsible manner to support and enhance all Village operations. Additionally, the Information Technology Department partners with other Village departments to plan for innovative uses of technology solutions, ensure data is centrally managed and secured, consolidate business functions onto standardized and centralized applications, provide effective internal and external communication tools, and enhance and secure network and mobile connectivity and communications. Lastly, the Information Technology Department strives to make the Village of Northbrook a leader in resident and business responsiveness and delivery of services through effective data-driven decision-making processes.

The Geographic Information Systems (GIS) division furthers the Information Technology Department's purpose by promoting process improvement ideas, data management, and visualization solutions with all Village departments.

ACCOMPLISHMENTS OF FISCAL YEAR 2024

1. Continued computer and mobile device upgrades and replacements for all Village departments, as scheduled, to remain on current devices, fully supported by the vendors, ensuring the applications and systems in use at the Village continue to run optimally on all devices.
2. Continued to deploy mobile technologies, including smart phones and tablets, across Village Departments keeping both security and accessibility/usability a priority.
3. Continued implementing the Village's Cybersecurity Strategy through the deployment of cybersecurity policies and procedures with the objective of mitigating the risks associated with cyber incidents. The focus on cybersecurity awareness training and testing for all Village staff, elected and appointed officials continues on a regularly scheduled basis, increasing the awareness and attention to cybersecurity procedures by all Staff.
4. Began the migration to the Microsoft Cloud for email, calendar, and associated services, focusing on security, reliability, and user experience. Started with pilot group before migrating the rest of the staff.
5. Continued working with the internal Technology Steering Committee to prioritize and drive initiatives involving technology solutions across the Village.
6. Continued working with the internal Laserfiche Steering Committee to identify opportunities to improve business processes through the effective use of Laserfiche. Laserfiche is the Village's ECM (electronic content management solution). Evaluated and selected a Laserfiche partner to develop Laserfiche Forms for the Village. Identified, completed, and delivered two new Laserfiche Forms for the Village Manager's Office (Job Application Forms) and Police Department (School Information Forms).

7. Completed major hardware and software upgrades, as planned, to keep systems current, covered by vendor support, and to mitigate any security incidents caused by old and outdated systems. The Data Center system upgrades completed this year will be the last significant upgrades for on-premise services as the IT Department finalizes and executes a cloud strategy moving forward.
8. Continued improving the IT Intern program and providing opportunities for undergraduate students from a variety of local higher education institutions to gain hands on experience prior to entering the full-time work force. IT Interns were invaluable in the computer upgrade project this year and helped the IT Department to get back on schedule after falling behind due to staffing shortages.
9. Continued to collaborate with the Northbrook Public Library, Northbrook School Districts, and the Northbrook Park District on various projects and cooperative purchasing opportunities.
10. Continued to promote and support Climate Action Plan (CAP) priorities and progress through a collection of public facing applications (GIS) that highlighted Northbrook's efforts and successes including Green Businesses, Native Plantings, and solar panel installations.
11. Identified and worked to improve Public Works Operations and Engineering areas of overlap. GIS staff partnered with Northbrook staff to enhance tracking of sidewalk replacements and repairs, pavement maintenance and patching needs, as well as provide support for water service line inventory to streamline inspections and reports to the IEPA.
12. Innovated Capital Improvement Planning (CIP) processes to help optimize resources. Integrated and consolidated historical Capital Improvement Projects for visibility in standard GIS solutions and increased staff access to data to support analysis. GIS also partnered with Northbrook stakeholders to support identification of potential future improvement areas using infrastructure ratings, asset criteria, and comparison between asset layers.

GOALS FOR FISCAL YEAR 2025

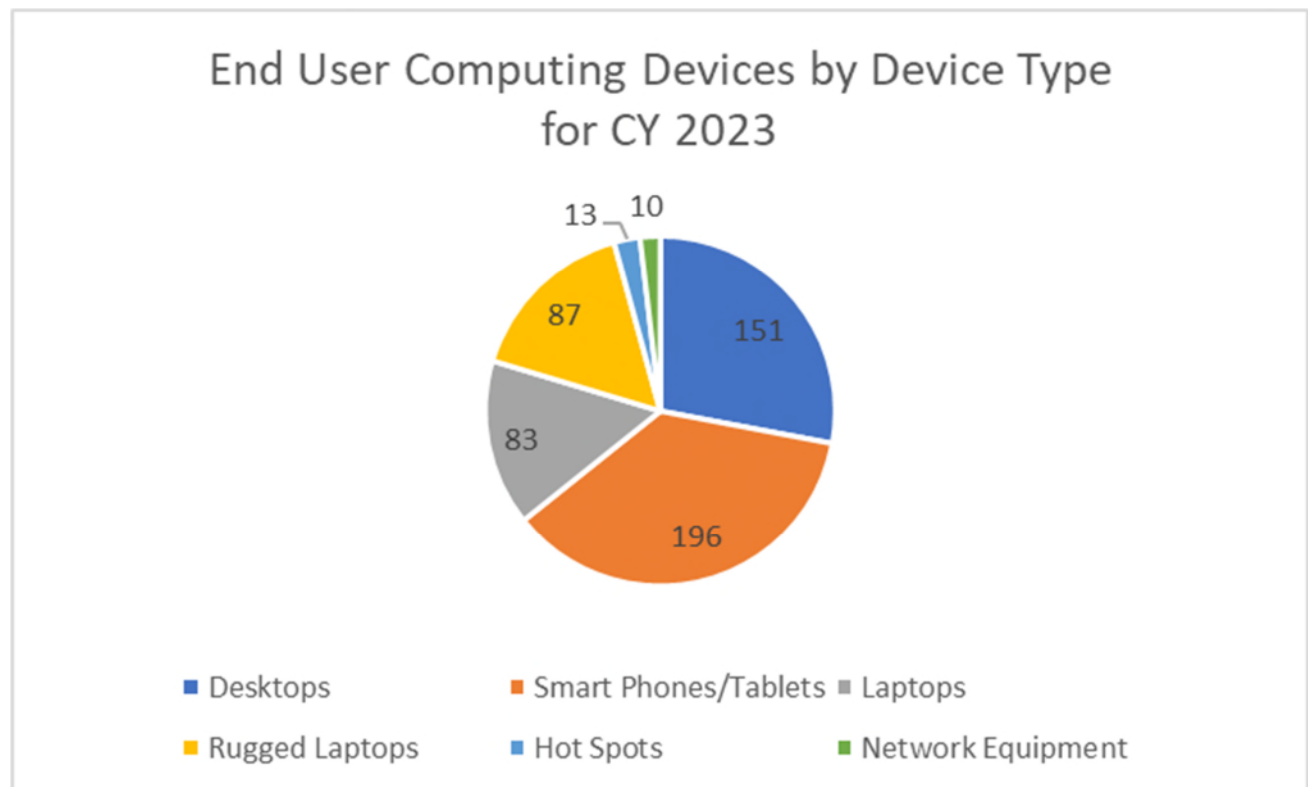
1. Continue computer and mobile device upgrades for all Village departments, as scheduled, to remain on current computers, fully supported by the vendor, ensuring the applications and systems in use at the Village continue to run successfully and efficiently on the computers.
2. Continue the implementation of cybersecurity policies and procedures with the objective of mitigating the risks associated with cyber incidents.
3. Continue providing Laserfiche Forms to automate and improve collection of and tracking of data traditionally provided via paper forms or through email.
4. Continue with the Microsoft Cloud migration project, evaluating and making available additional collaboration services.
5. Begin planning and assessment for Enterprise Resource Planning (ERP) migration to the cloud for additional functionality and features, and better integration and address management between the various ERP modules.
6. Continue to staff for a dynamic IT Internship program, recruiting, training, and enhancing skills of college students prior to their entry into the full-time workforce.
7. Continue implementing Geographic Information Services (GIS) tools to make data and information more accessible to staff and residents with the goals of increasing the efficiency of workflows and transparency with the public. Areas of focus for FY24/25 include:
 - a. Asset Management System Integration Support – GIS integration with the new Asset Management system to support inventory, maintenance, and tracking workflows
 - b. Public Safety Response – GIS data matching for dispatch call history to further enhance services and promote a data readiness project to ensure a high level of service
 - c. Real-time Data Tracking – GIS support of internal and external operations that track real time data for services such as snow plowing, salt distribution, and street sweeping operations to increase community engagement and support

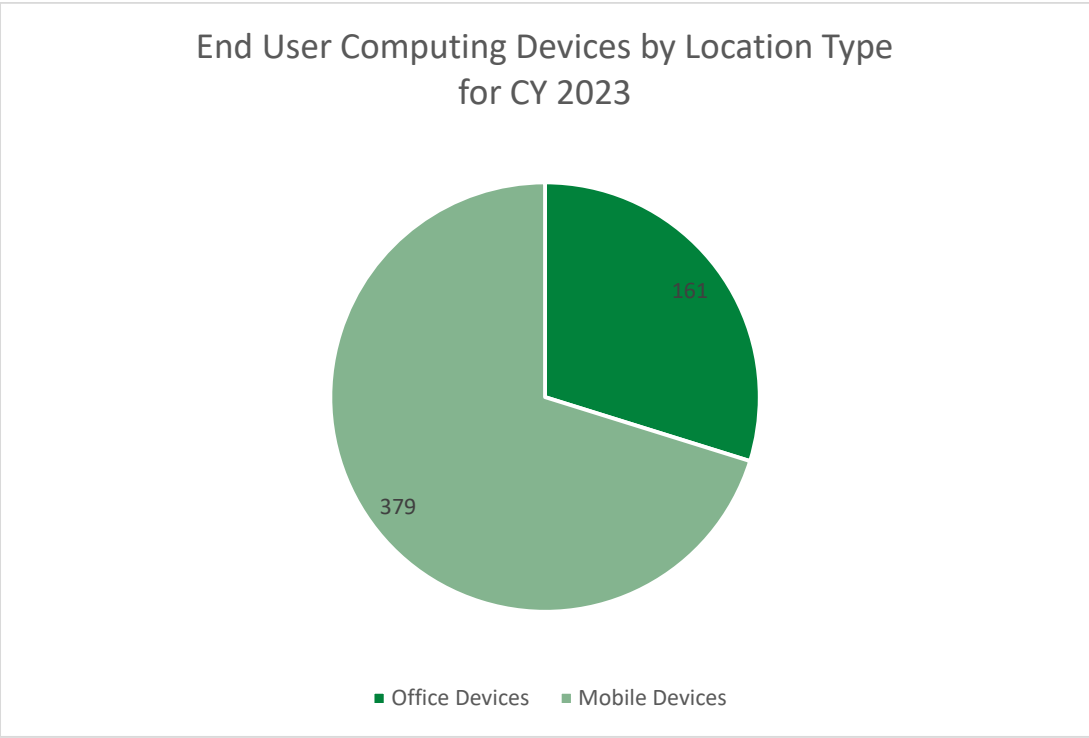
Information Technology (IT) Department & Geographic Information Services (GIS) Performance Metrics – CY2023

The Village's **Information Technology Department** is responsible for all technology services across all Village Departments. Included in these services are support of: computing devices (desktop and laptop computers, tablets, smart phones, etc.), desk phones, networks and wireless networks, security systems, printers/copiers, servers, applications, databases and other services. Additionally, the IT Department partners with other Village Departments on new technology initiatives, ensuring a stable, manageable, and secure solution is implemented. The following metrics provide a glimpse of some of the activities of the Information Technology Department for calendar year 2023.

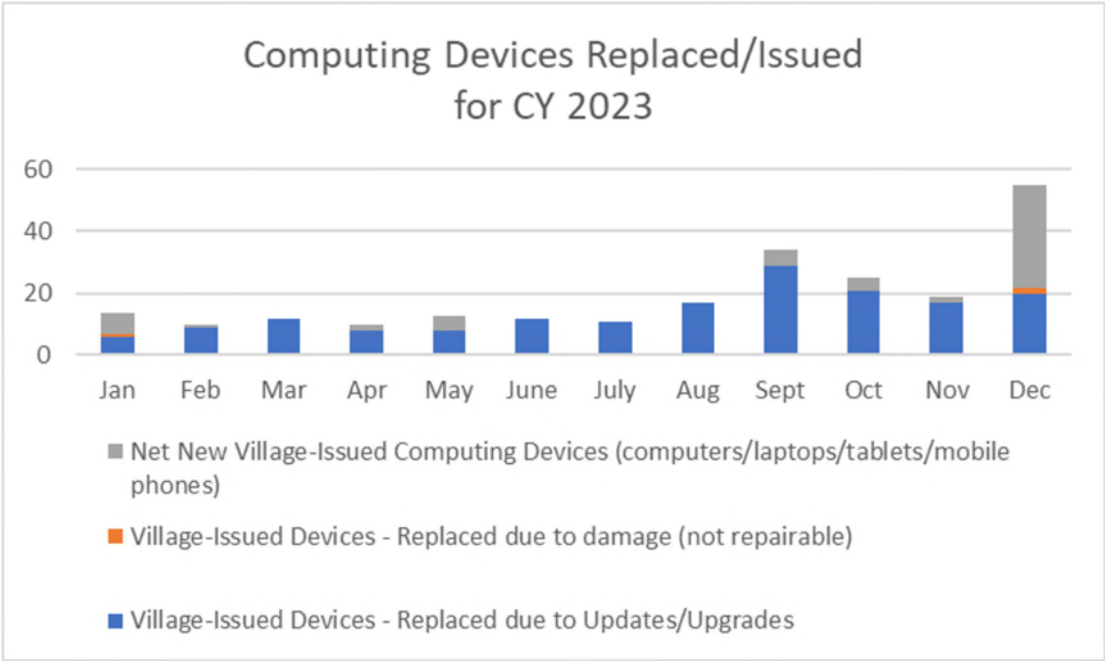
End User Computing Devices

Utilizing the Village's networks for connectivity and communications are Village-owned computing devices like desktop computers, laptop computers, tablets, and smart phones. Over the past several years, the Village's needs have changed to require real time access to data while Village Staff are in the field – given this, more mobile devices have been deployed giving Staff the ability to quickly access, verify, and update data while in the field. This reduces the time needed for Staff to return to the office and ensures data is updated and accurate in real time, allowing staff to make better data-driven decisions, wherever they are located. As such, the number and type of computers and devices utilized by Staff has continued to include more mobile devices. The following charts include the breakdown of devices utilized across Village Staff.



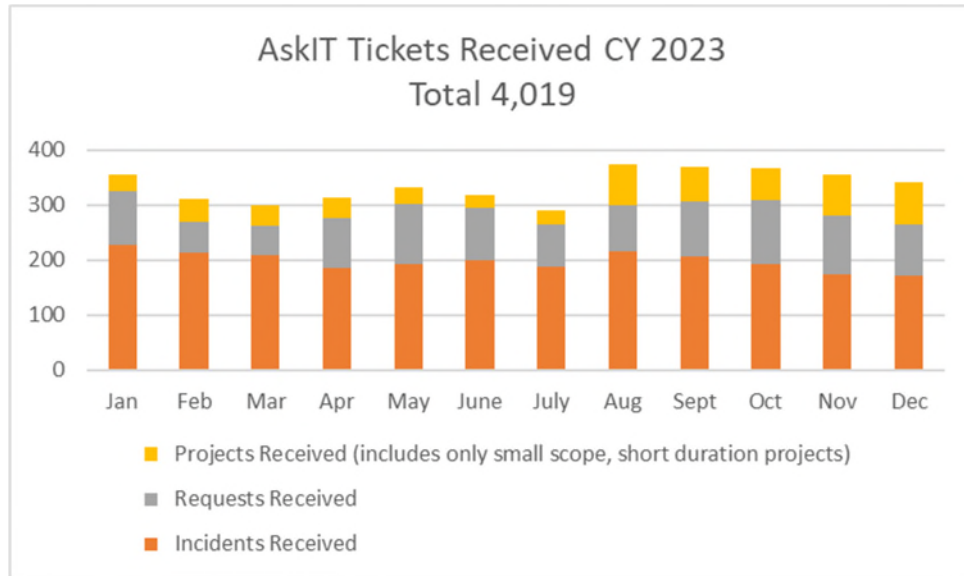


Given the quantity of end user computing devices in use by Village staff, the Village’s IT Department has a defined life cycle for each type of device, taking into account the device type and usage, ensuring that a current, supportable device is always available for Staff to use when performing Village work. The following shows, by month, for calendar year 2023, the quantity of devices that were replaced (due to upgrades or due to damage) and the net new devices that were issued to Village staff across all Departments.

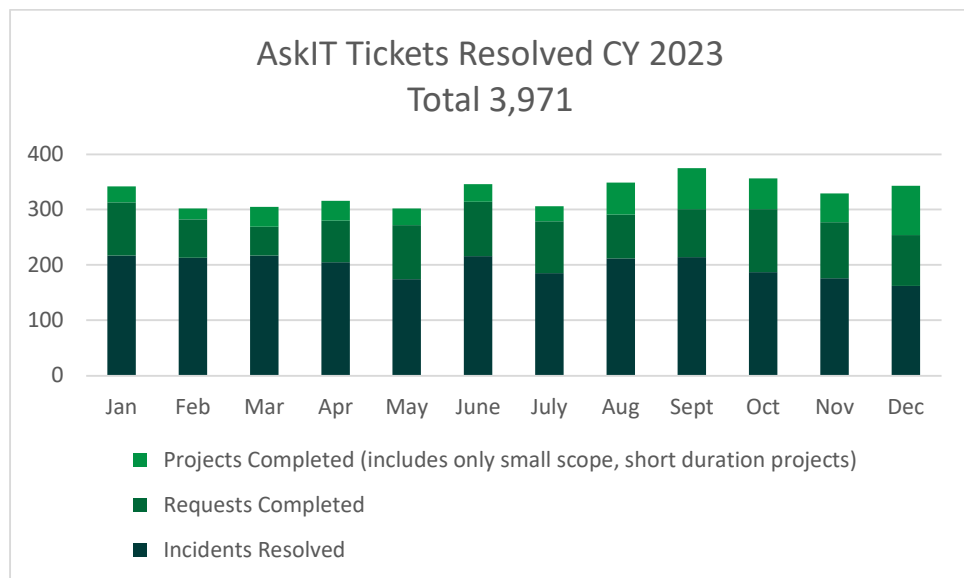


Service Desk Incidents, Requests, and Small Projects

The Village's Information Technology Department tracks incidents, requests, and small projects in a system called "AskIT". The following represents the quantity of incidents/requests/projects received by the IT Department for calendar year 2023 across all Village Departments. Note larger/longer duration projects are tracked separately.



The following includes the quantity of incidents/requests/projects that were resolved or completed for calendar year 2023 across all Village Departments. Again, larger/longer duration projects are tracked separately.



Ransomware Incidents

Ransomware is a type of malware which encrypts data files, making those files unusable. In theory, once a ransom is paid, the threat actor should make those files usable again. Ransomware continues its reign as one of the top types of cybersecurity breaches and represents approximately 24% of all security incidents (according to the Verizon Data Breach Investigations Report for 2023). Ransomware is ubiquitous among organizations of all sizes and in all industries. Financial motivation is the most common reason behind a ransomware attack. Quite often, in addition to making an organization's data unusable through ransomware, a threat actor will also exfiltrate a copy of that data, then threaten to make that data public unless a/another ransom is paid. Ransomware often enters into an organization through a malicious web link or application shared via email, which an unsuspecting user then clicks on to activate.

For calendar year 2023, the Village has no ransomware incidents to report.

Cybersecurity Tips

Monitoring your own online presence is absolutely critical these days. Following are some suggestions for how to keep your online presence more secure:

1. Use **strong passwords** that you **change frequently**. Never use easily guessable passwords like your family members' names, pets' names, birth or anniversary dates, etc.
2. **Do not re-use the same password** for multiple systems. In other words, do not use the same password for your email and your online banking website. To assist with remembering so many passwords, consider utilizing a secure **password manager system**.
3. **Do not share your username or password with others.**
4. Consider the use of **Multi-Factor Authentication (MFA)** when logging on. MFA includes the use of one (or more) additional authentication methods, beyond just a username and password, and include things like sending a passcode as a text message, or using an app to provide a Time-Based One-Time Password (TOTP) or a push-notification requesting approval to logon.
5. Use an **end point protection system** for your various devices – computers, tablets, smart phones, etc. Many Internet Service Providers offer free or discounted systems to protect your devices, as does Microsoft and other large software vendors.
6. Make sure your **home wireless (WiFi) network** requires a long and strong password to connect. This will help ensure you are not inviting your neighbors or those passing by to hop on your wireless network. Once an unauthorized device is on your network, they will have access to all of the communications over that network, potentially being able to grab usernames, passwords, banking information, and other sensitive data you do not want to share.
7. **Keep your software updated and current.** Software vendors like Microsoft, Apple, and others, frequently release patches and security updates for their software. Apply them soon after they are released. These updates take time and may be inconvenient, but these are absolutely critical to keep your systems safe and secured.
8. Last, but certainly not least, if you receive a **suspicious email or invitation** from someone you know, call that person to confirm they indeed sent it. Do not reply via email. Likewise, if you receive a suspicious email from someone you don't know asking you to do something, it's probably best to ignore it and even report it as spam to your email provider.

The **GIS (Geographic Information Services)** group within the Information Services Department provides data management and visualization services and includes various applications such as Community Portal and myGIS. The Village belongs to the GIS Consortium (GISC) along with 40+ other Illinois municipalities and represents a population of over 1 million. Municipal GIS Partners, Inc. (MGP) provides shared staffing and gives the GISC members access to the professional resources to ensure a successful GIS program. The following metrics demonstrate the application of the GIS services.

Mapping Services

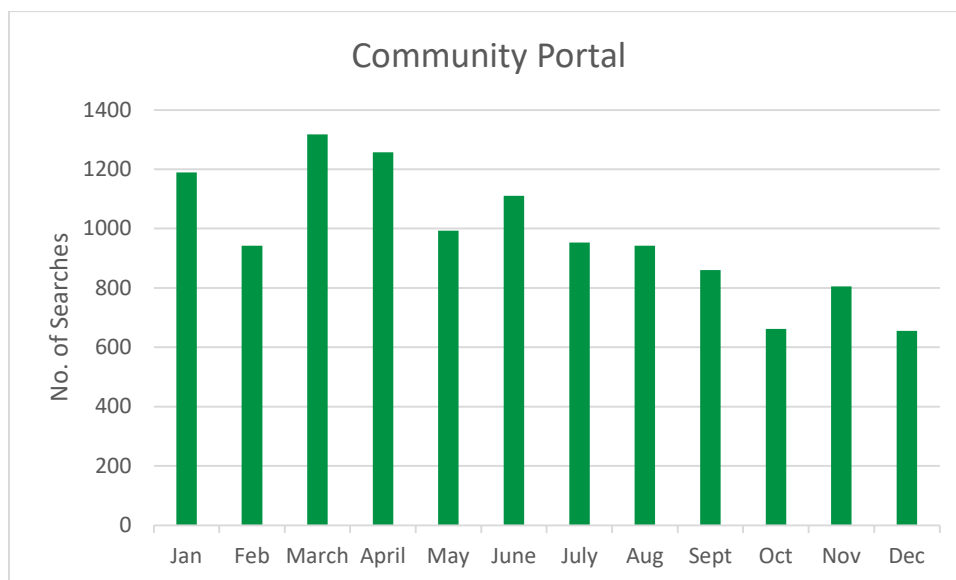
MGP has created GIS applications for its communities including:

- Community Portal – Tool to look up information by address.
- myGIS – Internal mapping tool for interacting with village data.
- Community Map Viewer – Public facing mapping tool to showcase village data.
- Asset Management and Web Services– Suite of field editing and visualization tools.

Community Portal provides a way to easily look up information via addresses, including information such as garbage/recycling pickup days, school districts and various property attributes. Community Portal includes 12 interactive web applications open to the public to investigate FEMA flood hazard areas, zoning, school districts and much more.

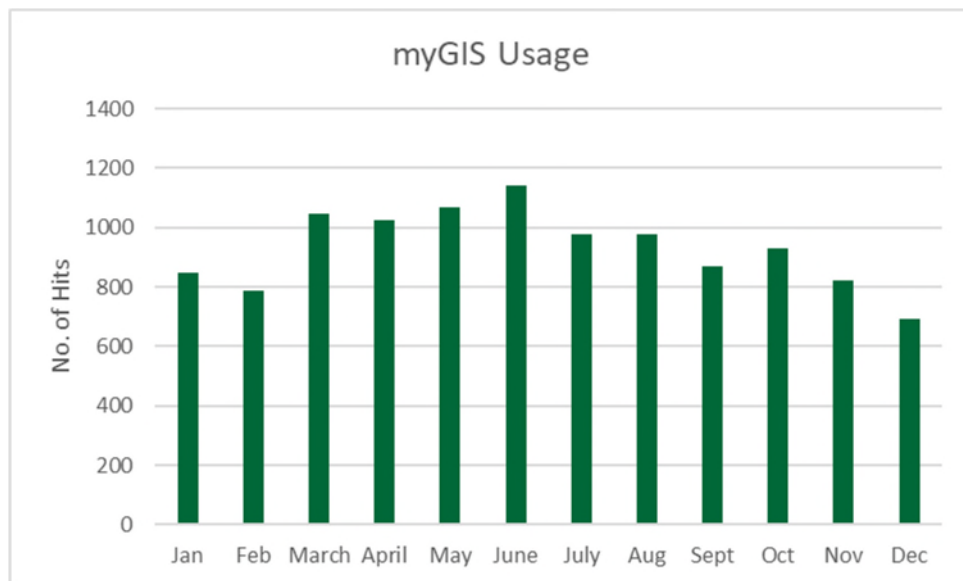
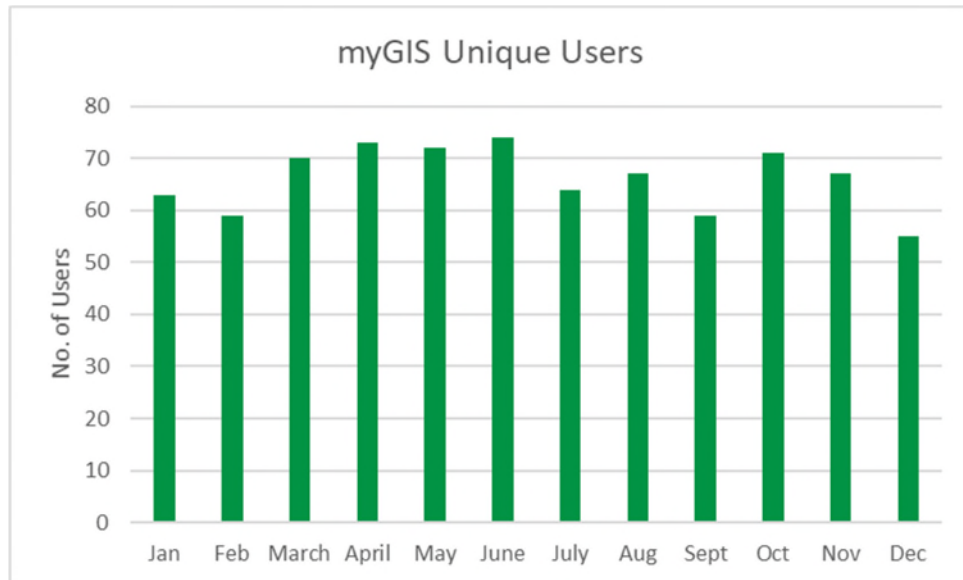
In addition to providing a way for the public to easily lookup and discover property specific information, Community Portal is also used to visualize relevant data for internal purposes like permitting and utility billing. There are currently four database connections that bring together relevant data across the community's enterprise systems for visualization in Community Portal.

The Village of Northbrook's Community Portal can be found on the Village website under the Know Your Neighborhood tool. The chart below shows the usage of community portal for CY 2023.



myGIS showcases village owned and maintained data as well as third party data from other local, state and federal sources. These data layers can be superimposed over the base map, providing information on Northbrook's utility assets, bike paths, restricted parking areas, and subdivision and zoning information, to name a few. These layers are maintained and updated by the GIS Program.

In addition to viewing layers, *myGIS* also offers users the ability to filter, query and identify data in the application. Users can also map address lists and/or create map exhibits. The chart below shows *myGIS* usage for CY 2023.



Community Map Viewer

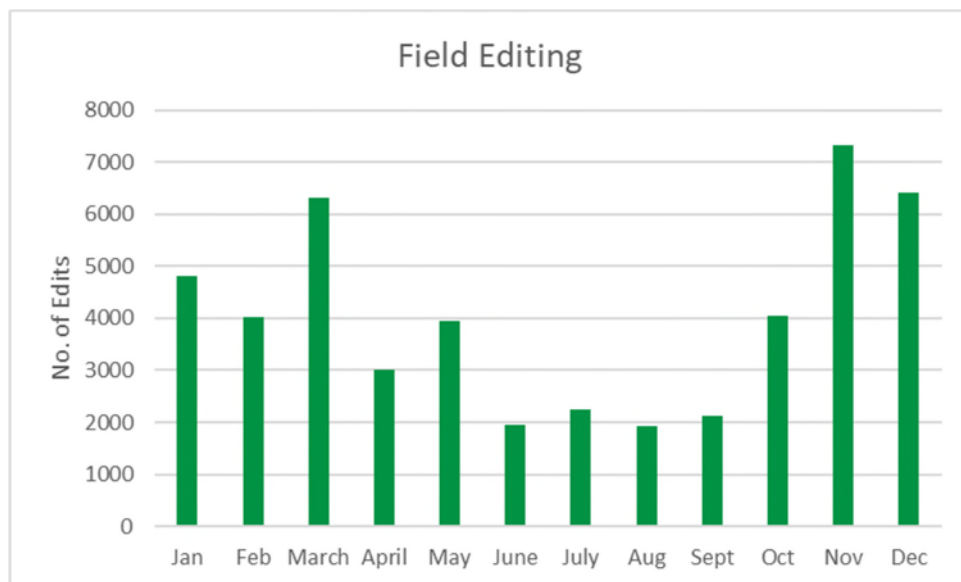
Community Map Viewer is a new tool deployed this year that is publicly available on the village website. The tool is meant for the public to view and interact with publicly available village data. 14 data layers are available to the public in this tool.

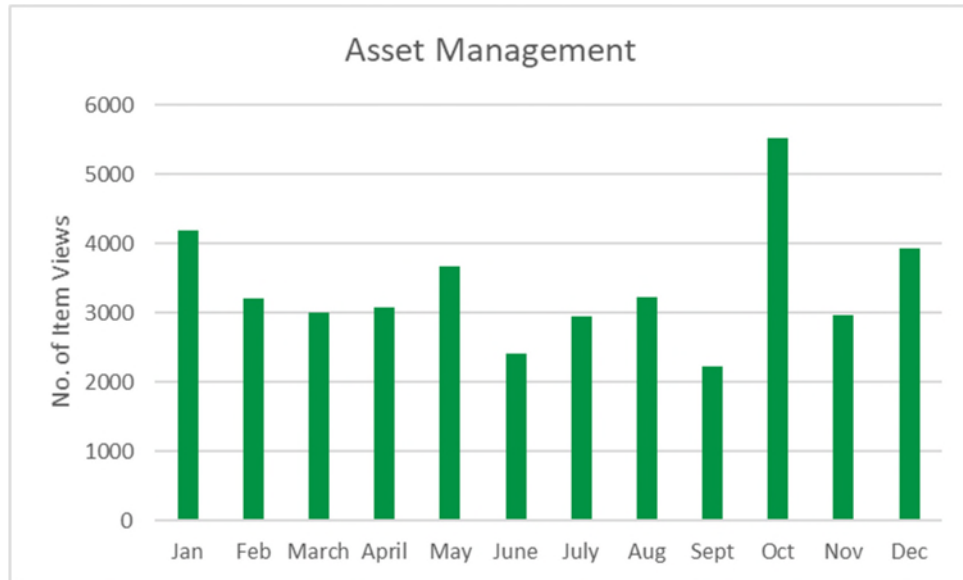
- Parcels
- Subdivisions
- Bikeways
- Streets and Roads
- Parking on Street
- Garbage Collection Areas
- Recycling Areas
- Yard Waste Collection Areas
- Park Districts
- Zoning
- Zoning Overlay
- Tax Increment Financing (TIF) District
- Elementary School Districts
- Secondary School District

The tool also allows users to measure, mark up and print maps.

Asset Management and Web Services

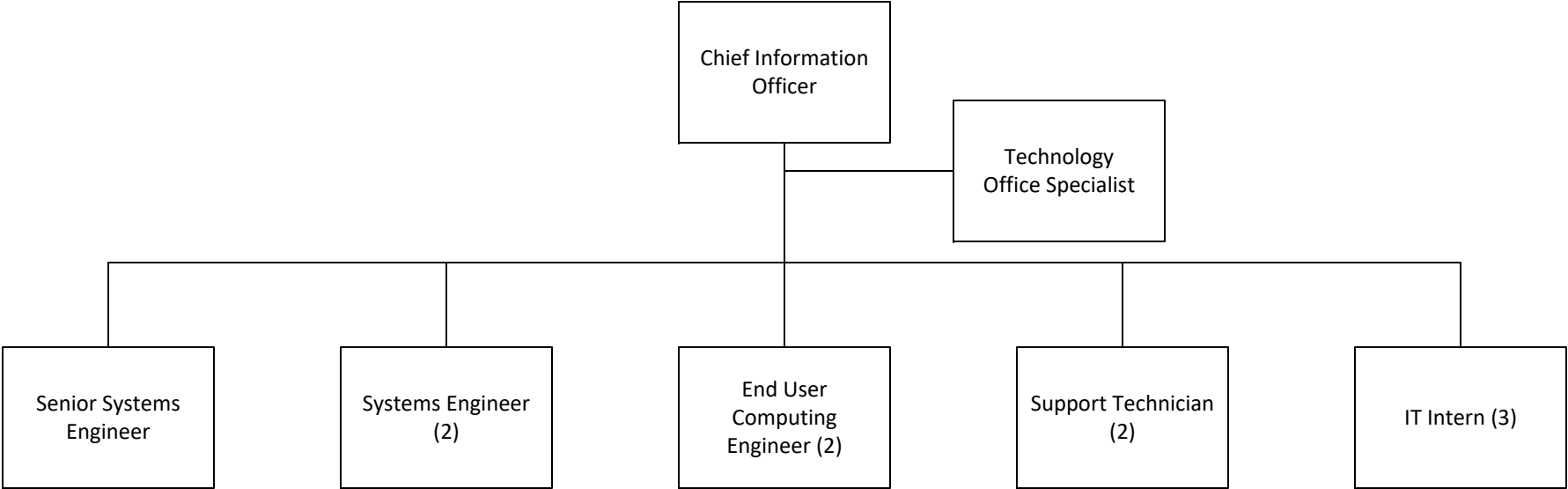
The Village of Northbrook Public Works, Engineering, and Forestry Department use web services to support asset management. These web applications are developed and managed by the GIS program and provide tools to actively manage the inventory of community assets such as Water, Storm, Sanitary, Street Lights and Trees. The charts below show usage through data edits and number of logins.





The GIS Program hosts regular training workshops with Village Staff, with the goal of increasing awareness and level of comfort with the available GIS solutions. Many of the solution capabilities can support common local government business processes.

Information Technology Department



**INFORMATION TECHNOLOGY DEPARTMENT
AUTHORIZED POSITIONS**

	FY 2024		FY 2025	
	Positions	FTE*	Positions	FTE*
<u>Regular Full-Time</u>				
Chief Information Officer	1	1.00	1	1.00
Senior Systems Engineer	1	1.00	1	1.00
Systems Engineer	2	2.00	2	2.00
End-User Computing Engineer	2	2.00	2	2.00
Support Technician	2	2.00	2	2.00
Technology Office Specialist	0	0.00	1	1.00
TOTAL	8	8.00	9	9.00
<u>Temporary/Seasonal Part-Time</u>				
IT Intern	3	1.50	3	1.50
TOTAL	3	1.50	3	1.50
TOTAL POSITIONS FOR DEPARTMENT	11	9.50	12	10.50

* FTE - Full-Time Equivalents

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
GENERAL FUND EXPENSES - INFORMATION TECHNOLOGY

GL Number	Description	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED	FY26 FORECAST	FY25 ADOPTED to FY24 AMEND	FY25 ADOPTED to FY24 PROJ
11-1400-501-01	REGULAR SALARIES	526,863	645,640	762,335	750,335	716,000	844,290	869,620	12.5%	17.9%
11-1400-502-02	SEASONAL PERSONNEL	15,779	15,700	16,780	28,780	33,200	34,440	35,470	19.7%	3.7%
11-1400-505-08	ON CALL PAY	-	-	18,200	18,200	17,500	18,200	18,200	0.0%	4.0%
	TOTAL PERSONAL SERVICES	542,642	661,340	797,315	797,315	766,700	896,930	923,290	12.5%	17.0%
11-1400-511-00	IMRF EMPLOYER CONTRIBUTIONS	49,315	53,097	64,970	64,970	56,500	67,850	69,890	4.4%	20.1%
11-1400-512-00	FICA EMPLOYER CONTRIBUTIONS	38,710	48,266	59,435	59,435	56,365	66,415	68,410	11.7%	17.8%
11-1400-513-00	EMPLOYEE LIFE INSURANCE	1,092	1,315	1,315	1,315	1,315	1,315	1,315	0.0%	0.0%
11-1400-514-00	EMPLOYEE HEALTH/DENTAL INSURANCE	50,810	131,945	101,085	101,085	101,085	164,210	164,210	62.4%	62.4%
11-1400-515-00	WORKERS' COMPENSATION	60	80	60	60	60	60	60	0.0%	0.0%
	TOTAL FRINGE BENEFITS	139,987	234,703	226,865	226,865	215,325	299,850	303,885	32.2%	39.3%
11-1400-523-00	SYSTEM MAINTENANCE	571,297	714,904	741,665	741,665	689,400	929,030	901,830	25.3%	34.8%
11-1400-523-45	COPIER MAINTENANCE	70,959	50,944	75,000	75,000	30,477	31,000	32,000	-58.7%	1.7%
11-1400-533-00	POSTAGE	-	-	500	500	500	500	500	0.0%	0.0%
11-1400-536-00	TRANSFER TO SELF INSURANCE	16,275	21,245	16,275	16,275	16,275	6,200	16,275	-61.9%	-61.9%
11-1400-537-01	TELEPHONE MONTHLY SERVICE	63,849	70,343	55,000	55,000	75,000	60,000	62,000	9.1%	-20.0%
11-1400-537-05	CELLULAR PHONE SERVICE	3,977	5,322	5,280	5,280	5,460	6,240	6,240	18.2%	14.3%
11-1400-537-07	INTERNET	41,266	32,799	52,000	52,000	32,800	58,000	61,000	11.5%	76.8%
11-1400-540-00	CONFERENCES	-	-	5,000	5,000	-	5,000	5,000	0.0%	
11-1400-541-00	GENERAL TRAINING/LOCAL SEMINARS	3,333	6,391	10,000	10,000	3,000	5,000	5,000	-50.0%	66.7%
11-1400-542-00	MEMBERSHIPS	300	674	400	400	880	880	880	120.0%	0.0%
11-1400-543-00	SUBSCRIPTIONS	4,276	2,967	5,000	5,000	3,735	4,000	4,000	-20.0%	7.1%
11-1400-554-00	OTHER PROFESSIONAL SERVICES	254,552	415,772	628,750	628,750	378,748	399,190	523,530	-36.5%	5.4%
11-1400-599-00	MISCELLANEOUS	349	127	750	750	750	750	750	0.0%	0.0%
	TOTAL CONTRACTUAL SERVICES	1,030,433	1,321,488	1,595,620	1,595,620	1,237,025	1,505,790	1,619,005	-5.6%	21.7%
11-1400-601-00	OFFICE SUPPLIES	405	746	500	500	500	500	500	0.0%	0.0%
	TOTAL COMMODITIES	405	746	500	500	500	500	500	0.0%	0.0%
11-1400-706-00	EDP SYSTEMS	329,677	397,060	1,242,500	1,242,500	-	-	-	-100.0%	
11-1400-706-00-22001	COMPUTER REPLACEMENTS	-	-	-	-	175,000	190,000	85,000		8.6%
11-1400-706-00-22002	CYBER SECURITY ENHANCEMENTS	-	-	-	-	85,000	125,000	40,000		47.1%
11-1400-706-00-22003	EQUIPMENT UPGRADES	-	-	-	-	120,000	120,000	150,000		0.0%
11-1400-706-00-22004	TELEPHONY UPGRADES	-	-	-	-	50,000	40,000	40,000		-20.0%
11-1400-706-00-22005	POLICE MVR UPGRADE	-	-	-	-	216,000	-	-		-100.0%
11-1400-706-00-22006	NETWORK UPGRADE	-	-	-	-	68,145	52,000	300,000		-23.7%
11-1400-706-00-22007	VARIOUS REPLACEMENTS	-	-	-	-	40,368	-	-		-100.0%
11-1400-706-00-22008	STORAGE REPLACEMENTS	-	-	-	-	244,510	-	-		-100.0%
11-1400-706-00-22009	CAMERA UPGRADES	-	-	-	-	-	20,000	-		
	TOTAL CAPITAL OUTLAY	329,677	397,060	1,242,500	1,242,500	999,023	547,000	615,000	-56.0%	-45.2%
	TOTAL	2,043,144	2,615,337	3,862,800	3,862,800	3,218,573	3,250,070	3,461,680	-15.9%	1.0%

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

Fund: General (11)	Account
Department: Information Technology (1400)	Total

PERSONAL SERVICES

11-1400-501-01 FULL-TIME SALARIES

Regular Salaries - Full Time Employees	844,290
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11-1400-502-02 PART-TIME SALARIES

Seasonal Personnel	34,440
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11-1400-505-08 OTHER COMPENSATION

On-Call Pay	18,200
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TOTAL PERSONAL SERVICES	896,930
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FRINGE BENEFITS

<u>11-1400-511-00 IMRF EMPLOYER CONTRIBUTIONS</u>	67,850
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<u>11-1400-512-00 FICA EMPLOYER CONTRIBUTIONS</u>	66,415
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<u>11-1400-513-00 EMPLOYEE LIFE INSURANCE</u>	1,315
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<u>11-1400-514-00 EMPLOYEE HEALTH / DENTAL INSURANCE</u>	164,210
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<u>11-1400-515-00 WORKERS' COMPENSATION</u>	60
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TOTAL FRINGE BENEFITS	299,850
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CONTRACTUAL SERVICES

11-1400-523-XX MAINTENANCE - EDP SYSTEMS

11-1400-523-00	Hardware/Software Support and Maintenance	929,030
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11-1400-523-45	Copier Maintenance & Supplies	31,000
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TOTAL	960,030
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<u>11-1400-533-00 POSTAGE</u>	500
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11-1400-536-00 INSURANCE

Transfer to Self Insurance Fund for Property, Casualty and Liability Insurance	6,200
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**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

Fund: General (11) Department: Information Technology (1400)		Account Total
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CONTRACTUAL SERVICES (CONT'D)		
<u>11-1400-537-XX TELEPHONE SERVICE</u>		
11-1400-537-01	Monthly Service	60,000
11-1400-537-05	Cellular Phone Service	6,240
11-1400-537-07	Internet	52,000
11-1400-537-07	Comcast Fire Alarm and Station Alerting	<u>6,000</u>
TOTAL		124,240
<u>11-1400-540-00 CONFERENCES</u>		5,000
<u>11-1400-541-00 GENERAL TRAINING/LOCAL SEMINARS</u>		
Meetings and Local Training Seminars		5,000
<u>11-1400-542-00 MEMBERSHIPS</u>		
GMIS International		300
WaterISAC		<u>580</u>
TOTAL		880
<u>11-1400-543-00 SUBSCRIPTIONS</u>		
Professional Publications		4,000
<u>11-1400-554-00 OTHER PROFESSIONAL SERVICES</u>		
Video Streaming/Agenda Management		50,800
Citizen Requests for Service		14,000
Website Hosting Services		8,020
GIS/MGP		181,370
Other Projects		45,000
Domain Names and Certificates		8,100
Security Service		12,700
Counseling Services Hosting		8,000
Adjudication & Code Enforcement Replacement		31,200
Business Proces Review		<u>40,000</u>
TOTAL		399,190
<u>11-1400-599-00 MISCELLANEOUS</u>		
Miscellaneous		750
TOTAL CONTRACTUAL SERVICES		<u>1,505,790</u>

Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail

Fund: General (11) Department: Information Technology (1400)		Account Total
COMMODITIES		
<u>11-1400-601-00 OFFICE SUPPLIES</u>		
	General Office Supplies	500
	TOTAL COMMODITIES	500
CAPITAL OUTLAY		
<u>11-1400-706-00s EDP SYSTEMS</u>		
706-00-22001	Computer Replacements	190,000
706-00-22002	Cybersecurity Enhancements	125,000
706-00-22003	IT Equipment Upgrades	120,000
706-00-22004	Telephony Upgrades	40,000
706-00-22006	Network Upgrades	52,000
706-00-22009	Camera Upgrades	20,000
	TOTAL	547,000
	TOTAL CAPITAL OUTLAY	547,000
TOTAL FOR DEPARTMENT		3,250,070

POLICE DEPARTMENT

PROGRAM DETAIL FISCAL YEAR 2025

DEPARTMENT RESPONSIBILITIES

The Police Department is established pursuant to Chapter 2, Article V, of the Municipal Code with a mission of protect and serve the public. There are three basic activities within the Department: law enforcement, the maintenance of order, and the performance of general government services. Police Department activities involve the repression of crime; apprehension of offenders; recovery and preservation of property; prevention of crime; regulation of non-criminal conduct; and the performance of miscellaneous services. The Police Department incorporates the responsibilities described in Chapters 2 and 3 of the Northbrook Municipal Code.

ACCOMPLISHMENTS OF FISCAL YEAR 2024

1. A second Police Canine, Bob, was acquired and assigned to Officer Feingold. Canine Bob and Officer Feingold received extensive training together, achieved their certifications, and have already been utilized successfully in a variety of Police investigations and assists.
2. A committee was formed to research Body Worn Cameras, Mobile Video Recording systems, Interview Room Cameras, and a Digital Evidence software. The committee received quotes submitted through a sealed bid process and conducted an extensive review. With Board approval, the department proceeded to work with Axon Enterprises, Inc. to implement, train and deploy these systems. Project is ongoing.
3. Implemented new security measures (equipment and tactics) to increase safety at public events like the Fourth of July and Memorial Day, and, in particular, a planned political rally which attracted approx. 1000 attendees.
4. Continued efforts in employee wellness by conducting our second annual mental health wellness screenings and implementing a physical health risk assessment pilot program with approximately thirty employees to provide injury reduction recommendations. Project is ongoing.
5. Partnered with NIPSTA and various Village Departments to conduct a large-scale active threat training exercise at Glenbrook North High School involving multiple stakeholders including mutual-aid agencies.
6. Researched and executed an agreement for new counseling services software intended to support external clients as well as Employee Assistance Program (EAP) clients.
7. Increased community outreach by conducting additional station tours, attending National Night Out, and successfully ran and graduated another Citizen's Police Academy.
8. As approved in the FY24 Budget, a fourth Social Work was hired in the Counseling Services Unit and was on-boarded/trained to help provide social services to address the increasing need for mental health response across the Village.

9. As approved in the FY24 Budget, a fifth Records Clerk was hired in the Records Unit and was on-boarded/ trained to support Records caseload and responsibilities. This staff member has also already provided crucial translation services, in addition to the standard clerk duties.
10. Continued work with architect, construction manager, and Village staff on space needs and design requirements for Police Station. Project is ongoing.
11. Redesigned traffic unit duties and staffing by assigning a single, dedicated officer to a Monday through Friday schedule.

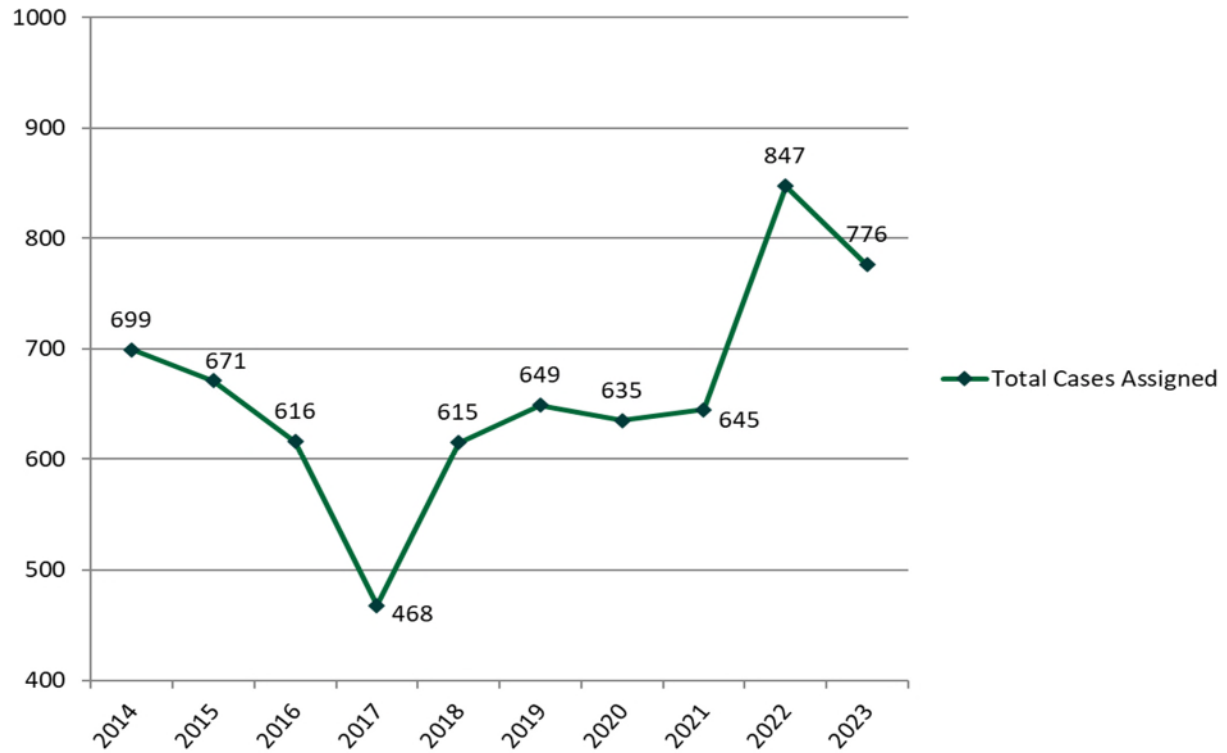
GOALS FOR FISCAL YEAR 2025

1. Complete the acquisition and implementation of the UAV tethering system for enhanced public safety during special events.
2. Continue working with architect, construction manager, and Village staff on location and design requirements for the planned new Police Station.
3. Continue body-worn camera pilot program and department-wide implementation for full implementation by January 1, 2025 in compliance with state mandates. This project includes the implementation of in-car camera and interview room camera systems.
4. Combine various services and programs into an Overall Wellness program for staff; including EAP, Peer Support, Mental Health Screenings, Physical Health Risk Assessments and Prevention Program, wellness screenings with Empower Health, and other programs and services.
5. Work with the Public Works Fleet Division to maintain the Patrol Squad fleet with the acquisition and replacement of vehicles, in a challenging supply chain environment.
6. In collaboration with the Village's Chief Information Officer, research and procure new dispatch training/onboarding software.
7. Evaluate and recommend options for a redundant Dispatch system in anticipation of a closing dispatch center that previously provided that redundancy.
8. Increase one FTE (civilian) for dedicated Property Clerk duties (currently performed by a Records Clerk).
9. Increase seasonal part-time positions in order to establish reserve part-time crossing guards to the pool of reserves in order to reduce assignment of sworn patrol who perform this function when a vacancy occurs.
10. Research and procure new crime analytics platform, with the goal of establishing an effective and efficient tool for providing Police crime and activity analytics.

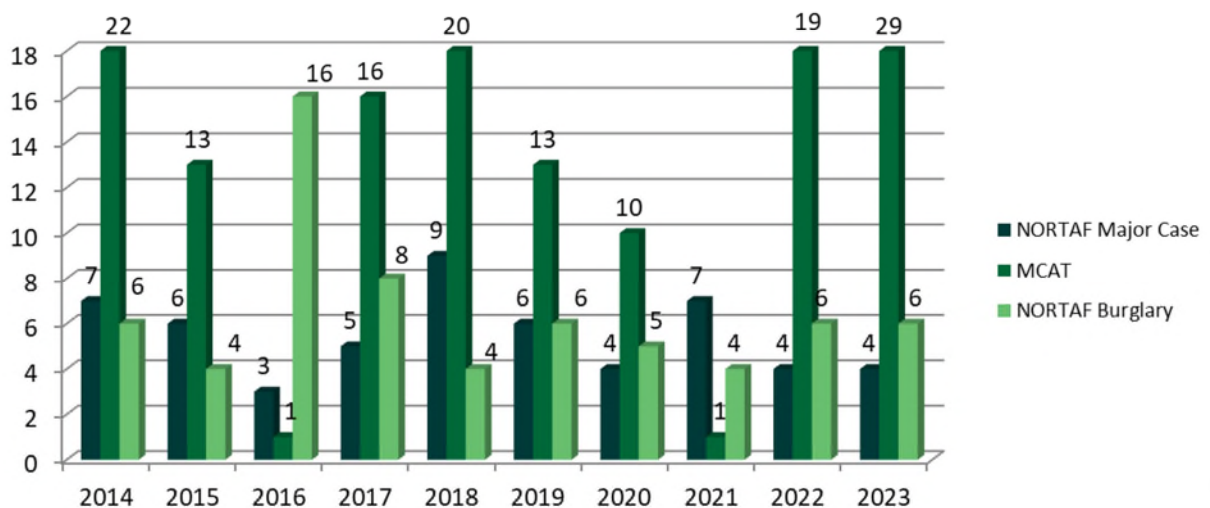
BOARDS/COMMISSION SUPPORT

1. Board of Fire and Police Commissioners
2. Board of Trustees of Police Pension Fund

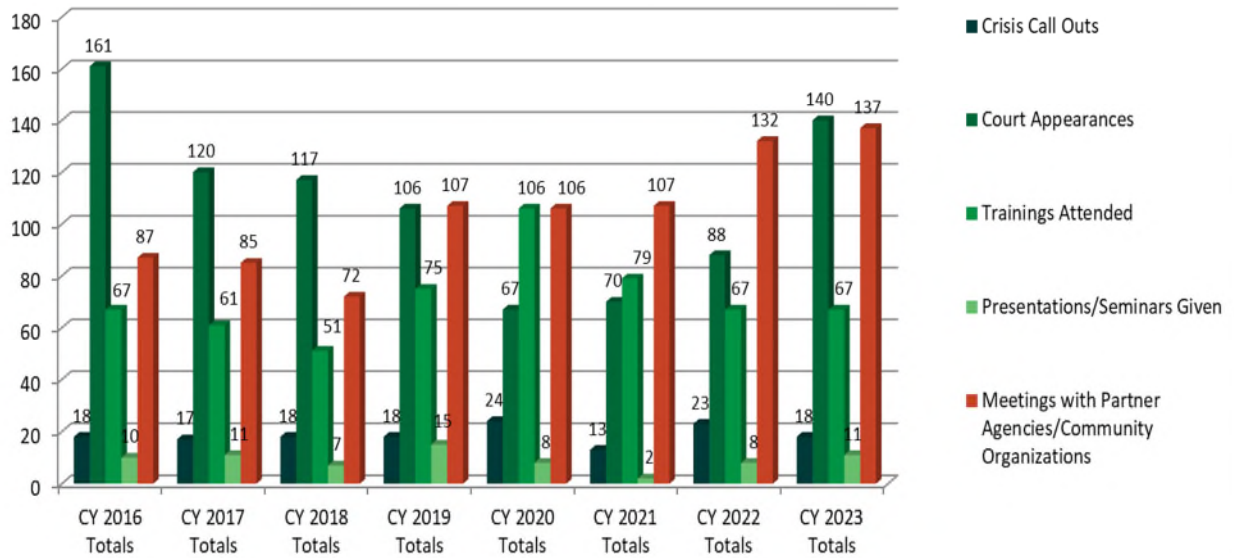
Investigations Division Total Cases Assigned 2014 - 2023



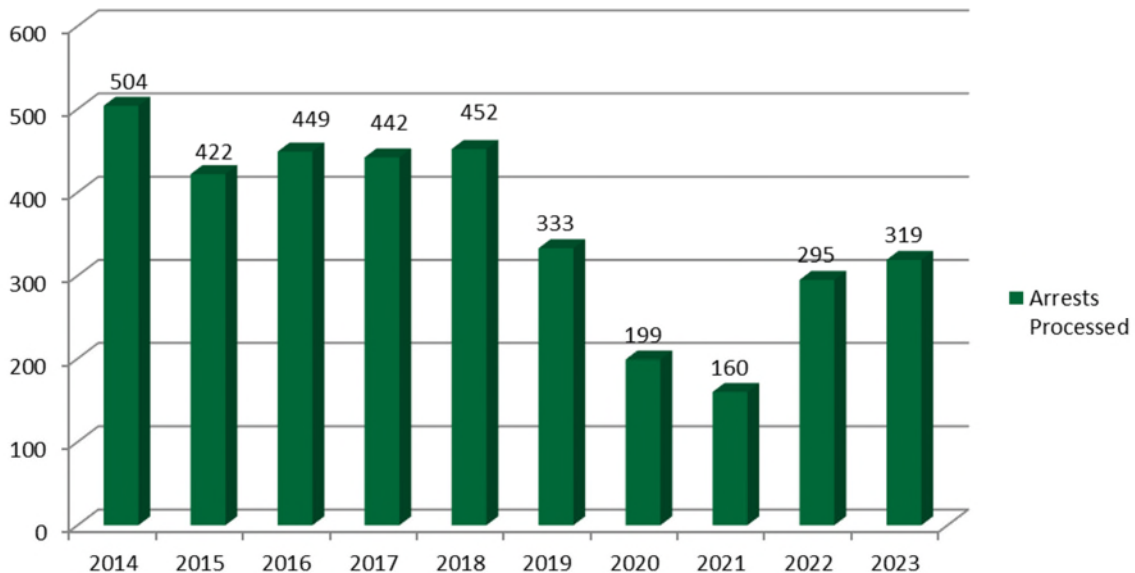
Investigations Division Special Task Force Call Outs 2014 - 2023



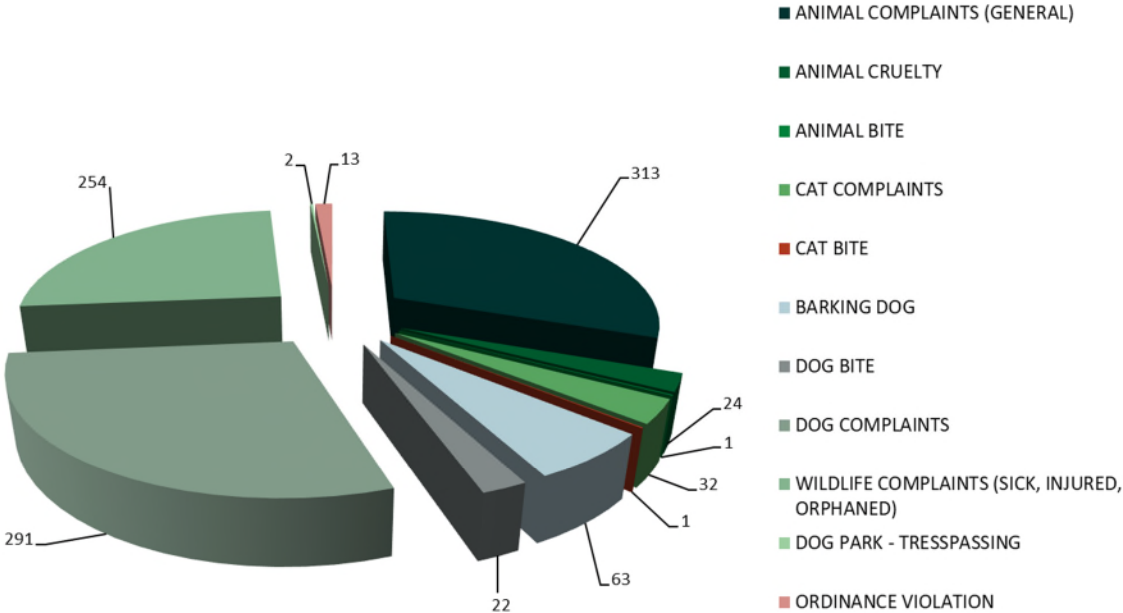
Counseling Services Division CY 2016-2023



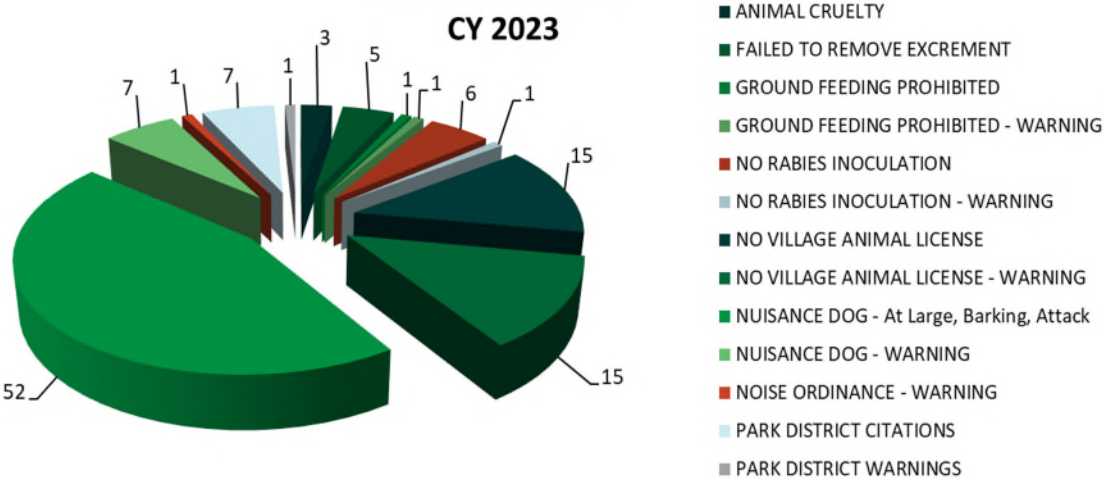
Records Division Arrest Packet Processing CY 2014-2023



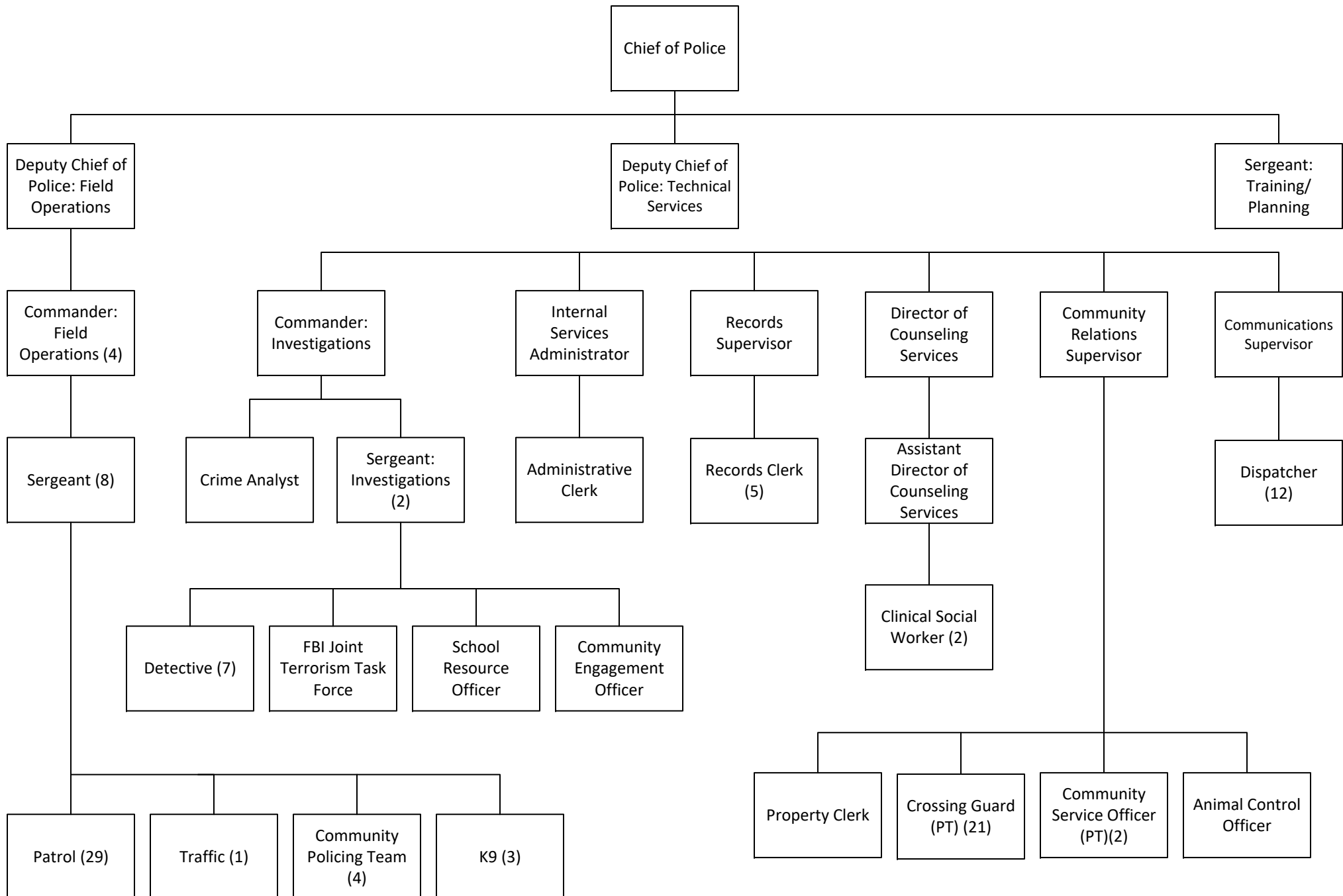
Animal Control Division Complaints Received CY 2023



Animal Control Division Citations Issued CY 2023



Police Department



**POLICE DEPARTMENT
AUTHORIZED POSITIONS**

	FY 2024		FY 2025	
	Positions	FTE*	Positions	FTE*
<u>Regular Full-Time</u>				
Chief of Police	1	1.00	1	1.00
Deputy Chief of Police	2	2.00	2	2.00
Commander	5	5.00	5	5.00
Animal Control Officer	1	1.00	1	1.00
Sergeant	11	11.00	11	11.00
Patrol Officer	47	47.00	47	47.00
Internal Services Administrator	1	1.00	1	1.00
Director of Counseling Services	1	1.00	1	1.00
Assistant Director of Counseling Services	0	0.00	1	1.00
Clinical Social Worker	3	3.00	2	2.00
Communications Supervisor	1	1.00	1	1.00
Dispatcher	12	12.00	12	12.00
Records Supervisor	1	1.00	1	1.00
Records Clerk	5	5.00	5	5.00
Administrative Clerk	1	1.00	1	1.00
Property Clerk	0	0.00	1	1.00
Crime Analyst	1	1.00	1	1.00
Community Relations Supervisor	1	1.00	1	1.00
TOTAL	94	94.00	95	95.00
<u>Regular Part-Time</u>				
Community Service Officer	2	1.00	2	1.00
TOTAL	2	1.00	2	1.00
<u>Temporary/Seasonal Part-Time</u>				
School Crossing Guard	21	6.75	21	6.75
TOTAL	21	6.75	21	6.75
TOTAL POSITIONS FOR DEPARTMENT	117	101.75	118	102.75

* FTE - Full-Time Equivalents

¹ Assistant Director of Counseling Services position re-classification from Clinical Social Worker

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
GENERAL FUND - POLICE

GL Number	Description	FY22	FY23	FY24	FY24	FY24	FY25	FY26	FY25	FY25
		ACTUAL	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED	ADOPTED	FORECAST	ADOPTED to FY24 AMEND	ADOPTED to FY24 PROJ
11-2100-501-01	REGULAR SALARIES	9,545,419	10,049,339	10,762,680	10,762,680	10,258,000	11,152,860	11,569,670	3.6%	8.7%
11-2100-502-01	PART-TIME SALARIES	38,484	34,114	42,435	42,435	43,725	60,000	60,000	41.4%	37.2%
11-2100-502-02	SEASONAL PERSONNEL	275,064	279,073	285,365	285,365	284,500	287,000	287,000	0.6%	0.9%
11-2100-503-01	REGULAR OVERTIME	743,474	924,619	917,200	917,200	915,000	940,130	968,335	2.5%	2.7%
11-2100-504-00	GOOD HEALTH BENEFIT	135,073	133,072	167,025	167,025	155,055	158,935	162,910	-4.8%	2.5%
11-2100-505-02	HOLIDAY PAY	330,878	354,351	345,845	345,845	343,900	352,500	361,315	1.9%	2.5%
11-2100-505-04	SUPERVISORY DIFFERENTIAL	14,181	17,283	12,000	12,000	12,500	12,815	13,140	6.8%	2.5%
11-2100-505-05	EVIDENCE TECH PAY	25,947	26,004	27,185	27,185	25,525	26,165	26,820	-3.8%	2.5%
11-2100-505-06	CANINE HANDLER PAY	7,358	11,484	17,225	17,225	16,335	16,750	17,170	-2.8%	2.5%
11-2100-505-07	PHYSICAL FITNESS	32,800	35,228	32,800	32,800	36,000	32,800	32,800	0.0%	-8.9%
	TOTAL PERSONAL SERVICES	11,148,678	11,864,567	12,609,760	12,609,760	12,090,540	13,039,955	13,499,160	3.4%	7.9%
11-2100-511-00	IMRF EMPLOYER CONTRIBUTIONS	248,768	216,832	232,790	232,790	210,885	236,670	243,770	1.7%	12.2%
11-2100-512-00	FICA EMPLOYER INSURANCE	310,512	328,955	367,260	367,260	334,835	380,820	394,150	3.7%	13.7%
11-2100-513-00	EMPLOYEE LIFE INSURANCE	25,828	24,192	24,195	24,195	24,195	24,195	24,195	0.0%	0.0%
11-2100-514-00	EMPLOYEE HEALTH INSURANCE	1,116,650	1,561,610	1,196,350	1,196,350	1,196,350	2,062,115	2,062,115	72.4%	72.4%
11-2100-515-00	WORKERS' COMPENSATION	73,110	99,205	76,000	76,000	76,000	76,000	76,000	0.0%	0.0%
11-2100-805-01	POLICE PENSION CONTRIBUTION	-	-	-	1,000,000	1,000,000	4,433,669	4,655,352	343.4%	343.4%
	TOTAL FRINGE BENEFITS	1,774,868	2,230,794	1,896,595	2,896,595	2,842,265	7,213,469	7,455,582	149.0%	153.8%
11-2100-521-36	EQUIPMENT & SOFTWARE MAINTENANCE	22,140	19,381	25,250	25,200	21,270	38,940	39,405	54.5%	83.1%
11-2100-525-00	MAINTENANCE - VEHICLES	11,265	28,564	11,835	50,000	50,000	40,000	42,000	-20.0%	-20.0%
11-2100-525-01	MAINTENANCE - VEHICLES - CAR WASHES	4,136	2,856	3,500	6,900	7,560	8,000	8,000	15.9%	5.8%
11-2100-533-00	POSTAGE	933	1,296	1,800	1,800	1,800	1,800	1,800	0.0%	0.0%
11-2100-536-00	TRANSFER TO SELF INSURANCE	460,000	600,445	460,000	460,000	460,000	175,251	460,000	-61.9%	-61.9%
11-2100-537-01	REGULAR SERVICE	44,946	7,795	7,940	7,940	8,610	8,870	9,135	11.7%	3.0%
11-2100-537-05	CELLULAR PHONE SERVICE	780	780	780	780	780	780	780	0.0%	0.0%
11-2100-538-00	ELECTRICITY	326	546	500	500	445	500	500	0.0%	12.4%
11-2100-540-00	CONFERENCES	18,900	3,670	15,000	15,000	15,000	15,750	16,500	5.0%	5.0%
11-2100-541-31	SWORN TRAINING/TUITION REIMBURSEMENT	75,908	75,308	80,000	80,000	70,000	98,500	85,000	23.1%	40.7%
11-2100-541-32	RECRUIT TRAINING	6,357	-	10,000	10,000	10,000	10,000	10,000	0.0%	0.0%
11-2100-541-33	NON-SWORN TRAINING	4,808	4,661	5,000	5,000	5,000	17,500	5,000	250.0%	250.0%
11-2100-541-34	COMMUNITY RELATIONS TRAINING	405	483	1,250	1,250	750	1,250	1,350	0.0%	66.7%
11-2100-541-35	COUNSELING SERVICES	2,305	5,331	5,000	5,000	5,000	5,150	5,250	3.0%	3.0%
11-2100-542-00	MEMBERSHIPS	87,844	85,222	88,735	88,735	88,735	91,400	94,150	3.0%	3.0%
11-2100-543-00	SUBSCRIPTIONS	6,492	39,018	54,400	54,400	49,400	43,275	45,435	-20.5%	-12.4%
11-2100-544-00	MILEAGE REIMBURSEMENT	2,158	3,514	5,000	5,000	5,000	5,000	5,000	0.0%	0.0%
11-2100-545-00	PRINTING	6,128	6,050	6,500	6,500	6,000	6,500	6,500	0.0%	8.3%
11-2100-554-00	OTHER PROFESSIONAL SERVICES	54	29	15,000	15,000	15,030	15,000	15,000	0.0%	-0.2%
11-2100-554-33	COUNSELING SERVICES CONSULTATION	800	5,850	7,500	7,500	7,700	7,750	7,750	3.3%	0.6%
11-2100-554-34	MEDICAL SERVICES	11,548	28,521	25,720	25,720	25,720	30,895	31,675	20.1%	20.1%
11-2100-554-35	CANDIDATE EVALUATION	24,314	24,412	12,000	12,000	16,000	12,000	22,000	0.0%	-25.0%

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
GENERAL FUND - POLICE

GL Number	Description	FY22	FY23	FY24	FY24	FY24	FY25	FY26	FY25	FY25
		ACTUAL	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED	ADOPTED	FORECAST	ADOPTED to FY24 AMEND	ADOPTED to FY24 PROJ
11-2100-554-38	ANIMAL IMPOUNDMENT SERVICES	1,188	1,119	2,000	2,000	2,000	2,000	2,000	0.0%	0.0%
11-2100-554-39	DOCUMENT DESTRUCTION	380	120	500	500	500	500	500	0.0%	0.0%
11-2100-554-40	INVESTIGATIONS UNIT	7,235	5,248	9,250	10,350	11,200	11,700	12,285	13.0%	4.5%
11-2100-554-43	NORTHBROOK ANGEL FUND	10,000	-	-	-	-	-	-		
11-2100-555-00	CUSTODIAL SERVICES	38,597	38,616	41,110	41,110	45,690	49,475	51,875	20.3%	8.3%
11-2100-558-31	DEPARTMENT EQUIPMENT	-	515	500	500	420	500	500	0.0%	19.0%
11-2100-561-00	SERVICE RECOGNITION	1,226	3,090	1,000	1,500	2,100	1,250	1,750	-16.7%	-40.5%
11-2100-573-00	ADVERTISING	2,983	2,372	1,200	2,700	3,400	2,000	2,000	-25.9%	-41.2%
11-2100-599-01	MISCELLANEOUS CHIEF'S OFFICE EXPENSES	2,345	2,764	3,000	2,500	3,000	3,000	3,000	20.0%	0.0%
11-2100-599-02	CANTEEN SERVICE	4,829	4,916	6,180	6,180	6,180	6,365	6,560	3.0%	3.0%
	TOTAL CONTRACTUAL SERVICES	861,330	1,002,492	907,450	951,565	944,290	710,901	992,700	-25.3%	-24.7%
11-2100-601-31	OFFICE ITEMS	10,535	7,613	11,000	11,000	11,000	11,330	11,670	3.0%	3.0%
11-2100-601-32	ALARM ADMINISTRATION	120	-	-	-	-	-	-		
11-2100-613-00	MAINTENANCE PARTS & SUPPLIES	-	1,855	2,000	2,050	2,100	2,200	2,200	7.3%	4.8%
11-2100-614-00	AUTOMOTIVE PARTS & SUPPLIES	64,214	102,476	57,600	125,250	120,000	100,000	103,000	-20.2%	-16.7%
11-2100-615-01	FUEL	148,920	163,658	156,300	156,300	163,575	165,490	170,455	5.9%	1.2%
11-2100-617-00	MEDICAL SUPPLIES	4,216	5,238	5,400	5,400	5,220	6,000	6,180	11.1%	14.9%
11-2100-631-01	CANINE UNIT	828	11,788	15,000	15,000	15,000	15,000	15,450	0.0%	0.0%
11-2100-631-02	I.D./PROPERTY CUSTODY	0	474	6,500	6,500	6,500	6,500	6,500	0.0%	0.0%
11-2100-631-04	PRISONER CARE	2,210	1,953	2,500	2,500	2,500	2,575	2,655	3.0%	3.0%
11-2100-631-05	FIELD SERVICE ITEMS	3,388	13,061	23,350	23,350	19,150	18,475	20,475	-20.9%	-3.5%
11-2100-631-06	EVIDENCE TECHNICIAN SUPPLIES	586	350	4,900	4,900	4,900	5,400	5,565	10.2%	10.2%
11-2100-631-07	COMMUNICATIONS SUPPLIES	5,451	7,053	5,000	5,000	5,000	6,000	6,000	20.0%	20.0%
11-2100-631-08	RANGE SUPPLIES	12,258	22,234	30,000	30,000	30,000	30,000	32,000	0.0%	0.0%
11-2100-631-09	ROAD FLARES/BATTERIES	1,593	436	2,000	2,000	2,000	2,000	2,000	0.0%	0.0%
11-2100-631-10	CUSTODIAL SUPPLIES	4,451	3,733	5,000	5,000	5,000	5,000	5,000	0.0%	0.0%
11-2100-631-12	COMMUNITY RELATIONS SUPPLIES	9,992	12,824	13,200	13,200	13,200	15,000	15,000	13.6%	13.6%
11-2100-631-13	INVESTIGATIONS UNIT SUPPLIES	93	-	11,500	10,400	10,400	11,500	11,845	10.6%	10.6%
11-2100-631-14	NORTHERN ILLINOIS POLICE ALARM SERVICE	390	4,578	4,000	4,000	4,000	4,000	4,000	0.0%	0.0%
11-2100-631-16	MOTORCYCLE TRAFFIC UNIT EQUIPMENT	2,816	1,856	2,000	2,000	2,000	3,000	3,000	50.0%	50.0%
11-2100-631-18	BICYCLE PATROL UNIT	1,056	950	1,400	1,400	1,400	1,400	1,400	0.0%	0.0%
11-2100-651-00	PUBLICATIONS	442	162	2,500	2,500	2,000	2,500	2,500	0.0%	25.0%
11-2100-653-01	UNIFORM ALLOWANCE	101,491	100,087	96,820	95,520	96,820	99,725	102,720	4.4%	3.0%
11-2100-653-02	UNIFORM REPLACEMENTS	211	-	300	300	300	300	300	0.0%	0.0%
11-2100-653-05	INITIAL ISSUE	18,425	30,447	10,000	10,000	15,000	10,000	10,000	0.0%	-33.3%
11-2100-653-31	PROMOTIONAL UNIFORMS	15,214	11,241	8,000	9,300	9,300	3,000	6,000	-67.7%	-67.7%
11-2100-653-32	INSIGNIA	2,173	2,200	3,000	3,000	3,000	4,500	6,500	50.0%	50.0%
11-2100-653-33	CROSSING GUARD UNIFORMS	1,283	1,480	1,500	1,500	1,500	1,500	1,500	0.0%	0.0%
11-2100-653-34	NIPAS	-	4,211	2,500	2,500	2,500	4,000	2,500	60.0%	60.0%
	TOTAL COMMODITIES	412,356	511,958	483,270	549,870	553,365	536,395	556,415	-2.5%	-3.1%

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
GENERAL FUND - POLICE

GL Number	Description	FY22	FY23	FY24	FY24	FY24	FY25	FY26	FY25	FY25
		ACTUAL	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED	ADOPTED	FORECAST	ADOPTED to FY24 AMEND	ADOPTED to FY24 PROJ
11-2100-705-31	MISCELLANEOUS EQUIPMENT	23,945	90,777	291,200	291,200	273,965	370,500	336,700	27.2%	35.2%
11-2100-705-32	DEPARTMENT WEAPONS	-	-	-	-	-	6,800	6,800		
11-2100-705-34	DEPARTMENT FURNITURE	472	10,826	4,000	4,000	4,000	18,000	4,000	350.0%	350.0%
11-2100-705-35	IU SURVEILLANCE EQUIPMENT	5,000	19,860	-	-	-	-	-		
11-2100-705-42	PHYSICAL FITNESS EQUIPMENT	2,153	6,110	6,500	6,500	6,500	7,000	7,000	7.7%	7.7%
11-2100-708-00	VEHICLES	199,239	206,657	37,750	210,000	323,835	169,500	135,000	-19.3%	-47.7%
	TOTAL CAPITAL OUTLAY	230,809	334,230	339,450	511,700	608,300	571,800	489,500	11.7%	-6.0%
	TOTAL	14,428,041	15,944,041	16,236,525	17,519,490	17,038,760	22,072,520	22,993,357	26.0%	29.5%

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

**Fund: General (11)
Department: Police (2100)**

**Account
Total**

PERSONAL SERVICES

11-2100-501-01 FULL-TIME SALARIES

Regular Salaries - Full Time Employees **11,152,860**

11-2100-502-XX PART-TIME SALARIES

11-2100-502-01	Regular Part Time	60,000
11-2100-502-02	Seasonal Personnel	<u>287,000</u>

347,000

11-2100-503-01 OVERTIME

Regular Overtime (partially reimbursed) **940,130**

11-2100-504-00 GOOD HEALTH BENEFIT

158,935

11-2100-505-XX OTHER COMPENSATION

11-2100-505-02	Holiday Pay	352,500
11-2100-505-04	Supervisory Differential	12,815
11-2100-505-05	Evidence Technician	26,165
11-2100-505-06	Canine Handler	16,750
11-2100-505-07	Fitness Incentive	<u>32,800</u>

TOTAL

441,030

TOTAL PERSONAL SERVICES

13,039,955

FRINGE BENEFITS

11-2100-511-00 IMRF EMPLOYER CONTRIBUTIONS

236,670

11-2100-512-00 FICA EMPLOYER CONTRIBUTIONS

380,820

11-2100-513-00 EMPLOYEE LIFE INSURANCE

24,195

11-2100-514-00 EMPLOYEE HEALTH / DENTAL INSURANCE

2,062,115

11-2100-515-00 WORKERS' COMPENSATION

76,000

11-2100-805-01 POLICE PENSION CONTRIBUTION

4,433,669

TOTAL FRINGE BENEFITS

7,213,469

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

**Fund: General (11)
Department: Police (2100)**

**Account
Total**

CONTRACTUAL SERVICES

11-2100-521-36 EQUIPMENT & SOFTWARE MAINTENANCE

Range Cleaning	14,500	
Equipment & Software Maintenance	24,440	
TOTAL		38,940

11-2100-525-00 MAINTENANCE - VEHICLES

Contractual Maintenance of Department Vehicles	40,000	
Car Washes	8,000	
		48,000

11-2100-533-00 POSTAGE

1,800

11-2100-536-00 INSURANCE

Transfer to Self Insurance	175,251
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11-2100-537-XX TELEPHONE SERVICE

11-2100-537-01	Monthly Service	8,870	
11-2100-537-05	Cellular Phone Service	780	
	TOTAL		9,650

11-2100-538-00 ELECTRICITY

Truck Scale Electricity	500
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11-2100-540-00 CONFERENCES

Administration	5,750	
Technical Specialty	10,000	
TOTAL		15,750

11-2100-541-XX GENERAL TRAINING/LOCAL SEMINARS

11-2100-541-31	Sworn Training	68,500	
11-2100-541-31	Tuition Reimbursement	30,000	
11-2100-541-32	Recruit Training	10,000	
11-2100-541-33	Non-Sworn Training	17,500	
11-2100-541-34	Community Relations Training	1,250	
11-2100-541-35	Counseling Services	5,150	
	TOTAL		132,400

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

**Fund: General (11)
Department: Police (2100)**

**Account
Total**

CONTRACTUAL SERVICES (CONT'D)

11-2100-542-00 MEMBERSHIPS

Administration	1,820
Field Operations	68,560
Field Support	16,450
Technical Specialty	4,570

TOTAL	91,400
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11-2100-543-00 SUBSCRIPTIONS

LEXIPOL	33,960
Court Smart	3,640
US Identification Manual	210
911 Tech	5,465

TOTAL	43,275
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11-2100-544-00 MILEAGE REIMBURSEMENT

Use Of Personal Vehicle For Business	5,000
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11-2100-545-00 PRINTING **6,500**

11-2100-554-XX OTHER PROFESSIONAL SERVICES

11-2100-554-00	Court Reporting Services	15,000
11-2100-554-33	Counseling Services Consultation	7,750
11-2100-554-34	Medical Services	30,895
11-2100-554-35	Candidate Evaluation	12,000
11-2100-554-38	Animal Impoundment Services	2,000
11-2100-554-39	Document Destruction	500
11-2100-554-40	Investigations Unit	11,700

TOTAL	79,845
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11-2100-555-00 CUSTODIAL SERVICES **49,475**

11-2100-558-31 EQUIPMENT RENTAL

Department Equipment	500
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11-2100-561-00 SERVICE RECOGNITION **1,250**

11-2100-573-00 ADVERTISING

Employee Recruitment	2,000
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**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

**Fund: General (11)
Department: Police (2100)**

**Account
Total**

CONTRACTUAL SERVICES (CONT'D)

11-2100-599-XX MISCELLANEOUS

11-2100-599-01	Chief's Miscellaneous Office Expenses	3,000	
11-2100-599-02	Canteen Service	6,365	
		6,365	
TOTAL			9,365
TOTAL CONTRACTUAL SERVICES			710,901

COMMODITIES

11-2100-601-31 OFFICE SUPPLIES

	Office Items	11,330	
		11,330	
TOTAL			11,330

<u>11-2100-613-00 MAINTENANCE PARTS & SUPPLIES</u>	2,200
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<u>11-2100-614-00 AUTOMOTIVE PARTS & SUPPLIES</u>	100,000
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<u>11-2100-615-01 PETROLEUM PRODUCTS</u>	
Fuel	165,490

<u>11-2100-617-00 MEDICAL SUPPLIES</u>	6,000
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11-2100-631-XX MATERIALS AND SUPPLIES

11-2100-631-01	Canine Unit	15,000	
11-2100-631-02	I.D. /Property Custody	6,500	
11-2100-631-04	Prisoner Care	2,575	
11-2100-631-05	Field Service Items	18,475	
11-2100-631-06	Evidence Technician Supplies	5,400	
11-2100-631-07	Communications Supplies	6,000	
11-2100-631-08	Range Supplies	30,000	
11-2100-631-09	Road Flares/ Batteries	2,000	
11-2100-631-10	Custodial Supplies	5,000	
11-2100-631-12	Community Relations Supplies	15,000	
11-2100-631-13	Investigations Unit Supplies	11,500	
11-2100-631-14	NIPAS	4,000	
11-2100-631-16	Motorcycle Traffic Unit Equipment	3,000	
11-2100-631-18	Bicycle Patrol Unit	1,400	
TOTAL MATERIALS AND SUPPLIES			125,850

<u>11-2100-651-00 PUBLICATIONS</u>	2,500
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**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

**Fund: General (11)
Department: Police (2100)**

**Account
Total**

COMMODITIES (CONT'D)

11-2100-653-XX UNIFORMS

11-2100-653-01	Uniform Allowance	99,725	
11-2100-653-02	Uniform Replacements	300	
11-2100-653-05	Initial Issue	10,000	
11-2100-653-31	Promotional Uniforms	3,000	
11-2100-653-32	Insignia	4,500	
11-2100-653-33	Crossing Guard Uniforms	1,500	
11-2100-653-34	NIPAS	4,000	
	TOTAL		123,025
	TOTAL COMMODITIES		536,395

CAPITAL OUTLAY

11-2100-705-XX DEPARTMENT EQUIPMENT

11-2100-705-31	Ballistic Shield	10,000	
11-2100-705-31	Radar Replacement Program	10,000	
11-2100-705-31	Taser Replacement	50,400	
11-2100-705-31	Body Camera	192,600	
11-2100-705-31	LPR	52,500	
11-2100-705-31	UTV	40,000	
11-2100-705-31	Bullet Proof Vests	15,000	
11-2100-705-32	Department Weapons	6,800	
11-2100-705-34	Furniture	18,000	
11-2100-705-42	Fitness Equipment	7,000	
	TOTAL		402,300

11-2100-708-00 VEHICLES

Patrol Vehicles (3)	169,500	
TOTAL		169,500
TOTAL CAPITAL OUTLAY		571,800

TOTAL FOR DEPARTMENT		22,072,520
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VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
GENERAL FUND - DRUG FORFEITURE

GL Number	Description	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED	FY26 FORECAST	FY25 ADOPTED to FY24 AMEND	FY25 ADOPTED to FY24 PROJ
11-2200-541-31	SWORN TRAINING/TUITION REIMBURSEMENT	-	-	1,250	1,250	-	-	-	-100.0%	
11-2200-554-00	OTHER PROFESSIONAL SERVICES	42,425	-	-	-	-	-	-		
	TOTAL CONTRACTUAL SERVICES	42,425	-	1,250	1,250	-	-	-	-100.0%	
11-2200-601-31	OFFICE ITEMS	4	-	-	-	-	-	-		
11-2200-631-13	INVESTIGATIONS UNIT SUPPLIES	40,093	19,560	31,000	31,000	31,000	15,000	15,000	-51.6%	-51.6%
	TOTAL COMMODITIES	40,097	19,560	31,000	31,000	31,000	15,000	15,000	-51.6%	-51.6%
	TOTAL	82,522	19,560	32,250	32,250	31,000	15,000	15,000	-53.5%	-51.6%

Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail

Fund: General (11)
Department: Drug Forfeiture (2200)

Account
Total

COMMODITIES

11-2200-631-13 MATERIALS AND SUPPLIES

Department Supplies

15,000

TOTAL

15,000

TOTAL COMMODITIES

15,000

TOTAL FOR DEPARTMENT

15,000

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
GENERAL FUND - ENHANCED 911 (E911)

GL Number	Description	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED	FY26 FORECAST	FY25 ADOPTED to FY24 AMEND	FY25 ADOPTED to FY24 PROJ
11-2300-521-02	RADIO MAINTENANCE	10,186	9,978	15,000	15,000	11,000	15,540	16,000	3.6%	41.3%
11-2300-521-03	UPS MAINTENANCE/MVR/STARCOM/RS6000	6,113	-	6,180	6,180	6,180	6,365	6,690	3.0%	3.0%
11-2300-521-13	RADIO MAINTENANCE - FD	608	1,110	5,000	5,000	5,000	5,000	5,000	0.0%	0.0%
11-2300-521-99	MISC. REPAIR/REPLACEMENT	10,000	3,445	10,000	10,000	10,000	10,000	10,000	0.0%	0.0%
11-2300-523-33	LEADS/911/IWIN	10,125	10,640	10,550	10,550	11,050	11,385	11,725	7.9%	3.0%
11-2300-537-10	EOC MAINTENANCE	26,572	9,085	9,660	9,660	10,600	11,000	11,330	13.9%	3.8%
11-2300-537-30	VERIZON	84,386	70,967	67,725	67,725	82,400	97,200	100,130	43.5%	18.0%
11-2300-554-00	OTHER PROFESSIONAL SERVICES	181,904	197,482	196,840	196,840	200,890	238,820	198,545	21.3%	18.9%
	TOTAL CONTRACTUAL SERVICES	329,894	302,707	320,955	320,955	337,120	395,310	359,420	23.2%	17.3%
11-2300-705-11	EOC/ESDA	2,758	-	3,000	3,000	3,000	3,000	3,000	0.0%	0.0%
11-2300-705-13	RADIO EQUIPMENT - FD	103,500	10,012	12,500	12,500	12,500	15,000	15,000	20.0%	20.0%
11-2300-705-99	E911 EQUIPMENT REPLACEMENT CONTINGENCY	10,000	-	10,000	10,000	10,000	10,000	10,000	0.0%	0.0%
	TOTAL CAPITAL OUTLAY	116,258	10,012	25,500	25,500	25,500	28,000	28,000	9.8%	9.8%
	TOTAL	446,152	312,719	346,455	346,455	362,620	423,310	387,420	22.2%	16.7%

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

Fund: General (11)
Department: Enhanced 911 (2300)

**Account
Total**

CONTRACTUAL SERVICES

11-2300-521-XX MAINTENANCE EQUIPMENT

11-2300-521-02	Radio Maintenance	15,540
11-2300-521-03	UPS Maintenance	6,365
11-2300-521-13	FD - Radio Maintenance	5,000
11-2300-521-99	Miscellaneous Repair/Replacement (FD/PD)	<u>10,000</u>

TOTAL MAINTENANCE - EQUIPMENT **36,905**

11-2300-523-33 MAINTENANCE -EDP EQUIPMENT

IWIN User Fees, System Maintenance **11,385**

11-2300-537-XX TELEPHONE SERVICE

11-2300-537-10	EOC Maintenance	11,000
11-2300-537-30	PD Staff Cell Phone Service	50,720
11-2300-537-30	PD Equipment Cell Service	21,730
11-2300-537-30	FD Equipment Cell Service	22,730
11-2300-537-30	IT Equipment Cell Service	<u>2,020</u>

TOTAL TELEPHONE SERVICE **108,200**

11-2300-554-00 OTHER PROFESSIONAL SERVICES

Starcom21 Radio Network Support	119,630
Dispatch Phone System Maintenance	34,100
Logger Maintenance	17,510
Monthly Starcom Network Costs	9,600
Monthly Phone Network Costs	16,000
Callworks Refresh	<u>41,980</u>

TOTAL **238,820**

TOTAL CONTRACTUAL SERVICES	<u>395,310</u>
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Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail

Fund: General (11)

Account

Department: Enhanced 911 (2300)

Total

CAPITAL OUTLAY

11-2300-705-XX DEPARTMENT EQUIPMENT

11-2300-705-11	FD - EOC/ESDA	3,000
11-2300-705-13	FD - Radio Equipment	15,000
11-2300-705-99	PD - E911 Replacement Equipment	<u>10,000</u>

TOTAL DEPARTMENT EQUIPMENT	<u>28,000</u>
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TOTAL CAPITAL OUTLAY	<u><u>28,000</u></u>
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TOTAL FOR DEPARTMENT	<u><u>423,310</u></u>
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FIRE DEPARTMENT

PROGRAM DETAIL FISCAL YEAR 2025

DEPARTMENT RESPONSIBILITIES

The Fire Department is established pursuant to Chapter 2, Article V, of the Municipal Code. The Fire Department is an all-hazards department established to prevent and extinguish accidental or destructive fires, to render emergency medical assistance to victims of illness or injury, and to mitigate the results of, and render aid in case of accident or disaster. The Fire Department is also responsible for enforcing all laws and ordinances covering fire protection and regulation, including: storage and use of explosive, flammable, and hazardous materials; maintenance and regulation of fire escapes; and the installation and maintenance of automatic and other private fire alarm systems, and fire extinguishing equipment. Pursuant to Chapter 3, Article IV of the Municipal Code, the Village Manager has designated the Fire Chief as the Emergency Management Coordinator for the Village and as such, the Fire Department is the designated emergency management division for the Village, responsible for leading the mitigation of large-scale incidents within the Village.

ACCOMPLISHMENTS OF FISCAL YEAR 2024

1. Partnered with Police Department, NIPSTA and various Village Departments to conduct a large-scale active threat training exercise at Glenbrook North High School involving multiple stakeholders including mutual-aid agencies.
2. Conducted the required triennial engineer exam and established an eligibility list.
3. Hosted a three-day department-wide live-fire training exercise at NIPSTA with the Glenview and Deerfield Fire Departments.
4. Implemented succession plan and transition of the administrative leadership team involving the promotion of the fire chief, a deputy fire chief, and division chief of training & safety.
5. Implemented a new replacement fire alarm monitoring system through Fox Valley Fire and Safety to monitor commercial and multi-family occupancies. The system utilizes the latest technology, contains triple redundant monitoring points, and as a result, is no longer disrupted due to internet outages. The new system reduces service costs for commercial and multi-family occupancies while increasing revenue for the Village.
6. Partnered Village Manager, NIPSTA, and the Village of Wilmette to formalize an intergovernmental agreement to provide a shared resource regarding emergency management assistance. A Community Resilience Specialist employed by NIPSTA will provide emergency management assistance to both the Village of Northbrook and Village of Wilmette.
7. Hosted the annual Fire Department Open House in conjunction with National Fire Prevention Week to engage kids of all ages while teaching fire safety.

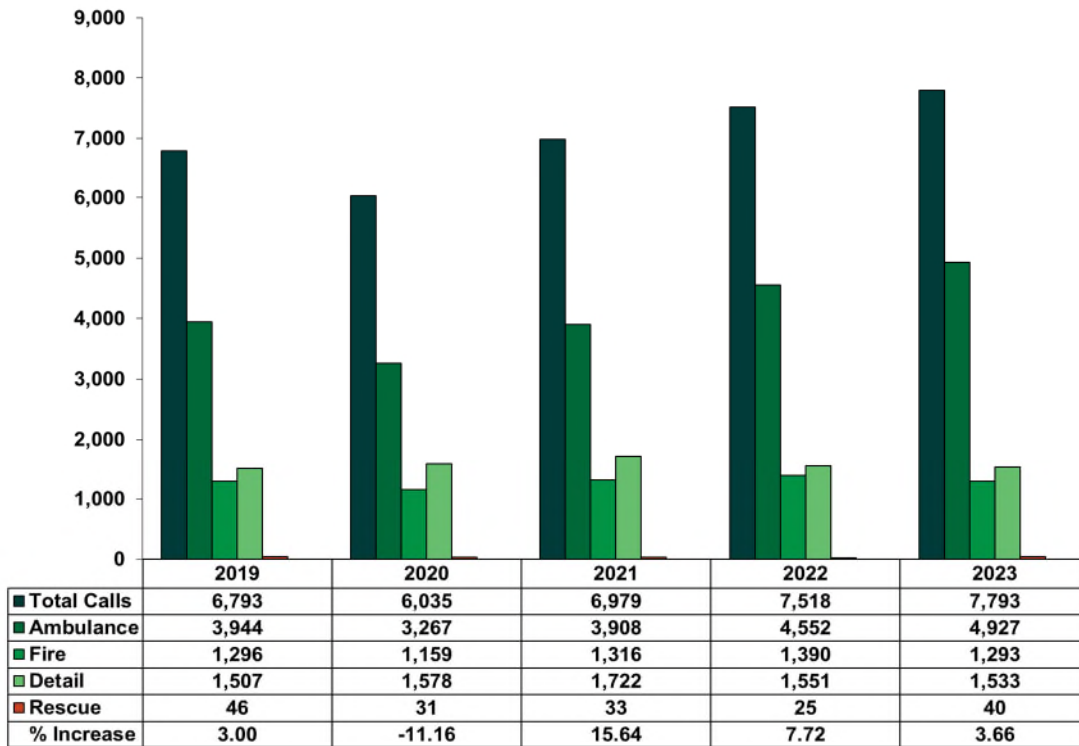
GOALS FOR FISCAL YEAR 2025

1. Support the BFPC in conducting a required biannual firefighter/paramedic entrance exam and establish an eligibility list.
2. Support the BFPC in conducting the required triennial captain exam and establish an eligibility list.
3. In accordance with the Capital Improvement Plan (CIP) and adopted budget, take delivery and place in-service a replacement fire engine projected for FY26 and ambulance projected for FY25.
4. Place in-service a replacement shift commander vehicle and fire investigation vehicle.
5. Place in-service a replacement special events golf cart. The replacement will be a more capable UTV designed for unique circumstances involving patient handling, wildland fire suppression, disaster management logistical support, and special events requiring EMS support. The UTV will be purchased using Foreign Fire Insurance Board funds.
6. Collaborate with the IT Department to implement new fire apparatus and ambulance Mobile Data Computers (MDC's).
7. Continue working with the architect, construction manager, and Village staff on space needs and design requirements for Fire Station 11.
8. Support the preparation of updates to the Village's Emergency Operations Plan in cooperation with other Village Departments for presentation to the Village Board.
9. Support the Village Manager's Office in completing negotiations for a multi-year collective bargaining agreement with IAFF Local 1894.
10. Transition 70% of all remaining Department governance documents including: General Orders, Rules and Regulations, Directives, Department Operating Guidelines, and Standard Operating Procedures into Lexipol policies and procedures.
11. Host a three-day department-wide live-fire training exercise at NIPSTA with neighboring fire departments including Glenview and Deerfield. Implement and conduct an additional annual training exercise at NIPSTA similar in scale and scope, but does not include live-fire exercises.
12. Partner with Northbrook police to conduct a large-scale active threat training exercise at a TBD location involving multiple stakeholders including mutual-aid agencies.
13. Develop and implement a Department Honor Guard to honor our fellow firefighters and for community special events. This includes the selection, training, and equipping of personnel.
14. Host the annual Fire Department Open House in conjunction with National Fire Prevention Week to engage kids of all ages while teaching fire safety.

BOARDS/COMMISSION SUPPORT

1. Board of Fire and Police Commissioners
2. Board of Trustees Firefighter's Pension Fund

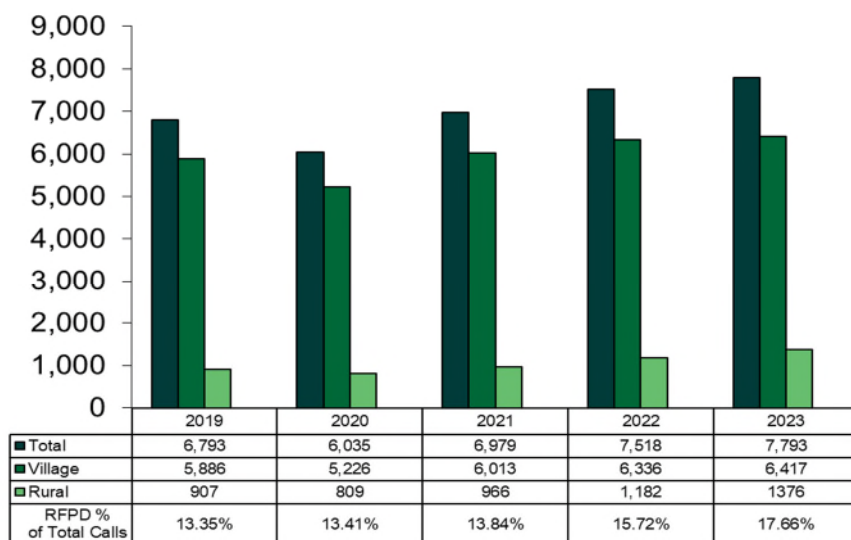
Five Year Call History



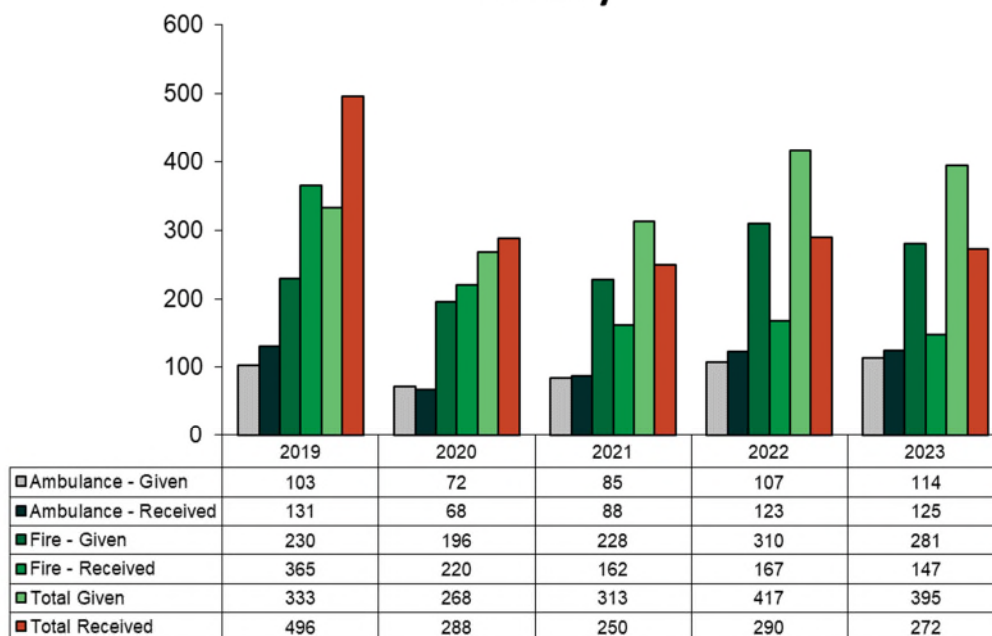
The past five years has seen a 14.72% increase in total call volume. The five year average is 7,024 total calls.

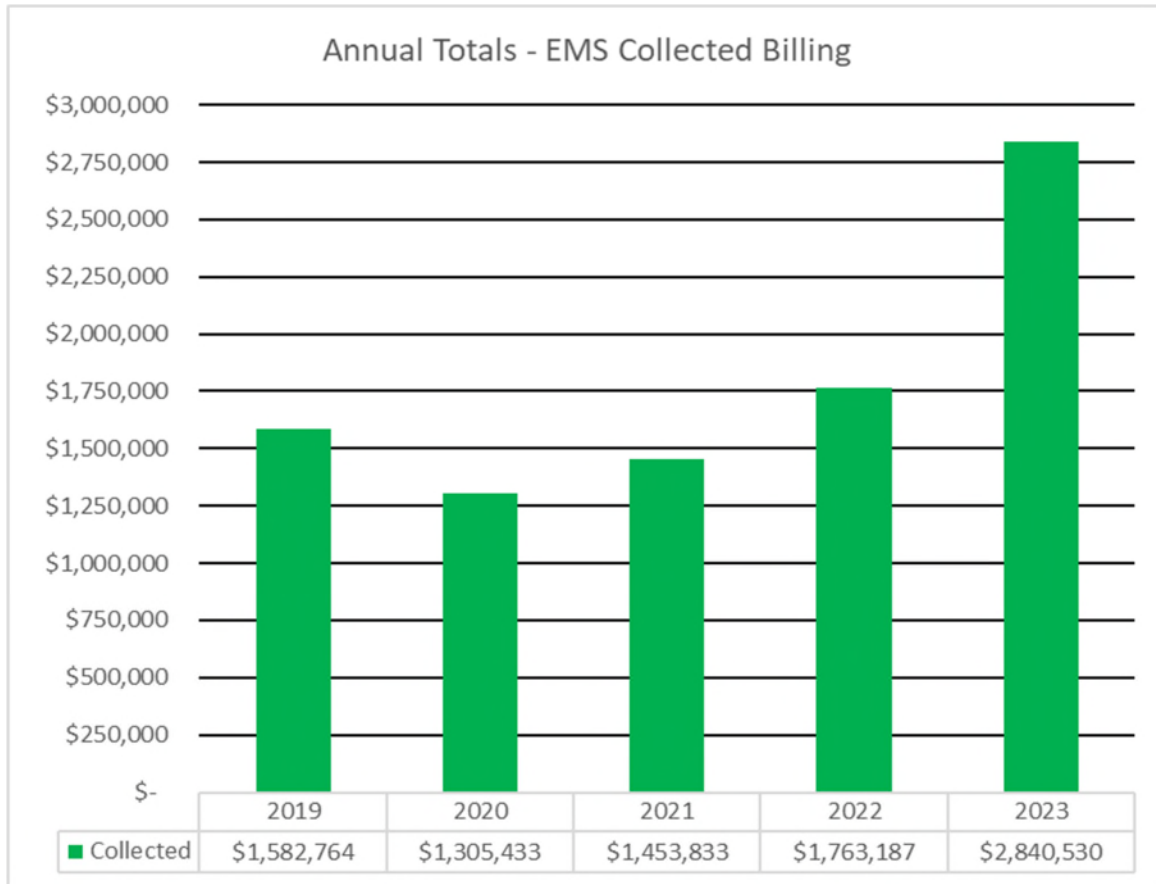
- Fire (emergency response including: all fires, fire alarms, reports of burning, and indoor gas leaks, etc.)
- Detail (non-emergency service call including: hazardous conditions, power lines down, flooding, trouble alarms, carbon monoxide alarms, invalid assists, etc.)
- Rescue (calls including emergency lock-in and removal of victim(s) from stalled elevator).

Call Distribution - Village vs. Rural



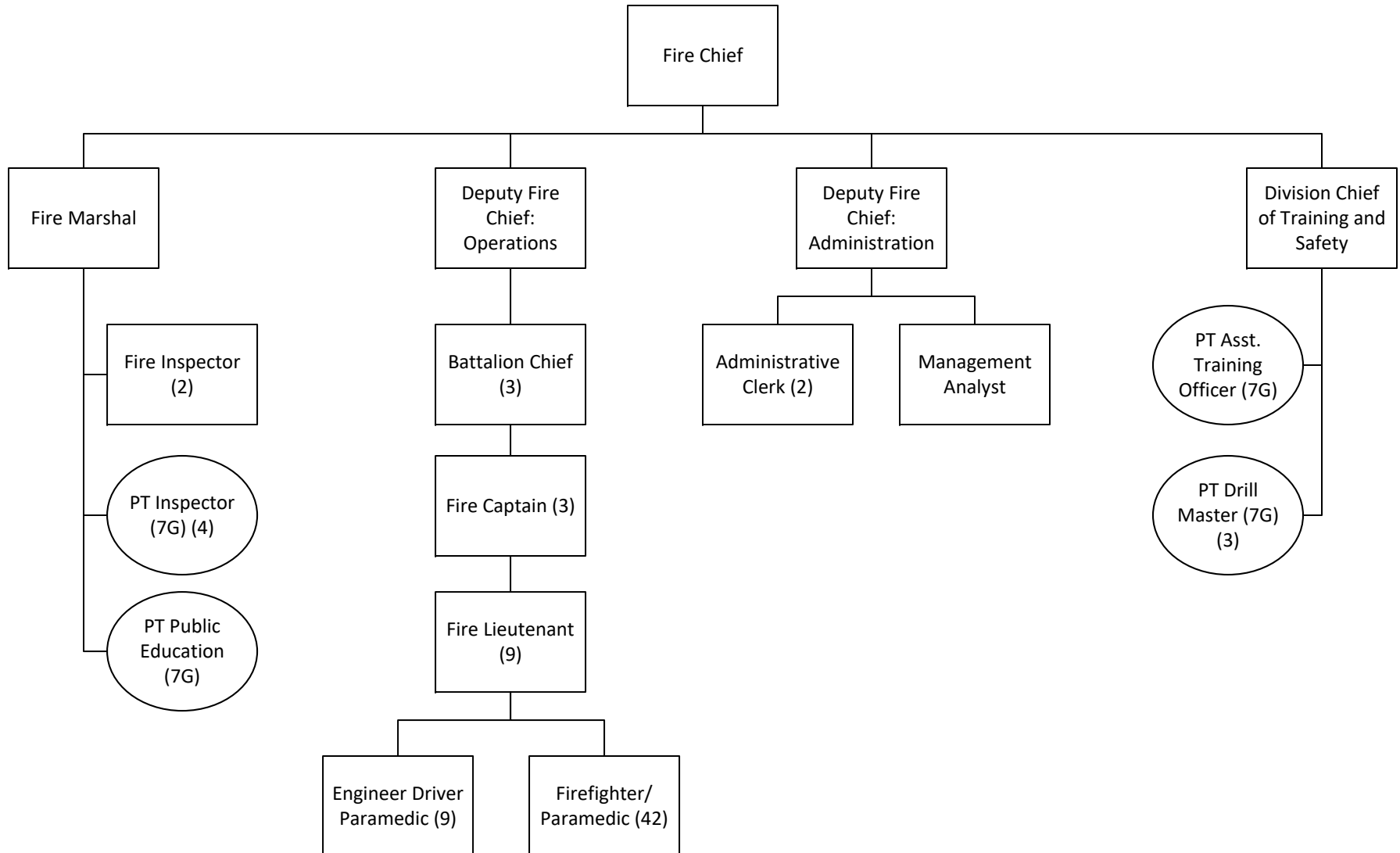
Total Mutual Aid Activity





Note: Participation in the Ground Emergency Medical Transportation (GEMT) program began January 1, 2023.

Fire Department



**FIRE DEPARTMENT
AUTHORIZED POSITIONS**

		FY 2024		FY 2025	
		Positions	FTE*	Positions	FTE*
<u>Regular Full-Time</u>					
Fire Chief		1	1.00	1	1.00
Deputy Fire Chief		2	2.00	2	2.00
Fire Marshal		1	1.00	1	1.00
Fire Inspector		2	2.00	2	2.00
Management Analyst		1	1.00	1	1.00
Administrative Clerk		2	2.00	2	2.00
Battalion Chief		3	3.00	3	3.00
Division Chief of Training and Safety	1	1	1.00	1	1.00
Fire Captain		3	3.00	3	3.00
Fire Lieutenant		9	9.00	9	9.00
Firefighter/Paramedic		42	42.00	42	42.00
Engineer Driver Paramedic	2	9	9.00	9	9.00
TOTAL		76	76.00	76	76.00
<u>Temporary/Seasonal Part-Time</u>					
Fire Prevention		5	1.25	5	0.50
Training/Safety	3	4	0.50	4	0.50
TOTAL		9	1.75	9	1.00
TOTAL POSITIONS FOR DEPARTMENT		85	77.75	85	77.00

* FTE - Full-Time Equivalents

¹ Division Chief of Training and Safety position re-classification from Battalion Chief

² Engineer Driver Paramedic position re-titled from Firefighter Engineer

³ 7G positions

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
GENERAL FUND - FIRE

GL Number	Description	FY22	FY23	FY24	FY24	FY24	FY25	FY26	FY25	FY25
		ACTUAL	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED	ADOPTED	FORECAST	ADOPTED to FY24 AMEND	ADOPTED to FY24 PROJ
11-3100-501-01	REGULAR SALARIES	7,914,717	8,258,818	8,798,550	8,798,550	8,689,115	9,024,135	9,720,745	2.6%	3.9%
11-3100-502-01	REGULAR PART TIME SALARIES	68,530	42,353	70,000	70,000	40,000	60,350	60,350	-13.8%	50.9%
11-3100-502-02	SEASONAL PERSONNEL	-	-	4,500	4,500	-	4,500	4,500	0.0%	
11-3100-503-01	REGULAR OVERTIME	470,502	464,047	450,000	450,000	450,000	505,000	517,625	12.2%	12.2%
11-3100-503-03	FLSA	42,636	45,903	55,145	55,145	55,145	56,525	57,935	2.5%	2.5%
11-3100-504-00	GOOD HEALTH BENEFITS	52,864	48,018	70,000	70,000	70,000	60,000	61,500	-14.3%	-14.3%
11-3100-505-02	HOLIDAY PAY	209,994	185,763	215,000	215,000	215,000	220,375	225,885	2.5%	2.5%
11-3100-505-03	PHYSICALFITNESS/STIPENDS/CONTRACT	79,083	77,608	83,500	83,500	78,867	84,800	84,800	1.6%	7.5%
11-3100-505-04	SUPERVISORY DIFFERENTIAL	19,757	15,241	18,300	18,300	18,300	18,750	19,220	2.5%	2.5%
11-3100-505-05	PM LICENSE CERTIFICATION FEE	400	560	480	480	480	600	960	25.0%	25.0%
	TOTAL PERSONAL SERVICES	8,858,483	9,138,311	9,765,475	9,765,475	9,616,907	10,035,035	10,753,520	2.8%	4.3%
11-3100-511-00	IMRF EMPLOYER CONTRIBUTIONS	43,036	43,722	44,020	44,020	42,315	44,230	45,560	0.5%	4.5%
11-3100-512-00	FICA EMPLOYER CONTRIBUTIONS	146,762	156,040	174,545	174,545	162,415	181,000	187,335	3.7%	11.4%
11-3100-513-00	EMPLOYEE LIFE INSURANCE	16,404	17,487	17,490	17,490	17,490	17,490	17,490	0.0%	0.0%
11-3100-514-00	EMPLOYEE HEALTH INSURANCE	964,560	1,384,310	1,060,520	1,060,520	1,060,520	1,982,670	1,982,670	87.0%	87.0%
11-3100-515-00	WORKERS' COMPENSATION	167,000	217,985	167,000	167,000	167,000	167,000	167,000	0.0%	0.0%
11-3100-805-01	FIREFIGHTERS' PENSION CONTRIBUTION	-	-	-	1,000,000	1,000,000	5,065,902	5,319,197	406.6%	406.6%
	TOTAL FRINGE BENEFITS	1,337,762	1,819,544	1,463,575	2,463,575	2,449,740	7,458,292	7,719,252	202.7%	204.5%
11-3100-521-42	OTHER EQUIPMENT MAINTENANCE	6,577	6,877	9,780	9,780	9,780	9,780	10,120	0.0%	0.0%
11-3100-521-43	SELF CONTAINED BREATHING APPARATUS	15,132	12,586	16,500	16,500	12,500	16,565	17,145	0.4%	32.5%
11-3100-521-44	DETECTION METERS	832	2,758	4,000	4,000	4,000	4,000	4,000	0.0%	0.0%
11-3100-521-46	WARNING SIREN MAINTENANCE	5,495	5,675	5,635	5,635	5,635	5,875	6,075	4.3%	4.3%
11-3100-525-00	MAINTENANCE - VEHICLES	15,758	37,281	30,000	30,000	51,000	35,000	36,225	16.7%	-31.4%
11-3100-533-00	POSTAGE	272	306	320	320	320	330	340	3.1%	3.1%
11-3100-536-00	TRANSFER TO SELF INSURANCE	410,790	536,210	410,790	410,790	410,790	156,503	410,790	-61.9%	-61.9%
11-3100-537-01	MONTHLY SERVICE	69,053	2,091	2,400	2,400	2,400	2,600	2,690	8.3%	8.3%
11-3100-537-05	CELLULAR PHONE SERVICE	8,305	9,834	10,140	10,140	9,750	9,360	9,360	-7.7%	-4.0%
11-3100-540-00	CONFERENCES	2,130	3,758	5,760	5,760	6,600	13,365	13,830	132.0%	102.5%
11-3100-541-41	ADVANCED EDUCATION PROGRAM	18,000	17,975	18,000	18,000	18,000	2,500	18,000	-86.1%	-86.1%
11-3100-541-42	TRAINING	46,828	66,223	66,625	66,625	66,625	88,885	115,645	33.4%	33.4%
11-3100-541-43	TRAINING - REGIONAL SWORN PERSONNEL	-	-	4,200	4,200	-	-	4,200	-100.0%	
11-3100-542-00	MEMBERSHIPS	13,224	13,455	14,000	14,000	14,000	14,470	14,970	3.4%	3.4%
11-3100-543-00	SUBSCRIPTIONS	1,706	1,582	1,855	1,855	1,855	2,100	2,170	13.2%	13.2%
11-3100-544-00	MILEAGE REIMBURSEMENT	869	1,041	1,200	1,200	1,200	1,200	1,200	0.0%	0.0%
11-3100-545-00	PRINTING	1,640	1,516	2,300	2,300	1,600	2,000	2,000	-13.0%	25.0%
11-3100-554-00	OTHER PROFESSIONAL SERVICES	695,500	771,675	812,625	812,625	712,940	891,545	918,155	9.7%	25.1%
11-3100-561-00	SERVICE RECOGNITION	839	969	2,750	2,750	2,750	2,750	2,845	0.0%	0.0%
11-3100-599-01	CHIEF'S OFFICE	-	240	1,000	1,000	1,000	1,035	1,070	3.5%	3.5%
11-3100-599-02	CANTEEN SERVICE	8,289	10,270	11,900	11,900	11,900	8,330	11,640	-30.0%	-30.0%
	TOTAL CONTRACTUAL SERVICES	1,321,239	1,502,322	1,431,780	1,431,780	1,344,645	1,268,193	1,602,470	-11.4%	-5.7%

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
GENERAL FUND - FIRE

GL Number	Description	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED	FY26 FORECAST	FY25 ADOPTED to FY24 AMEND	FY25 ADOPTED to FY24 PROJ
11-3100-601-00	OFFICE SUPPLIES	8,799	8,161	9,640	9,640	9,640	10,000	10,500	3.7%	3.7%
11-3100-613-41	CUSTODIAL MAINTENANCE	2,593	1,446	2,570	2,570	2,570	2,660	2,750	3.5%	3.5%
11-3100-614-00	AUTOMOTIVE PARTS & SUPPLIES	71,366	70,348	72,450	72,450	95,000	80,000	82,800	10.4%	-15.8%
11-3100-615-01	GAS-DIESEL FUEL	65,263	92,048	75,940	75,940	84,815	75,620	78,265	-0.4%	-10.8%
11-3100-617-41	AMBULANCE SERVICE SUPPLIES	46,580	46,710	28,980	28,980	28,980	30,000	31,050	3.5%	3.5%
11-3100-617-42	MEDICAL AIR	1,379	1,937	1,700	1,700	2,400	2,485	2,570	46.2%	3.5%
11-3100-631-41	CUSTODIAL SUPPLIES	3,676	4,210	4,400	4,400	4,400	4,555	4,715	3.5%	3.5%
11-3100-631-42	FIRE SERVICE SUPPLIES	7,512	3,792	7,760	7,760	7,760	8,030	8,310	3.5%	3.5%
11-3100-631-43	KITCHEN DORM SUPPLIES	4,523	4,348	4,795	4,795	4,795	4,960	5,130	3.4%	3.4%
11-3100-631-44	FIRE PREVENTION SUPPLIES	7,712	8,968	9,315	9,315	9,315	9,640	9,975	3.5%	3.5%
11-3100-631-45	REPLACEMENT HOSE	1,560	2,340	3,690	3,690	3,690	3,820	3,950	3.5%	3.5%
11-3100-631-46	HOSE APPLIANCES	912	858	1,100	1,100	1,100	1,135	1,175	3.2%	3.2%
11-3100-631-47	FOAM/EXPENDABLES	6,530	4,179	2,100	2,100	2,100	2,170	2,245	3.3%	3.3%
11-3100-631-49	VILLAGE FLAGS	120	130	135	135	135	140	145	3.7%	3.7%
11-3100-649-00	TOOLS	124,505	115,709	130,270	130,270	130,270	172,105	151,425	32.1%	32.1%
11-3100-651-00	PUBLICATIONS	1,656	1,741	1,800	1,800	1,800	1,860	3,365	3.3%	3.3%
11-3100-653-01	UNIFORM ALLOWANCE	61,618	63,600	65,980	65,980	65,980	68,290	70,680	3.5%	3.5%
11-3100-653-02	FIRE GEAR REPLACEMENT	24,921	26,275	27,565	27,565	27,565	36,335	37,605	31.8%	31.8%
11-3100-653-05	NEW EMPLOYEE ISSUE	26,017	27,239	28,250	28,250	28,250	44,310	91,715	56.8%	56.8%
11-3100-653-43	CONTRACT SAFETY EYEWEAR	499	469	500	500	500	515	530	3.0%	3.0%
	TOTAL COMMODITIES	467,741	484,508	478,940	478,940	511,065	558,630	598,900	16.6%	9.3%
11-3100-705-00	DEPARTMENT EQUIPMENT	722,970	-	-	-	-	-	-		
11-3100-708-00	VEHICLES	17,260	-	66,250	66,250	-	522,525	1,019,655	688.7%	
	TOTAL CAPITAL OUTLAY	740,230	-	66,250	66,250	-	522,525	1,019,655	688.7%	
	TOTAL	12,725,455	12,944,685	13,206,020	14,206,020	13,922,357	19,842,675	21,693,797	39.7%	42.5%

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

**Fund: General (11)
Department: Fire (3100)**

**Account
Total**

PERSONAL SERVICES

11-3100-501-01 FULL-TIME SALARIES

Regular Salaries - Full Time Employees **9,024,135**

11-3100-502-XX PART-TIME SALARIES

11-3100-502-01	Regular Part-Time Salaries (Includes 7G)	60,350
11-3100-502-02	Seasonal	4,500
		64,850

64,850

11-3100-503-XX OVERTIME

11-3100-503-01	Regular Overtime	505,000
11-3100-503-03	Fair Labor Standards Act (FLSA)	56,525
		561,525

TOTAL **561,525**

11-3100-504-00 GOOD HEALTH BENEFIT

60,000

11-3100-505-XX OTHER COMPENSATION

11-3100-505-02	Holiday Pay	220,375
11-3100-505-03	Physical Fitness/Stipends/Contract	84,800
11-3100-505-04	Supervisory Differential	18,750
11-3100-505-05	PM License Certification Fee (state mandate)	600
		324,525

TOTAL **324,525**

TOTAL PERSONAL SERVICES **10,035,035**

FRINGE BENEFITS

11-3100-511-00 IMRF EMPLOYER CONTRIBUTIONS **44,230**

11-3100-512-00 FICA EMPLOYER CONTRIBUTIONS **181,000**

11-3100-513-00 EMPLOYEE LIFE INSURANCE **17,490**

11-3100-514-00 EMPLOYEE HEALTH / DENTAL INSURANCE **1,982,670**

11-3100-515-00 WORKERS' COMPENSATION **167,000**

11-3100-805-01 FIREFIGHTERS' PENSION CONTRIBUTION **5,065,902**

TOTAL FRINGE BENEFITS **7,458,292**

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

**Fund: General (11)
Department: Fire (3100)**

**Account
Total**

CONTRACTUAL SERVICES

11-3100-521-XX MAINTENANCE - EQUIPMENT

11-3100-521-42	Equipment Maintenance	9,780	
11-3100-521-43	Self Contained Breathing Apparatus (SCBA)	1,500	
11-3100-521-43	SCBA Air Quality	2,500	
11-3100-521-43	Air Compressor Maintenance	5,000	
11-3100-521-43	Fit Testing	2,500	
11-3100-521-43	SCBA Flow Testing	5,065	
11-3100-521-44	Detection Meters/SCUBA Annual Maintenance & Testing	4,000	
11-3100-521-46	Warning Siren Maintenance	<u>5,875</u>	
TOTAL			36,220

11-3100-525-00 MAINTENANCE - VEHICLES

Outside Mechanical/Body Work Required for Vehicles	29,250		
Ladder Testing	<u>5,750</u>		
TOTAL			35,000

11-3100-533-00 POSTAGE **330**

11-3100-536-00 INSURANCE

Transfer to Self Insurance for Property, Casualty and Liability Insurance		156,503
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11-3100-537-XX TELEPHONE SERVICE

11-3100-537-01	Monthly Service	2,600	
11-3100-537-05	Cellular Phone Service	<u>9,360</u>	
TOTAL			11,960

11-3100-540-00 CONFERENCES

International Association of Fire Chiefs (FRI)	5,175		
Fire Department Instructor's Conference (FDIC)	4,065		
Illinois Fire Chiefs Association (IFSC, Symposium)	2,830		
MABAS IL (Training Summit)	<u>1,295</u>		
TOTAL			13,365

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

**Fund: General (11)
Department: Fire (3100)**

**Account
Total**

CONTRACTUAL SERVICES (CONT'D)

11-3100-541-XX GENERAL TRAINING/LOCAL SEMINARS

11-3100-541-41	Advanced Education Program	2,500
11-3100-541-42	Training Sworn Personnel	<u>88,885</u>

TOTAL	91,385
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11-3100-542-00 MEMBERSHIPS

NIPSTA	11,620
Illinois Fire Service Administrative Professionals	55
Fire Investigators Strike Force	75
NIFIA	50
International Association of Arson Investigators	135
Illinois Fire Inspectors Association	100
International Society of Fire Service Instructors	125
Illinois Fire Chiefs Association	700
International Association of Fire Chiefs	860
Metropolitan Fire Chiefs Association	200
National Fire Protection Association	350
Society of Fire Service Chaplains	100
Miscellaneous	<u>100</u>

TOTAL	14,470
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11-3100-543-00 SUBSCRIPTIONS

National Fire Protection Association Fire Codes	1,610
Education and Employment Law	165
Fire Engineering	105
Firehouse	110
Miscellaneous	<u>110</u>

TOTAL	2,100
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11-3100-544-00 MILEAGE REIMBURSEMENT

Use of Personal Vehicle for Business	1,200
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11-3100-545-00 PRINTING

Printing	2,000
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Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail

Fund: General (11)
Department: Fire (3100)

Account
Total

CONTRACTUAL SERVICES (CONT'D)

11-3100-554-00 OTHER PROFESSIONAL SERVICES

RED Center	634,295	
MABAS-IL Division 3 Annual Dues	7,500	
Emergency Preparedness Drills	3,500	
Promo/Entrance Exam	32,200	
OSHA/SCBA/NFPA Physicals	35,000	
Medical Consulting (Fit for Duty)	4,000	
Med Exam (New Emp. Physical)	5,125	
Psychological Exam	4,250	
Polygraph Exam	1,050	
FPB Consulting	100,000	
Community Resilience Specialist	63,420	
Miscellaneous	<u>1,205</u>	
TOTAL		891,545

11-3100-561-00 SERVICE RECOGNITION

Retirement Recognition		2,750
TOTAL		

11-3100-599-XX MISCELLANEOUS

11-3100-599-01	Chief's Office	1,035	
11-3100-599-02	Canteen Service (Partially Reimbursable)	<u>8,330</u>	
TOTAL			9,365

TOTAL CONTRACTUAL SERVICES		<u>1,268,193</u>
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**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

**Fund: General (11)
Department: Fire (3100)**

**Account
Total**

COMMODITIES

11-3100-601-00 OFFICE SUPPLIES **10,000**

11-3100-613-41 MAINTENANCE PARTS & SUPPLIES

Custodial Maintenance **2,660**

11-3100-614-00 AUTOMOTIVE PARTS & SUPPLIES

Tires	20,000
Equipment/Vehicles	50,000
Routine Maintenance	10,000
	<hr/>

TOTAL **80,000**

11-3100-615-01 PETROLEUM PRODUCTS

Gas-Diesel Fuel **75,620**

11-3100-617-XX MEDICAL SUPPLIES

11-3100-617-41	Ambulance Service Supplies	30,000
11-3100-617-42	Medical Air	2,485
		<hr/>

TOTAL **32,485**

11-3100-631-XX MATERIALS AND SUPPLIES

11-3100-631-41	Custodial Supplies	4,555
11-3100-631-42	Fire Service Supplies	8,030
11-3100-631-43	Kitchen Dorm Supplies	4,960
11-3100-631-44	Fire Prevention Supplies	9,640
11-3100-631-45	Replacement Hose	3,820
11-3100-631-46	Hose Appliances	1,135
11-3100-631-47	Foam/Expendables	2,170
11-3100-631-49	Village Flags	140
		<hr/>

TOTAL **34,450**

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

**Fund: General (11)
Department: Fire (3100)**

**Account
Total**

COMMODITIES (CONT'D)

11-3100-649-00 TOOLS AND SMALL EQUIPMENT

Medical Video Scope	2,945	
Cardiac Monitor	45,000	
Mechanical CPR Devices	17,600	
Paramedic Body Armor	33,000	
TEMS Equipment	3,215	
Fire/Rescue	4,285	
Tarps	540	
Ladder Replacement	2,145	
Power Tools	5,360	
Tool Upgrades	8,825	
Dive Team Equipment	4,285	
Training Equipment	5,360	
SCBA Equipment	8,230	
Technical Rescue Equipment	4,285	
Haz Mat Team Equipment	2,145	
Detection Equipment/Meters	13,000	
Appliance Replacement Schedule	5,350	
Station Furnishings	5,035	
Honor Guard	1,500	
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TOTAL		172,105

11-3100-651-00 PUBLICATIONS

Training/FPB/EMS		1,860
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11-3100-653-XX UNIFORMS

11-3100-653-01	Uniform Allowance	68,290	
11-3100-653-02	Fire Gear Replacement	36,335	
11-3100-653-05	New Employee Issue	44,310	
11-3100-653-43	Contract Safety Eyewear	515	
		<hr/>	
TOTAL			149,450

TOTAL COMMODITIES		<hr/> 558,630 <hr/>
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Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail

Fund: General (11)
Department: Fire (3100)

Account
Total

CAPITAL OUTLAY

11-3100-708-00 VEHICLES

Ambulance Replacement
Command Vehicle Replacement

456,275

66,250

TOTAL

522,525

TOTAL CAPITAL OUTLAY

522,525

TOTAL FOR DEPARTMENT

19,842,675

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
GENERAL FUND - FIRE (FOREIGN FIRE)

GL Number	Description	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED	FY26 FORECAST	FY25 ADOPTED to FY24 AMEND	FY25 ADOPTED to FY24 PROJ
11-3200-541-00	GENERAL TRAINING	23,187	27,087	-	-	-	-	-		
11-3200-554-00	OTHER PROFESSIONAL SERVICES	9,538	9,087	-	-	-	-	-		
	TOTAL CONTRACTUAL SERVICES	32,725	36,174	-	-	-	-	-		
11-3200-631-00	MATERIALS AND SUPPLIES	16,839	19,328	-	-	629	-	-		-100.0%
11-3200-649-00	TOOLS	16,855	-	-	-	-	-	-		
11-3200-653-00	UNIFORMS/TURNOUT EQUIPMENT	19,830	8,154	-	-	-	-	-		
	TOTAL COMMODITIES	53,524	27,482	-	-	629	-	-		-100.0%
11-3200-703-00	BUILDINGS IMPROVEMENTS	31,400	26,817	-	-	186,983	-	-		-100.0%
11-3200-705-00	DEPARTMENT EQUIPMENT	159,463	47,050	-	-	-	-	-		
11-3200-708-00	VEHICLES	-	-	-	-	-	-	-		
	TOTAL CAPITAL OUTLAY	190,863	73,867	-	-	186,983	-	-		-100.0%
11-3200-999-45	FF EQUITY TRANSFER	-	597,263	-	-	-	-	-		
	TOTAL	277,112	734,786	-	-	187,612	-	-		-100.0%

PUBLIC WORKS DEPARTMENT

GENERAL OPERATIONS DIVISION

PROGRAM DETAIL FISCAL YEAR 2025

DIVISION RESPONSIBILITIES

The Public Works Department is established pursuant to Chapter 2, Article V, of the Municipal Code. The Public Works Department designs, constructs, manages, maintains, operates and repairs the Village's infrastructure, facilities and related assets, which include public streets, sidewalks, street lighting, signage, traffic controls, storm sewer system, water production and distribution facilities, sanitary sewer collector and conveyance system, parkways, municipal buildings and grounds, commuter parking facilities, the municipal fleet, snow and ice control operations, and emergency/disaster preparedness and response. The Village Engineer ensures that the design, construction and maintenance of public and private developments are in conformance within Village Standards. Financing of this Department, which is divided into four Divisions, is distributed among the General Fund and Enterprise Funds including the Sanitary Sewer Fund, Water Fund, and Stormwater Fund.

The General Operations Division provides administrative oversight to the entire Public Works Department. Operations directly provided within this division include department administration, engineering, streets, buildings, commuter parking facilities, forestry, landscaping, street lighting, traffic control, storm sewers, fleet maintenance, snow and ice control, and emergency response.

ACCOMPLISHMENTS FOR FISCAL YEAR 2024

1. In accordance with the Capital Improvement Plan (CIP) and subsequent budget appropriations, anticipate the completion of facility capital projects, including: Village Hall fire alarm control panel replacement, roof replacement engineering, soil analysis and began design for the replacement of the underground storage tanks for the fuel island system, installed replacement HVAC units at Fire Stations 10 and 12, installed nitrogen dioxide and carbon monoxide detection systems at Fire Stations 10 and 12, completed sanitary and storm sewer ejector pump replacements at the Police Station.
2. In accordance with the (CIP) and subsequent budget appropriations, Unit 254 (Hot Patch Trailer), Unit 428 (2007 Toyota Prius Hybrid), and two Message Board Trailers were purchased and added to the fleet.
3. Completed a Utility Rate Study to inform future water & sewer rates to allow for automation of water meter reading and customer access to accurate water consumption data online.
4. Continued implementation of Climate Action Plan goals, including:
 - a. Installation of 645 trees planted within the community within the public spaces in calendar year 2023.
 - b. Transition of the Village's existing streetlight system to LED fixtures with 245 replacements in the calendar year. In total, over 15% of our streetlights to LED utilizing public works staff.
 - c. Representatives of the Development and Planning Services and Public Works Departments Participated in the Metropolitan Mayor's Caucus' EV Readiness Program which will conclude in FY 2024/25.
5. Completed the new Chicago Metropolitan Agency for Planning (CMAP) Americans with Disabilities Act (ADA) training.

6. Completed a Request for Qualification process for an asset and operations management software.
7. Reviewed and updated, as needed, departmental Standard Operating Procedures and associated programs around cul-de-sac island conversion, lead service line replacement, sidewalk maintenance, asphalt road maintenance and concrete road maintenance.
8. Continued to review and expand on training programs for Departmental staff, including leveraging the Departments subscription to Vector Solutions.
9. Initiated a Utility Rate Study to inform future storm water rates to allow for automation of water meter reading and customer access to accurate water consumption data online.

GOALS FOR FISCAL YEAR 2025

1. Execute facility capital projects outlined in the (CIP) and subsequent budget appropriations, encompassing the replacement of the public works center roof with installation of solar panels in FY 2024-2025, and continued engineering replacement of the fuel island to be let for replacement in 2025-2026.
2. Implement the (CIP) and subsequent budget appropriations by replacing the following units: Unit 208 (2007 GMC Dump Truck), Unit 223 (2008 International Dump Truck), and perform drivetrain and engine replacements to existing Police units until replacement vehicles are readily available for purchase.
3. Advance Climate Action Plan goals, including:
 - a. Planting 500 trees within the community in public rights-of-way.
 - b. Continue to transitioning the Village's streetlight system to LED fixtures in order to meet the 2030 goal of 100% LED streetlights.
4. Commence the installation of phase one of asset and operations management software, including clearly outlining objectives and goals, creating a stakeholder team, migrate existing asset and tracked work data into the new system.
5. Continue to assist the Village Manager's Office with the replacement of gateway and wayfinding signage to align with the new Village branding.
6. Continue with a comprehensive review and update, as necessary, of departmental Standard Operating Procedures, including procedures for handling road closures and detours, maintenance of public buildings and facilities, budget development and approval processes, internal communication procedures, and reporting of incidents or accidents.
7. Continuously review and expand the training program for departmental staff. Begin building a staff-created library of training videos regarding routine maintenance for the audience of new employees.
8. Continue to utilize the Chicago Metropolitan Agency for Planning (CMAP) Americans with Disabilities Act (ADA) transition plan and resources to update the Village's plans.

BOARDS/COMMISSION SUPPORT

1. Stormwater Management Commission
2. Pedestrian and Bicycle Commission

PUBLIC WORKS PERFORMANCE INDICATOR

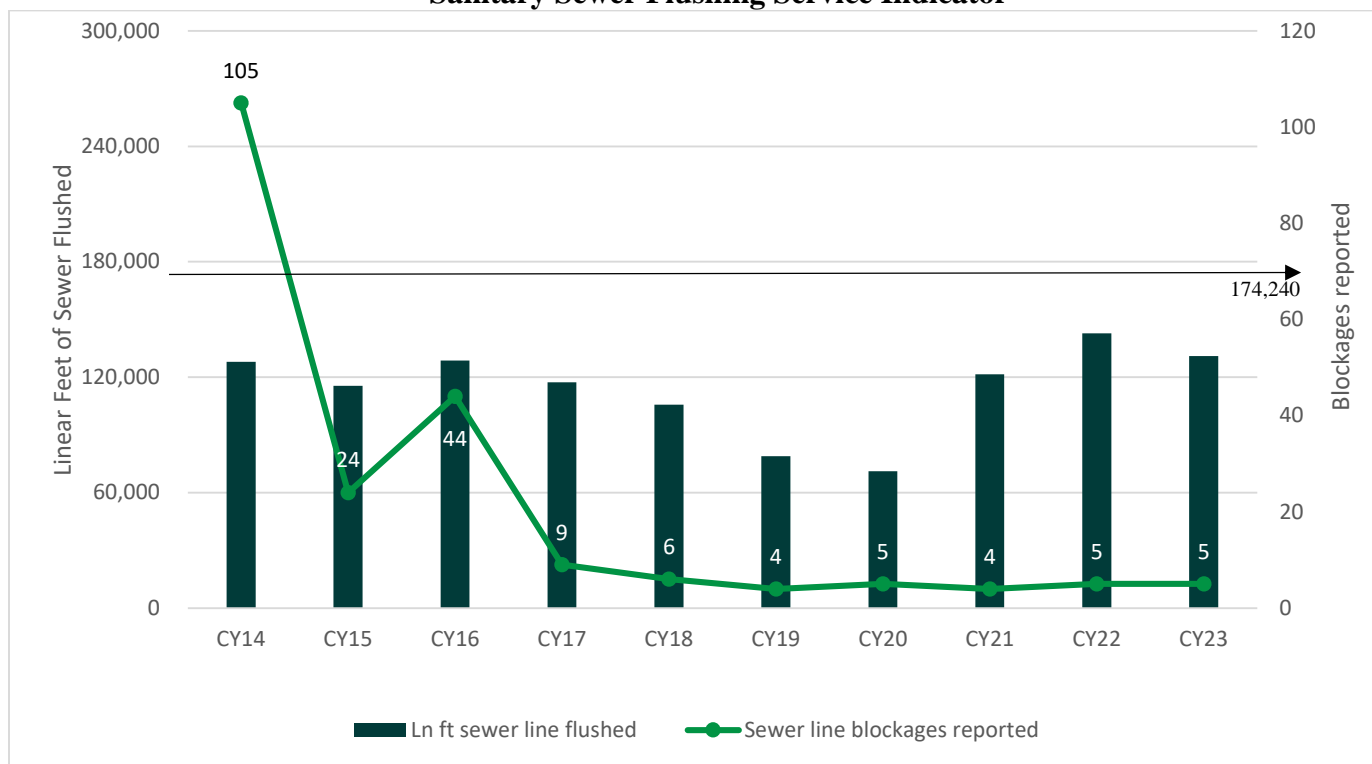
SANITARY SEWER FLUSHING

The Village maintains 132 miles of sanitary sewer system network, comprised of approximately 80-sub-systems, in order to provide an uninterrupted and reliable wastewater collection, conveyance and disposal system to its users. In this system, there are areas requiring annual maintenance and cleaning. The remaining network is on a preventive three-to-five-year program to limit the number of blockages that cause or contribute to flooding in homes and businesses.

The performance benchmarks are to:

- clean and flush each line in the sanitary sewer conveyance system at least once every 4 years;
- limit the number of home and business sewer backups received due to blockages in the Village's sanitary sewer system.

Sanitary Sewer Flushing Service Indicator



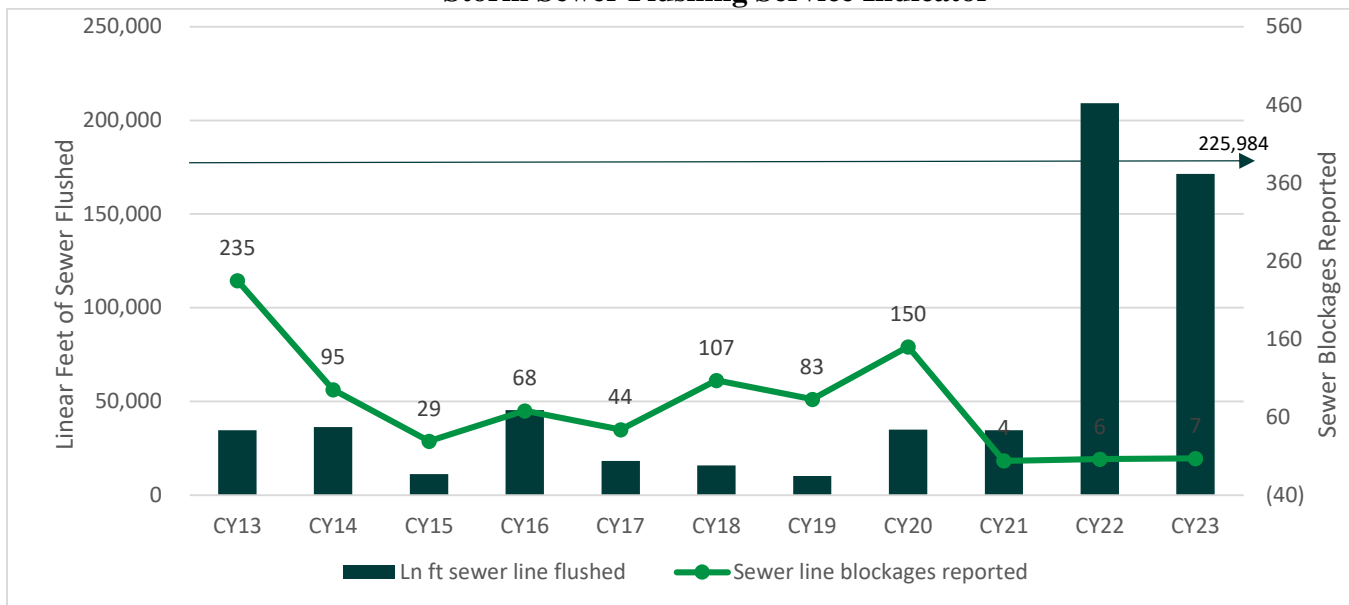
STORM SEWER FLUSHING

The Village of Northbrook uses an integrated system of 124 miles of storm sewer pipe, stormwater management facilities, ditches, structures, overland flood routes/paths and other flood control infrastructure for the purposes of managing stormwater runoff and reducing the impacts of flooding within the Village. Beginning with FY 2012/13, the maintenance, operations, and capital improvements to the storm sewer system are funded with a stormwater utility fee. Historically, the Village has judged the performance of our stormwater services by miles of storm sewer flushed and number of blockages removed. However, it is important to note that rainfall events impact the system and, in some cases, can negate the benefits of flushing. Beginning in FY 2022/2023, Public Works implemented a revised storm sewer flushing program to achieve the performance benchmarks listed below.

The performance benchmarks are to:

- clean and flush each line in the storm sewer conveyance system at least once every 3-5 years;
- reduce the number of homes, business and street flooding as the result of blockages in the Village's storm sewer system compared to the preceding year with similar rainfall amounts.

Storm Sewer Flushing Service Indicator



Please note that the number of requests for service involving flooding reported historically correlates with significant rain events of 2 inches or more over the course of a single day or continuous smaller rain events that span multiple days. Heavy rainfall over a brief duration of time (more than an inch over a six-hour period) can also lead to more requests for service. A summary of the significant rainfall events from 2011 to present is below.

Village of Northbrook Significant Rainfall Events (2011 – Present)			
Date(s)	Total Rainfall In Inches	Date(s)	Total Rainfall in Inches
July 23, 2011	5.25	May 17, 2020	2.76
April 17-18, 2013	4	May 23, 2020	1.44 (1.28 inches fell in 1 hour)
June 26, 2013	3.5	June 20, 2021	1.61 (1.1 inches fell in 1 hour)
July 11-12, 2017	3.75	June 24-26, 2021	4.43
May 20-21, 2018	2.02	October 24-25, 2021	2.6
June 26, 2018	1.45 (1.1 inches fell in 1 hour)	July 4-6, 2022	2.88*
July 18, 2019	2.3	July 23-24, 2022	2.29*
July 21, 2019	2.25	September 11, 2022	2.39*

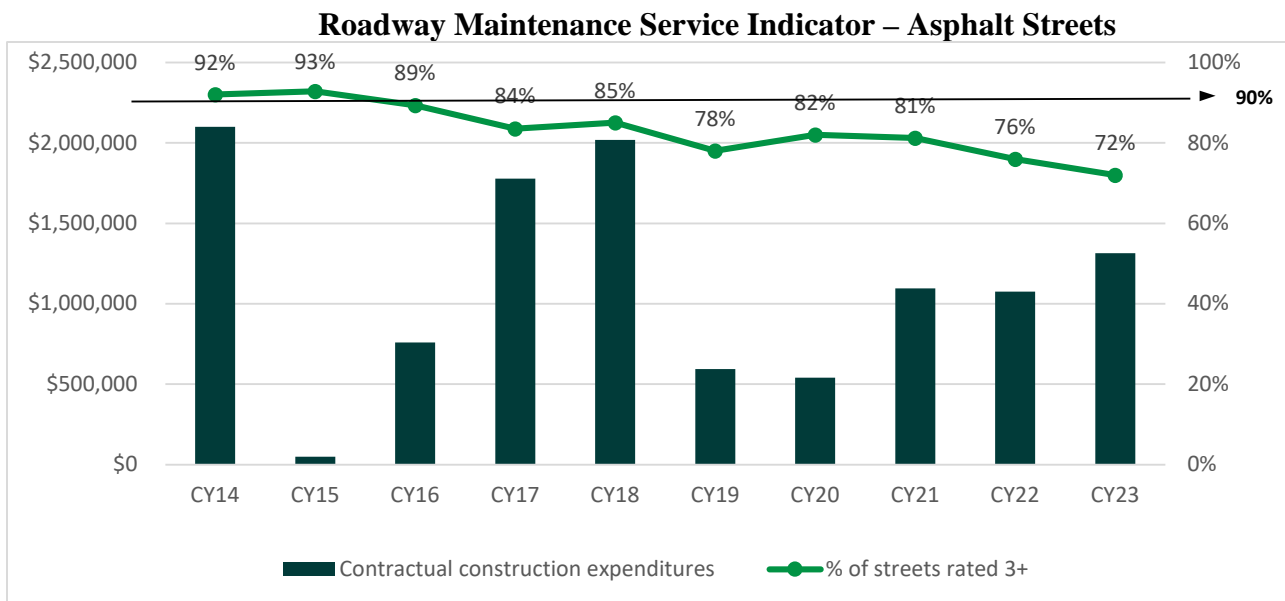
*No callouts where required for these events

STREET RESURFACING AND REHABILITATION

The Village maintains 130 centerline miles of roadway within the Village's boundaries. Village staff conduct a survey of all Village-owned asphalt and concrete streets on annual basis. Asphalt streets are rated on a 5-point scale (with 1 being the worst and 5 the best). Similarly, concrete streets are rated based on the percentage of panels in the street that need to be removed and replaced. Staff also relies on the results of detailed pavement surveys completed by an independent consulting firm that uses radar and laser technology to analyze the roads. This survey was last completed in 2020. The data gathered from these sources about asphalt streets is analyzed by staff and streets are programmed into the CIP based a street's surface/base conditions, age, condition in relation to the adjacent streets and timing to select and complete the most cost-effective rehabilitation measure. Concrete streets are programmed based on their condition, the percentage of panels that have failed, and the condition of adjacent streets.

The performance benchmarks are to:

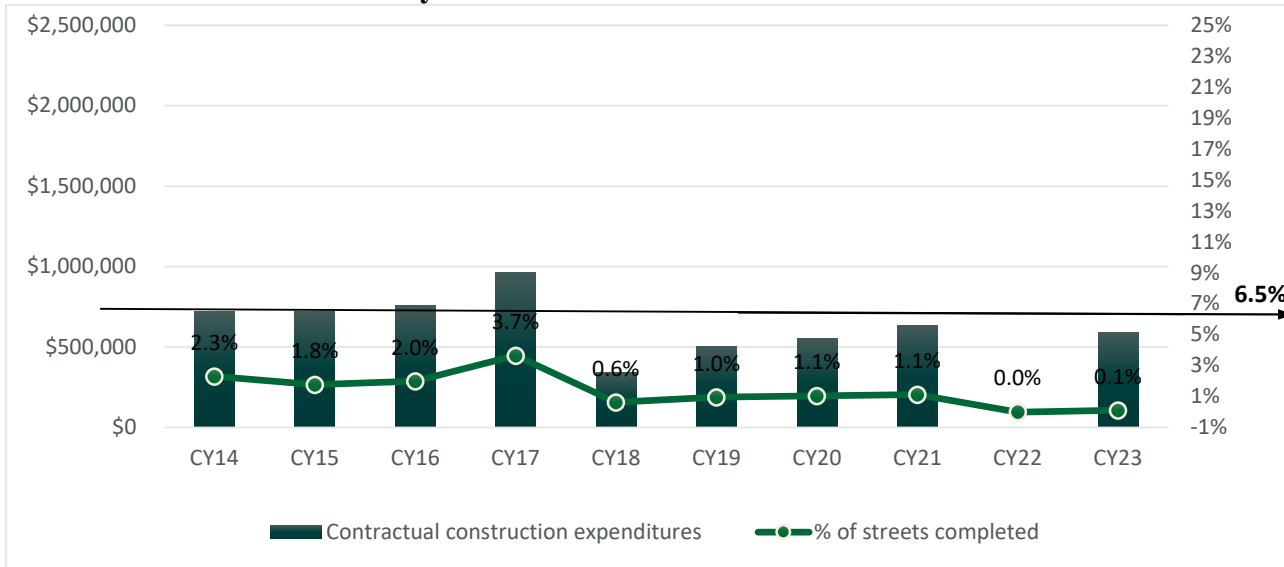
- eliminate all deficient streets with a "1" rating (poor);
- rehabilitate as many "2's" as possible (many failures) with the funding available; and
- maintain a minimum of 90% of the streets with a rating of "3" or better.



The FY 2013/14 and FY 2014/15 Budgets incorporated an expanded asphalt street rehabilitation program which together addressed 53% of streets rated a "1" or a "2" as well as the removal and replacement of many of the failed panels in our concrete streets. The current Capital Improvement Plan includes \$25.2 million in roadway improvements amongst the asphalt street rehabilitation program, MARs program, and concrete street rehabilitation program funded through a combination of Motor Fuel Tax, Transportation Renewal Fund proceeds collected by the State of Illinois as well as grants and one time revenue sources such as Rebuild Illinois Funds.

STREET RESURFACING AND REHABILITATION

Roadway Maintenance Service Indicator – Concrete Streets



Please note that in FY18, the Village completed the Central Business District Infrastructure Improvement project. This project included reconstruction of several streets as well as sidewalk replacement, streetscape improvements and other miscellaneous improvements. Due to the varied nature of items included in the project, the costs are not included in either the Asphalt Streets or Concrete Streets tables. However, both graphs do reflect the correct ratings or percentage of streets completed. Further, the costs for the Lee Road Conversion project (from concrete to asphalt) are included in the Asphalt Street streets graph.

Please note that in FY18, the Village reconstructed Western Avenue between Maple Avenue and Techny Road at a cost of \$1,360,000 and Anthony Trail between Macarthur Boulevard and Commercial Avenue at a cost of \$345,465. The Western Avenue project involved reconstructing the street with asphalt while the Anthony Trail project was reconstructed in concrete. The costs for Western Avenue have been included in the Asphalt Streets graphic while the costs for Anthony Trail have been included in the Concrete Streets graph.

Please note that for FY22 the Village decided to suspend the concrete street program to allow staff more time to design future projects in order to complete construction sooner in scheduled years. In FY24, Cherry Ln. from Cedar Ln. to Meadow Rd. was converted from a concrete street to asphalt street.

The Village is not meeting its goal for asphalt streets of not having more than 10% of its roads be rated Poor or Many Failures. The Village has not met its goal for performing major maintenance to 6-7% of its concrete streets annually.

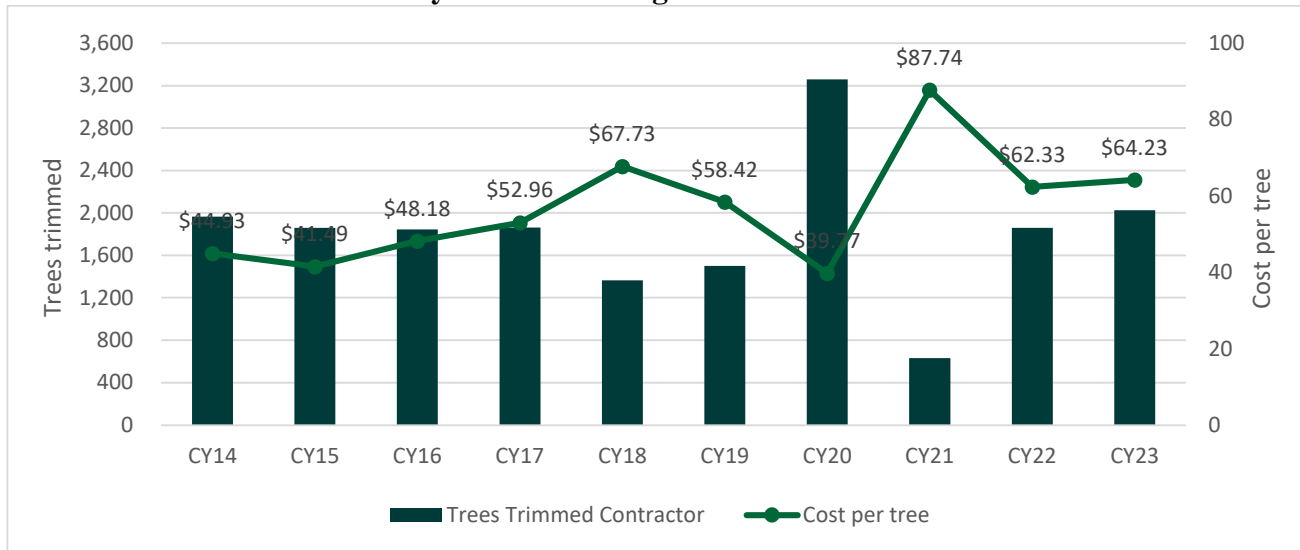
PARKWAY TREE TRIMMING

The Village owns and maintains approximately 17,100 parkway trees. Like all landscaping, trees require preventive maintenance to ensure their continued viability. Once such maintenance task is trimming, which is performed to maintain shape, remove dead and/or diseases limbs and to remove potential hazards to pedestrians, cyclists and vehicular traffic. The Village of Northbrook contract for the trimming of parkway trees and trees on their properties, while Village staff trims parkway trees on an individual request for service basis. The majority of tree trimming activities occur after January 1st every year when trees are dormant and pruning activities cause less stress for trees.

The performance benchmark is to:

- provide an approximate seven-year pruning schedule program including an inventory update for all parkway trees and limit the cost per tree trimmed.

Parkway Tree Trimming Service Indicator Goal



	CY 14	CY 15	CY 16	CY 17	CY 18	CY 19	CY 20	CY 21	CY 22	CY 23
Trees Trimmed										
Contractual	1,964	1,859	1,843	1,861	1,363	1500	3,259	630	1858	1865
Village	186	114	198	174	203	221	207	177	221	160
	2,050	1,973	2,041	2,035	1,566	1,721	3,499	807	2,079	2,025
Contractual	\$76,460	\$53,230	\$67,576	\$80,472	\$76,556	\$77,225	\$116,654	\$55,109	\$93,145	\$85,556
Village(labor) ¹	<u>\$17,993</u>	<u>\$28,629</u>	<u>\$30,756</u>	<u>\$27,293</u>	<u>\$29,480</u>	<u>\$23,319</u>	<u>\$22,498</u>	<u>\$15,613</u>	<u>\$36,434</u>	<u>\$44,513</u>
	\$92,115	\$81,859	\$98,332	\$107,765	\$106,036	\$100,544	\$139,152	\$70,722	\$129,579	\$130,069

Please note that in CY 18 and for a portion of CY 19, the Village's contractual tree trimming program included portions of the community with larger, more mature trees than it had in prior years. This increased the average cost per tree. In CY 20, the Village rebid and awarded a new agreement for parkway tree trimming which resulted in more favorable pricing. This allowed the trimming of more trees to be programmed. The increase in number of trees trimmed is attributable to not only the favorable pricing received but also timing of work. As the number of trees trimmed is reported on a calendar year, the quantities of trimming include work done over two trimming seasons. In CY 21, similar to CY 18 and CY 19, the contractual tree trimming program included portions of the community with larger, more mature trees which drove the unit price of trimming up.

1. Hours reported times employee's hourly rate. Labor cost does not include equipment costs or employee's fringe benefits.

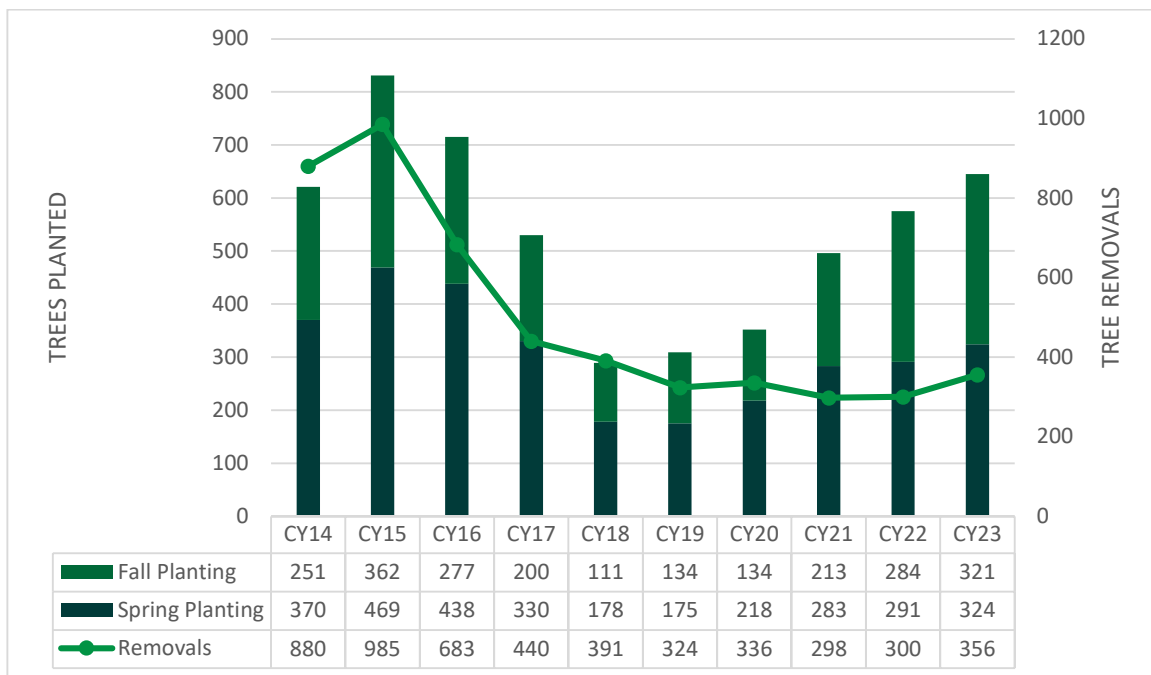
TREE PLANTING PROGRAM

The Village owns and maintains approximately 17,100 parkway trees. As part of its ongoing forestry program, the Village of Northbrook plants parkway trees in locations where a tree has been removed and to promote the quantity and diversity of trees in the urban forest. Additionally, residents can participate in the Village's parkway tree cost sharing program, which adds to the number of parkway trees in the community. As part of the Climate Action Plan (CAP), which began in August 2021, the Village prioritized the planting of 500 new trees annually. Plantings take place twice annually with a spring and fall planting season. It is important to note that the 500 trees planted benchmark includes replacements for trees that failed to thrive in the previous planting year(s).

The performance benchmark is to:

- plant 500 parkway trees on an annual basis during the spring and fall planting seasons, and;
- replace removed trees at a 1-to-1 ratio.

Tree Planting Indicator Goal



Please note that from 2012 – 2015 the Emerald Ash Borer (EAB) accounted for the high removal rates. The Village was not able to replace all the removed Ash trees at the 1:1 ratio due to location difficulties of certain trees. Further, the Village developed an EAB Plan which accounted for reforestation of the urban canopy over a five-year time period to help off-set the costs of the removal of diseased Ash trees.

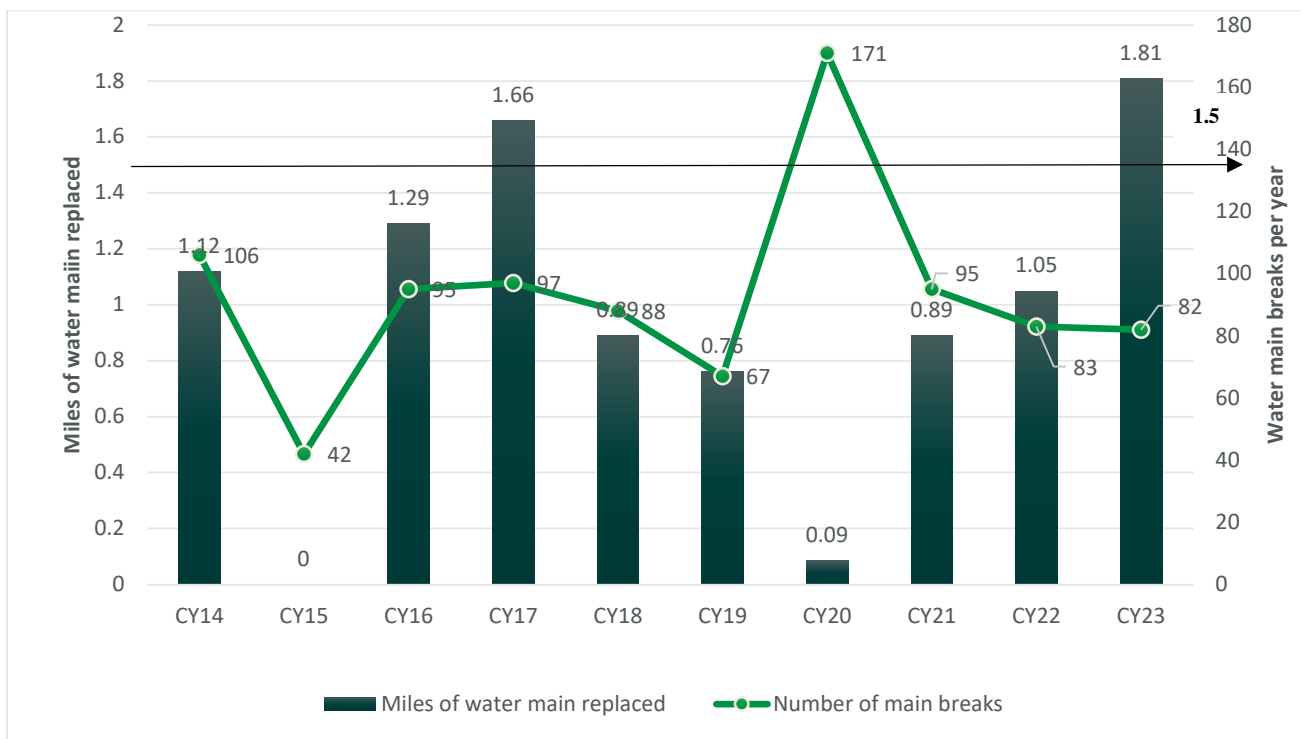
WATER MAIN REPLACEMENT PROGRAM

The Village owns and maintains a water production and distribution system that contains more than 205 miles of water main, 2,145 valves, 2,751 hydrants, and approximately 12,500 water meters. Beginning in FY 2016/17, the Village embarked on water main replacement program that targets 6" inch diameter cast iron mains that have historically been amongst the worst performing with a goal of replacing approximately 1.5 miles annually. In addition, the Village also began and continues with a critical main replacement program that will target water mains at critical points in the distribution system. These main replacements will occur every 2-3 years. This work will help to maintain a safe, reliable water distribution system.

The performance benchmarks are to:

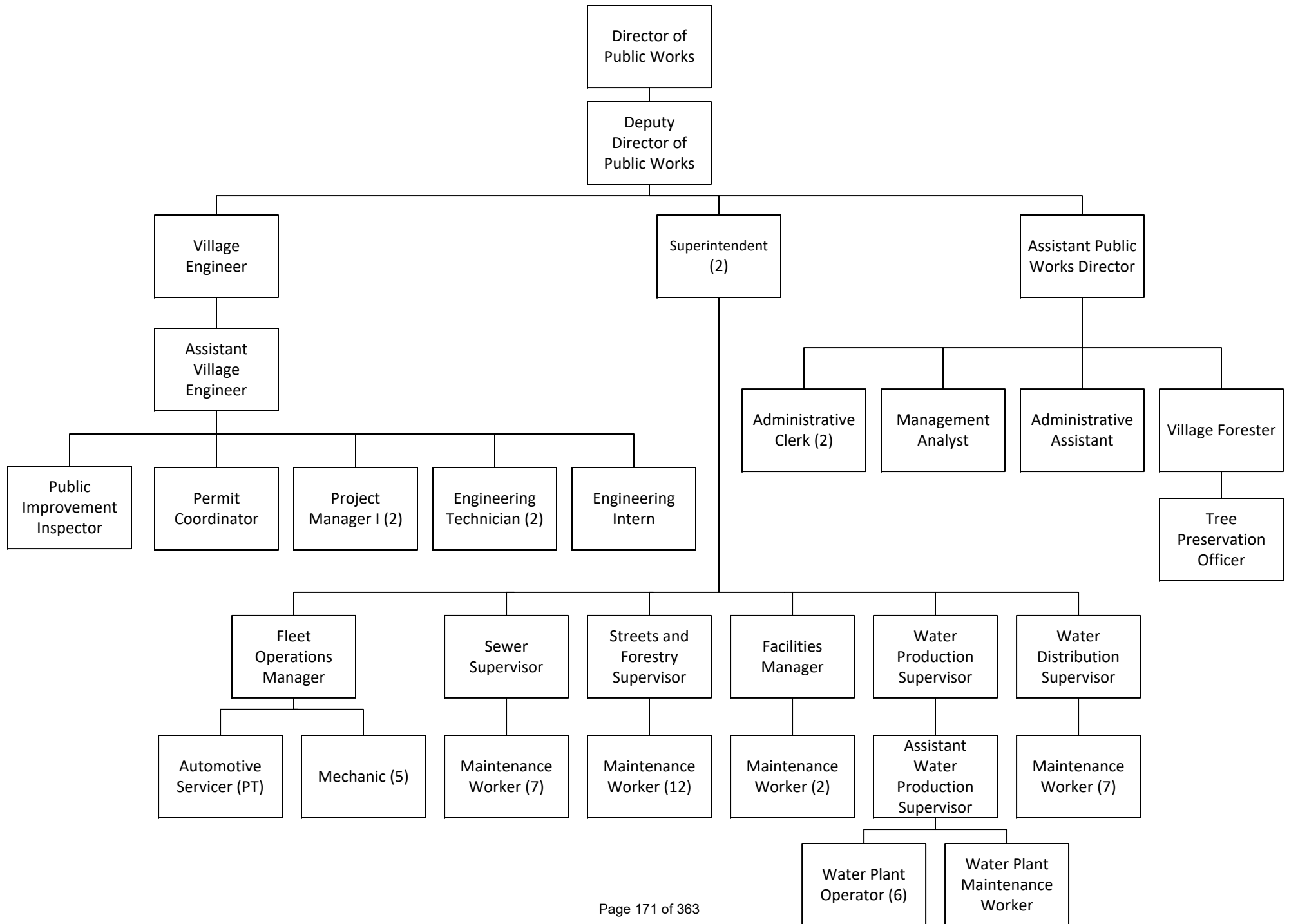
- ensure an uninterrupted delivery of potable water to residential, commercial and industrial customers; and
- maintain desirable fire flows throughout the distribution system.

Water Main Replacement Service Indicator Goal



In CYs 20 and 21, the Village experienced a higher-than-normal number of water main breaks as the second pressure zone was brought online. This number gradually reduced throughout the fiscal year and returned to normal levels by January 2021.

Public Works Department



**PUBLIC WORKS DEPARTMENT
ALL DIVISIONS
AUTHORIZED POSITIONS**

	FY 2024		FY 2025	
	Positions	FTE*	Positions	FTE*
<u>Regular Full-Time</u>				
Director of Public Works	1	1.00	1	1.00
Deputy Director of Public Works	1	1.00	1	1.00
Village Engineer	1	1.00	1	1.00
Assistant Village Engineer	1	1.00	1	1.00
Assistant Public Works Director	1	1.00	1	1.00
Superintendent	2	2.00	2	2.00
Maintenance Supervisor**	3	3.00	3	3.00
Facilities Manager	1	1.00	1	1.00
Fleet Operations Manager	1	1.00	1	1.00
Water Production Supervisor	1	1.00	1	1.00
Assistant Water Production Supervisor	1	1.00	1	1.00
Village Forester	1	1.00	1	1.00
Maintenance Worker	28	28.00	28	28.00
Mechanic	5	5.00	5	5.00
Water Plant Operator	6	6.00	6	6.00
Water Plant Maintenance Worker	1	1.00	1	1.00
Tree Preservation Officer	1	1.00	1	1.00
Public Improvement Inspector	1	1.00	1	1.00
Project Manager I	1	1.00	2	2.00
Project Manager II	1	1.00	0	0.00
Civil and Special Projects Engineer	1	1.00	0	0.00
Permit Coordinator	0	0.00	1	1.00
Administrative Clerk	2	2.00	2	2.00
Administrative Assistant	1	1.00	1	1.00
Management Analyst	1	1.00	1	1.00
Engineering Technician	2	2.00	2	2.00
TOTAL	66	66.00	66	66.00
<u>Regular Part-Time</u>				
Special Project Manager	1	0.25	0	0.00
TOTAL	1	0.25	0	0.00

* FTE - Full-Time Equivalents

** Sewer (1), Streets/Forestry (1), Water Distribution (1)

1 Water Plant Maintenance Worker position re-classification from Water Plant Operator

**PUBLIC WORKS DEPARTMENT
ALL DIVISIONS
AUTHORIZED POSITIONS**

	FY 2024		FY 2025	
	Positions	FTE*	Positions	FTE*
<u>Temporary/Seasonal Part-Time</u>				
Automotive Servicer	1	0.50	1	0.50
Engineering Intern	1	0.25	1	0.25
TOTAL	2	0.75	2	0.75
TOTAL POSITIONS FOR DEPARTMENT	69	67.00	68	66.75

* FTE - Full-Time Equivalents

**PUBLIC WORKS DEPARTMENT
GENERAL OPERATIONS DIVISION
AUTHORIZED POSITIONS**

	FY 2024		FY 2025	
	Positions	FTE*	Positions	FTE*
<u>Regular Full-Time</u>				
Director of Public Works	1	1.00	1	1.00
Deputy Director of Public Works	1	1.00	1	1.00
Assistant Public Works Director	1	1.00	1	1.00
Assistant Village Engineer	1	1.00	1	1.00
Superintendent	2	2.00	2	2.00
Maintenance Supervisor	1	1.00	1	1.00
Facilities Manager	1	1.00	1	1.00
Fleet Operations Manager	1	1.00	1	1.00
Village Forester	1	1.00	1	1.00
Maintenance Worker	16	16.00	16	16.00
Mechanic	5	5.00	5	5.00
Tree Preservation Officer	1	1.00	1	1.00
Project Manager I	1	1.00	1	1.00
Civil and Special Projects Engineer	1	1.00	0	0.00
Permit Coordinator	0	0.00	1	1.00
Administrative Clerk	1	1.00	1	1.00
Management Analyst	1	1.00	1	1.00
Engineering Technician	2	2.00	2	2.00
TOTAL	38	38.00	38	38.00
<u>Temporary/Seasonal Part-Time</u>				
Automotive Servicer	1	0.50	1	0.50
Engineering Intern	1	0.25	1	0.25
TOTAL	2	0.75	2	0.75
TOTAL POSITIONS FOR DEPARTMENT	40	38.75	40	38.75

* FTE - Full-Time Equivalents

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
GENERAL FUND - PUBLIC WORKS

GL Number	Description	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED	FY26 FORECAST	FY25 ADOPTED to FY24 AMEND	FY25 ADOPTED to FY24 PROJ
11-4100-501-01	REGULAR SALARIES	2,900,175	3,160,287	3,540,415	3,540,415	3,444,510	3,632,365	3,758,435	2.6%	5.5%
11-4100-502-01	REGULAR PART TIME SALARIES	27,027	26,168	28,945	28,945	15,000	28,945	28,945	0.0%	93.0%
11-4100-502-02	SEASONAL PERSONNEL	-	6,120	12,480	12,480	-	12,480	12,480	0.0%	
11-4100-503-00	OVERTIME	90,109	107,268	185,000	185,000	125,000	150,000	150,000	-18.9%	20.0%
11-4100-504-00	GOOD HEALTH BENEFIT	52,594	50,227	53,105	53,105	53,105	53,105	53,105	0.0%	0.0%
11-4100-505-04	SUPERVISORY DIFFERENTIAL	5,889	3,254	4,000	4,000	10,540	4,000	4,000	0.0%	-62.0%
11-4100-505-08	ON CALL PAY	-	-	15,600	15,600	15,600	15,600	15,600	0.0%	0.0%
	TOTAL PERSONAL SERVICES	3,075,794	3,353,324	3,839,545	3,839,545	3,663,755	3,896,495	4,022,565	1.5%	6.4%
11-4100-511-00	IMRF EMPLOYER CONTRIBUTIONS	326,821	302,575	333,220	333,220	306,090	328,535	340,035	-1.4%	7.3%
11-4100-512-00	FICA EMPLOYER CONTRIBUTIONS	228,396	249,319	292,040	292,040	272,840	291,380	301,580	-0.2%	6.8%
11-4100-513-00	EMPLOYEE LIFE INSURANCE	7,114	6,705	6,705	6,705	6,705	6,705	6,705	0.0%	0.0%
11-4100-514-00	EMPLOYEE HEALTH INSURANCE	409,745	655,045	501,830	501,830	501,830	840,425	840,425	67.5%	67.5%
11-4100-515-00	WORKERS' COMPENSATION	49,250	64,285	49,250	49,250	49,250	49,250	49,250	0.0%	0.0%
	TOTAL FRINGE BENEFITS	1,021,326	1,277,929	1,183,045	1,183,045	1,136,715	1,516,295	1,537,995	28.2%	33.4%
11-4100-521-00	MAINTENANCE - EQUIPMENT	1,156	751	1,500	1,500	1,110	1,500	1,500	0.0%	35.1%
11-4100-524-00	MAINTENANCE - BUILDINGS AND GROUNDS	111,820	40,723	45,000	45,000	18,000	12,000	-	-73.3%	-33.3%
11-4100-524-71	FLEET MAINTENANCE GARAGE	5,771	4,505	6,610	6,610	6,500	6,785	7,055	2.6%	4.4%
11-4100-524-73	PUBLIC WORKS CENTER	24,565	10,125	22,975	22,975	22,975	23,070	23,615	0.4%	0.4%
11-4100-524-75	POLICE DEPARTMENT	9,235	30,057	19,505	19,505	20,705	19,565	20,345	0.3%	-5.5%
11-4100-524-76	FIRE STATIONS	22,234	44,708	36,575	36,575	39,480	36,785	38,255	0.6%	-6.8%
11-4100-524-77	VILLAGE HALL	14,119	12,710	44,955	44,955	50,455	45,790	47,625	1.9%	-9.2%
11-4100-524-78	GENERATOR MAINTENANCE	6,448	14,836	12,500	12,500	8,505	12,500	12,500	0.0%	47.0%
11-4100-524-79	HVAC MAINTENANCE	41,904	38,000	25,310	25,310	38,270	27,120	28,205	7.2%	-29.1%
11-4100-524-80	CIVIC BUILDING MAINTENANCE	4,184	8,726	7,815	7,815	12,000	-	-	-100.0%	-100.0%
11-4100-525-00	MAINTENANCE - VEHICLES	24,974	27,710	26,685	26,685	23,585	26,685	26,685	0.0%	13.1%
11-4100-530-71	VILLAGE SIGNALS	25,887	33,226	36,085	36,085	38,390	37,790	39,305	4.7%	-1.6%
11-4100-530-72	COUNTY SIGNALS	41,914	66,344	49,240	49,240	50,000	53,035	55,155	7.7%	6.1%
11-4100-530-73	IDOT SIGNALS	13,637	43,805	12,300	12,300	20,885	13,245	13,775	7.7%	-36.6%
11-4100-531-71	STREET REPAIRS	85,000	135,111	25,000	25,000	25,000	25,000	25,000	0.0%	0.0%
11-4100-531-72	PARKWAY MAINTENANCE	247,424	17,657	20,000	20,000	5,000	10,000	20,000	-50.0%	100.0%
11-4100-531-73	SIDEWALKS	542	22,103	20,000	20,000	23,755	20,000	20,000	0.0%	-15.8%
11-4100-531-80	CAP FORESTRY EXPENSES	-	421,988	441,500	441,500	441,500	425,250	450,435	-3.7%	-3.7%
11-4100-531-92	TRAFFIC CONTROLS/PAVEMENT MARKINGS	27,580	38,559	49,300	49,300	56,490	70,810	74,790	43.6%	25.3%
11-4100-531-93	BIKE & PEDESTRIAN IMPROVEMENTS	-	3,154	21,000	21,000	-	24,000	21,000	14.3%	
11-4100-536-00	TRANSFER TO SELF INSURANCE	221,150	288,670	221,150	221,150	221,150	84,254	221,150	-61.9%	-61.9%
11-4100-537-01	MONTHLY SERVICE	2,185	2,179	2,385	2,385	2,380	2,480	2,580	4.0%	4.2%
11-4100-537-05	CELLULAR PHONE SERVICE	9,211	10,123	11,040	11,040	11,040	11,040	11,040	0.0%	0.0%
11-4100-538-73	PUBLIC WORKS CENTER	7,534	7,183	8,250	8,250	8,250	8,250	8,600	0.0%	0.0%
11-4100-539-71	FLEET MAINTENANCE GARAGE	1,989	1,948	3,395	3,395	2,650	3,500	3,640	3.1%	32.1%
11-4100-539-73	PUBLIC WORKS CENTER	4,508	5,981	14,420	14,420	11,440	14,885	15,480	3.2%	30.1%
11-4100-539-75	POLICE STATIONS	6,022	4,473	8,570	8,570	7,820	8,825	9,175	3.0%	12.9%
11-4100-539-76	FIRE STATIONS	10,150	12,246	15,690	15,690	19,260	16,160	16,810	3.0%	-16.1%
11-4100-539-77	VILLAGE HALL	5,879	8,592	11,495	11,495	9,215	11,840	12,300	3.0%	28.5%

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
GENERAL FUND - PUBLIC WORKS

GL Number	Description	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED	FY26 FORECAST	FY25 ADOPTED to FY24 AMEND	FY25 ADOPTED to FY24 PROJ
11-4100-539-78	2002 WALTERS AVENUE	3,834	4,120	5,145	5,145	4,785	-	-	-100.0%	-100.0%
11-4100-540-00	CONFERENCES	10,057	6,632	12,500	12,500	5,130	12,500	12,500	0.0%	143.7%
11-4100-541-00	GENERAL TRAINING/LOCAL SEMINARS	18,597	16,436	28,000	28,000	14,870	18,000	18,000	-35.7%	21.0%
11-4100-542-00	MEMBERSHIPS	3,136	5,493	7,165	7,165	7,415	7,695	7,695	7.4%	3.8%
11-4100-554-00	OTHER PROFESSIONAL SERVICES	218,829	392,670	437,205	437,205	347,205	421,425	409,570	-3.6%	21.4%
11-4100-555-71	FLEET MAINTENANCE GARAGE	1,860	1,860	2,185	2,185	2,080	2,350	2,445	7.6%	13.0%
11-4100-555-73	PUBLIC WORKS CENTER	10,884	10,884	12,420	12,420	13,095	13,375	13,910	7.7%	2.1%
11-4100-555-76	CUSTODIAL SERVICES-FIRE STATIONS	8,280	8,280	9,550	9,550	9,950	10,285	10,700	7.7%	3.4%
11-4100-555-77	VILLAGE HALL	24,672	25,080	31,675	31,675	30,120	34,115	35,480	7.7%	13.3%
11-4100-558-02	PAGERS	699	654	825	825	825	825	825	0.0%	0.0%
11-4100-561-00	SERVICE RECOGNITION	993	1,600	500	500	250	800	1,800	60.0%	220.0%
11-4100-562-72	COM ED RENTAL SYSTEM	41,931	41,352	56,200	56,200	48,340	56,200	56,200	0.0%	16.3%
11-4100-562-73	VILLAGE SYSTEM	86,602	104,031	95,000	95,000	104,780	105,000	105,000	10.5%	0.2%
11-4100-585-72	PARKWAY TREE MAINTENANCE	9,567	11,898	10,235	10,235	12,235	11,025	11,465	7.7%	-9.9%
11-4100-585-77	ELECTRONICS RECYCLING	22,044	20,231	24,000	24,000	22,530	24,000	24,000	0.0%	6.5%
11-4100-599-01	OTHER	851	1,275	1,000	1,000	1,075	1,000	1,000	0.0%	-7.0%
11-4100-599-02	CANTEEN SERVICE	7,123	9,258	8,500	8,500	8,550	8,500	8,500	0.0%	-0.6%
	TOTAL CONTRACTUAL SERVICES	1,446,981	2,017,947	1,962,355	1,962,355	1,829,045	1,779,259	1,945,110	-9.3%	-2.7%
11-4100-601-00	OFFICE SUPPLIES	10,049	9,787	10,310	10,310	10,310	10,310	10,310	0.0%	0.0%
11-4100-612-71	FLEET MAINTENANCE GARAGE	11,285	5,700	7,000	7,000	7,300	7,000	7,250	0.0%	-4.1%
11-4100-612-73	PUBLIC WORKS CENTER	11,065	20,284	10,500	10,500	10,500	24,000	11,450	128.6%	128.6%
11-4100-612-75	MAINTENANCE - POLICE DEPARTMENT	8,032	2,041	6,500	6,500	5,410	6,500	6,500	0.0%	20.1%
11-4100-612-76	MAINTENANCE - FIRE DEPARTMENT	6,426	12,513	16,500	16,500	12,065	16,500	16,500	0.0%	36.8%
11-4100-612-77	VILLAGE HALL	9,388	7,257	8,000	8,000	7,255	8,000	8,000	0.0%	10.3%
11-4100-613-71	PORTABLE MOTOR EQUIPMENT	1,920	2,317	3,000	3,000	2,345	3,000	3,200	0.0%	27.9%
11-4100-613-74	SNOW REMOVAL EQUIPMENT	22,089	22,190	25,000	25,000	39,380	30,000	35,000	20.0%	-23.8%
11-4100-613-75	STREET LIGHTING REPAIRS	18,270	41,405	44,000	44,000	41,440	44,000	44,000	0.0%	6.2%
11-4100-614-71	GENERAL USE EQUIPMENT	43,448	36,783	45,000	45,000	70,255	45,000	45,000	0.0%	-35.9%
11-4100-614-72	STREET SWEEPING EQUIPMENT	14,071	13,173	12,000	12,000	19,700	12,600	13,250	5.0%	-36.0%
11-4100-614-73	CARS AND SMALL TRUCKS	23,407	36,786	30,000	30,000	38,915	30,000	30,000	0.0%	-22.9%
11-4100-614-74	DUMP TRUCKS	43,203	27,535	35,000	35,000	36,535	35,000	35,000	0.0%	-4.2%
11-4100-615-01	GASOLINE AND DIESEL FUEL	90,690	88,028	145,910	145,910	107,750	115,645	115,645	-20.7%	7.3%
11-4100-615-71	PROPANE	1,840	877	1,500	1,500	1,070	1,100	1,100	-26.7%	2.8%
11-4100-615-72	OIL, GREASE, LUBE, ETC.	1,273	1,403	1,500	1,500	1,200	1,500	1,500	0.0%	25.0%
11-4100-625-71	STREET MAINTENANCE	82,669	60,800	65,000	65,000	79,315	87,175	91,530	34.1%	9.9%
11-4100-625-72	TREE AND PARKWAY MATERIALS	7,145	12,568	9,000	9,000	9,000	9,000	9,000	0.0%	0.0%
11-4100-625-73	SNOW AND ICE REMOVAL MATERIALS	199,908	268,597	341,060	341,060	205,410	167,165	353,755	-51.0%	-18.6%
11-4100-625-74	TRAFFIC CONTROLS	43,342	31,719	40,000	40,000	39,620	32,050	32,050	-19.9%	-19.1%
11-4100-631-00	MATERIALS AND SUPPLIES	4,743	9,238	6,000	6,000	7,650	6,250	6,500	4.2%	-18.3%
11-4100-632-00	CUSTODIAL SUPPLIES	6,133	11,153	7,750	7,750	19,500	8,060	8,380	4.0%	-58.7%
11-4100-649-00	TOOLS	25,460	32,607	28,000	28,000	28,000	28,000	28,000	0.0%	0.0%
11-4100-653-72	UNIFORM ISSUE	15,123	14,508	20,750	20,750	20,750	20,750	20,750	0.0%	0.0%
11-4100-653-73	PROTECTIVE GEAR	4,302	5,078	4,400	4,400	4,400	4,600	4,800	4.5%	4.5%
	TOTAL COMMODITIES	705,281	774,347	923,680	923,680	825,075	753,205	938,470	-18.5%	-8.7%

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
GENERAL FUND - PUBLIC WORKS

GL Number	Description	FY22	FY23	FY24	FY24	FY24	FY25	FY26	FY25	FY25
		ACTUAL	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED	ADOPTED	FORECAST	ADOPTED to FY24 AMEND	ADOPTED to FY24 PROJ
11-4100-703-00	BUILDING AND PERMANENT IMPROVEMENTS	433,037	369,682	1,398,695	1,398,695	1,420,360	712,250	1,395,500	-49.1%	-49.9%
11-4100-708-00	VEHICLES	402,110	288,124	447,230	552,568	291,555	522,890	450,905	-5.4%	79.3%
	TOTAL CAPITAL OUTLAY	835,147	657,806	1,845,925	1,951,263	1,711,915	1,235,140	1,846,405	-36.7%	-27.9%
	TOTAL	7,084,529	8,081,353	9,754,550	9,859,888	9,166,505	9,180,394	10,290,545	-6.9%	0.2%

Fund: General (11)
Department: Public Works (4100)

PERSONAL SERVICES		
<u>11-4100-501-01 FULL-TIME SALARIES</u>		
Regular Salaries - Full Time Employees	3,632,365	
TOTAL		3,632,365
<u>11-4100-502-XX PART-TIME SALARIES</u>		
11-4100-502-01 Regular Part-Time Salaries	28,945	
11-4100-502-02 Seasonal Personnel	12,480	
TOTAL		41,425
<u>11-4100-503-00 OVERTIME</u>		150,000
<u>11-4100-504-00 GOOD HEALTH BENEFIT</u>		53,105
<u>11-4100-505-XX OTHER COMPENSATION</u>		
11-4100-505-04 Supervisory Differential	4,000	
11-4100-505-08 On-Call Pay	15,600	
		19,600
TOTAL PERSONAL SERVICES		3,896,495
FRINGE BENEFITS		
<u>11-4100-511-00 IMRF EMPLOYER CONTRIBUTIONS</u>		328,535
<u>11-4100-512-00 FICA EMPLOYER CONTRIBUTIONS</u>		291,380
<u>11-4100-513-00 EMPLOYEE LIFE INSURANCE</u>		6,705
FRINGE BENEFITS (CONT'D)		
<u>11-4100-514-00 EMPLOYEE HEALTH / DENTAL INSURANCE</u>		840,425
<u>11-4100-515-00 WORKERS' COMPENSATION</u>		49,250
TOTAL FRINGE BENEFITS		1,516,295

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

**Fund: General (11)
Department: Public Works (4100)**

**Account
Total**

CONTRACTUAL SERVICES

11-4100-521-00 MAINTENANCE - EQUIPMENT **1,500**

11-4100-524-XX MAINTENANCE - BUILDINGS AND GROUNDS

11-4100-524-00	Maintenance	12,000
11-4100-524-71	Fleet Maintenance Garage	6,785
11-4100-524-73	Public Works Center	23,070
11-4100-524-75	Police Department	19,565
11-4100-524-76	Fire Stations	36,785
11-4100-524-77	Village Hall	45,790
11-4100-524-78	Generator Maintenance	12,500
11-4100-524-79	HVAC Maintenance	27,120

TOTAL **183,615**

11-4100-525-00 MAINTENANCE - VEHICLES

General Use Equipment	4,060
Street Sweeping Equipment	5,225
Cars and Small Trucks	5,800
Dump Trucks - Routine	11,600

TOTAL **26,685**

11-4100-530-XX MAINTENANCE - TRAFFIC SIGNALS

11-4100-530-71	Village Signals	37,790
11-4100-530-72	County Signals	53,035
11-4100-530-73	IDOT Signals	13,245

TOTAL **104,070**

11-4100-531-XX MAINTENANCE - STREETS

11-4100-531-71	Street Repairs	25,000
11-4100-531-72	Parkway Maintenance	10,000
11-4100-531-73	Sidewalks	20,000
11-4100-531-80	Climate Action Plan Forestry Expenses	425,250
11-4100-531-92	Traffic Controls/Pavement Markings	70,810
11-4100-531-93	Bike and Pedestrian Improvements	24,000

TOTAL **575,060**

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

**Fund: General (11)
Department: Public Works (4100)**

**Account
Total**

CONTRACTUAL SERVICES (CONT'D)

11-4100-536-00 INSURANCE

Transfer to Self Insurance for Property, Casualty, and Liability Insurance	84,254	
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11-4100-537-XX TELEPHONE SERVICE

11-4100-537-01	Monthly Service	2,480	
11-4100-537-05	Cellular Phone Service	11,040	

TOTAL		13,520
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11-4100-538-73 ELECTRICITY

Public Works Center	8,250	
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TOTAL		8,250
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11-4100-539-XX NATURAL GAS

11-4100-539-71	Fleet Maintenance Garage	3,500	
11-4100-539-73	Public Works Center	14,885	
11-4100-539-75	Police Station	8,825	
11-4100-539-76	Fire Stations	16,160	
11-4100-539-77	Village Hall	11,840	

TOTAL		55,210
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11-4100-540-00 CONFERENCES

IPELRA		2,500	
APWA		4,500	
IAWWA		1,000	
IPSI		2,500	
Miscellaneous Conferences		2,000	

TOTAL		12,500
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11-4100-541-00 GENERAL TRAINING/LOCAL SEMINARS

Continuing Education		5,000	
Workshop Training		5,500	
NIPSTA		7,500	

TOTAL		18,000
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**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

**Fund: General (11)
Department: Public Works (4100)**

**Account
Total**

CONTRACTUAL SERVICES (CONT'D)

11-4100-542-00 MEMBERSHIPS

ILCMA	700
IPELRA/NPELRA	400
Municipal Fleet	30
NIPSTA	2,000
Suburban Tree Consortium	575
American Society of Civil Engineers	250
American Public Works Association	2,050
International Society Of Arbor	600
PE Licensing	125
IFMA	435
IPWMAN	250
SHRM	280

TOTAL

7,695

11-4100-554-00 OTHER PROFESSIONAL SERVICES

CDL Renewal Reimbursement	500
Physicals/Mandated CDL Drug/Alcohol Testing	6,500
SCBA Medical Examinations	250
Downtown Landscape Maintenance	252,020
Holiday Decorations	30,000
Subscriptions	55
Clean Construction or Demolition Debris (CCDD)	18,000
Bridge Inspections	15,000
Vehicle Locating Services	7,500
Private Tree Removals (Reimbursable)	6,000
JULIE Message Charges	11,500
JULIE Ticket Software	2,500
Asset Management/Work Order Software	45,000
Big Belly Trash/Recycling Bins for CBD	26,600

TOTAL

421,425

11-4100-555-XX CUSTODIAL SERVICES

11-4100-555-71	Fleet Maintenance Garage	2,350
11-4100-555-73	Public Works Center	13,375
11-4100-555-76	Fire Stations	10,285
11-4100-555-77	Village Hall	34,115

TOTAL

60,125

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

**Fund: General (11)
Department: Public Works (4100)**

**Account
Total**

CONTRACTUAL SERVICES (CONT'D)

11-4100-558-02 EQUIPMENT RENTAL

Paggers	825	
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11-4100-561-00 SERVICE RECOGNITION	800	
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11-4100-562-XX STREET LIGHTING

11-4100-562-72	Com Ed Rental System	56,200	
11-4100-562-73	Village System	105,000	

TOTAL	161,200	
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11-4100-585-XX SOLID WASTE MANAGEMENT

11-4100-585-72	Parkway Trees	11,025	
11-4100-585-77	Resident-Specialty Recycling	24,000	

TOTAL	35,025	
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11-4100-599-XX MISCELLANEOUS

11-4100-599-01	Other	1,000	
11-4100-599-02	Canteen Service (Partially Reimbursable)	8,500	

TOTAL	9,500	
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TOTAL CONTRACTUAL SERVICES	1,779,259	
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**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

**Fund: General (11)
Department: Public Works (4100)**

**Account
Total**

COMMODITIES

11-4100-601-00 OFFICE SUPPLIES **10,310**

11-4100-612-XX BUILDING MAINTENANCE PARTS & SUPPLIES

11-4100-612-71	Fleet Maintenance Garage	7,000
11-4100-612-73	Public Works Center	24,000
11-4100-612-75	Police Department	6,500
11-4100-612-76	Fire Department	16,500
11-4100-612-77	Village Hall	<u>8,000</u>

TOTAL **62,000**

11-4100-613-XX MAINTENANCE PARTS AND SUPPLIES

11-4100-613-71	Portable Motor Equipment	3,000
11-4100-613-74	Snow Removal Equipment	30,000
11-4100-613-75	Street Lighting Repairs	<u>44,000</u>

TOTAL **77,000**

11-4100-614-XX AUTOMOTIVE PARTS & SUPPLIES

11-4100-614-71	General Use Equipment	45,000
11-4100-614-72	Street Sweeping Equipment	12,600
11-4100-614-73	Cars And Small Trucks	30,000
11-4100-614-74	Dump Trucks	<u>35,000</u>

TOTAL **122,600**

11-4100-615-XX PETROLEUM PRODUCTS

11-4100-615-01	Gasoline and Diesel Fuel	115,645
11-4100-615-71	Propane	1,100
11-4100-615-72	Oil, Grease, Lube, Etc.	<u>1,500</u>

TOTAL **118,245**

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

**Fund: General (11)
Department: Public Works (4100)**

**Account
Total**

COMMODITIES (CONT'D)

11-4100-625-XX STREET MAINTENANCE SUPPLIES

11-410-625-71	Street Maintenance		
	Asphalt	23,700	
	Stone	2,375	
	Concrete	36,050	
	Other Materials	5,050	
	In-House Concrete Panel Replacement Program	20,000	
	SUBTOTAL		87,175

11-4100-625-72	Tree and Parkway Materials		9,000
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11-4100-625-73	Snow and Ice Removal Materials		
	Salt	120,000	
	Calcium Chloride	15,465	
	Restorations	7,500	
	Organic Deicing Material	24,200	
	SUBTOTAL		167,165

11-4100-625-74	Traffic Controls		
	Sign Facings and Blanks	15,550	
	Barricades, Cones and Parts	7,000	
	Striping Paint and Materials	500	
	Other Materials	9,000	
	SUBTOTAL		32,050

	TOTAL		295,390
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11-4100-631-00 MATERIALS AND SUPPLIES

	JULIE Location Supplies		6,250
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	<u>11-4100-632-00 CUSTODIAL SUPPLIES</u>		8,060
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	<u>11-4100-649-00 TOOLS</u>		28,000
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11-4100-653-XX UNIFORMS

11-4100-653-72	Uniform Issue	20,750	
11-4100-653-73	Protective Gear	4,600	

	TOTAL		25,350
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	TOTAL COMMODITIES		753,205
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Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail

Fund: General (11)
Department: Public Works (4100)

Account
Total

CAPITAL OUTLAY

11-4100-703-00 BUILDING AND PERMANENT IMPROVEMENTS

Public Works Roof Replacement	571,000
Fire Station 11 Apparatus Bay Steel Columns	100,000
Public Works Fuel Island Replacement	41,250

TOTAL	712,250
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11-4100-708-00 VEHICLES

Public Works Vehicle Replacements	482,890
Police Vehicle Refurbishments	40,000

TOTAL	522,890
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TOTAL CAPITAL OUTLAY	1,235,140
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TOTAL FOR DEPARTMENT	9,180,394
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DEPARTMENT OF DEVELOPMENT & PLANNING SERVICES

PROGRAM DETAIL FISCAL YEAR 2025

DEPARTMENT RESPONSIBILITIES

The Department of Development and Planning Services is established pursuant to Chapter 2, Article V, of the Municipal Code. The Department of Development & Planning Services (DPS) was established to: ensure the proper construction of buildings in the Village; monitor the sanitary conditions in food service establishments; and promote the orderly development of the community in conformance with the Comprehensive Plan, Zoning Code and other established Village policies. The primary functional areas of the department include the following: (1) building plan review and permit issuance; (2) inspection of permitted construction activities and food establishments; (3) zoning and property maintenance code enforcement and general code administration; (4) review and processing of major land development and subdivision activities; (5) long-range land use, housing, and transportation planning activities in accordance with the Comprehensive Plan; (6) targeted economic development initiatives; (7) implementation of the Village's Climate Action Plan; and (8) support to the Manager's Office, Village departments, and a variety of Village Commissions and Committees.

ACCOMPLISHMENTS OF FISCAL YEAR 2024

1. With the assistance of Houseal Lavigne Associates, continued the process of creating a new Zoning Code.
2. Managed the Plan Commission and Architectural Control Commission's review process for development applications. Noteworthy applications reviewed included:
 - a. Approval of a special permit for a new Planned Development at Northbrook Court mall to permit new luxury retail/restaurant/entertainment development, up to 2000 dwelling units and future Village public facilities throughout the 100+ acre property;
 - b. The Level II Design Review for a mural on the west side of 1353 Shermer Road adjacent to the Metra station within Downtown Northbrook;
 - c. A special permit for a seventeen-bed memory care Rosewater Assisted Living (2944-2960 Dundee Road);
 - d. A special permit for Planned Development amendment to permit new carriage homes and other extensive improvements at Covenant Living (2625 Techny Road)
 - e. A 5-Lot Subdivision at 2600 Dundee Road (NE corner of Dundee Rd and Greenwood Rd);
3. Completed building- and health-related inspections for a number of major construction projects. Noteworthy construction projects include:
 - a. Completion of the M/I Homes townhome development on Techny Road;
 - b. Construction and inspections commenced for the new Tesla dealership at 1000 Skokie Boulevard;
 - c. Construction and inspections commenced for the new Toyota dealership building to replace the previous buildings on Skokie Boulevard;
 - d. Continued construction at Northbrook Gateway townhouse development at 1179 – 1291 Shermer Road;
 - e. Construction commenced on new townhomes located at 175 Pointe Drive which is inclusive of construction of affordable rental townhomes.
 - f. Permits issued for the new Covenant Living carriage homes and various property improvements;
 - g. Permit pending upon successful completion of final items for Fresh Market at 163 Skokie Boulevard to occupy the vacant former Marshalls space;

- h. Permits issued for Lazy Dog restaurant at 992 Willow Road to occupy the vacant former Granite City building;
 - i. Certificate of occupancy issued for the new industrial flex building at 4000 Commercial;
 - j. Certificate of occupancy issued for Napolita; and
 - k. Certificate of occupancy issued for the new drive-through Starbucks Coffee at the southeast corner of Shermer Road and Waukegan Road
4. First full season of operation for the Demonstration Garden at the Village Hall, which was an action item in the recently adopted Climate Action Plan. The garden produces food for the Northfield Township Food Pantry and provides space for routine lectures on gardening in collaboration with the Library and the Organic Gardener.
 5. Implementation of ongoing Climate Action Plan initiatives including, but not limited to:
 - a. Reusable Bag initiative at select retailers; and
 - b. Green Business Certification Program
 - c. Native Plants promotion and education program
 - d. Green Stewardship program
 - e. Promotion of Grow Solar Chicagoland program
 - f. Promotion of residential composting thru refuse collection services
 - g. Developed and presented to approval of the Gas Powered Leaf Blower regulations (implementation pending)
 6. Employed a Sustainability Intern in the summer of 2023 to assist the Sustainability Coordinator with developing and executing the Single Use Bag Tax outreach program materials, researching invasive plant species' regulation, assisting with tree giveaways at the Northbrook Farmers Market and other numerous and varied work.

GOALS FOR FISCAL YEAR 2025

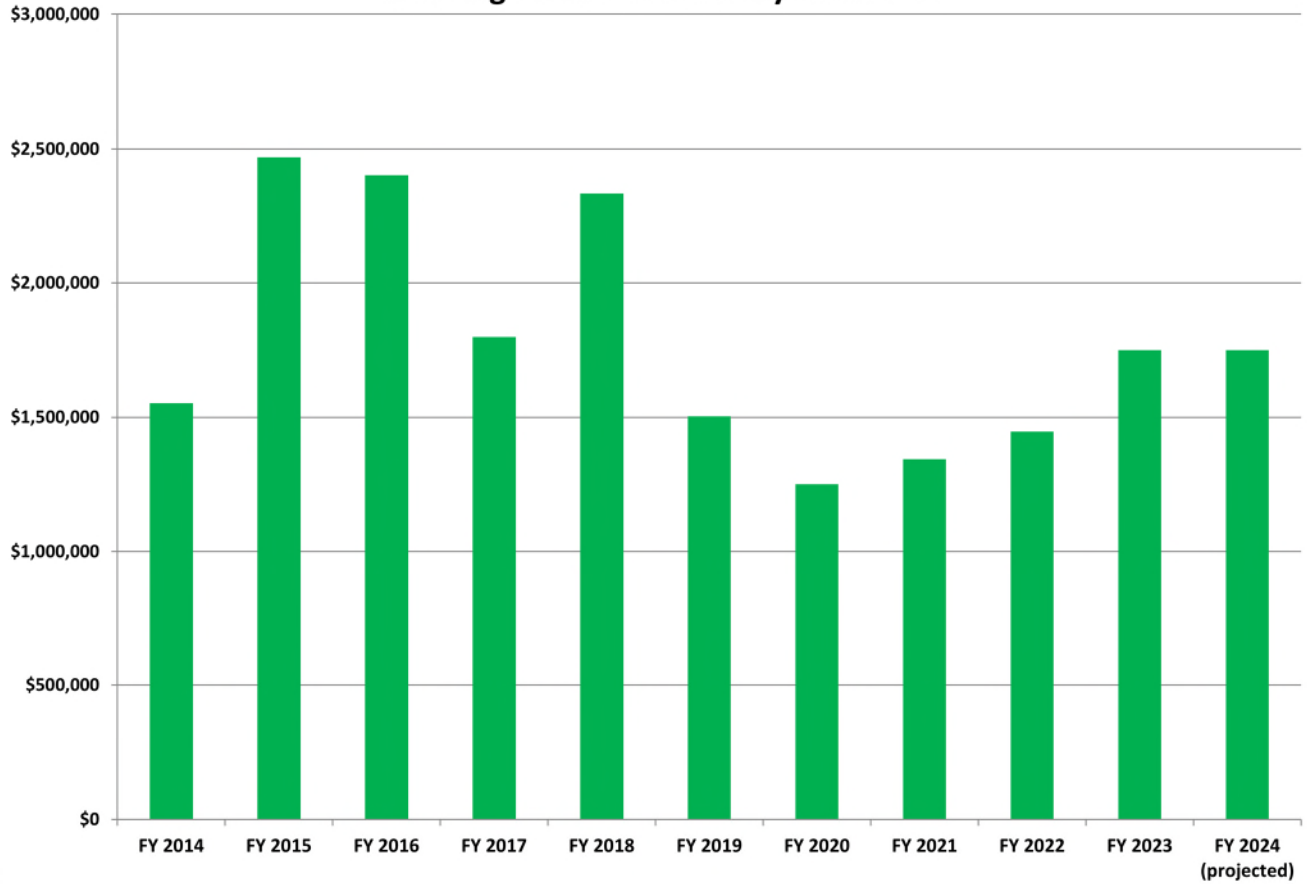
1. Continue the Zoning Code update process with Houseal Lavigne Associates from the project's initial survey, data collection and diagnostic stage to the drafting and review stages.
2. Implement the Gas Powered Leaf Blower regulations in the community.
3. Transition Business License Processing from Village Manager's Office to DPS Department.
4. Continue working with the Village Manager's Office to develop a systematic business outreach program and to increase community awareness regarding environmental topics.
5. Continue to work collaboratively with the property owner on the redevelopment of the Northbrook Court mall.
6. Work closely with the Green Acres property owner to execute the property's redevelopment for the mutual benefit of the Northbrook community.
7. Continue working with the developers of 1657 Shermer Road on the final plan application process, as well as the building permit process.
8. Continue with the implementation of CAP policy actions consistent with FY24.

9. Create a process to garner building community feedback of the development process in Northbrook through various means including, but not limited to, a survey.
10. Continuous and incremental improvements to permitting review and approval processes.

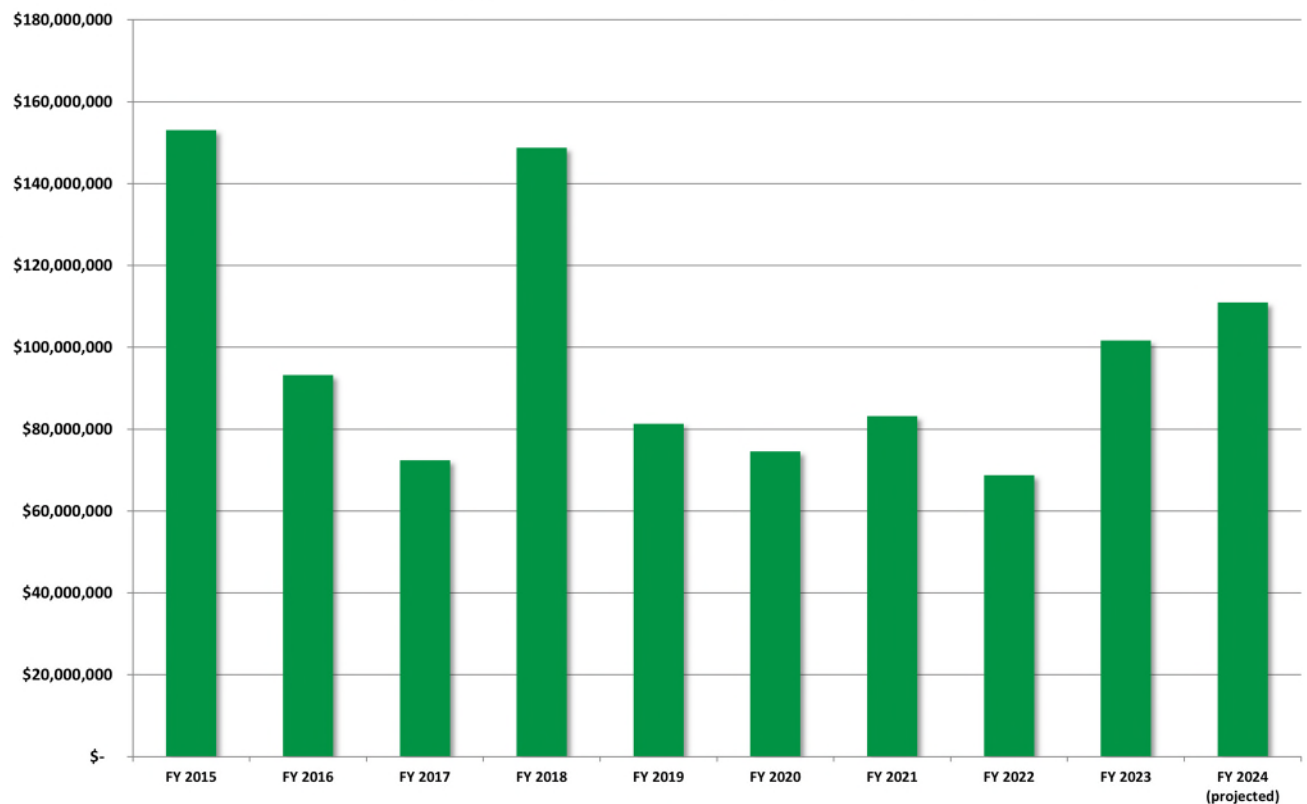
BOARDS/COMMISSION SUPPORT

1. Architectural Control Commission
2. Electrical Commission
3. Economic Strategy Commission
4. Plan Commission
5. Sustainability Commission
6. Zoning Board of Appeals

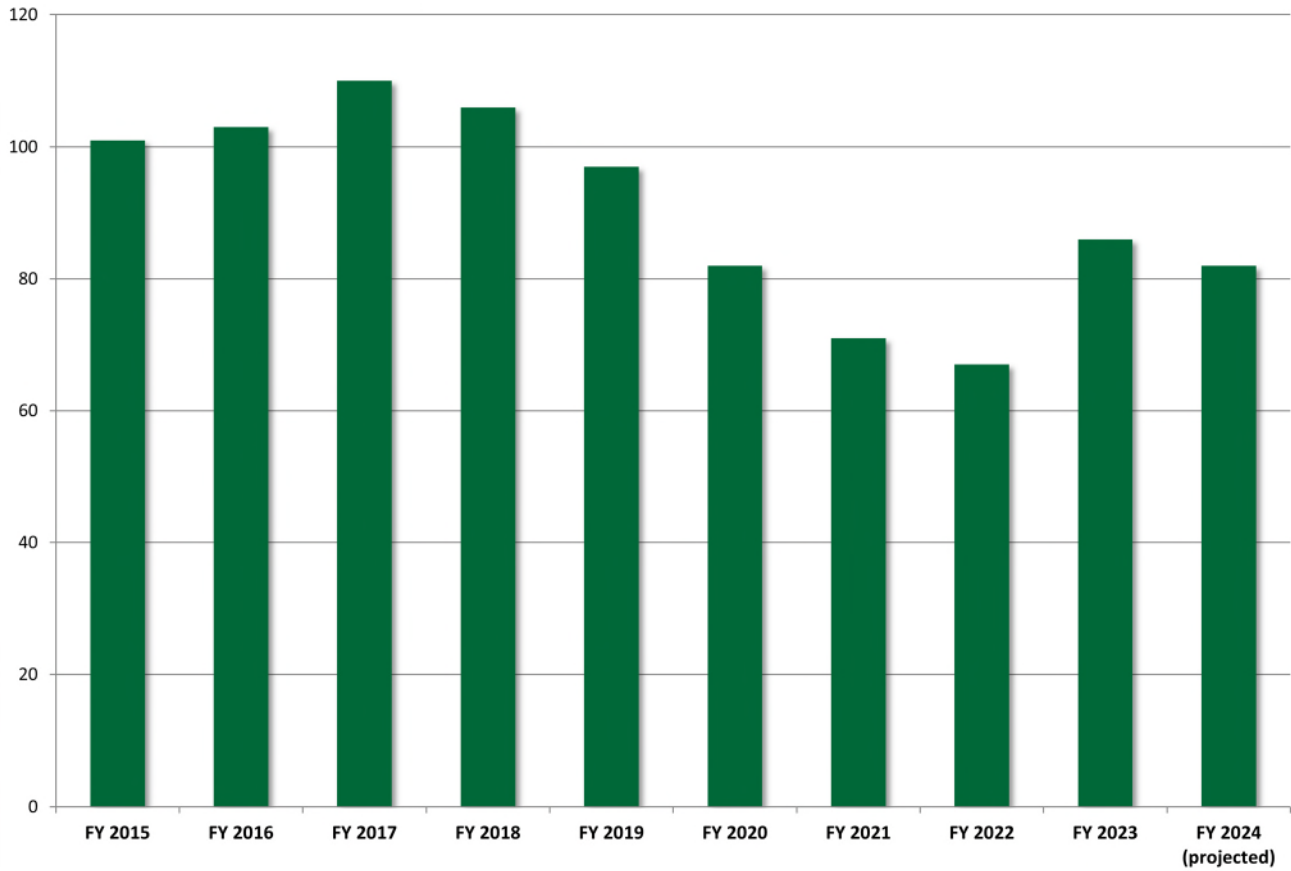
Building Permit Revenue by Fiscal Year



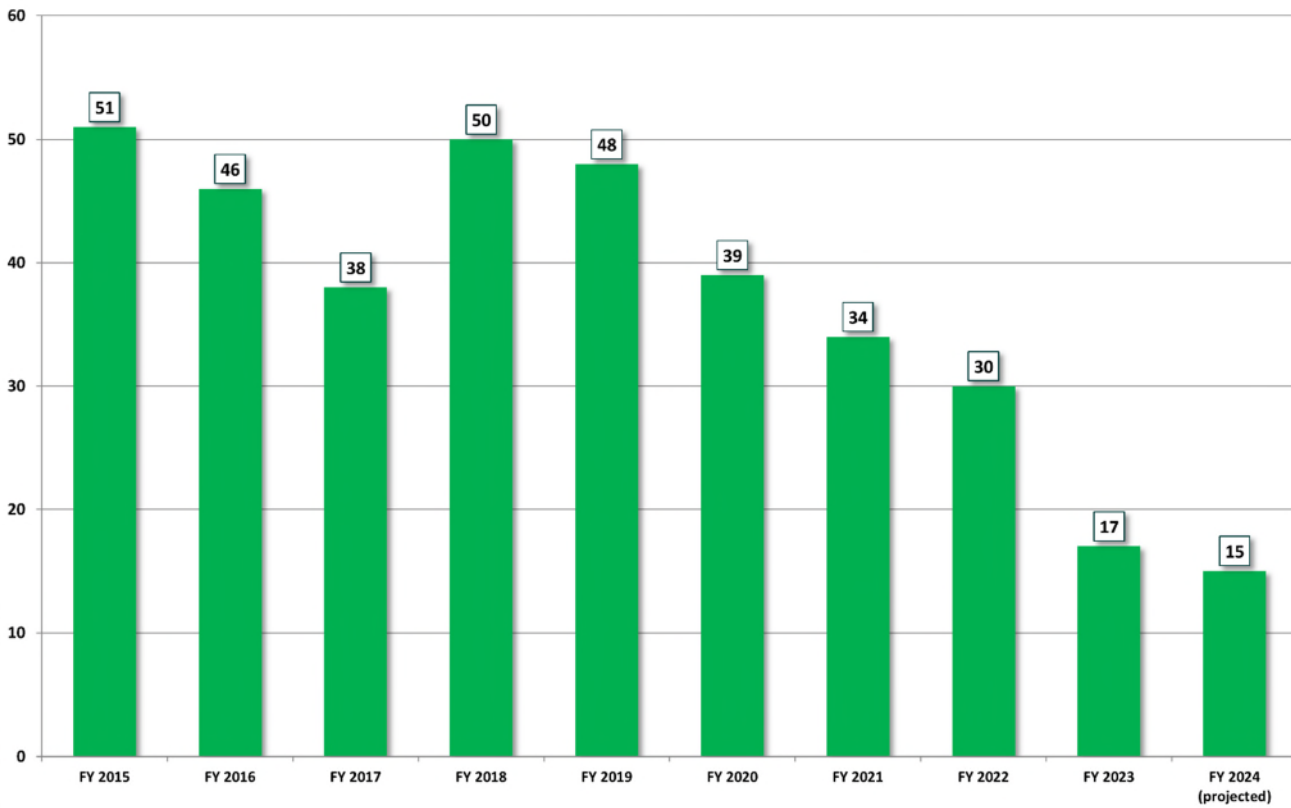
Construction Value of Permits Issued by Fiscal Year



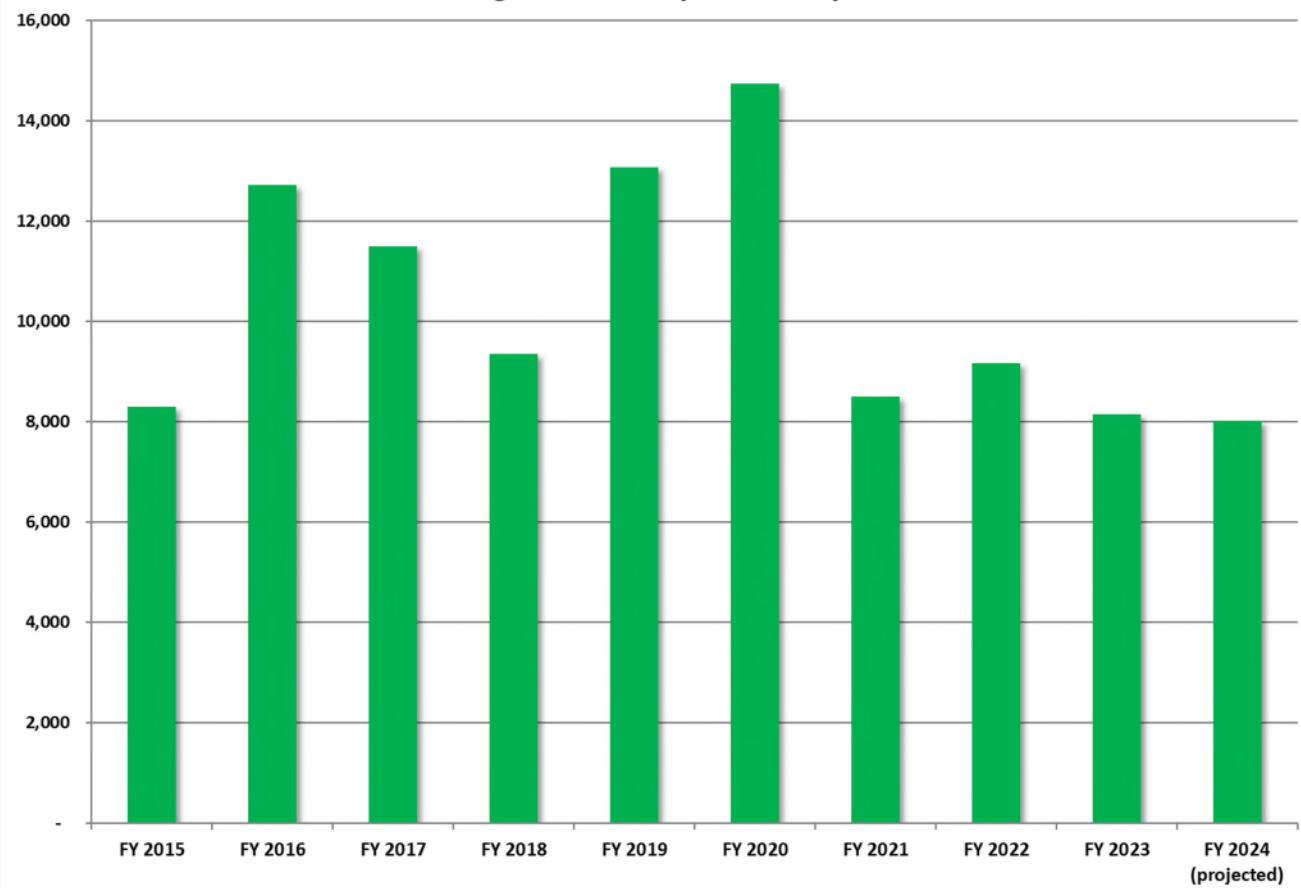
Commercial, Office & Industrial Permit Activity by Fiscal Year



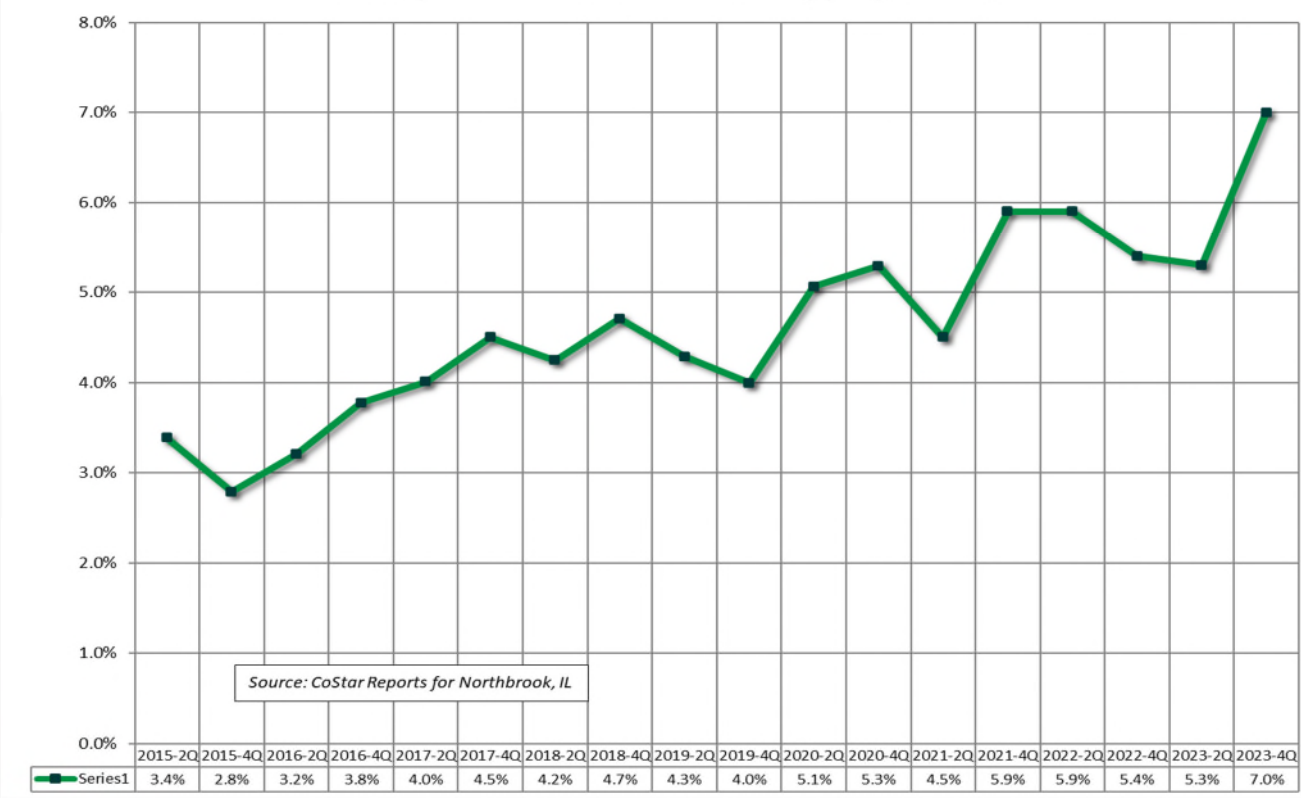
New Single Family Home Permits by Fiscal Year



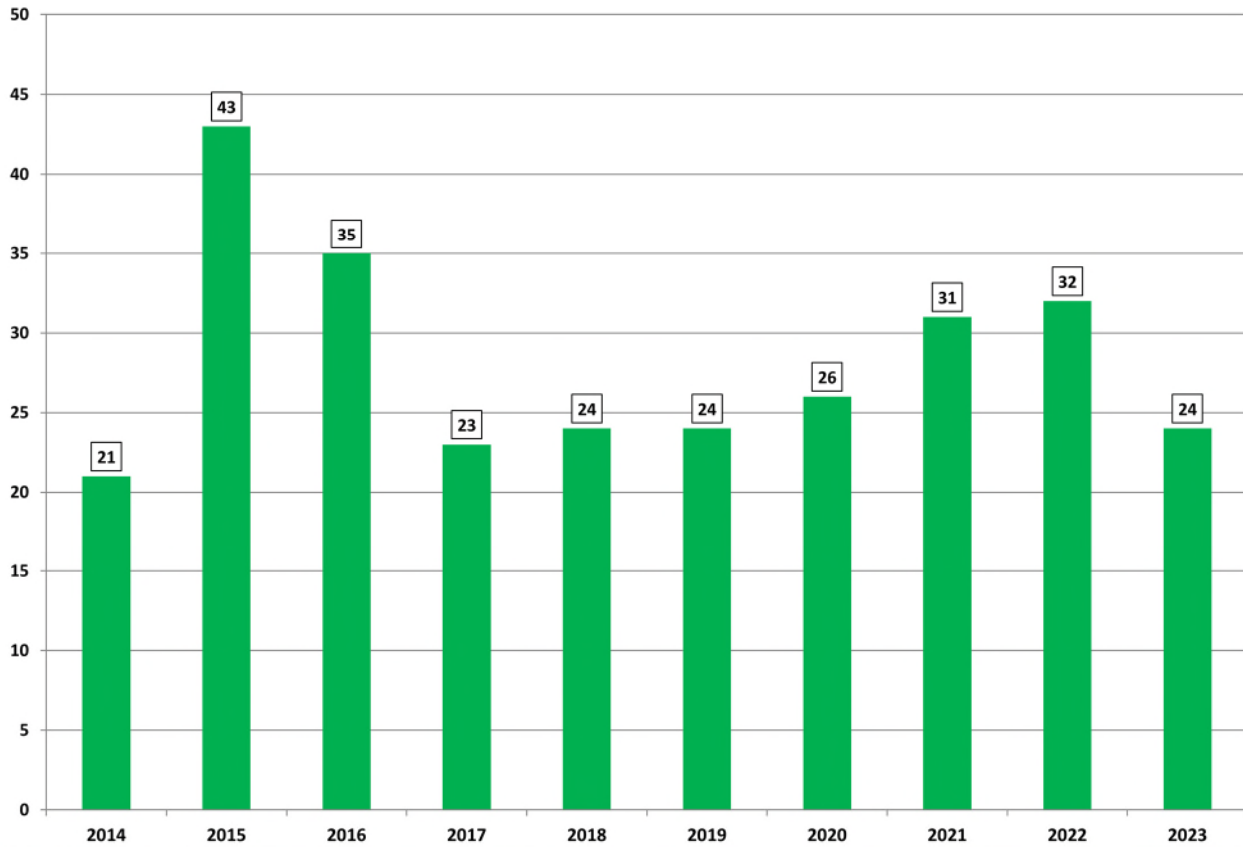
Total Building-Related Inspections by Fiscal Year



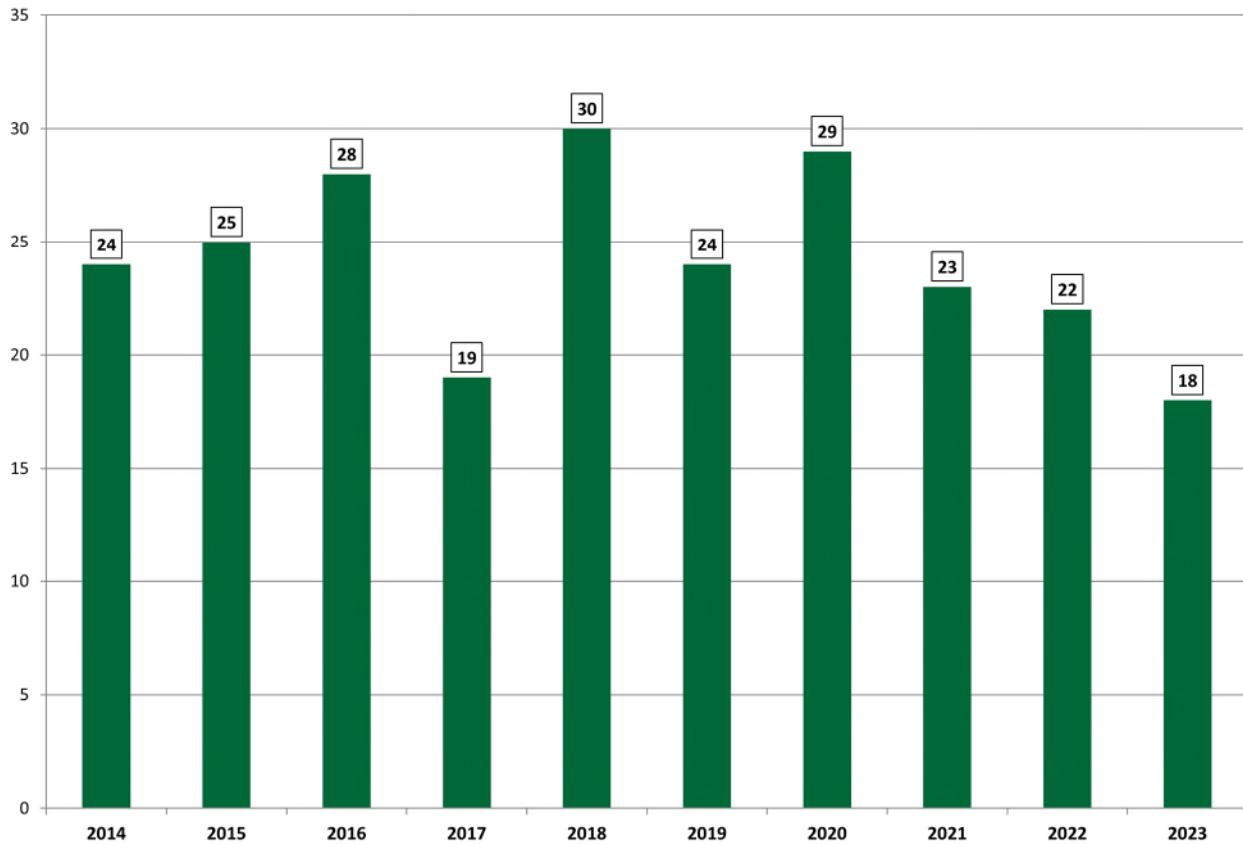
Vacancy Rates for Northbrook Shopping Centers



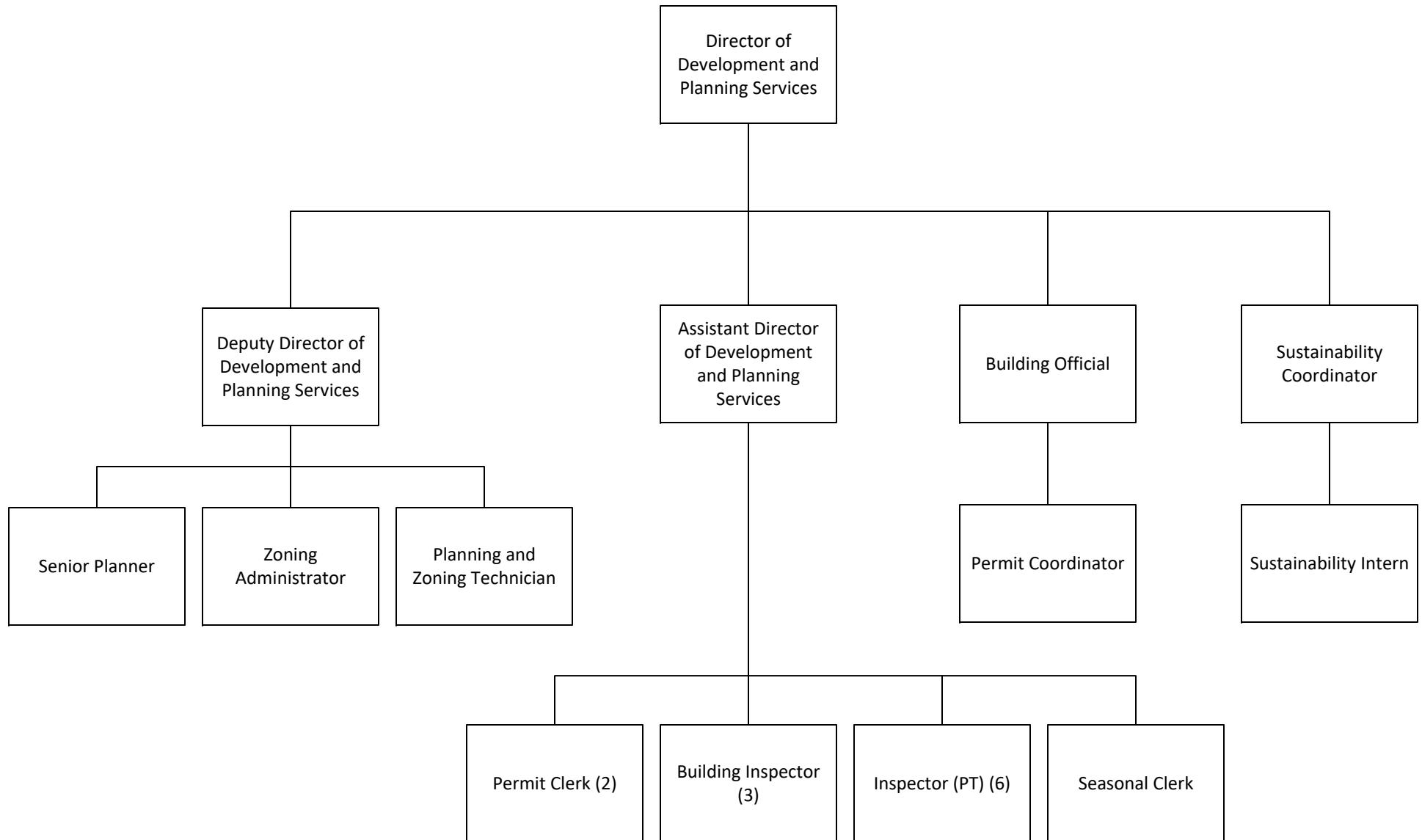
Plan Commission/Board Development Dockets Filed by Year



Preliminary Development Applications Presented by Year



Development and Planning Services Department



**DEVELOPMENT & PLANNING SERVICES
AUTHORIZED POSITIONS**

	FY 2024		FY 2025	
	Positions	FTE*	Positions	FTE*
<u>Regular Full-Time</u>				
Director of DPS	1	1.00	1	1.00
Deputy Director of DPS	1	1.00	1	1.00
Assistant Director of DPS	1	1.00	1	1.00
Building Official	1	1.00	1	1.00
Senior Planner	1	1.00	1	1.00
Building Inspector	3	3.00	3	3.00
Planning and Zoning Technician	1	1.00	1	1.00
Permit Coordinator	1	1.00	1	1.00
Permit Clerk	2	2.00	2	2.00
Zoning Administrator	1	1.00	1	1.00
Sustainability Coordinator	1	1.00	1	1.00
TOTAL	14	14.00	14	14.00
<u>Temporary/Seasonal Part-Time</u>				
Inspector	6	1.50	6	1.50
Seasonal Clerk	1	0.25	1	0.25
Sustainability Intern	1	0.25	1	0.25
TOTAL	8	2.00	8	2.00
TOTAL POSITIONS FOR DEPARTMENT	22	16.00	22	16.00

* FTE - Full-Time Equivalents

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
GENERAL FUND - DEVELOPMENT & PLANNING

GL Number	Description	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED	FY26 FORECAST	FY25 ADOPTED to FY24 AMEND	FY25 ADOPTED to FY24 PROJ
11-6300-501-01	REGULAR SALARIES	1,282,185	1,210,745	1,329,970	1,329,970	1,315,100	1,372,735	1,413,915	3.2%	4.4%
11-6300-502-01	REGULAR PART TIME SALARIES	24,213	39,305	75,000	75,000	45,000	75,000	75,000	0.0%	66.7%
11-6300-502-02	SEASONAL PERSONNEL	4,131	-	14,350	14,350	14,350	14,350	14,350	0.0%	0.0%
11-6300-503-00	OVERTIME	10,184	10,399	7,500	7,500	3,000	7,500	7,500	0.0%	150.0%
11-6300-504-00	GOOD HEALTH BENEFIT	12,722	13,145	13,000	13,000	13,500	13,500	13,500	3.8%	0.0%
	TOTAL PERSONAL SERVICES	1,333,435	1,273,594	1,439,820	1,439,820	1,390,950	1,483,085	1,524,265	3.0%	6.6%
11-6300-511-00	IMRF EMPLOYER CONTRIBUTIONS	138,731	112,673	118,480	118,480	111,800	118,980	122,545	0.4%	6.4%
11-6300-512-00	FICA EMPLOYER CONTRIBUTIONS	97,644	91,270	110,150	110,150	102,400	112,425	115,795	2.1%	9.8%
11-6300-513-00	EMPLOYEE LIFE INSURANCE	2,498	2,839	2,840	2,840	2,840	2,840	2,840	0.0%	0.0%
11-6300-514-00	EMPLOYEE HEALTH INSURANCE	233,705	320,310	245,390	245,390	245,390	384,210	384,210	56.6%	56.6%
11-6300-515-00	WORKERS' COMPENSATION	2,015	2,630	2,015	2,015	2,015	2,015	2,015	0.0%	0.0%
	TOTAL FRINGE BENEFITS	474,593	529,722	478,875	478,875	464,445	620,470	627,405	29.6%	33.6%
11-6300-536-00	TRANSFER TO SELF INSURANCE	90,405	118,005	90,405	90,405	90,405	34,442	90,405	-61.9%	-61.9%
11-6300-537-05	CELLULAR PHONE SERVICE	6,473	6,056	6,240	6,240	6,250	2,340	2,340	-62.5%	-62.6%
11-6300-540-00	CONFERENCES	1,080	1,799	8,700	8,700	5,500	7,500	7,500	-13.8%	36.4%
11-6300-541-00	GENERAL TRAINING/LOCAL SEMINARS	2,134	1,552	3,220	3,220	2,200	4,070	4,070	26.4%	85.0%
11-6300-542-00	MEMBERSHIPS	4,698	2,294	3,445	3,445	3,445	5,445	5,600	58.1%	58.1%
11-6300-543-00	SUBSCRIPTIONS	-	-	11,660	11,660	11,660	12,700	13,500	8.9%	8.9%
11-6300-545-00	PRINTING	2,888	2,756	3,650	3,650	2,800	3,650	3,650	0.0%	30.4%
11-6300-554-00	OTHER PROFESSIONAL SERVICES	196,705	184,975	355,000	355,000	178,000	237,000	220,000	-33.2%	33.1%
11-6300-554-01	DOWNTOWN TIF	-	-	-	-	-	-	-		
11-6300-554-08	SUSTAINABILITY INITIATIVES	-	-	83,400	83,400	55,000	98,400	98,400	18.0%	78.9%
11-6300-584-00	CONTRIBUTIONS	73,572	73,469	111,090	111,090	103,648	115,635	118,000	4.1%	11.6%
11-6300-599-00	MISCELLANEOUS	-	-	500	500	-	500	500	0.0%	
	TOTAL CONTRACTUAL SERVICES	377,955	390,906	677,310	677,310	458,908	521,682	563,965	-23.0%	13.7%
11-6300-601-00	OFFICE SUPPLIES	-	-	1,500	1,500	1,500	1,500	1,500	0.0%	0.0%
11-6300-631-00	MATERIALS AND SUPPLIES	2,189	635	2,000	2,000	2,000	2,000	2,000	0.0%	0.0%
11-6300-651-00	PUBLICATIONS	100	-	-	-	-	-	-		
11-6300-653-00	UNIFORMS	1,403	884	1,500	1,500	1,500	1,500	1,500	0.0%	0.0%
	TOTAL COMMODITIES	3,692	1,519	5,000	5,000	5,000	5,000	5,000	0.0%	0.0%
11-6300-705-00	DEPARTMENT EQUIPMENT	629	5,470	-	-	-	-	-		
	TOTAL CAPITAL OUTLAY	629	5,470	-	-	-	-	-		
	TOTAL	2,190,304	2,201,211	2,601,005	2,601,005	2,319,303	2,630,237	2,720,635	1.1%	13.4%

Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail

Fund: General (11)	Account Total
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Department: Development & Planning Services (6300)

PERSONAL SERVICES

11-6300-501-01 FULL-TIME SALARIES

Regular Salaries - Full Time Employees	1,372,735
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11-6300-502-XX PART-TIME SALARIES

11-6300-502-01 Regular Part-Time Salaries	75,000
11-6300-502-02 Seasonal Personnel	14,350

TOTAL	89,350
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<u>11-6300-503-00 OVERTIME</u>	7,500
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<u>11-6300-504-00 GOOD HEALTH BENEFIT</u>	13,500
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TOTAL PERSONAL SERVICES	1,483,085
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FRINGE BENEFITS

<u>11-6300-511-00 IMRF EMPLOYER CONTRIBUTIONS</u>	118,980
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<u>11-6300-512-00 FICA EMPLOYER CONTRIBUTIONS</u>	112,425
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<u>11-6300-513-00 EMPLOYEE LIFE INSURANCE</u>	2,840
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<u>11-6300-514-00 EMPLOYEE HEALTH / DENTAL INSURANCE</u>	384,210
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<u>11-6300-515-00 WORKERS' COMPENSATION</u>	2,015
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TOTAL FRINGE BENEFITS	620,470
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CONTRACTUAL SERVICES

11-6300-536-00 INSURANCE

Transfer to Self Insurance for Property, Casualty and Liability Insurance	34,442
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11-6300-537-05 TELEPHONE SERVICE

Cellular Phone Service	2,340
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**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

Fund: General (11)	Account
Department: Development & Planning Services (6300)	Total

CONTRACTUAL SERVICES (CONT'D)

11-6300-540-00 CONFERENCES

Growing Sustainable Communities	1,400	
Midwest Climate Collaborative Conference	1,200	
American Planning Association National Conference	2,400	
American Planning Association State Conference	2,500	
TOTAL		7,500

11-6300-541-00 GENERAL TRAINING/LOCAL SEMINARS

Illinois Plumbing Inspector Association CEU	800	
Illinois Association of Electrical Inspectors CEU	320	
ICC Training	2,300	
GreenTown	50	
IACE Enforcement Training	200	
NWBOCA Training	400	
TOTAL		4,070

11-6300-542-00 MEMBERSHIPS

American Planning Association	4,200	
American Association of Code Enforcement	100	
Illinois Association of Code Enforcement	50	
USGBC	200	
International Code Council	200	
Women in Code Enforcement & Development	50	
National Fire Protection Association	200	
International Association of Electrical Inspectors	150	
Illinois Plumbing Inspectors Association	250	
Illinois Green Alliance	45	
TOTAL		5,445

11-6300-543-00 SUBSCRIPTIONS

Costar Annual Subscription	11,700	
Record Information Services Annual Subscription	1,000	
		12,700

<u>11-6300-545-00 PRINTING</u>	3,650
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Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail

Fund: General (11)	Account
Department: Development & Planning Services (6300)	Total

CONTRACTUAL SERVICES (CONT'D)

11-6300-554-XX OTHER PROFESSIONAL SERVICES

11-6300-554-08	Sustainability Initiatives	98,400
11-6300-554-00	Other Professional Services	
11-6300-554-00	Elevator Inspections (Reimbursed in full from fees)	35,000
11-6300-554-00	Contractual Health Inspections	72,000
11-6300-554-00	Economic Development Resources	35,000
11-6300-554-00	New Zoning Code	89,000
11-6300-554-00	Property Maintenance	6,000
		<hr/>
TOTAL		335,400

11-6300-584-00 CONTRIBUTIONS

	Chicago North Shore Convention & Visitors Bureau	52,000
	Northbrook Chamber of Commerce (Annual contribution)	63,635
		<hr/>
TOTAL		115,635

11-6300-599-00 MICELLLANEOUS

	Miscellaneous Expense	500
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	TOTAL CONTRACTUAL SERVICES	<hr/> <hr/> 521,682
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COMMODITIES

11-6300-601-00 OFFICE SUPPLIES

	General Office Supplies	1,500
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	<u>11-6300-631-00 MATERIALS AND SUPPLIES</u>	2,000
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	<u>11-6300-653-00 UNIFORMS</u>	1,500
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	TOTAL COMMODITIES	<hr/> <hr/> 5,000
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	TOTAL FOR DEPARTMENT	<hr/> <hr/> 2,630,237
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VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
GENERAL FUND - EQUITY TRANSFERS (NON-ASSIGNED DEPARTMENT)

Note: No longer using Equity Transfers starting with FY25. Schedule presented for historical information only

GL Number	Description	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED	FY26 FORECAST
11-0000-999-14	EQUITY TRANSFER OUT-SEWER	80,000	-	-	-	-	-	-
11-0000-999-22	TRANSFER TO PARKING FUND	310,000	-	-	-	-	-	-
11-0000-999-38	TRANSFER TO FACILITY CPF	4,750,000	-	-	-	-	-	-
11-0000-999-41	EQUITY TRANSFER OUT - POLICE PENSION FUND	200,020	398,495	325,000	325,000	-	-	-
11-0000-999-42	EQUITY TRANSFER OUT - FIREFIGHTERS' PENSION FUND	200,020	398,495	325,000	325,000	-	-	-
	TOTAL INTERFUND TRANSFERS OUT	5,540,040	796,990	650,000	650,000	-	-	-
	TOTAL	5,540,040	796,990	650,000	650,000	-	-	-

Village of Northbrook

Main Capital Improvement Plan - Summary 2025 - 2029

General Fund Capital Projects

	Fund	Dept	Account	Actuals		Budget	Amended Budget	Year End Estimate	Recommended Budget				
				FY 2022	FY 2023	FY 2024	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Network Upgrades & Replacement	11	1400	706-00			42,000	42,000	53,260	52,000	300,000			
Computer and Mobile Device Replacement	11	1400	706-00	164,638	175,678	284,500	284,500	190,000	190,000	85,000	54,000	184,000	165,000
Cybersecurity Enhancements	11	1400	706-00	16,282	21,273	100,000	100,000	100,000	125,000	40,000	40,000	40,000	40,000
Technology Equipment Upgrades	11	1400	706-00	131,913	182,250	180,000	180,000	180,000	120,000	150,000	100,000	100,000	100,000
Telephony and Voicemail System Upgrades and Replacement	11	1400	706-00			150,000	150,000	140,000	40,000	40,000	-	40,000	-
Police Window Replacement	11	2100	703-00							189,000			
Knoxbox Key Replacement	11	2100	703-00								333,100		
Taser Replacement	11	2100	705-31	20,454	50,400	50,400	50,400	50,400	50,400	50,400	64,325	64,325	64,325
Automated License Plate Readers	11	2100	705-31		28,890	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Body-Worn Cameras	11	2100	705-31			126,700	126,700	126,700	192,600	196,800	201,200	205,800	228,400
Unit 39: 2017 Ford Explorer Utility Patrol	11	2100	708-00						63,500				
Unit 44: 2017 Ford Explorer Utility Patrol	11	2100	708-00						63,500				
Unit 49: 1999 GMC Van	11	2100	708-00						42,500				
Unit 07: 2017 Ford Explorer	11	2100	708-00							67,500			
Unit 33: 2017 Ford Explorer	11	2100	708-00							67,500			
Patrol Vehicle Refurbishments	11	2100	708-00						40,000	40,000	40,000	40,000	40,000
Unit 68: 2016 Ambulance Replacement	11	2100	708-00								546,600		
Units 48 and 41: Ford Explorers	11	2100	708-00								135,000		
Unit 45: 2020 Ford Explorer Hybrid	11	2100	708-00									74,225	
Unit 50: 2020 Ford Explorer Hybrid	11	2100	708-00									72,225	
Unit 53: 2020 Ford Explorer Hybrid	11	2100	708-00									67,596	
Unit 08: 2021 Ford Explorer	11	2100	708-00										74,225
Unit 34: 2021 Ford Explorer	11	2100	708-00										72,225
Fire Window Replacement	11	3100	703-00							169,000			
E911 Portable Radio Replacement	11	3100	705-00										729,660
Unit 56: 2004 Pierce Saber Engine	11	3100	708-00						969,653				
Unit 64: 2014 Medtec w/ Freightliner Chassis	11	3100	708-00						456,277				
Unit 60: 2015 Pierce Engine	11	3100	708-00							50,000			
Unit 58: 2008 Pierce Engine	11	3100	708-00										1,216,536
Unit 65: 2017 Medtec	11	3100	708-00										585,466
Unit 51: 2016 Ford Explorer	11	3100	708-00										59,550
Unit 54: 2018 Ford Escape	11	3100	708-00										59,550
Unit 75: 2016 Ford Explorer	11	3100	708-00										59,550
Public Works Center Facility Improvements	11	4100	703-00			742,250	742,250	742,250	1,041,250	1,037,500	1,130,600	616,000	370,000
Unit 208: 2007 GMC Dump Truck	11	4100	708-00						92,135				
Unit 223: 2008 International Dump Truck	11	4100	708-00						198,689				
Unit 252: 2007 Morbark Hurricane Chipper	11	4100	708-00							137,800			
Unit 209: 2008 Ford F550 Dump Truck	11	4100	708-00							88,202			
Unit 211: 2007 GMC 5500 Dump Truck	11	4100	708-00							99,438			
Unit 411: 2009 Ford F250	11	4100	708-00							49,724			
Unit 432: 2013 Ford F250	11	4100	708-00							35,740			
Unit 228: 2009 Dump Truck	11	4100	708-00								262,600		
Unit 221: 2009 Dump Truck	11	4100	708-00									277,479	
Unit 224: 2010 Dump Truck	11	4100	708-00									277,479	
Total				333,287	458,491	1,725,850	1,725,850	1,632,610	3,787,504	2,943,604	2,957,425	2,109,129	3,914,487

OTHER FUNDS

- Capital Projects Funds
- Debt Service Fund
- Enterprise Funds
- Internal Service Funds
- Fiduciary Funds
- Permanent Fund
- Special Revenue Funds

FACILITY CAPITAL PROJECTS FUND

PROGRAM DETAIL FISCAL YEAR 2025

FUND RESPONSIBILITIES

Pursuant to Board direction, the Fund was established as part of the adoption of the FY 2022/2023 Budget and pursuant to the policy direction of the Village Board, the Fund is support with a transfer of funds that are in excess of the General Fund's 40% fund balance. Specifically, following the annual independent financial audit, 70% of the Fund Balance above the Board's 40% target policy as identified in the Comprehensive Annual Financial Audit is transfer to the Facility Capital Projects Fund. The purpose of the Facility Capital Projects Fund is to account and provide financial resources for capital improvements to or replacement of Village facilities which are not exclusively associate with an Enterprise Fund operation. At the time of the Fund's creation, the primary focus was the renovation or replacement of Fire Station 11/Administration, the Fleet Maintenance Garage and the Police Station. The Village additionally owns Village Hall, the Public Works Center, and Fire Stations 10 and 12.

ACCOMPLISHMENTS FOR FISCAL YEAR 2024

1. Continued support of the Construction Manager and Architect in project management work related to the Facility Project related to replacement of Fire Station 11, Fleet Maintenance Garage and the Police Station.
2. Undertake review and analysis of sites that would be suitable for new facilities and present recommendations to the Village Board for consideration.

GOALS FOR FISCAL YEAR 2025

1. With the Construction Manager and Architect, continue to manage the professional services needed to provide information and obtain policy direction from the Village Board for the replacement of Fire Station 11, Fleet Maintenance Garage and the Police Station.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
FACILITY CAPITAL PROJECTS FUND

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
38-0000-426-01	INTEREST INCOME	Revenue	-	132,356	55,000	55,000	450,000	150,000
38-0000-475-11	INTERFUND TRANSFER - GENERAL FUND	Revenue	-	-	-	-	5,900,127	-
38-0000-499-11	INTERFUND TRANSFER - GENERAL FUND	Revenue	4,750,000	-	-	-	-	-
	TOTAL REVENUES		4,750,000	132,356	55,000	55,000	6,350,127	150,000
38-7800-703-00	BUILDING AND PERMANENT IMPROVEMENTS	Expense	-	118,380	5,936,000	5,936,000	200,000	10,805,000
	TOTAL CAPITAL OUTLAY		-	118,380	5,936,000	5,936,000	200,000	10,805,000
	TOTAL EXPENSES		-	118,380	5,936,000	5,936,000	200,000	10,805,000
	NET SURPLUS (DEFICIT)		4,750,000	13,976	(5,881,000)	(5,881,000)	6,150,127	(10,655,000)
Beginning Audited Fund Balance 5/1/23							4,763,977	
FY24 Projected Surplus (Deficit)							6,150,127	
Ending Projected Fund Balance 4/30/24							10,914,104	
Estimated Fund Balance 5/1/24								10,914,104
FY25 Budgeted Surplus (Deficit)								(10,655,000)
Ending Estimated Fund Balance 4/30/25								259,104

Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail

Fund: Facility Capital Projects (38) Department: Facility Capital Projects (7800)		Account Total
<hr/>		
CAPITAL OUTLAY		
<u>38-7800-703-00 BUILDING AND PERMANENT IMPROVEMENTS</u>		
Construction Manager Services		1,157,679
A&E Services - Fire Station 11		2,730,374
A&E Services - Police Department		5,096,698
A&E Services - Fleet Maintenance Garage		1,820,249
TOTAL CAPITAL OUTLAY		<hr/> 10,805,000 <hr/>
FUND TOTAL		<hr/> 10,805,000 <hr/>

Village of Northbrook

Capital Improvement Plan - Summary 2025 - 2029

Facility Capital Projects Fund

	Fund	Dept	Account	Actuals		Budget	Amended Budget	Year End Estimate	Recommended Budget				
				FY 2022	FY 2023	FY 2024	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Fleet Maintenance Garage, Police Station, Fire Station 11	38	7800	703-00	-	118,380	5,936,000	5,936,000	200,000	10,805,000	3,000,000	3,000,000	3,000,000	3,000,000
Total				-	118,380	5,936,000	5,936,000	200,000	10,805,000	3,000,000	3,000,000	3,000,000	3,000,000

INFRASTRUCTURE CAPITAL PROJECTS FUND

PROGRAM DETAIL FISCAL YEAR 2025

FUND RESPONSIBILITIES

The Infrastructure Capital Projects Fund is utilized to account and provide for financial resources for the construction of roadway and other infrastructure maintenance/improvement projects. This includes the annual concrete street patching program, the resurfacing of bituminous streets which do not utilize Motor Fuel Tax (MFT) funds, and traffic signal, sidewalk, and bicycle/pedestrian improvements. Village staff proactively seeks to identify and secure grant funding for these projects. This Fund is intended to align with the first year of the Village's Five-Year Capital Improvement Plan (CIP). In unique instances appropriations may be included which are not identified in the CIP to support a project that was identified following the presentation of the CIP.

ACCOMPLISHMENTS FOR FISCAL YEAR 2024

1. Completed rehabilitation of asphalt streets at Northbrook Highlands and Northbrook Park subdivisions.
2. Completed design of asphalt street reconstruction and rehabilitation at Huntington subdivision.
3. Completed the design of the asphalt roadway, concrete roadway, and bicycle and pedestrian improvements on Shermer Road from Willow Road to Maple Avenue.
4. Completed minor area resurfacing program infrastructure maintenance at Anthony Trail, Greenwood Road, The Strand, Cedar Lane, Butternut Lane, and Woodhead Drive.
5. Completed concrete street reconstruction and conversion to asphalt of the Cherry Lane underpass.
6. Completed bicycle and pedestrian plan improvements with sidewalk replacements at the Northbrook Estates and Forest Vista subdivisions.
7. Completed bicycle and pedestrian plan improvements at arterial sidewalks at Sunset Ridge Road from Old Hunt Road to Skokie Boulevard and at Skokie Boulevard from Sunset Ridge Road to Village Limit.
8. Completed bicycle and pedestrian plant improvements at the West Metra Lot and along Walters Avenue and Voltz Road including a bicycle shelter, wayfinding signage and street markings.
9. Coordinated the public outreach and conceptual design of improvements to Shermer Road and Meadow Road with streetscape enhancements.
10. Completed traffic signal controller replacements at Shermer Road and Meadow Road as well as Shermer Road and Walters Avenue.
11. Staff continued to utilize the electronic forms of communication (i.e., Village website and social media) as well as traditional methods of communication (i.e., letters and Village newsletters) to inform impacted properties of status and important construction information.

GOALS FOR FISCAL YEAR 2025

1. Complete the FY 2025 Minor Area Resurfacing Program.
2. Complete the FY 2025 bicycle and pedestrian improvement projects with the neighborhood and arterial sidewalk replacements.
3. Complete the construction of the asphalt roadway, concrete roadway, and bicycle and pedestrian improvements on Shermer Road from Willow Road to Maple Avenue.
4. Complete design and start construction of expanded outdoor dining and pedestrian walkways on Shermer Road from Meadow Road to the railroad tracks, and from Meadow Road north of Shermer, and on Meadow Road from Shermer to Walters Ave.
5. Complete engineering and design of Sky Harbor Business Park concrete street reconstruction and rehabilitation.
6. The Village Manager's Office and Public Works Department will continue to collaborate to complete the updating of Village gateway and wayfinding signage including land acquisition (if necessary), sign design, fabrication, installation, and landscaping.
7. Continue to make progress toward complete conversion of all streetlight fixtures to LED fixtures using in-house staff in accordance with Climate Action Plan item BE 5-1.
8. Continue to seek opportunities to include Bicycle and Pedestrian Plan projects in the construction of other Village projects.
9. Continue to proactively inform impacted properties of infrastructure improvement project status.
10. Continue to seek outside funding for the Village's infrastructure projects and improvements to best leverage the Village's financial resources.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
INFRASTRUCTURE CAPITAL PROJECTS FUND

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
40-0000-403-00	MFT ALLOTMENTS	Revenue	1,322,313	1,409,935	1,495,000	1,495,000	-	-
40-0000-404-00	RESTRICTED INTEREST INCOME (MFT)	Revenue	2,119	74,528	25,000	25,000	-	-
40-0000-405-00	REBUILD ILLINOIS BOND FUNDS	Revenue	728,678	364,339	-	-	-	-
40-0000-406-01	BOND ISSUE PROCEEDS	Revenue	4,030,782	-	546,240	546,240	-	-
40-0000-406-03	BOND PREMIUM	Revenue	347,643	-	-	-	-	-
40-0000-421-00	HOME RULE SALES TAX	Revenue	1,914,503	1,905,788	1,821,175	1,821,175	1,760,000	1,700,000
40-0000-426-01	INTEREST INCOME	Revenue	10,349	278,762	150,000	150,000	450,000	350,000
40-0000-473-09	MISCELLANEOUS INCOME	Revenue	-	175	-	-	-	-
40-0000-477-34	IMPROVEMENT COST SHARING REVENUE	Revenue	-	-	-	-	125,000	-
40-0000-481-32	OTHER GRANTS	Revenue	-	-	-	-	-	631,540
	TOTAL REVENUES		8,356,387	4,033,527	4,037,415	4,037,415	2,335,000	2,681,540
40-7400-531-07	BICYCLE AND PEDESTRIAN IMPROVEMENTS	Expense	400,703	104,906	924,140	924,140	681,205	844,830
40-7400-531-10	ASPHALT STREETS (NON MFT)	Expense	43,519	554,500	120,000	120,000	131,835	2,391,035
40-7400-531-11	ASPHALT STREETS (MFT)	Expense	591,417	932,105	1,602,915	1,602,915	-	-
40-7400-531-18	STREETSCAPE, GATEWAY & WAYFINDING	Expense	22,796	120,424	370,000	370,000	250,000	370,000
40-7400-531-19	CONCRETE STREETS	Expense	609,291	83	1,015,000	1,015,000	591,755	-
40-7400-531-24	TRAFFIC SIGNALS AND STREET LIGHTS	Expense	-	48,346	200,000	200,000	116,835	150,000
40-7400-553-01	ENGINEERING & TESTING SERVICES	Expense	30,211	65,299	41,000	41,000	41,000	45,000
	TOTAL CONTRACTUAL SERVICES		1,697,937	1,825,663	4,273,055	4,273,055	1,812,630	3,800,865
40-7400-722-02	SIDEWALK CONSTRUCTION	Expense	254,248	212,692	236,755	236,755	236,755	413,175
	TOTAL CAPITAL OUTLAY		254,248	212,692	236,755	236,755	236,755	413,175
40-7400-975-13	INTERFUND TRANSFER - DEBT SERVICE FUND	Expense	-	-	-	-	-	1,627,387
40-7400-999-13	INTERFUND TRANSFER - DEBT SERVICE FUND	Expense	1,944,986	1,804,772	1,807,185	1,807,185	1,807,185	-
40-7400-999-31	MFT TRANSFER TO DEBT SERVICE FUND	Expense	368,162	367,792	367,253	367,253	-	-
40-8100-802-00	BOND ISSUE COSTS	Expense	32,968	-	-	-	-	-
	TOTAL DEBT SERVICE/INTERFUND TRANSFERS OUT		2,346,116	2,172,564	2,174,438	2,174,438	1,807,185	1,627,387

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
INFRASTRUCTURE CAPITAL PROJECTS FUND

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
	TOTAL EXPENSES		4,298,301	4,210,919	6,684,248	6,684,248	3,856,570	5,841,427
	NET SURPLUS (DEFICIT)		4,058,086	(177,392)	(2,646,833)	(2,646,833)	(1,521,570)	(3,159,887)
	Beginning Audited Fund Balance 5/1/23						12,102,753	
	FY24 Projected Surplus (Deficit)						(1,521,570)	
	Ending Projected Fund Balance 4/30/24						10,581,183	
	Estimated Fund Balance 5/1/24							10,581,183
	FY25 Budgeted Surplus (Deficit)							(3,159,887)
	Ending Estimated Fund Balance 4/30/25							7,421,296

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

**Fund: Infrastructure Capital Projects (40)
Department: Infrastructure Capital Projects (7400)**

**Account
Total**

CONTRACTUAL SERVICES

40-7400-531-XX MAINTENANCE - STREETS

40-7400-531-07	Bicycle and Pedestrian Improvements	844,830
40-7400-531-10	Maintenance of Asphalt Streets (Non-MFT)	2,391,035
40-7400-531-18	Streetscape, Gateway and Wayfinding	370,000
40-7400-531-24	Traffic Signals	<u>150,000</u>

TOTAL	3,755,865
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40-7400-553-01 ENGINEERING SERVICES

Engineering and Testing Services	45,000
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TOTAL CONTRACTUAL SERVICES	<u>3,800,865</u>
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CAPITAL OUTLAY

40-7400-722-02 SIDEWALK CONSTRUCTION

Sidewalks	413,175
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TOTAL CAPITAL OUTLAY	<u>413,175</u>
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INTERFUND TRANSFERS OTHER

40-7400-975-XX TRANSFER TO OTHER FUNDS

40-7400-975-13 Transfer to Debt Service Fund	1,627,387
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TOTAL INTERFUND TRANSFERS OTHER	<u>1,627,387</u>
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FUND TOTAL	<u>5,841,427</u>
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Village of Northbrook

Main Capital Improvement Plan - Summary 2025 - 2029

Infrastructure Capital Projects Fund

	Fund	Dept	Account	Actuals		Budget	Amended Budget	Year End Estimate	Recommended Budget				
				FY 2022	FY 2023	FY 2024	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Bicycle/Ped Improvements Arbor Lane	40	7400	531-07								73,200		
Bicycle/Ped Improvements Koepke	40	7400	531-07								65,200		
Bicycle/Ped Improvements Midway, Whitfield	40	7400	531-07										72,000
Bicycle/Ped Improvements Shermer Road (BPP Project L10)	40	7400	531-07			181,205	181,205	181,205	589,427	2,705,652			
Bicycle/Ped Improvements Skokie Valley Trail	40	7400	531-07							861,412			
Bicycle/Ped Improvements Walters Avenue	40	7400	531-07						95,400	95,400		1,628,200	
Bicycle/Ped Improvements White Mountain	40	7400	531-07							41,750			
Asphalt Huntington Subdivision	40	7400	531-10						2,186,035				
Asphalt Huntington Subdivision	40	7400	531-11			467,432	467,432						
Asphalt Shermer Rd Techny to Willow	40	7400	531-10							1,484,174			
Asphalt Skokie Blvd	40	7400	531-10							126,066	2,521,311		
Minor Area Resurfacing	40	7400	531-10	101,853	181,216	120,000	120,000	131,835	205,000	120,000	120,000	120,000	120,000
Downtown Streetscape Enhancements	40	7400	531-18			250,000	250,000	250,000	250,000				
Gateway and Wayfinding Signage	40	7400	531-18			120,000	120,000	120,000	120,000	120,000			
Concrete Charlemagne	40	7400	531-19									2,163,481	
Concrete Street Reconstruction Maple Ave to Techny	40	7400	531-19							1,317,228			
Concrete Street Reconstruction Skierch	40	7400	531-19								3,573,106		
Concrete Street Reconstruction Sky Harbor	40	7400	531-19							2,512,939	2,345,804		
Concrete Street Reconstruction Heathercrest 4 & 5 Subdivision	40	7400	531-19										1,013,020
LED Conversion Program	40	7400	531-24		46,000	50,000	50,000	50,000	100,000	105,000	110,250	115,765	121,553
Traffic Signal & Streetlight Improvements	40	7400	531-24			200,000	200,000	200,000	50,000	50,000	50,000	50,000	50,000
Intersection Improvement Pfingsten & Koepke	40	7400	722-01								180,000		
Intersection Improvement Techny & Second St.	40	7400	722-01									107,500	
Intersection Improvement Waukegan & Maple, Volz, Walters	40	7400	722-01										238,417
Arterial Sidewalk Rehabilitation: Skokie Blvd: Sunset Ridge Road to Edens Spur	40	7400	722-02	54,306	17,136	58,492	58,492	58,492	114,469	117,903	121,439	133,114	122,314
Sidewalk Replacement: Northbrook Estates and Forest Vista Subdivision	40	7400	722-02	155,662	169,204	178,263	178,263	178,263	253,703	304,990	431,853	382,983	500,361
Total				311,821	413,556	1,625,392	1,625,392	1,169,795	3,964,034	9,962,514	9,592,163	4,701,043	2,237,665

DEBT SERVICE FUND

PROGRAM DETAIL FISCAL YEAR 2025

FUND RESPONSIBILITIES

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs associated with the 2012, 2013, 2014, 2015, 2016, 2018, 2019, 2020 and 2021 Corporate Purpose Bonds.

Debt of the Village may be paid directly from revenues of the Village's Enterprise Funds if the proceeds were used for expenses in one of those Funds. In the absence of such sources of revenue, annual Debt payments are primarily funded through a portion of the Village's property tax levy or Tax Increment Finance (TIF) proceeds.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
DEBT SERVICE FUND

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
13-0000-401-00	PROPERTY TAX - DEBT SERVICE	Revenue	4,784,528	4,116,509	4,179,245	4,179,245	4,179,245	4,410,721
13-0000-401-11	PROPERTY TAX PRIOR LEVY COLLECTIONS	Revenue	2,574	6,858	-	-	-	-
13-0000-406-01	BOND ISSUE PROCEEDS	Revenue	-	-	-	-	-	-
13-0000-406-03	PREMIUM ON DEBT ISSUE	Revenue	-	-	-	-	-	-
13-0000-426-01	INTEREST INCOME	Revenue	3,940	45,713	125,000	125,000	125,000	60,000
13-0000-426-19	INTEREST INCOME - PROPERTY TAX	Revenue	-	435	-	-	-	-
13-0000-475-24	INTERFUND TRANSFER - MOTOR FUEL TAX FUND	Revenue	-	-	-	-	367,253	366,544
13-0000-475-40	INTERFUND TRANSFER - INFRASTRUCTURE CPF	Revenue	-	-	-	-	-	1,627,387
13-0000-499-40	INTERFUND TRANSFER - INFRASTRUCTURE CPF	Revenue	2,313,148	2,172,564	2,174,438	2,174,438	1,807,185	-
	TOTAL REVENUES		7,104,190	6,342,079	6,478,683	6,478,683	6,478,683	6,464,652
13-8100-554-00	OTHER PROFESSIONAL SERVICES	Expense	2,819	2,805	2,650	2,650	2,650	5,200
13-8100-802-00	BOND ISSUE COSTS	Expense	15,820	-	-	-	-	-
13-8100-851-31	2012A REFUNDING PRINCIPAL PROCEEDS	Expense	2,199,963	-	-	-	-	-
13-8100-851-32	2012B PRINCIPAL PROCEEDS	Expense	377,220	66,720	69,500	69,500	69,500	69,500
13-8100-851-33	2013A CORPORATE PURPOSE BONDS-PROCEEDS	Expense	45,922	47,216	48,509	48,509	48,509	49,803
13-8100-851-34	2013A BONDS-MFT RESTRICTED	Expense	201,614	207,293	212,972	212,972	212,972	218,652
13-8100-851-35	2014A BONDS	Expense	1,375,500	1,435,000	1,508,500	1,508,500	1,508,500	1,585,500
13-8100-851-36	2015A BONDS	Expense	-	360,000	365,000	365,000	365,000	1,035,000
13-8100-851-37	2015B BONDS	Expense	-	185,225	191,200	191,200	191,200	197,175
13-8100-851-38	2016 BONDS	Expense	308,800	454,400	467,200	467,200	467,200	260,000
13-8100-851-39	2018 A BONDS	Expense	143,500	255,500	264,250	264,250	264,250	325,000
13-8100-851-40	2018 B BONDS	Expense	75,000	400,000	410,000	410,000	410,000	425,000
13-8100-851-41	2019 BONDS	Expense	50,000	355,000	355,000	355,000	355,000	210,000
13-8100-851-42	2020 PRINCIPAL BONDS 2011 REFUNDING	Expense	155,000	155,000	158,000	158,000	158,000	161,000
13-8100-851-43	2021 BONDS - PRINCIPAL PMTS	Expense	-	200,000	270,000	270,000	270,000	-
13-8100-852-31	2012 B CORPORATE PURPOSE BOND-INTEREST	Expense	37,828	8,505	7,175	7,175	7,175	5,785
13-8100-852-32	2012 A REFUNDING BOND-INTEREST	Expense	21,778	-	-	-	-	-
13-8100-852-33	2013A CORPORATE PURPOSE BONDS-INTEREST	Expense	37,935	36,558	35,141	35,141	35,141	33,686
13-8100-852-34	2013A BONDS-INTEREST MFT RESTRICTED	Expense	166,548	160,499	154,281	154,281	154,281	147,892
13-8100-852-35	2014A BONDS-INTEREST	Expense	509,005	453,985	382,235	382,235	382,235	306,810
13-8100-852-36	2015A BONDS-INTEREST	Expense	484,060	484,060	475,420	475,420	475,420	466,113
13-8100-852-37	2015B BONDS INTEREST	Expense	109,576	109,576	104,019	104,019	104,019	96,371
13-8100-852-38	2016 BONDS INTEREST	Expense	168,244	162,068	148,436	148,436	148,436	126,300
13-8100-852-39	2018 A BONDS INTEREST	Expense	190,374	184,634	174,414	174,414	174,414	177,500
13-8100-852-40	2018 B BONDS INTEREST	Expense	270,953	269,078	258,278	258,278	258,278	246,798
13-8100-852-41	2019 BONDS INTEREST	Expense	130,200	127,700	109,950	109,950	109,950	92,200

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
DEBT SERVICE FUND

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
13-8100-852-42	2020 INTEREST 2011 REFUNDING	Expense	29,312	25,245	23,153	23,153	23,153	21,020
13-8100-852-43	2021 BONDS - INTEREST PMTS	Expense	-	207,636	161,050	161,050	161,050	147,550
	TOTAL DEBT SERVICE		7,106,971	6,353,703	6,356,333	6,356,333	6,356,333	6,409,855
	TOTAL EXPENSES		7,106,971	6,353,703	6,356,333	6,356,333	6,356,333	6,409,855
	NET SURPLUS (DEFICIT)		(2,781)	(11,624)	122,350	122,350	122,350	54,797
							(7,549)	
Beginning Audited Fund Balance 5/1/23							122,350	
FY24 Projected Surplus (Deficit)							114,801	
Ending Projected Fund Balance 4/30/24								
Estimated Fund Balance 5/1/24								114,801
FY25 Budgeted Surplus (Deficit)								54,797
Ending Estimated Fund Balance 4/30/25								169,598

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

**Fund: Debt Service (13)
Department: Debt Service (8100)**

**Account
Total**

DEBT SERVICE

13-8100-554 OTHER PROFESSIONAL SERVICES

Annual Bond Fees	5,200
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13-8100-851-XX PRINCIPAL

General Obligation Issues

13-8100-851-32	2012B Corporate Purpose Bonds	69,500
13-8100-851-33	2013A Corporate Purpose Bonds	49,803
13-8100-851-34	2013A Corporate Purpose Bonds-MFT	218,652
13-8100-851-35	2014A Corporate Purpose Bonds	1,585,500
13-8100-851-36	2015A Corporate Purpose Bonds	1,035,000
13-8100-851-37	2015B Corporate Purpose Bonds	197,175
13-8100-851-38	2016 Corporate Purpose Bonds	260,000
13-8100-851-39	2018A Corporate Purpose Bonds	325,000
13-8100-851-40	2018B Corporate Purpose Bonds	425,000
13-8100-851-41	2019 Corporate Purpose Bonds	210,000
13-8100-851-42	2020 Corporate Purpose Bonds	161,000

TOTAL

4,536,630

13-8100-852-XX INTEREST AND FISCAL CHARGES

General Obligation Issues

13-8100-852-31	2012B Corporate Purpose Bonds	5,785
13-8100-852-33	2013A Corporate Purpose Bonds	33,686
13-8100-852-34	2013A Corporate Purpose Bonds-MFT	147,892
13-8100-852-35	2014A Corporate Purpose Bonds	306,810
13-8100-852-36	2015A Corporate Purpose Bonds	466,113
13-8100-852-37	2015B Corporate Purpose Bonds	96,371
13-8100-852-38	2016 Corporate Purpose Bonds	126,300
13-8100-852-39	2018A Corporate Purpose Bonds	177,500
13-8100-852-40	2018B Corporate Purpose Bonds	246,798
13-8100-852-41	2019 Corporate Purpose Bonds	92,200
13-8100-852-42	2020 Corporate Purpose Bonds	21,020
13-8100-852-43	2021 Corporate Purpose Bonds	147,550

TOTAL

1,868,025

TOTAL DEBT SERVICE

6,409,855

FUND TOTAL

6,409,855

WATER FUND

PROGRAM DETAIL FISCAL YEAR 2025

FUND RESPONSIBILITIES

The Water Fund is an enterprise fund and distinguished from other Village funds in that it is run similar to a business and funded by user fees rather than taxes. The purpose of the Water Production and Water Distribution Divisions within the Water Fund is to manage, maintain, operate, and repair the infrastructure and facilities of the water utility, which include production (treatment) and distribution of potable water. Organizational operations within the Water Fund include the production and distribution of potable water for its myriad of uses, including residential, industrial, commercial, recreational, and fire protection consumption.

The Water Fund is self-sustaining; the cost of treating and distributing water to Northbrook's customers is financed by user fees. Northbrook's water rate increased from \$5.88 to \$6.15 per 1,000 gallons on May 1, 2023. In FY 2022/2023, the Village began a water and sanitary sewer utility rate study to determine the future rate structure and system enhancements. The utility rate study final draft was formally adopted by the Village Board on September 26, 2023 with rate increases to \$6.27 effective May 1, 2024 and to \$6.40 effective May 1, 2025.

WATER FUND

WATER PRODUCTION DIVISION

PROGRAM DETAIL FISCAL YEAR 2025

DIVISION RESPONSIBILITIES

The Water Production Division includes all activities associated with the ongoing operation and maintenance of the Village's water treatment and pumping facilities, including the Lake Intake, Lake Front Pumping Station, Water Filtration Plant, Water Towers and West Side Reservoir. This Division provides 24/7/365 staffing to operate and monitor equipment used in the water treatment and pumping process to ensure that an adequate supply of potable water is available for all users at all times.

The Village has been supplied with Lake Michigan water for over 50 years with service since 1963 provided by a Village-owned Lake Michigan water intake (and a second intake built in 1993), a three-mile transmission main and a second transmission main constructed in 1993, a 20 million gallon per day (MGD) capacity treatment plant and 205 miles of distribution mains. Average daily pumping is approximately 5 million gallons.

ACCOMPLISHMENTS FOR FISCAL YEAR 2024

1. Contracted with Stanley Consultants for Phase 1 Design of Supervisory Control and Data Collection System (SCADA) System Replacement.
2. Supported the triannual inspection of the Water Plant by the Illinois Environmental Protection Agency.
3. Conducted a review of filter media used in the treatment of drinking water at the Village's Water Plant to determine what alternative materials may be used in future filter replacements. In conjunction with this review, a preliminary review of treatment for PFAS/PFOS chemicals was conducted to determine if and how treatment for those chemicals may be incorporated into the Village's water treatment process in the future.
4. Source water protection plan was completed and filed with IEPA.
5. Completed significant repairs to the backup generators serving the Lake Front Pump Station and Water Plant with contractor assistance.
6. Hired an engineering and design firm to evaluate water treatment plant pipe support anchors and metal bands, design new anchors and bands and review and design replacement of the existing electrical conduit. This firm also assisted with creating specifications for this project to be bid in FY 2024/25.
7. Replaced the Water Treatment Plant's fire alarm control panel and sprinkler heads.
8. Replaced a variable frequency drive at water distribution system pump #5.
9. Completed first phase of fire suppression system sprinkler head replacements within the Water Treatment Plant.

GOALS FOR FISCAL YEAR 2025

1. Begin Phase II (design) for the SCADA replacement and begin Phase III and select a contractor installation of the new SCADA system.
2. Complete Water Production System pipe support and electrical conduit replacement in preparation of the new SCADA system build out.
3. Complete pump and motor refurbishment at the Water Treatment Plant.
4. Complete tuck-pointing at the Village's Lakefront Pumping Station.
5. Complete lighting improvements at the Water Treatment Plant.

WATER FUND

WATER DISTRIBUTION DIVISION

PROGRAM DETAIL FISCAL YEAR 2025

The Water Distribution Division is responsible for all activities, maintenance, service, and repairs associated with the transmission of potable water through the distribution system network, which includes more than 205 miles of main, 2,145 water valves, 2,751 fire hydrants, and 12,416 water services and meters. This system begins at the Water Filtration Plant and extends to the individual customer's meter. Individual customer service lines are generally the responsibility of the property owner with the exception of lead service line replacements as outlined in the Illinois Lead Service Line Replacement and Notification Act.

ACCOMPLISHMENTS FOR FISCAL YEAR 2024

1. Completed construction of water main replacements at the Northbrook Highlands and Northbrook Park subdivisions.
2. Completed survey and design of water main replacements at Huntington, Northbrook Glen and Ridgcroft Subdivisions.
3. Began construction oversight and construction of water distribution systems for the replacement of a 16-inch cast iron water main on Dundee Road between Ash Lane and Meadow Road.
4. Continued design of a Deerfield emergency interconnect to allow one community to feed the other in case of an emergency.
5. Completed the third year of the in-field system-wide leak detection survey to proactively identify and repair leaks as necessary.
6. Continued the implementation of the Village's hydrant flushing and valve turning programs.
7. Continued with the Village's backflow prevention program to identify any previously unknown residential, commercial and industrial backflow devices in accordance with Illinois Environmental Protection Agency regulations.
8. Continued work with Village's water modeling consultant to review proposed enhancements or changes to the distribution system to determine effects and impacts on customers.
9. Completed final survey of lead service lines and continued implementation of lead service line mitigation program in accordance with the Illinois Lead Service Line Replacement and Notification Act.
10. Completed a water rate study to determine appropriate rates to sustain the utility and its program.

11. Evaluated water meters and associated technology executed contracts for the purchase of water meters, radio equipment and software, meter installation services, and project oversight services in anticipation of meter replacements beginning in FY 2024/25.
12. Developed a Standard Operating Procedure around lead service line replacements and implemented the Lead Service Line Replacement Cost Share Program.

GOALS FOR FISCAL YEAR 2025

1. Complete construction and construction oversight of water main replacements in the Huntington, Northbrook Glen and Ridgcroft Subdivisions.
2. Complete construction and construction oversight of a 16-inch cast iron water main on Dundee Road between Ash Lane and Meadow Road.
3. Complete survey and design of water main replacements at Walters Avenue from Shermer Road to Pfingsten Road.
4. Continue the implementation of the Village's hydrant flushing and valve turning programs.
5. Continue work with Village's water modeling consultant to review proposed enhancements or changes to the distribution system to determine effects and impacts on customers.
6. Continue program implementation for lead service line mitigation and lead service line cost share program in accordance with the Illinois Lead Service Line Replacement and Notification Act.
7. Enter into new service agreement with Backflow Solutions, Inc. for continued backflow device management and compliance services. Finalize the design and construction of the Deerfield emergency interconnect to enhance water supply reliability in emergency events.
8. Initiate the implementation of the automated water meter reading program in late 2024 or early 2025.
9. Secure the Illinois Section American Water Works Association Water Ambassador Program gold level recognition.
10. Continue funding and communication of the lead service line replacement program.

**PUBLIC WORKS DEPARTMENT
WATER PRODUCTION DIVISION
AUTHORIZED POSITIONS**

	FY 2024		FY 2025	
	Positions	FTE*	Positions	FTE*
<u>Regular Full-Time</u>				
Water Production Supervisor	1	1.00	1	1.00
Assistant Water Production Supervisor	1	1.00	1	1.00
Water Plant Operator	6	6.00	6	6.00
Water Plant Maintenance Worker	¹ 1	1.00	1	1.00
TOTAL	9	9.00	9	9.00
<u>Regular Part-Time</u>				
Special Projects Manager	1	0.25	0	0.00
TOTAL	1	0.25	0	0.00
TOTAL POSITIONS FOR DIVISION	10	9.25	9	9.00

* FTE - Full-Time Equivalents

1 Water Plant Maintenance Worker position re-classification from Water Plant Operator

**PUBLIC WORKS DEPARTMENT
WATER DISTRIBUTION DIVISION
AUTHORIZED POSITIONS**

	FY 2024		FY 2025	
	Positions	FTE*	Positions	FTE*
<u>Regular Full-Time</u>				
Maintenance Supervisor	1	1.00	1	1.00
Public Improvement Inspector	1	1.00	1	1.00
Administrative Assistant	1	1.00	1	1.00
Maintenance Worker	7	7.00	7	7.00
TOTAL	10	10.00	10	10.00
TOTAL POSITIONS FOR DIVISION	10	10.00	10	10.00

* FTE - Full-Time Equivalents

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
WATER FUND

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
21-0000-402-00	SALE OF WATER	Revenue	9,548,443	9,008,541	9,550,000	9,550,000	9,800,000	10,500,000
21-0000-406-01	BOND ISSUE PROCEEDS	Revenue	0	-	6,707,540	6,707,540	-	6,700,000
21-0000-426-01	INTEREST INCOME	Revenue	30,909	231,095	65,000	65,000	450,000	100,000
21-0000-452-00	WATER PERMITS	Revenue	66,854	38,297	50,000	50,000	50,000	50,000
21-0000-472-02	RONDOUT IRON AND METAL CO	Revenue	4,122	113	-	-	-	-
21-0000-473-02	HYDRANT & METER USE FEES	Revenue	457	1,099	1,500	1,500	750	1,000
21-0000-473-09	MISCELLANEOUS INCOME	Revenue	58,309	-	-	-	-	-
21-0000-474-17	RECAPTURE FEES	Revenue	-	69,548	50,000	50,000	50,000	50,000
21-0000-477-02	METER COMPONENTS & BRASS SALES	Revenue	12,390	9,730	7,500	7,500	7,500	7,500
21-0000-477-12	TURN-ON FEES RECOVERY	Revenue	933	886	1,000	1,000	500	500
21-0000-481-32	OTHER GRANTS	Revenue	-	-	-	-	-	13,140
	TOTAL REVENUES		9,722,417	9,359,309	16,432,540	16,432,540	10,358,750	17,422,140

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
WATER FUND

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
21-4170-501-01	REGULAR SALARIES	Expense	577,955	727,098	795,475	795,475	723,605	816,395
21-4170-501-21	COMPENSATED ABSENCES ADJUSTMENT	Expense	(11,463)	(6,129)	-	-	-	-
21-4170-502-01	REGULAR PART TIME SALARIES	Expense	43,763	43,519	45,000	45,000	45,000	46,125
21-4170-503-00	OVERTIME	Expense	62,702	32,225	50,400	50,400	75,000	50,400
21-4170-504-00	GOOD HEALTH BENEFIT	Expense	9,841	10,048	10,000	10,000	10,000	10,000
21-4170-505-02	HOLIDAY PAY	Expense	14,484	23,929	23,700	23,700	23,700	31,450
21-4170-505-08	ON CALL PAY	Expense	-	-	15,600	15,600	15,600	15,600
21-4180-501-01	REGULAR SALARIES	Expense	817,987	862,386	893,050	893,050	864,055	917,315
21-4180-501-21	COMPENSATED ABSENCES ADJUSTMENT	Expense	4,327	11,169	-	-	-	-
21-4180-503-00	OVERTIME	Expense	82,255	53,827	60,100	60,100	80,000	60,100
21-4180-504-00	GOOD HEALTH BENEFIT	Expense	4,594	5,289	6,845	6,845	6,845	6,845
21-4180-505-04	SUPERVISORY DIFFERENTIAL	Expense	4,258	5,680	3,500	3,500	10,350	4,500
	TOTAL PERSONAL SERVICES		1,610,703	1,769,041	1,903,670	1,903,670	1,854,155	1,958,730
21-4170-511-00	IMRF EMPLOYER CONTRIBUTIONS	Expense	73,375	71,867	76,435	76,435	70,660	79,635
21-4170-512-00	FICA EMPLOYER CONTRIBUTIONS	Expense	55,863	62,154	70,110	70,110	65,400	74,205
21-4170-513-00	EMPLOYEE LIFE INSURANCE	Expense	1,417	1,513	1,515	1,515	1,515	1,515
21-4170-514-00	EMPLOYEE HEALTH INSURANCE	Expense	180,990	213,905	213,905	213,905	213,905	220,390
21-4170-515-00	INTERFUND TRANSFER SELF INSURANCE W/C	Expense	13,731	13,610	13,610	13,610	13,610	13,610
21-4170-516-00	GASB 75 OPEB EXPENSE	Expense	(11,255)	23,763	-	-	-	-
21-4170-517-00	GASB 68 IMRF PENSION EXPENSE	Expense	(289,394)	139,276	-	-	-	-
21-4180-511-00	IMRF EMPLOYER CONTRIBUTIONS	Expense	96,962	84,490	84,495	84,495	84,165	85,230
21-4180-512-00	FICA EMPLOYER CONTRIBUTIONS	Expense	69,442	70,881	73,705	73,705	72,760	76,510
21-4180-513-00	EMPLOYEE LIFE INSURANCE	Expense	1,479	1,795	1,795	1,795	1,795	1,795
21-4180-514-00	EMPLOYEE HEALTH INSURANCE	Expense	192,075	201,680	201,680	201,680	201,680	243,680
21-4180-515-00	INTERFUND TRANSFER SELF INSURANCE W/C	Expense	15,855	15,855	15,855	15,855	15,855	15,855
	TOTAL FRINGE BENEFITS		400,539	900,789	753,105	753,105	741,345	812,425
21-4170-524-78	GENERATOR MAINTENANCE	Expense	2,200	103,039	5,185	115,185	122,600	5,445
21-4170-524-79	HVAC MAINTENANCE	Expense	-	1,305	6,495	6,495	6,495	6,820
21-4170-524-82	WATER FILTRATION PLANT	Expense	6,124	5,950	5,400	5,400	9,065	7,175
21-4170-528-81	WATER PLANT/LAKE FRONT PUMP STATION	Expense	67,757	77,561	60,000	60,000	60,000	60,000
21-4170-528-83	WEST SIDE RESERVOIR	Expense	2,289	1,449	2,500	2,500	2,500	2,500
21-4170-528-85	WATER TOWER	Expense	3,527	-	7,000	7,000	4,990	7,000
21-4170-528-89	SLUDGE REMOVAL	Expense	40,549	21,324	30,000	30,000	13,675	30,000
21-4170-530-00	MAINTENANCE - ELECTRONICS	Expense	60,751	68,191	60,200	60,200	62,065	62,610
21-4170-533-00	POSTAGE	Expense	20,595	20,808	23,200	23,200	21,070	23,200
21-4170-534-00	INTERFUND TRANSFER ADMINISTRATIVE SERVICES	Expense	653,105	675,965	696,245	696,245	696,245	717,135

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
WATER FUND

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
21-4170-536-00	INTERFUND TRANSFER TO SELF INSURANCE	Expense	92,745	92,745	92,745	92,745	92,745	35,334
21-4170-537-01	MONTHLY SERVICE	Expense	32,823	43,409	55,000	55,000	52,285	57,000
21-4170-537-05	CELLULAR PHONE SERVICE	Expense	1,170	1,560	1,560	1,560	1,560	1,560
21-4170-538-81	LAKEFRONT PUMP STATION	Expense	100,302	97,258	110,000	110,000	112,985	115,000
21-4170-538-82	WATER FILTRATION PLANT	Expense	152,817	141,777	160,000	160,000	166,320	160,000
21-4170-538-83	WEST SIDE RESERVOIR	Expense	59,990	56,088	75,000	75,000	65,000	75,000
21-4170-539-81	LAKEFRONT PUMP STATION	Expense	2,885	2,976	4,500	4,500	3,625	4,900
21-4170-539-82	WATER FILTRATION PLANT	Expense	24,253	17,182	27,500	27,500	25,070	28,500
21-4170-539-83	WEST SIDE RESERVOIR	Expense	5,950	4,720	6,000	6,000	5,415	6,000
21-4170-542-00	MEMBERSHIPS	Expense	4,079	4,203	4,400	4,400	4,325	4,400
21-4170-554-00	OTHER PROFESSIONAL SERVICES	Expense	35,868	40,489	135,100	135,100	375	88,555
21-4170-555-00	CUSTODIAL SERVICES	Expense	3,720	3,720	4,265	4,265	4,480	4,600
21-4170-556-81	IEPA SAMPLING	Expense	5,906	5,654	8,200	8,200	8,200	8,200
21-4170-556-82	SLUDGE SAMPLING	Expense	1,435	1,050	1,200	1,200	1,185	1,400
21-4170-556-83	DISTRIBUTION SAMPLING	Expense	3,714	3,548	5,500	5,500	5,500	5,810
21-4170-556-84	LEAD/COPPER ANALYSIS	Expense	-	-	750	750	700	1,500
21-4170-556-85	SPECIAL DISTRIBUTION SAMPLES	Expense	75	-	1,000	1,000	1,000	1,000
21-4180-529-00	MAINTENANCE - WATER LINES/METERS	Expense	64,763	29,765	155,000	155,000	131,750	125,000
21-4180-534-00	INTERFUND TRANSFER ADMINISTRATIVE SERVICES	Expense	1,207,080	1,249,330	1,286,810	1,286,810	1,286,810	1,325,415
21-4180-536-00	INTERFUND TRANSFER TO SELF INSURANCE	Expense	111,110	111,110	111,110	111,110	111,110	42,331
21-4180-537-05	CELLULAR PHONE SERVICE	Expense	1,497	1,495	1,560	1,560	1,560	1,560
21-4180-545-00	PRINTING	Expense	11,921	9,201	15,600	15,600	19,680	17,830
21-4180-554-00	OTHER PROFESSIONAL SERVICES	Expense	278,866	389,817	356,965	356,965	363,350	408,475
21-4180-585-00	SOLID WASTE MANAGEMENT	Expense	75,558	61,865	75,000	75,000	75,000	77,250
	TOTAL CONTRACTUAL SERVICES		3,135,425	3,344,554	3,590,990	3,700,990	3,538,735	3,518,505
21-4170-612-00	BUILDING MAINTENANCE SUPPLIES	Expense	1,010	-	-	-	-	-
21-4170-612-81	LAKEFRONT PUMP STATION	Expense	1,404	964	1,000	1,000	1,000	1,000
21-4170-612-82	WATER FILTRATION PLANT	Expense	10,435	10,259	8,000	8,000	8,000	8,000
21-4170-612-83	WEST SIDE RESERVOIR	Expense	341	542	650	650	650	650
21-4170-614-73	PICKUP PARTS	Expense	242	5	200	200	200	200
21-4170-615-01	GASOLINE AND DIESEL FUEL	Expense	1,681	1,999	2,685	2,685	2,240	2,760
21-4170-631-00	MATERIALS & SUPPLIES	Expense	994	999	1,300	1,300	1,300	1,300
21-4170-632-00	CUSTODIAL SUPPLIES	Expense	1,694	1,693	1,700	1,700	1,700	1,700
21-4170-641-00	LAB SUPPLIES	Expense	16,537	16,990	17,000	17,000	17,000	17,000
21-4170-643-81	ONE TON CONTAINERS	Expense	26,094	43,318	40,300	40,300	41,565	43,200
21-4170-643-82	SODIUM HYPOCHLORITE	Expense	11,420	28,734	28,000	28,000	29,660	30,000
21-4170-643-83	ALUMINUM SULFATE	Expense	35,320	36,430	44,500	44,500	44,500	47,900

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
WATER FUND

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
21-4170-643-84	FLUORIDE	Expense	10,174	13,813	15,500	15,500	15,500	17,000
21-4170-643-85	POLYORTHOPHOSPHATE	Expense	11,540	14,635	18,000	18,000	23,500	24,000
21-4170-645-00	WATER LINE PARTS	Expense	67	-	-	-	-	-
21-4170-645-82	WATER PLANT/LAKE FRONT PUMP STATION	Expense	26,138	27,850	28,000	28,000	28,000	35,500
21-4170-645-83	WEST SIDE RESERVOIR	Expense	745	722	750	750	750	750
21-4170-649-00	TOOLS	Expense	1,462	1,486	1,500	1,500	1,500	1,500
21-4170-653-71	JACKETS	Expense	3,986	2,799	3,200	3,200	3,200	3,600
21-4170-653-73	PROTECTIVE GEAR	Expense	614	735	750	750	750	750
21-4170-653-74	REFLECTIVE WET WEATHER GEAR	Expense	112	-	-	-	-	-
21-4180-615-01	GASOLINE AND DIESEL FUEL	Expense	27,581	27,918	42,740	42,740	30,870	42,750
21-4180-645-00	WATER LINE PARTS	Expense	222,761	187,545	160,000	236,630	200,000	185,000
21-4180-649-00	TOOLS	Expense	14,300	7,274	10,000	10,000	10,000	19,805
21-4180-653-71	JACKETS	Expense	3,245	3,569	4,000	4,000	4,000	4,000
21-4180-653-73	PROTECTIVE GEAR	Expense	1,049	-	1,850	1,850	1,850	1,850
	TOTAL COMMODITIES		430,944	430,279	431,625	508,255	467,735	490,215
21-4170-729-00	PLANT CONSTRUCTION	Expense	8,596	(98,989)	1,056,915	1,056,915	573,895	1,427,105
21-4180-702-00	METERS	Expense	120,558	116,955	100,000	100,000	100,000	200,000
21-4180-708-00	VEHICLES	Expense	-	180,823	-	-	-	-
21-4180-727-00	WATER MAIN EXTENSION	Expense	121,775	112,919	5,793,675	5,793,675	4,505,220	9,263,740
21-4180-799-00	DEPRECIATION EXPENSE	Expense	1,742,576	1,831,485	-	-	-	-
	TOTAL CAPITAL OUTLAY		1,993,505	2,143,193	6,950,590	6,950,590	5,179,115	10,890,845
21-8100-554-00	OTHER PROFESSIONAL SERVICES	Expense	829	860	950	950	950	-
21-8100-801-00	AMORTIZATION EXPENSE	Expense	(57,644)	(57,644)	-	-	-	-
21-8100-802-00	BOND ISSUE COSTS	Expense	21,797	-	-	-	-	-
21-8100-851-32	2013A CORPORATE PURPOSE BONDS-PROCEEDS	Expense	-	-	50,631	50,631	50,631	51,981
21-8100-851-34	2014 CORPORATE PURPOSE BONDS	Expense	-	-	387,900	387,900	387,900	407,700
21-8100-851-37	2015B BONDS	Expense	-	-	375,200	375,200	375,200	386,925
21-8100-851-38	2016 BONDS	Expense	-	-	90,082	90,082	90,082	25,000
21-8100-851-39	2018 A BONDS	Expense	-	-	309,550	309,550	309,550	350,000
21-8100-851-41	2019 BONDS	Expense	-	-	225,000	225,000	225,000	235,000
21-8100-851-43	2021 BONDS - PRINCIPAL PMTS	Expense	-	-	100,000	100,000	100,000	105,000
21-8100-852-31	2012 A REFUNDING BOND	Expense	1,174	-	-	-	-	-
21-8100-852-32	2013A CORPORATE PURPOSE BONDS-INTEREST	Expense	38,995	37,539	36,678	36,678	36,678	35,159
21-8100-852-34	2014A BONDS INTEREST	Expense	124,992	109,052	98,289	98,289	98,289	78,894
21-8100-852-37	2015B BONDS INTEREST	Expense	215,024	210,481	204,121	204,121	204,121	189,113

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
WATER FUND

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
21-8100-852-38	2016 BONDS INTEREST	Expense	31,944	30,153	28,620	28,620	28,620	12,675
21-8100-852-39	2018 A BONDS INTEREST	Expense	220,207	211,297	204,313	204,313	204,313	191,444
21-8100-852-41	2019 BONDS INTEREST	Expense	138,254	121,671	115,400	115,400	115,400	104,150
21-8100-852-43	2021 BONDS - INTEREST PMTS	Expense	51,251	87,554	82,150	82,150	82,150	77,150
	TOTAL DEBT SERVICE		786,824	750,963	2,308,884	2,308,884	2,308,884	2,250,191
	TOTAL EXPENSES		8,357,941	9,338,819	15,938,864	16,125,494	14,089,969	19,920,911
	NET SURPLUS (DEFICIT)		1,364,476	20,490	493,676	307,046	(3,731,219)	(2,498,771)
	Beginning Audited Cash Balance 5/1/23						10,452,407	
	FY24 Projected Surplus (Deficit)						<u>(3,731,219)</u>	
	Ending Projected Cash Balance 4/30/24						<u>6,721,188</u>	
	Estimated Cash Balance 5/1/24							6,721,188
	FY25 Budgeted Surplus (Deficit)							<u>(2,498,771)</u>
	Ending Estimated Cash Balance 4/30/25							<u>4,222,417</u>

Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail

Fund: Water (21)
Division: Water Production (4170)

Account
Total

PERSONAL SERVICES

21-4170-501-01 FULL-TIME SALARIES

Regular Salaries - Full Time Employees 816,395

21-4170-502-01 PART-TIME SALARIES

Regular Part-Time Salaries 46,125

21-4170-503-00 OVERTIME

50,400

21-4170-504-00 GOOD HEALTH BENEFIT

10,000

21-4170-505-XX OTHER COMPENSATION

21-4170-505-02 Holiday Pay - Water Plant Operators
21-4170-505-08 On-Call Pay

31,450
15,600

47,050

TOTAL PERSONAL SERVICES

969,970

FRINGE BENEFITS

21-4170-511-00 IMRF EMPLOYER CONTRIBUTIONS

79,635

21-4170-512-00 FICA EMPLOYER CONTRIBUTIONS

74,205

21-4170-513-00 EMPLOYEE LIFE INSURANCE

1,515

21-4170-514-00 EMPLOYEE HEALTH / DENTAL INSURANCE

220,390

21-4170-515-00 WORKERS' COMPENSATION

13,610

TOTAL FRINGE BENEFITS

389,355

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

**Fund: Water (21)
Division: Water Production (4170)**

**Account
Total**

CONTRACTUAL SERVICES

21-4170-524-XX MAINTENANCE - BUILDINGS AND GROUNDS

21-4170-524-78	Generator Maintenance	5,445
21-4170-524-79	HVAC Maintenance	6,820
21-4170-524-82	Water Filtration Plant	<u>7,175</u>

TOTAL	19,440
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21-4170-528-XX MAINTENANCE - WATER PLANT

21-4170-528-81	Water Plant/Lake Front Pump Station	60,000
21-4170-528-83	West Side Reservoir	2,500
21-4170-528-85	Water Tower	7,000
21-4170-528-89	Sludge Disposal	<u>30,000</u>

TOTAL	99,500
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21-4170-530-00 MAINTENANCE - ELECTRONICS

Computerized Control System Modifications	62,610
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<u>21-4170-533-00 POSTAGE</u>	23,200
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21-4170-534-00 ADMINISTRATIVE SERVICES

Village Manager's Office	183,030
Finance Department	296,765
Public Works Department	<u>237,340</u>

TOTAL	717,135
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21-4170-536-00 INSURANCE

Transfer to Self Insurance for Property, Casualty, and Liability Insurance	35,334
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21-4170-537-XX TELEPHONE SERVICE

21-4170-537-01	Monthly Service	57,000
21-4170-537-05	Cellular Phone Service	<u>1,560</u>

TOTAL	58,560
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**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

**Fund: Water (21)
Division: Water Production (4170)**

**Account
Total**

CONTRACTUAL SERVICES (CONT'D)

21-4170-538-XX ELECTRICITY

21-4170-538-81	Lake Front Pump Station	115,000
21-4170-538-82	Water Filtration Plant	160,000
21-4170-538-83	West Side Reservoir	75,000

TOTAL	350,000
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21-4170-539-XX NATURAL GAS

21-4170-539-81	Lake Front Pump Station	4,900
21-4170-539-82	Water Filtration Plant	28,500
21-4170-539-83	West Side Reservoir	6,000

TOTAL	39,400
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21-4170-542-00 MEMBERSHIPS

American Waterworks Association	4,400
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21-4170-554-00 OTHER PROFESSIONAL SERVICES

Water Samples	8,555
Intake Inspections	80,000

TOTAL	88,555
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21-4170-555-00 CUSTODIAL SERVICES

Water Filtration Plant	4,600
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21-4170-556-XX LAB ANALYSIS

21-4170-556-81	IEPA Sampling	8,200
21-4170-556-82	Sludge Sampling	1,400
21-4170-556-83	Distribution Sampling	5,810
21-4170-556-84	Lead/Copper Analysis	1,500
21-4170-556-85	Special Distribution Samples	1,000

TOTAL	17,910
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TOTAL CONTRACTUAL SERVICES	1,520,644
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**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

**Fund: Water (21)
Division: Water Production (4170)**

**Account
Total**

COMMODITIES

21-4170-612-XX BUILDING MAINTENANCE SUPPLIES

21-4170-612-81	Lake Front Pump Station	1,000	
21-4170-612-82	Water Filtration Plant	8,000	
21-4170-612-83	West Side Reservoir	650	
	TOTAL		9,650

21-4170-614-73 AUTOMOTIVE PARTS & SUPPLIES

Repair Parts For 2 Vehicles	200
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21-4170-615-01 PETROLEUM PRODUCTS

Gasoline and Diesel Fuel	2,760
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21-4170-631-00 MATERIAL AND SUPPLIES

Anthracite For Filters	1,300
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21-4170-632-00 CUSTODIAL SUPPLIES

Soaps, Towels, Light Bulbs, Etc.	1,700
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21-4170-641-00 LAB SUPPLIES

Laboratory Items	17,000
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21-4170-643-XX CHEMICALS

21-4170-643-81	Chlorine Gas	43,200	
21-4170-643-82	Sodium Hypochlorite	30,000	
21-4170-643-83	Aluminum Sulfate	47,900	
21-4170-643-84	Fluoride	17,000	
21-4170-643-85	Polyorthophosphate	24,000	
	TOTAL		162,100

21-4170-645-XX WATER LINE PARTS

21-4170-645-82	Water Plant/Lake Front Pump Station	35,500	
21-4170-645-83	West Side Reservoir	750	
	TOTAL		36,250

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

**Fund: Water (21)
Division: Water Production (4170)**

**Account
Total**

COMMODITIES (CONT'D)

21-4170-649-00 TOOLS

Replace Hand and Power Tools	1,500
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21-4170-653-XX UNIFORMS

21-4170-653-71	Jackets	3,600
21-4170-653-73	Protective Gear	750
21-4170-653-74	Reflective Gear	<u> </u>

TOTAL	4,350
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TOTAL COMMODITIES	<u>236,810</u>
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CAPITAL OUTLAY

21-4170-729-00 PLANT CONSTRUCTION

High Lift Pump Refurbishments	200,000
SCADA System Replacement	411,750
Intake Support	225,000
Pipe Support and Electrical Conduit Project	500,000
Water Plant Lighting Upgrade	71,355
Lake Front Pump Station Tuckpointing	<u>19,000</u>

TOTAL	1,427,105
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TOTAL CAPITAL OUTLAY	<u>1,427,105</u>
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**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

**Fund: Water (21)
Division: Water Production (4170)**

**Account
Total**

DEBT SERVICE

21-8100-851-XX PRINCIPAL

21-8100-851-32	2013A Corporate Purpose Bonds	51,981
21-8100-851-34	2014 Corporate Purpose Bonds	407,700
21-8100-851-37	2015B Corporate Purpose Bonds	386,925
21-8100-851-38	2016 Corporate Purpose Bonds	25,000
21-8100-851-39	2018A Corporate Purpose Bonds	350,000
21-8100-851-41	2019 Corporate Purpose Bonds	235,000
21-8100-851-43	2021 Corporate Purpose Bonds	<u>105,000</u>

TOTAL

1,561,606

21-8100-852-XX INTEREST AND FISCAL CHARGES

21-8100-852-32	2013A Corporate Purpose Bonds	35,159
21-8100-852-34	2014 Corporate Purpose Bonds	78,894
21-8100-852-37	2015B Corporate Purpose Bonds	189,113
21-8100-852-38	2016 Corporate Purpose Bonds	12,675
21-8100-852-39	2018A Corporate Purpose Bonds	191,444
21-8100-852-41	2019 Corporate Purpose Bonds	104,150
21-8100-852-43	2021 Corporate Purpose Bonds	<u>77,150</u>

TOTAL

688,585

TOTAL DEBT SERVICE

2,250,191

DIVISION TOTAL

6,794,075

Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail

Fund: Water (21)
Division: Water Distribution (4180)

Account
Total

PERSONAL SERVICES

21-4180-501-01 FULL-TIME SALARIES

Regular Salaries - Full Time Employees 917,315

21-4180-503-00 OVERTIME 60,100

21-4180-504-00 GOOD HEALTH BENEFIT 6,845

21-4180-505-04 OTHER COMPENSATION

Supervisory Differential 4,500

TOTAL PERSONAL SERVICES 988,760

FRINGE BENEFITS

21-4180-511-00 IMRF EMPLOYER CONTRIBUTIONS 85,230

21-4180-512-00 FICA EMPLOYER CONTRIBUTIONS 76,510

21-4180-513-00 EMPLOYEE LIFE INSURANCE 1,795

21-4180-514-00 EMPLOYEE HEALTH / DENTAL INSURANCE 243,680

21-4180-515-00 WORKERS' COMPENSATION 15,855

TOTAL FRINGE BENEFITS 423,070

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

Fund: Water (21)		Account
Division: Water Distribution (4180)		Total
<hr/>		
CONTRACTUAL SERVICES		
<u>21-4180-529-00 MAINTENANCE - WATER LINES/METERS</u>		
Water Mains/Hydrants/Valves	35,000	
Emergency Leak Locating	15,000	
Lead Mitigation Program	75,000	
	<hr/>	
TOTAL		125,000
<u>21-4180-534-00 ADMINISTRATIVE SERVICES</u>		
Village Manager's Office & Information Services	186,480	
Finance Department	317,935	
Public Works Department	821,000	
	<hr/>	
TOTAL		1,325,415
<u>21-4180-536-00 INSURANCE</u>		
Transfer To Self Insurance		
For Property, Casualty And Liability Insurance		42,331
<u>21-4180-537-05 TELEPHONE SERVICE</u>		
Cellular Phone Service		1,560
<u>21-4180-545-00 PRINTING</u>		
Door Hangers And Informational Pamphlets	2,580	
Water Billing	15,250	
	<hr/>	
TOTAL		17,830
<u>21-4180-554-00 OTHER PROFESSIONAL SERVICES</u>		
Village Wide Leak Detection	27,050	
Hydrant Painting	33,320	
GIS Consortium	68,270	
SCBA Medical Exams	725	
CDL Drug and Alcohol Testing	950	
Credit and Debit Card Fees	59,800	
RPZ Record/Survey Management	87,360	
Meter Reading Services	81,000	
Meter Testing Services	10,000	
Water Modeling Updates	40,000	
	<hr/>	
TOTAL		408,475

Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail

Fund: Water (21)
Division: Water Distribution (4180)

Account
Total

CONTRACTUAL SERVICES (CONT'D)

21-4180-585-00 SOLID WASTE MANAGEMENT

Water Main Maintenance 77,250

TOTAL CONTRACTUAL SERVICES 1,997,861

COMMODITIES

21-4180-615-01 PETROLEUM PRODUCTS

Gasoline And Diesel Fuel 42,750

21-4180-645-00 WATER LINE PARTS

Asphalt	25,000
Stone	20,000
Concrete	20,000
Water Main Parts	90,000
Large Meter Replacements	<u>30,000</u>

TOTAL 185,000

21-4180-649-00 TOOLS

Water Tools 19,805

21-4180-653-XX UNIFORMS

21-4180-653-72	Personal Clothing	
21-4180-653-71	Uniforms for 9 Employees	4,000
21-4180-653-73	Protective Gear	<u>1,850</u>
21-4180-653-74	Reflective Gear	

TOTAL 5,850

TOTAL COMMODITIES 253,405

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

**Fund: Water (21)
Division: Water Distribution (4180)**

**Account
Total**

CAPITAL OUTLAY

21-4180-702-00 METERS

Water Meter	75,000	
Water Meter (Reimbursable)	25,000	
AMI/Water Meter Replacement Program	<u>100,000</u>	
		200,000

21-4180-727-00 WATER MAIN EXTENSION

Dundee at Railroad Tracks Main Replacement	2,360,155	
Nortbrook Glen and Ridgcroft Subdivision	2,720,470	
Walter Avenue - Shermer to Pfingsten	120,295	
Huntington Subdivision	<u>4,062,820</u>	
TOTAL		9,263,740

TOTAL CAPITAL OUTLAY	<u>9,463,740</u>
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DIVISION TOTAL	<u>13,126,836</u>
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Village of Northbrook

Capital Improvement Plan - Summary 2025 - 2029

Water Capital Projects

	Fund	Dept	Account	Actuals		Budget	Amended Budget	Year End Estimate	Recommended Budget				
				FY 2022	FY 2023	FY 2024	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Water Meter Replacement	21	4180	702-00	120,558	116,955	100,000	100,000	100,000	100,000	1,000,000	2,250,000	1,250,000	15,000
Filter Basin Valve Replacements	21	4180	705-00								100,000	375,000	386,250
Motor Control Center Replacements	21	4180	705-00							150,000	600,000		
Variable Frequency Drive Replacements	21	4180	705-00							92,700		95,480	
Unit 409: 2015 Ford F250	21	4180	708-00								65,505		
Unit 419: 2015 Ford Transit	21	4180	708-00							65,505			
Dundee at Railroad Tracks	21	4180	727-00	23,871	45,462	1,920,360	1,920,360	786,719	2,360,155				
Huntington Subdivision	21	4180	727-00			386,512	386,512	386,512	3,994,000				
Northbrook Glen and Ridgcroft Subdivision	21	4180	727-00			386,512	386,512	386,512	2,335,724				
Water Main Replacement Grace Manor	21	4180	727-00								137,340		
Water Main Replacement Northbrook Park	21	4180	727-00							3,537,073			
Water Main Replacement Security Co's, Little Orchard	21	4180	727-00										4,585,005
Water Main Replacement Skierch's & White Plans	21	4180	727-00							482,200	3,916,747		
Water Main Replacement South Bridge Commons	21	4180	727-00								594,972	3,966,480	
Water Main Replacement Walters Avenue: Shermer to Pfingsten	21	4180	727-00						120,295	240,589	240,589	2,405,885	
Lakefront Pumping Station Tuckpointing	21	4170	729-00						19,000	150,000			
Pipe Support & Electrical Conduit Replacement	21	4170	729-00			50,000	50,000	50,000	500,000				
Pump and Motor Refurbishment	21	4170	729-00			50,000	50,000	50,000	200,000	206,000	212,180	218,545	225,105
SCADA System Replacement	21	4170	729-00			310,915	310,915	310,915	411,750	965,250			
Water Plant Lighting Upgrade	21	4170	729-00						71,353	70,375	70,375		
Water Plant System Improvements	21	4170	729-00							170,000			
Total				144,429	162,417	3,204,299	3,204,299	2,070,658	10,112,277	7,129,692	8,187,708	8,311,390	5,211,360

SANITARY SEWER FUND

PROGRAM DETAIL FISCAL YEAR 2025

FUND RESPONSIBILITIES

The Sanitary Sewer Fund is an enterprise funds and distinguished from other Village funds in that it is run similar to a business and funded by user fees rather than taxes. The Sanitary Sewer Division of the Public Works Department is established to effectively manage, maintain, operate, and repair the Village's 133 miles of sanitary sewer system so that an uninterrupted and reliable waste water collection, conveyance, and disposal system is available to its users. This utility is operated as a local collector system within the area served by the Metropolitan Water Reclamation District of Greater Chicago (MWRD), which provides regulatory control and guidelines on the amount and type of acceptable raw waste discharges that can be deposited into their interceptor lines for conveyance to regional treatment facilities in Skokie.

The Sanitary Sewer Fund is self-sustaining; the cost of transporting Northbrook's wastewater to MWRD interceptor lines is financed by user fees. Northbrook's sanitary sewer rate increased from \$1.26 to \$1.70 per 1,000 gallons of water used on May 1, 2023. In FY 2023, the Village began a water and sanitary sewer utility rate study to determine the future rate structure and system enhancements, and the Village Board's discussions were concluded with the approval of the Utility Rate Study on September 26, 2023.

ACCOMPLISHMENTS FOR FISCAL YEAR 2024

1. Completed a calendar year 2017-2022 Annual Summary Report (ASR) for Metropolitan Water Reclamation District of Great Chicago's Short-Term Requirements (STR) of the District's Infiltration/Inflow Control Program (IICP).
2. Utilizing in-house staff and contractors, televised and cleaned approximately 131,015 linear feet of sanitary sewer, and inspected 700 manholes as part of the system assessment required by MWRD's Inflow and Infiltration Reduction program.
3. Lined approximately 5,700 linear feet of sanitary sewer to extend its useful life, reinforce its structural integrity, and eliminate sources of stormwater and groundwater inflow and infiltration.
4. Rehabilitated manholes and completed point repairs to sanitary sewers as needed.
5. Completed a sanitary sewer rate study to determine appropriate rates to sustain the utility and its programs.
6. Procured the Edgewood Lift Station emergency generator for delivery and installation in FY 2025.
7. Installed new emergency generator for the Com Ed lift station.

GOALS FOR FISCAL YEAR 2025

1. Utilize in-house staff and contractors to televise and clean approximately 174,000 linear feet of sanitary sewer main and inspect 779 manholes, a quarter of the Village's sanitary sewer man and manholes, as part of the system assessment required by MWRD's Inflow and Infiltration Reduction program.
2. Complete the annual sanitary sewer and manhole lining programs.
3. Purchase lift station controls and cabinets responsible for operating the Edgewood Sanitary Lift Station, replacing the controls and cabinets from 1990.
4. Install the Edgewood Sanitary Lift Station generator purchased in FY 2024.
5. Continue public education on inflow and infiltration and address private sector defects, as identified.
6. Continue to submit Infiltration/Inflow Control Program (IICP) Annual Summary Reports (ASR) to the Metropolitan Water Reclamation District of Great Chicago.

**PUBLIC WORKS DEPARTMENT
SANITARY SEWER DIVISION
AUTHORIZED POSITIONS**

	FY 2024		FY 2025	
	Positions	FTE*	Positions	FTE*
<u>Regular Full-Time</u>				
Maintenance Supervisor	1	1.00	1	1.00
Administrative Clerk	1	1.00	1	1.00
Maintenance Worker	2	2.00	2	2.00
TOTAL	4	4.00	4	4.00
 TOTAL POSITIONS FOR DIVISION	 4	 4.00	 4	 4.00

* FTE - Full-Time Equivalents

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
SANITARY SEWER FUND

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
14-0000-403-00	SANITARY SEWER USER FEES	Revenue	1,612,186	1,509,931	1,965,000	1,965,000	2,000,000	2,000,000
14-0000-406-01	BOND ISSUE PROCEEDS	Revenue	-	-	-	-	-	375,000
14-0000-426-01	INTEREST INCOME	Revenue	3,622	10,111	6,500	6,500	11,000	11,000
14-0000-473-09	MISCELLANEOUS INCOME	Revenue	-	-	-	-	-	-
14-0000-474-17	RECAPTURE FEES	Revenue	-	-	5,000	5,000	-	5,000
14-0000-499-11	INTERFUND TRANSFER - GENERAL FUND	Revenue	80,000	-	-	-	-	-
	TOTAL REVENUES		1,695,808	1,520,042	1,976,500	1,976,500	2,011,000	2,391,000

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
SANITARY SEWER FUND

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
14-4160-501-01	REGULAR SALARIES	Expense	345,846	364,153	373,730	373,730	328,245	379,970
14-4160-501-21	COMPENSATED ABSENCES ADJUSTMENT	Expense	10,046	2,960	-	-	-	-
14-4160-503-00	OVERTIME	Expense	39,467	20,985	33,750	33,750	25,000	33,750
14-4160-504-00	GOOD HEALTH BENEFIT	Expense	2,796	3,106	2,945	2,945	2,945	3,000
14-4160-505-04	SUPERVISORY DIFFERENTIAL	Expense	2,686	3,128	2,750	2,750	2,750	2,750
	TOTAL PERSONAL SERVICES		400,841	394,333	413,175	413,175	358,940	419,470
14-4160-511-00	IMRF EMPLOYER CONTRIBUTIONS	Expense	42,024	35,561	36,250	36,250	31,320	35,665
14-4160-512-00	FICA EMPLOYER CONTRIBUTIONS	Expense	30,070	29,097	31,610	31,610	27,950	31,650
14-4160-513-00	EMPLOYEE LIFE INSURANCE	Expense	710	788	805	805	805	805
14-4160-514-00	EMPLOYEE HEALTH INSURANCE	Expense	67,855	71,250	71,250	71,250	71,250	91,300
14-4160-515-00	INTERFUND TRANSFER SELF INSURANCE W/C	Expense	5,500	5,500	5,500	5,500	5,500	5,500
14-4160-516-00	GASB 75 OPEB EXPENSE	Expense	(1,936)	(1,014)	-	-	-	-
14-4160-517-00	GASB 68 IMRF PENSION EXPENSE	Expense	(66,876)	30,723	-	-	-	-
	TOTAL FRINGE BENEFITS		77,347	171,905	145,415	145,415	136,825	164,920
14-4160-524-78	GENERATOR MAINTENANCE	Expense	6,600	19,635	15,350	15,350	15,350	15,965
14-4160-526-00	MAINTENANCE - SEWER	Expense	99,929	25,540	73,150	73,150	73,150	74,895
14-4160-534-00	INTERFUND TRANSFER ADMINISTRATIVE SERVICES	Expense	588,130	608,715	626,975	626,975	626,975	626,975
14-4160-536-00	INTERFUND TRANSFER TO SELF INSURANCE	Expense	30,925	30,925	30,925	30,925	30,925	11,782
14-4160-537-01	MONTHLY SERVICE	Expense	9,286	9,855	9,600	9,600	10,360	10,500
14-4160-537-05	CELLULAR PHONE SERVICE	Expense	780	780	780	780	580	780
14-4160-538-00	ELECTRICITY	Expense	18,364	22,526	21,000	21,000	21,995	22,000
14-4160-539-00	NATURAL GAS	Expense	7,316	8,094	7,000	7,000	7,000	7,300
14-4160-554-00	OTHER PROFESSIONAL SERVICES	Expense	16,686	13,285	28,025	28,025	28,025	29,575
14-4160-554-01	CREDIT AND DEBIT CARD FEES	Expense	7,572	12,493	12,850	12,850	12,850	12,850
	TOTAL CONTRACTUAL SERVICES		785,589	751,849	825,655	825,655	827,210	812,622
14-4160-613-00	MAINTENANCE PARTS AND SUPPLIES	Expense	4,860	5,609	8,500	8,500	8,500	9,000
14-4160-615-01	GASOLINE AND DIESEL FUEL	Expense	11,753	13,300	15,205	15,205	14,500	15,205
14-4160-646-00	SEWER LINE AND LIFT STATION PARTS	Expense	12,629	12,723	12,750	12,750	12,750	12,750
14-4160-649-00	TOOLS	Expense	10,207	7,592	7,500	7,500	7,500	7,500
14-4160-653-71	JACKETS	Expense	1,293	1,588	1,600	1,600	1,350	1,600
	TOTAL COMMODITIES		40,742	40,813	45,555	45,555	44,600	46,055
14-4160-723-00	SEWER LINE CONSTRUCTION	Expense	289,962	327,118	354,690	354,690	346,875	480,190
14-4160-799-00	DEPRECIATION EXPENSE	Expense	277,889	277,163	-	-	-	-
	TOTAL CAPITAL OUTLAY		567,851	604,281	354,690	354,690	346,875	480,190

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
SANITARY SEWER FUND

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
14-8100-554-00	OTHER PROFESSIONAL SERVICES	Expense	240	147	300	300	150	-
14-8100-801-00	AMORTIZATION EXPENSE	Expense	(24,494)	(24,494)	-	-	-	-
14-8100-802-00	BOND ISSUE COSTS	Expense	5,049	-	-	-	-	-
14-8100-851-12	2013A CORPORATE PURPOSE BONDS-PROCEEDS	Expense	-	-	24,110	24,110	24,110	24,753
14-8100-851-13	2014 CORPORATE PURPOSE BONDS	Expense	-	-	172,400	172,400	172,400	181,200
14-8100-851-37	2015B BONDS	Expense	-	-	53,600	53,600	53,600	55,275
14-8100-851-38	2016 BONDS	Expense	-	-	14,016	14,016	14,016	-
14-8100-851-39	2018 A BONDS	Expense	-	-	37,750	37,750	37,750	-
14-8100-851-41	2019 BONDS	Expense	-	-	5,000	5,000	5,000	5,000
14-8100-851-43	2021 BONDS - PRINCIPAL PMTS	Expense	-	-	10,000	10,000	10,000	10,000
14-8100-852-12	2013A CORPORATE PURPOSE BONDS-INTEREST	Expense	18,569	17,877	17,466	17,466	17,466	16,742
14-8100-852-13	2014A BONDS-INTEREST	Expense	55,552	48,467	43,684	43,684	43,684	35,064
14-8100-852-37	2015B BONDS INTEREST	Expense	30,718	30,069	29,160	29,160	29,160	27,016
14-8100-852-38	2016 BONDS INTEREST	Expense	4,970	4,692	4,453	4,453	4,453	6,225
14-8100-852-39	2018 A BONDS INTEREST	Expense	26,854	25,768	24,916	24,916	24,916	22,406
14-8100-852-41	2019 BONDS INTEREST	Expense	4,646	4,396	4,250	4,250	4,250	4,000
14-8100-852-43	2021 BONDS - INTEREST PMTS	Expense	5,949	10,148	9,500	9,500	9,500	9,000
	TOTAL DEBT SERVICE		128,052	117,068	450,605	450,605	450,455	396,681
	TOTAL EXPENSES		2,000,422	2,080,248	2,235,095	2,235,095	2,164,905	2,319,938
	NET SURPLUS (DEFICIT)		(304,614)	(560,206)	(258,595)	(258,595)	(153,905)	71,062
Beginning Audited Cash Balance 5/1/23							156,756	
FY24 Projected Surplus (Deficit)							(153,905)	
Ending Projected Cash Balance 4/30/24							2,851	
Estimated Cash Balance 5/1/24								2,851
FY25 Budgeted Surplus (Deficit)								71,062
Ending Estimated Cash Balance 4/30/25								73,913

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

Fund: Sanitary Sewer (14)
Department: Sanitary Sewer (4160)

**Account
Total**

PERSONAL SERVICES

14-4160-501-01 FULL-TIME SALARIES

Regular Salaries - Full Time Employees **379,970**

14-4160-503-00 OVERTIME **33,750**

14-4160-504-00 GOOD HEALTH BENEFIT **3,000**

14-4160-505-04 OTHER COMPENSATION

Supervisory Differential **2,750**

TOTAL PERSONAL SERVICES 419,470

FRINGE BENEFITS

14-4160-511-00 IMRF EMPLOYER CONTRIBUTIONS **35,665**

14-4160-512-00 FICA EMPLOYER CONTRIBUTIONS **31,650**

14-4160-513-00 EMPLOYEE LIFE INSURANCE **805**

14-4160-514-00 EMPLOYEE HEALTH / DENTAL INSURANCE **91,300**

14-4160-515-00 WORKERS' COMPENSATION **5,500**

TOTAL FRINGE BENEFITS 164,920

CONTRACTUAL SERVICES

14-4160-524-78 MAINTENANCE - BUILDINGS AND GROUNDS

Generator Maintenance **15,965**

14-4160-526-00 MAINTENANCE - SEWER

Lift Stations Repairs	7,500
Emergency Line Repairs	7,500
Televised Inspections	<u>59,895</u>

TOTAL **74,895**

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

Fund: Sanitary Sewer (14)
Department: Sanitary Sewer (4160)

**Account
Total**

CONTRACTUAL SERVICES (CONT'D)

14-4160-534-00 ADMINISTRATIVE SERVICES

Village Manager's Office & Information Services	107,715	
Finance Department	107,715	
Public Works Department	<u>411,545</u>	
TOTAL		626,975

14-4160-536-00 INSURANCE

Transfer to Self Insurance for Property, Casualty and Liability Insurance		11,782
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14-4160-537-XX TELEPHONE SERVICES

14-4160-537-01	Monthly Service	10,500	
14-4160-537-05	Cellular Phone Service	<u>780</u>	
TOTAL			11,280

14-4160-538-00 ELECTRICITY

Electricity For 13 Lift Stations		22,000
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14-4160-539-00 NATURAL GAS

13 Lift Station Stand-by Emergency Generators		7,300
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14-4160-554-XX OTHER PROFESSIONAL SERVICES

14-4160-554-00	Overhead Sewer Conversion Program	15,000	
14-4160-554-00	GIS Consortium	14,050	
14-4160-554-00	SCBA Medical Exams	225	
14-4160-554-00	CDL Drug & Alcohol Screening	300	
14-4160-554-01	Credit and Debit Card Fees	<u>12,850</u>	
TOTAL			42,425

TOTAL CONTRACTUAL SERVICES		<u>812,622</u>
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**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

**Fund: Sanitary Sewer (14)
Department: Sanitary Sewer (4160)**

**Account
Total**

COMMODITIES

14-4160-613-00 MAINTENANCE PARTS & SUPPLIES

Sewer Flusher Equipment	9,000
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14-4160-615-01 PETROLEUM PRODUCTS

Gasoline And Diesel Fuel	15,205
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14-4160-646-00 SEWER LINE AND LIFT STATION PARTS

Sewer Repair Materials	12,750
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14-4160-649-00 TOOLS

Replace Hand And Power Tools	7,500
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14-4160-653-71 UNIFORMS

Uniforms for Employees	1,600
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TOTAL COMMODITIES	46,055
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CAPITAL OUTLAY

14-4160-723-00 SEWER LINE CONSTRUCTION

Sewer Lining	240,000
Manhole Lining	61,910
Lift Station Communication Replacements	95,000
Replacement	83,280

TOTAL	480,190
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TOTAL CAPITAL OUTLAY	480,190
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**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

Fund: Sanitary Sewer (14)
Department: Sanitary Sewer (4160)

**Account
Total**

DEBT SERVICE

14-8100-851-XX PRINCIPAL

14-8100-851-12	2013A Corporate Purpose Bonds	24,753	
14-8100-851-13	2014A Corporate Purpose Bonds	181,200	
14-8100-851-37	2015B Corporate Purpose Bonds	55,275	
14-8100-851-41	2019 Corporate Purpose Bonds	5,000	
14-8100-851-43	2021 Corporate Purpose Bonds	10,000	
		<hr/>	276,228

14-8100-852-XX INTEREST AND FISCAL CHARGES

11-8100-852-12	2013A Corporate Purpose Bonds	16,742	
14-8100-852-13	2014A Corporate Purpose Bonds	35,064	
14-8100-852-37	2015B Corporate Purpose Bonds	27,016	
14-8100-852-38	2016 Corporate Purpose Bonds	6,225	
14-8100-852-39	2018A Corporate Purpose Bonds	22,406	
14-8100-852-41	2019 Corporate Purpose Bonds	4,000	
14-8100-852-43	2021 Corporate Purpose Bonds	9,000	
		<hr/>	120,453

TOTAL DEBT SERVICE

396,681

FUND TOTAL

2,319,938

Village of Northbrook

Capital Improvement Plan - Summary 2025 - 2029

Sanitary Sewer Fund

	Fund	Dept	Account	Actuals		Budget	Amended Budget	Year End Estimate	Recommended Budget				
				FY 2022	FY 2023	FY 2024	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Generator Replacement - Edgewood Sanitary Lift Station	14	4160	723-00	33,298		59,000	59,000	58,036	83,281	85,000	85,000	50,000	50,000
Lift Station Controls Replacement - Edgewood Sanitary Lift Station	14	4160	723-00						95,000	110,000			
Manhole Rehabilitation	14	4160	723-00	50,275	58,305	60,690	60,690	60,690	61,910	63,150	64,415	65,705	67,019
Sanitary Sewer Lining	14	4160	723-00	197,882	231,796	235,000	235,000	235,000	240,000	245,000	250,000	255,000	260,000
Unit 300: 2007 Ford F550 Dump Truck	14	4160	708-00							88,202			
Unit 424: 2013 Ford F250	14	4160	708-00									53,595	
Total				281,455	290,101	354,690	354,690	353,726	480,191	591,352	399,415	424,300	377,019

STORMWATER FUND

PROGRAM DETAIL FISCAL YEAR 2025

FUND RESPONSIBILITIES

The Stormwater Fund is an enterprise fund and distinguished from other Village funds in that it is run similar to a business and funded by user fees rather than taxes. The Stormwater Fund is utilized to account and provide financial resources for the construction of stormwater improvement projects. This fund also provides for operational costs associated with effectively managing, maintaining, operating and repairing the Village's 125 miles of storm sewers, ditches, detention facilities, and lift stations so storm water conveyance to outfalls is achieved with minimal impact to property.

The Stormwater Fund is self-sustaining; the cost to maintain and improve the existing stormwater system is financed by user fees. Large capital projects may be funded through the issuance of general obligation bonds, which serve as loans to the Fund that are paid back over a set period time. Northbrook's current stormwater utility fee is \$1.00 per 1,000 gallons of water.

ACCOMPLISHMENTS FOR FISCAL YEAR 2024

1. Completed \$29,675 in localized drainage improvements at specified locations in the Village to help alleviate specific concerns reported by residents.
2. Continued reporting to Illinois Department of Public Health and the Metropolitan Water Reclamation District of Greater Chicago (MWRD) on stormwater water quality as part of the Wescott Park project.
3. Continued coordination with the Development and Planning Services Department to complete a Standard Operating Procedure for a 50/50 cul-de-sac conversion program to encourage residents to convert cul-de-sac islands to native plantings
4. Completed a third addendum to the Stormwater Management Plan with the Stormwater Management Commission and support the Village Board's review of the addendum.
5. The Public Works and Finance Departments partnered with New Gen Strategies and Solutions, LLC. to perform a stormwater utility rate study.

GOALS FOR FISCAL YEAR 2025

1. Complete the engineering and design of Koepke Road Master Stormwater Management Plan project #37 with construction scheduled in Fiscal Year 2026.
2. Continue the management of the localized drainage improvement project in areas involving localized improvements to alleviate specific points of concerns outside of those projects identified in the Master Stormwater Plan.
3. Continue implementation of the Stormwater Management Plan by identifying future projects in conjunction with the Stormwater Management Commission.

4. Continue to identify Village-owned stormwater detention facilities and right-of-way as candidates for conversion to native plantings to further the Village's stormwater best practice of using prairie plants to help stormwater infiltrate the ground.
5. Continue the prescribed burn program to support native landscaping health at Village detention basins.
6. Promote the 50/50 cul-de-sac conversion program to encourage residents to convert cul-de-sac islands to native plantings to help stormwater infiltrate the ground and provide pollinator habitats.
7. Present recommendations of the utility rate study in order to obtain policy direction related to the financial stability of the Stormwater Utility and existing debt service.
8. Program the projects identified in the Third Addendum to the Master Stormwater Management Plan into the Capital Improvement Plan.

**PUBLIC WORKS DEPARTMENT
STORMWATER DIVISION
AUTHORIZED POSITIONS**

	FY 2024		FY 2025	
	Positions	FTE*	Positions	FTE*
<u>Regular Full-Time</u>				
Village Engineer	1	1.00	1	1.00
Project Manager I	1	1.00	1	1.00
Maintenance Worker	3	3.00	3	3.00
TOTAL	5	5.00	5	5.00
TOTAL POSITIONS FOR DIVISION	5	5.00	5	5.00

* FTE - Full-Time Equivalents

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
STORMWATER FUND

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
16-0000-406-01	BOND PROCEEDS	Revenue	-	-	-	-	-	-
16-0000-426-01	INTEREST INCOME	Revenue	6,894	27,259	15,000	15,000	26,500	40,000
16-0000-451-00	STORMWATER UTILITY FEES	Revenue	1,428,091	1,339,558	1,350,000	1,350,000	1,400,000	1,688,000
16-0000-455-02	IMPERVIOUS SURFACE FEE	Revenue	74,986	35,270	80,000	80,000	40,000	40,000
16-0000-480-00	STORM ANNEXATION FEES	Revenue	6,500	3,622	5,000	5,000	6,000	6,000
16-0000-481-32	OTHER GRANTS	Revenue	306,615	629,876	-	-	-	-
	TOTAL REVENUES		1,823,086	2,035,585	1,450,000	1,450,000	1,472,500	1,774,000

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
STORMWATER FUND

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
16-4190-501-01	REGULAR SALARIES	Expense	469,024	399,148	482,845	482,845	428,000	501,240
16-4190-501-21	COMPENSATED ABSENCES ADJUSTMENT	Expense	-	(17,725)	-	-	-	-
16-4190-503-00	OVERTIME	Expense	11,772	15,004	19,000	19,000	16,000	19,000
	TOTAL PERSONAL SERVICES		480,796	396,427	501,845	501,845	444,000	520,240
16-4190-511-00	IMRF EMPLOYER CONTRIBUTIONS	Expense	51,439	38,336	44,025	44,025	35,500	44,845
16-4190-512-00	FICA EMPLOYER CONTRIBUTIONS	Expense	36,128	30,232	38,390	38,390	33,500	39,800
16-4190-513-00	EMPLOYEE LIFE INSURANCE	Expense	708	1,059	1,060	1,060	1,060	1,060
16-4190-514-00	EMPLOYEE HEALTH/DENTAL INSURANCE	Expense	41,860	43,955	43,955	43,955	43,955	127,725
16-4190-515-00	INTERFUND TRANSFER SELF INSURANCE W/C	Expense	5,060	5,060	5,060	5,060	5,060	5,060
16-4190-516-00	GASB 75 OPEB EXPENSE	Expense	(1,649)	(1,906)	-	-	-	-
16-4190-517-00	GASB 68 IMRF PENSION EXPENSE	Expense	(73,663)	31,340	-	-	-	-
	TOTAL FRINGE BENEFITS		59,883	148,076	132,490	132,490	119,075	218,490
16-4190-524-78	GENERATOR MAINTENANCE	Expense	600	1,150	1,290	1,290	3,000	1,330
16-4190-527-00	MAINTENANCE - STORM SEWER	Expense	192,830	148,750	171,250	171,250	105,479	172,450
16-4190-531-71	STREET REPAIRS	Expense	2,252	11,764	20,000	20,000	13,345	20,000
16-4190-534-00	INTERFUND TRANSFER ADMINISTRATIVE SERVICES	Expense	92,700	95,945	98,825	98,825	98,825	101,790
16-4190-536-00	INTERFUND TRANSFER TO SELF INSURANCE	Expense	41,995	41,995	41,995	41,995	41,995	15,999
16-4190-537-05	CELL PHONE SERVICE	Expense	1,560	1,016	1,560	1,560	1,560	1,560
16-4190-538-91	LIFT STATIONS	Expense	3,336	2,311	2,800	2,800	2,800	2,800
16-4190-554-00	OTHER PROFESSIONAL SERVICES	Expense	33,006	56,970	81,700	81,700	61,200	64,900
16-4190-585-73	STORM SEWER MAINTENANCE	Expense	16,496	11,529	18,500	18,500	18,500	19,055
	TOTAL CONTRACTUAL SERVICES		384,775	371,430	437,920	437,920	346,704	399,884
16-4190-613-73	SEWER EQUIPMENT	Expense	476	500	500	500	500	500
16-4190-615-01	GASOLINE AND DIESEL FUEL	Expense	15,737	14,622	18,500	18,500	14,790	15,150
16-4190-646-00	SEWER LINE AND LIFT STATION PARTS	Expense	17,610	19,103	18,500	18,500	18,500	18,500
16-4190-653-72	UNIFORM ISSUE	Expense	1,193	1,599	2,100	2,100	2,100	2,100
16-4190-653-73	PROTECTIVE GEAR	Expense	1,639	976	1,000	1,000	1,000	1,000
	TOTAL COMMODITIES		36,655	36,800	40,600	40,600	36,890	37,250
16-4190-730-03	STORMWATER IMPROVEMENTS	Expense	13,435	(18,016)	65,000	65,000	59,795	153,595
16-4190-799-00	DEPRECIATION EXPENSE	Expense	765,599	804,446	-	-	-	-
	TOTAL CAPITAL OUTLAY		779,034	786,430	65,000	65,000	59,795	153,595

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
STORMWATER FUND

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
16-8100-554-00	OTHER PROFESSIONAL SERVICES	Expense	733	781	550	550	550	-
16-8100-801-00	AMORTIZATION EXPENSE	Expense	(47,011)	(47,011)	-	-	-	-
16-8100-851-01	2012B PRINCIPAL PROCEEDS	Expense	-	-	55,500	55,500	55,500	55,500
16-8100-851-02	2013A CORPORATE PURPOSE BONDS	Expense	-	-	38,777	38,777	38,777	39,811
16-8100-851-03	2014A CORPORATE PURPOSE BONDS	Expense	-	-	86,200	86,200	86,200	90,600
16-8100-851-37	2015B BONDS	Expense	-	-	180,000	180,000	180,000	185,625
16-8100-851-38	2016 BONDS	Expense	-	-	888,702	888,702	888,702	485,000
16-8100-851-39	2018 A BONDS	Expense	-	-	143,450	143,450	143,450	110,000
16-8100-851-41	2019 BONDS	Expense	-	-	-	-	-	90,000
16-8100-852-01	2012 B CORPORATE PURPOSE BOND-INTEREST	Expense	7,416	6,349	5,725	5,725	5,725	4,615
16-8100-852-02	2013A CORPORATE PURPOSE BONDS-INTEREST	Expense	29,866	28,753	28,091	28,091	28,091	26,927
16-8100-852-03	2014A BONDS-INTEREST	Expense	27,776	24,234	21,842	21,842	21,842	17,532
16-8100-852-37	2015B BONDS INTEREST	Expense	103,157	100,977	97,926	97,926	97,926	90,726
16-8100-852-38	2016 BONDS INTEREST	Expense	315,137	297,479	282,353	282,353	282,353	274,863
16-8100-852-39	2018 A BONDS INTEREST	Expense	102,048	97,918	94,682	94,682	94,682	76,775
16-8100-852-41	2019 BONDS INTEREST	Expense	64,279	61,800	61,800	61,800	61,800	61,800
	TOTAL DEBT SERVICE		603,401	571,280	1,985,598	1,985,598	1,985,598	1,609,774
	TOTAL EXPENSES		2,344,544	2,310,443	3,163,453	3,163,453	2,992,062	2,939,233
	NET SURPLUS (DEFICIT)		(521,458)	(274,858)	(1,713,453)	(1,713,453)	(1,519,562)	(1,165,233)
Beginning Audited Cash Balance 5/1/23							742,154	
FY24 Projected Surplus (Deficit)							(1,519,562)	
Ending Projected Cash Balance 4/30/24							(777,408)	
Estimated Cash Balance 5/1/24								(777,408)
FY25 Budgeted Surplus (Deficit)								(1,165,233)
Ending Estimated Cash Balance 4/30/25								(1,942,641)

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

**Fund: Stormwater (16)
Department: Public Works (4190)**

**Account
Total**

PERSONAL SERVICES

16-4190-501-01 FULL-TIME SALARIES

Regular Salaries - Full Time Employees **501,240**

16-4190-503-00 OVERTIME

19,000

TOTAL PERSONAL SERVICES

520,240

FRINGE BENEFITS

16-4190-511-00 IMRF EMPLOYER CONTRIBUTIONS

44,845

16-4190-512-00 FICA EMPLOYER CONTRIBUTIONS

39,800

16-4190-513-00 EMPLOYEE LIFE INSURANCE

1,060

16-4190-514-00 EMPLOYEE HEALTH / DENTAL INSURANCE

127,725

16-4190-515-00 WORKERS' COMPENSATION

5,060

TOTAL FRINGE BENEFITS

218,490

CONTRACTUAL SERVICES

16-4190-524-78 MAINTENANCE - BUILDINGS AND GROUNDS

Generator Maintenance **1,330**

16-4190-527-00 MAINTENANCE - STORM SEWER

Detention Basin Landscape Maintenance	41,200
Private Property Drainage Improvements	50,000
Point Repairs	2,500
Railroad Easement Licenses	750
River Analysis	2,500
Restorations	2,500
Annual NPDES Permit Fees	5,000
Annual Metra Easement Fee for 84" Storm Sewer	10,000
Televised Inspections	25,000
Ditch Maintenance Skokie/Dundee	3,000
Native Planting Conversion from Turf Grass	30,000

TOTAL

172,450

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

**Fund: Stormwater (16)
Department: Public Works (4190)**

**Account
Total**

CONTRACTUAL SERVICES (CONT'D)

16-4190-531-71 MAINTENANCE - STREETS

Street Repairs	
Curb & Gutter	20,000

<u>16-4190-534-00 ADMINISTRATIVE SERVICES</u>	101,790
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16-4190-536-00 INSURANCE

Transfer to Self Insurance for Property, Casualty, and Liability Insurance	15,999
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16-4190-537-05 TELEPHONE SERVICE

Cellular Phone Service	1,560
TOTAL	

16-4190-538-91 ELECTRICITY

Lift Stations	2,800
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16-4190-554-00 OTHER PROFESSIONAL SERVICES

Engineering Services	5,000
CDL Renewal Reimbursement	200
GIS Consortium	13,200
Rain Barrels	4,000
Credit and Debit Card Fees	9,000
North Branch Chicago River Consortium	16,000
50/50 Cul-du-sac Island Conversion Program	10,000
Rate Study	7,500
	7,500

TOTAL	64,900
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16-4190-585-73 SOLID WASTE MANAGEMENT

Storm Sewer Maintenance	19,055
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TOTAL CONTRACTUAL SERVICES	399,884
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**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

Fund: Stormwater (16)
Department: Public Works (4190)

**Account
Total**

COMMODITIES

16-4190-613-73 MAINTENANCE PARTS AND SUPPLIES

Sewer Equipment **500**

16-4190-615-01 PETROLEUM PRODUCTS

Gasoline and Diesel Fuel **15,150**

16-4190-646-00 SEWER LINE AND LIFT STATION PARTS

Storm Sewer Maintenance Supplies **18,500**

16-4190-653-XX UNIFORMS

16-4190-653-72 Uniforms 2,100

16-4190-653-73 Protective Gear 1,000

TOTAL **3,100**

TOTAL COMMODITIES 37,250

CAPITAL OUTLAY

16-4190-730-03 STORMWATER IMPROVEMENTS

Local Drainage Improvement Projects 50,000

Koepke RD MSMP Project 37 103,595

TOTAL **153,595**

TOTAL CAPITAL OUTLAY 153,595

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

Fund: Stormwater (16)
Department: Public Works (4190)

**Account
Total**

DEBT SERVICE

16-8100-851-XX PRINCIPAL

16-8100-851-01	2012B Corporate Purpose Bonds	55,500	
16-8100-851-02	2013A Corporate Purpose Bonds	39,811	
16-8100-851-03	2014A Corporate Purpose Bonds	90,600	
16-8100-851-37	2015B Corporate Purpose Bonds	185,625	
16-8100-851-38	2016 Corporate Purpose Bonds	485,000	
16-8100-851-39	2018A Corporate Purpose Bonds	110,000	
16-8100-851-41	2019 Corporate Purpose Bonds	<u>90,000</u>	
TOTAL			1,056,536

16-8100-852-XX INTEREST AND FISCAL CHARGES

16-8100-852-01	2012B Corporate Purpose Bonds	4,615	
16-8100-852-02	2013A Corporate Purpose Bonds	26,927	
16-8100-852-03	2014A Corporate Purpose Bonds	17,532	
16-8100-852-37	2015B Corporate Purpose Bonds	90,726	
16-8100-852-38	2016 Corporate Purpose Bonds	274,863	
16-8100-852-39	2018A Corporate Purpose Bonds	76,775	
16-8100-852-41	2019 Corporate Purpose Bonds	<u>61,800</u>	
TOTAL			553,238

TOTAL DEBT SERVICE

1,609,774

FUND TOTAL

2,939,233

Village of Northbrook

Capital Improvement Plan - Summary 2025 - 2029

Stormwater Capital Projects

	Fund	Dept	Account	Actuals		Budget	Amended Budget	Year End Estimate	Recommended Budget				
				FY 2022	FY 2023	FY 2024	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Koepke Road (MSMP Project #37)	16	4190	730	-	-	-	-	-	103,594	103,594	1,035,936	-	-
Localized Drainage Improvements	16	4190	730-03	46,880	19,000	50,000	50,000	25,000	50,000	50,000	50,000	50,000	50,000
Unit 310: 2013 Vactor Hopper	16	4190	708-00	-	-	-	-	-	-	100,000	-	-	-
Total				46,880	19,000	50,000	50,000	25,000	153,594	253,594	1,085,936	50,000	50,000

SENIOR HOUSING FUND

PROGRAM DETAIL FISCAL YEAR 2025

FUND RESPONSIBILITIES

The Senior Housing Fund is an enterprise fund and distinguished from other Village funds in that it is run similar to a business and funded by user fees rather than taxes. The Senior Housing Fund is responsible for the maintenance and operation of the Village-owned Crestwood Place apartment complex. The necessary operating funds are provided entirely by tenant rent payments. The activities of the Senior Housing Fund are overseen by the Senior Services Commission. The Commission reviews the annual budget of the Fund in advance of the Village Manager's presentation of the recommended budget. The Village contracts with a private firm to provide day-to-day maintenance, care, and management of Crestwood Place.

ACCOMPLISHMENTS OF FISCAL YEAR 2024

1. With assistance from the Senior Services Commission, the resident committee met to assess their needs, gather resident input, and develop and schedule programming.
2. Completed ongoing repairs and capital improvements at Crestwood Place.
3. Held three Senior Services Commission meetings at Crestwood Place and three meetings at the Village Hall.

GOALS FOR FISCAL YEAR 2025

1. Assist the Village Board in review of senior service programs and additional public senior housing opportunities, as requested.
2. Obtain proposals and engage a firm to update the long-term capital assessment/study for Crestwood Place.
3. In accordance with the Capital Improvement Plan, complete capital facility projects at Crestwood Place.
4. Propose amendments to the Capital Improvement Plan for Crestwood Place based on the results of the updated capital assessment/study.
5. Recommend and implement a rental increase for tenants of the Crestwood to be effective mid FY 2025. Additional revenue will help offset the annual debt service cost related to capital expenditures and will help offset increase in overall capital and contractual expenditures due to annual inflation adjustments.
6. Restart the Senior Services Commission's Round Table subcommittee to raise awareness of available senior programs and share resources among the agencies that serve senior citizens in the Northbrook area.
7. Revise the Northbrook Senior Resources guide/brochure to include the most current information on services and resources that are available to Northbrook's senior residents.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
SENIOR HOUSING FUND

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
15-0000-406-02	BOND ISSUE PROCEEDS	Revenue	-	-	-	-	-	-
15-0000-426-01	INTEREST INCOME	Revenue	309	65,602	35,000	35,000	110,000	90,000
15-0000-461-01	RENTAL INCOME	Revenue	835,072	890,364	922,470	922,470	910,355	915,600
15-0000-473-07	MISCELLANEOUS INCOME	Revenue	-	5,003	11,610	11,610	11,145	11,500
15-0000-481-32	OTHER GRANTS	Revenue	91,548	-	-	-	-	-
	TOTAL REVENUES		926,929	960,969	969,080	969,080	1,031,500	1,017,100

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
SENIOR HOUSING FUND

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
15-7100-521-00	MAINTENANCE - EQUIPMENT	Expense	7,580	9,201	8,000	8,000	9,200	23,500
15-7100-524-00	MAINTENANCE - BUILDING AND GROUNDS	Expense	380	1,978	-	-	-	-
15-7100-524-01	REPAIRS & MAINTENANCE - BLDG & GROUND	Expense	140,660	166,859	176,250	176,250	217,500	174,750
15-7100-524-02	HVAC MAINTENANCE	Expense	9,405	13,302	16,500	16,500	16,500	22,000
15-7100-524-04	GROUNDS MAINTENANCE SERVICE	Expense	49,305	65,573	66,000	66,000	66,000	83,000
15-7100-524-05	GENERAL EXTERIOR MAINTENANCE	Expense	3,269	3,094	17,700	17,700	11,500	14,700
15-7100-534-00	INTERFUND TRANSFER ADMINISTRATIVE SERVICES	Expense	96,300	99,670	102,660	102,660	102,660	105,230
15-7100-535-00	WATER/SEWER	Expense	35,686	33,529	40,000	40,000	40,000	40,000
15-7100-536-00	INTERFUND TRANSFER TO SELF INSURANCE	Expense	60,060	60,060	60,060	60,060	60,060	22,882
15-7100-537-00	TELEPHONE SERVICE	Expense	6,252	4,806	6,500	6,500	6,500	6,500
15-7100-538-00	ELECTRICITY	Expense	30,628	27,131	21,300	21,300	31,800	33,300
15-7100-539-00	NATURAL GAS	Expense	14,161	17,054	15,000	15,000	15,000	15,000
15-7100-551-00	LEGAL SERVICES	Expense	-	-	1,000	1,000	-	1,000
15-7100-554-00	OTHER PROFESSIONAL SERVICES	Expense	125,086	165,075	201,125	201,125	163,375	206,525
15-7100-555-00	CUSTODIAL SERVICES	Expense	78,079	81,563	75,505	75,505	75,045	103,145
15-7100-573-00	ADVERTISING	Expense	-	223	450	450	750	700
15-7100-585-00	SOLID WASTE MANAGEMENT	Expense	-	-	300	300	300	300
15-7100-586-00	SENIOR CITIZEN PROGRAMS	Expense	24,314	34,698	28,000	28,000	28,000	29,000
15-7100-599-00	MISCELLANEOUS	Expense	5,098	3,596	4,500	4,500	3,750	4,500
	TOTAL CONTRACTUAL SERVICES		686,263	787,412	840,850	840,850	847,940	886,032
15-7100-601-00	OFFICE SUPPLIES	Expense	923	6,529	7,000	7,000	7,000	7,000
15-7100-613-00	MAINTENANCE PARTS AND SUPPLIES	Expense	6,835	14,432	10,750	10,750	12,250	12,750
15-7100-630-00	CRESTWOOD APPT. APPLIANCES	Expense	-	-	-	-	-	20,000
	TOTAL COMMODITIES		7,758	20,961	17,750	17,750	19,250	39,750
15-7100-703-00	BUILDING & PERMANENT IMPROVEMENTS	Expense	2,621	-	79,500	79,500	10,000	43,000
15-7100-705-00	DEPARTMENT EQUIPMENT	Expense	2,604	-	140,000	140,000	-	285,000
15-7100-799-00	DEPRECIATION EXPENSE	Expense	128,151	143,928	-	-	-	-
	TOTAL CAPITAL OUTLAY		133,376	143,928	219,500	219,500	10,000	328,000

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
SENIOR HOUSING FUND

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
15-8100-801-00	AMORTIZATION EXPENSE	Expense	(7,014)	(7,014)	-	-	-	-
15-8100-802-00	BOND ISSUE COSTS	Expense	8,365	-	-	-	-	-
15-8100-851-43	2021 BONDS - PRINCIPAL PMTS	Expense	-	-	50,000	50,000	50,000	55,000
15-8100-852-43	2021 BONDS - INTEREST PMTS	Expense	25,641	43,803	41,100	41,100	41,100	38,600
	TOTAL DEBT SERVICE		26,992	36,789	91,100	91,100	91,100	93,600
	TOTAL EXPENSES		854,389	989,090	1,169,200	1,169,200	968,290	1,347,382
	NET SURPLUS (DEFICIT)		72,540	(28,121)	(200,120)	(200,120)	63,210	(330,282)
Beginning Audited Cash Balance 5/1/23							1,959,336	
FY24 Projected Surplus (Deficit)							63,210	
Ending Projected Cash Balance 4/30/24							2,022,546	
Estimated Cash Balance 5/1/24								2,022,546
FY25 Budgeted Surplus (Deficit)								(330,282)
Ending Estimated Cash Balance 4/30/25								1,692,264

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

**Fund: Senior Housing (15)
Department: Senior Housing (7100)**

**Account
Total**

CONTRACTUAL SERVICES

15-7100-521-00 MAINTENANCE - EQUIPMENT

Equipment Maintenance	12,000
Generator Maintenance	6,000
Fire Protection Equipment	5,000
Appliance Repairs	500

TOTAL

23,500

15-7100-524-XX REPAIRS AND MAINTENANCE - BUILDING AND GROUNDS

15-7100-524-01 Building Repairs and Maintenance

Elevator Maintenance	19,000
Plumbing Maintenance	20,000
Electrical Maintenance	20,000
Carpet Cleaning & Repairs	10,000
Floor Sanding & Tile	9,000
Interior Painting & Decorating	45,000
Roof & Gutters Maintenance	20,000
Windows & Glazing	2,500
Paving & Walks	3,000
Exterior Repairs & Decorating	6,000
Miscellaneous Maintenance Repairs	10,250
Shades/Rods/Blinds	5,000
Carpentry	3,500
Locksmith	1,500

SUBTOTAL

174,750

15-7100-524-02	HVAC Maintenance	22,000
15-7100-524-04	Grounds Maintenance/Snow Removal	83,000
15-7100-524-05	General Exterior Maintenance	14,700

SUBTOTAL

119,700

TOTAL

294,450

15-7100-534-00 ADMINISTRATIVE SERVICES

105,230

15-7100-535-00 WATER

Crestwood Place Water and Sewer

40,000

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

**Fund: Senior Housing (15)
Department: Senior Housing (7100)**

**Account
Total**

CONTRACTUAL SERVICES (CONT'D)

15-7100-536-00 INSURANCE

Transfer to Self Insurance for Property, Casualty and Liability Insurance	22,882
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15-7100-537-00 TELEPHONE SERVICE

Monthly Service, Equipment Leases & Answering Service	6,500
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15-7100-538-00 ELECTRICITY

Crestwood Place	33,300
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15-7100-539-00 NATURAL GAS

Crestwood Place	15,000
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15-7100-551-00 LEGAL SERVICES

1,000

15-7100-554-00 OTHER PROFESSIONAL SERVICES

On-Site Office Payroll	25,625
Management Fee	41,355
Management Payroll	61,545
Payroll Services	3,850
Payroll Taxes	16,500
Fidelity Bond Insurance	1,500
Workers Compensation Insurance	2,900
Health Insurance/Employee Benefits	15,250
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SUBTOTAL	168,525
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Capital Maintenance Study	<hr/> 38,000
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TOTAL	206,525
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15-7100-555-00 CUSTODIAL SERVICES

Janitor Payroll	41,600
Maintenance Payroll	<hr/> 61,545

TOTAL	103,145
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**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

Fund: Senior Housing (15)
Department: Senior Housing (7100)

**Account
Total**

CONTRACTUAL SERVICES (CONT'D)

<u>15-7100-573-00 ADVERTISING</u>		700
<u>15-7100-585-00 SOLID WASTE MANAGEMENT</u>		
Scavenger Services		300
<u>15-7100-586-00 SENIOR CITIZEN PROGRAMS</u>		
Tenant Services		29,000
<u>15-7100-599-00 MISCELLANEOUS</u>		
Messenger Service	500	
Bad Debt Expense	1,500	
Education & Training	900	
Security Deposit Interest Expense	100	
Miscellaneous Administrative Expense	1,500	
	<hr/>	
TOTAL		4,500
TOTAL CONTRACTUAL SERVICES		<hr/> 886,032 <hr/>

COMMODITIES

<u>15-7100-601-00 OFFICE SUPPLIES</u>		7,000
<u>15-7100-613-00 MAINTENANCE PARTS AND SUPPLIES</u>		
Janitor's Supplies	5,500	
Maintenance Equipment	500	
Electrical Supplies (light bulbs)	750	
Hardware	6,000	
	<hr/>	
TOTAL		12,750
<u>15-7100-630-00 APPLIANCE MAINTENANCE AND REPLACEMENTS</u>		20,000
TOTAL COMMODITIES		<hr/> 39,750 <hr/>

Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail

Fund: Senior Housing (15)
Department: Senior Housing (7100)

Account
Total

CAPITAL OUTLAY

15-7100-703-00 BUILDING AND PERMANENT IMPROVEMENTS

Office Improvements	15,000	
Entry-Way Flooring	9,000	
Roof Top HVAC	10,000	
Electrical	9,000	
	<hr/>	
TOTAL		43,000

15-7100-705-00 DEPARTMENT EQUIPMENT

Water Heaters Replacement	270,000	
Camera Equipment	10,000	
HVAC - Apartments	5,000	
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TOTAL		285,000

TOTAL CAPITAL OUTLAY		328,000
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DEBT SERVICE

15-7100-851-43 PRINCIPAL

2021 Corporate Purpose Bonds		55,000
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15-7100-852-43 INTEREST AND FISCAL CHARGES

2021 Corporate Purpose Bonds		38,600
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TOTAL DEBT SERVICE		93,600
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FUND TOTAL		1,347,382
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Village of Northbrook

Capital Improvement Plan - Summary 2025 - 2029

Senior Housing

	Fund	Dept	Account	Actuals		Budget	Amended Budget	Year End Estimate	Recommended Budget				
				FY 2022	FY 2023	FY 2024	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Water Heaters Crestwood Buildings A, B & C	15	7100	705-00			140,000	140,000		145,000				
Total				-	-	140,000	140,000	-	145,000	-	-	-	-

PARKING FUND

PROGRAM DETAIL FISCAL YEAR 2025

FUND RESPONSIBILITIES

The Parking Fund is an enterprise fund and distinguished from other Village funds in that it is run similar to a business and funded by user fees rather than taxes. The goal of the Parking Fund is to provide and maintain adequate off-street parking to serve the Metra facilities (Commuter Rail Division of the Regional Transportation Authority) and to provide general maintenance of the railroad passenger station. There are 707 municipal off-street parking spaces, 536 spaces for resident-only parking and 171 non-designated "open" spaces, maintained by the Village. An additional 28 no-fee spaces are allocated to the Central Business District, handicapped, vendor, railroad and tenant parking.

General and financial administrative services of the commuter parking facilities are provided by the Village Manager's Office and Finance Department, revenue enforcement services by the Police Department, and site and building maintenance including signage, lighting, station leasing, landscaping, and fee collection services by the Public Works Department.

ACCOMPLISHMENTS FOR FISCAL YEAR 2024

1. Utilized RTA grant funds to complete the construction of an enclosed bike shelter at the North Commuter lot and installation of wayfinding signage directing bicyclists to the train station.
2. Worked closely with the Village Manager's Office, Police Department, and Civic Foundation to convert the Metra parking lot into a temporary event space for the 2023 Northbrook Days event.
3. An assessment of the Metra Parking Lot parking fees and comparing it to municipalities along the Metra North line is pending.

GOALS FOR FISCAL YEAR 2025

1. Present recommendations for parking fee changes in the Metra Parking Lot and implement direction.
2. Continue to assess the feasibility of electric vehicle charging station installation and potential impacts on existing infrastructure and parking space allocations.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
PARKING FUND

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
22-0000-404-01	PARKING FEES - EAST LOT	Revenue	6,219	11,845	11,000	11,000	14,000	28,000
22-0000-404-02	PARKING FEES - WEST LOT	Revenue	10,981	26,922	24,000	24,000	40,000	80,000
22-0000-404-05	PARKING FEES - NORTH LOT	Revenue	13,807	27,388	24,500	24,500	33,000	66,000
22-0000-404-07	PARKING FEES - VILLAGE HALL LOT	Revenue	3,426	8,686	8,500	8,500	12,000	24,000
22-0000-426-01	INTEREST INCOME	Revenue	95	2,101	1,500	1,500	3,000	2,500
22-0000-461-05	RENTAL INCOME - COMMUTER STATION	Revenue	-	-	-	-	3,025	3,300
22-0000-499-11	INTERFUND TRANSFER - GENERAL FUND	Revenue	310,000	-	-	-	-	-
	TOTAL REVENUES		344,528	76,942	69,500	69,500	105,025	203,800

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
PARKING FUND

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
22-7200-524-00	MAINTENANCE - BUILDINGS AND GROUNDS	Expense	13,254	7,709	13,800	13,800	13,540	14,275
22-7200-534-00	INTERFUND TRANSFER ADMINISTRATIVE SERVICES	Expense	45,500	47,090	48,505	48,505	48,505	49,960
22-7200-536-00	INTERFUND TRANSFER TO SELF INSURANCE	Expense	3,350	3,350	3,350	3,350	3,350	1,276
22-7200-538-00	ELECTRICITY	Expense	5,112	5,000	5,500	5,500	5,415	5,500
22-7200-539-00	NATURAL GAS	Expense	3,271	2,474	3,100	3,100	2,950	3,100
22-7200-554-00	COMMUTER LOT GLOBAL SERVICE FEE	Expense	21,876	31,782	36,015	36,015	42,825	60,015
22-7200-555-00	CUSTODIAL SERVICES	Expense	2,100	2,100	3,250	3,250	3,860	3,380
22-7200-559-00	BUILDING RENTAL	Expense	2,600	2,600	4,500	4,500	5,100	2,800
	TOTAL CONTRACTUAL SERVICES		97,063	102,105	118,020	118,020	125,545	140,306
22-7200-613-00	MAINTENANCE PARTS AND SUPPLIES	Expense	989	24	1,250	1,250	1,075	1,250
22-7200-632-00	CUSTODIAL SUPPLIES	Expense	-	-	800	800	800	800
	TOTAL COMMODITIES		989	24	2,050	2,050	1,875	2,050
22-7200-704-00	OTHER IMPROVEMENTS	Expense	-	-	-	-	-	-
22-7200-799-00	DEPRECIATION EXPENSE	Expense	47,959	35,580	-	-	-	-
	TOTAL CAPITAL OUTLAY		47,959	35,580	-	-	-	-
	TOTAL EXPENSES		146,011	137,709	120,070	120,070	127,420	142,356
	NET SURPLUS (DEFICIT)		198,517	(60,767)	(50,570)	(50,570)	(22,395)	61,444
Beginning Audited Fund Balance 5/1/23							53,524	
FY24 Projected Surplus (Deficit)							(22,395)	
Ending Projected Fund Balance 4/30/24							31,129	
Estimated Fund Balance 5/1/24								31,129
FY25 Budgeted Surplus (Deficit)								61,444
Ending Estimated Fund Balance 4/30/25								92,573

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

Fund: Parking (22)		Account
Department: Parking (7200)		Total
<hr/>		
CONTRACTUAL SERVICES		
<u>22-7200-524-00 MAINTENANCE - BUILDINGS AND GROUNDS</u>		
Commuter Train Station	2,000	
Landscaping	12,275	
	<hr/>	
TOTAL		14,275
<u>22-7200-534-00 ADMINISTRATIVE SERVICES</u>		
		49,960
<u>22-7200-536-00 INSURANCE</u>		
Transfer to Self Insurance for Property, Casualty, and Liability Insurance		1,276
<u>22-7200-538-00 ELECTRICITY</u>		
Commuter Train Station		5,500
<u>22-7200-539-00 NATURAL GAS</u>		
Commuter Train Station		3,100
<u>22-7200-554-00 OTHER PROFESSIONAL SERVICES</u>		
Credit and Debit Card Fees	36,000	
Machine Maintenance	22,015	
Parkmobile Fees (Reimbursable)	2,000	
	<hr/>	
TOTAL		60,015
<u>22-7200-555-00 CUSTODIAL SERVICES</u>		
Commuter Train Station		3,380
<u>22-7200-559-00 BUILDING RENTAL</u>		
East Lot Parking Right-Of-Way Site Rental		2,800
TOTAL CONTRACTUAL SERVICES		<u>140,306</u>

Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail

Fund: Parking (22) Department: Parking (7200)	Account Total
COMMODITIES	
<u>22-7200-613-00 MAINTENANCE PARTS AND SUPPLIES</u>	
Commuter Train Station Maintenance	1,250
<u>22-7200-632-00 CUSTODIAL SUPPLIES</u>	800
TOTAL COMMODITIES	2,050
FUND TOTAL	142,356

SELF-INSURANCE FUND

PROGRAM DETAIL FISCAL YEAR 2025

The Self-Insurance Fund is an Internal Service Fund which is a fund used to track revenues and expenses that do not require legal separation from the General Fund but are budgeted and tracked independently for internal control, transparency, and accounting purposes. The Self-Insurance Fund is an internal service fund used to account for the Village's property/casualty/ workers compensation insurance and overall risk management program. This service is provided to all Village departments and funds on a cost reimbursement basis. Funding is provided by interfund transfers from the various operating departments contained in the General Fund and Enterprise Funds. These interfund transfers are periodically evaluated based on a Fund's claim history, ability to contribute, and other subjective factors.

Pertaining to property/casualty/workers' compensation insurance, the Village is a member of the Illinois Risk Management Association (IRMA) which is a member-owned, self-governed public risk pool. Founded in 1979, IRMA was the first municipal risk pool in Illinois, and today included near 70 public entities in northeastern Illinois who collectively manage and fund a comprehensive property/casualty and risk management program.

The Fund maintains adequate reserves to provide a capacity for extraordinary insurance costs and to support level expenditures from a year-to-year basis thus reducing the impact on the operating funds and, ultimately, the taxpayer.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
SELF-INSURANCE FUND

Beginning with FY25, Health/Dental budgeted in separate Fund

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
28-0000-402-00	HEALTH INSURANCE PAYROLL DEDUCTION REVENUE	Revenue	1,533,612	1,565,174	1,550,000	1,550,000	-	-
28-0000-402-01	DENTAL PREMIUM CONTRIBUTIONS	Revenue	119,588	118,544	120,000	120,000	-	-
28-0000-426-01	INTEREST INCOME	Revenue	5,481	21,201	7,000	7,000	25,000	15,000
28-0000-473-00	MISCELLANEOUS INCOME - EXCESS RESERVE REFUND	Revenue	2,212,274	65,255	-	-	-	-
28-0000-475-11	INTERFUND TRANSFER - GENERAL FUND	Revenue	4,548,150	6,388,005	4,913,005	4,913,005	1,569,735	780,409
28-0000-475-14	INTERFUND TRANSFER - SEWER FUND	Revenue	104,280	107,675	107,675	107,675	36,425	17,282
28-0000-475-15	INTERFUND TRANSFER - SENIOR HOUSING FUND	Revenue	60,060	60,060	60,060	60,060	60,060	22,882
28-0000-475-16	INTERFUND TRANSFER - STORMWATER FUND	Revenue	88,915	91,010	91,010	91,010	47,055	21,059
28-0000-475-20	INTERFUND TRANSFER - CEMETARY FUND	Revenue	150	150	150	150	150	57
28-0000-475-21	INTERFUND TRANSFER - WATER FUND	Revenue	606,385	648,905	648,905	648,905	233,320	107,130
28-0000-475-22	INTERFUND TRANSFER - PARKING FUND	Revenue	3,350	3,350	3,350	3,350	3,350	1,276
28-0000-482-02	INSURANCE PROCEEDS - AUTOMOTIVE CLAIMS	Revenue	1,027	23,132	25,000	25,000	25,000	30,000
28-0000-482-03	INSURANCE PROCEEDS - PROPERTY CLAIMS	Revenue	-	6,300	5,000	5,000	5,000	25,000
28-0000-482-05	INSURANCE PROCEEDS - TEMPORARY DISABILITY	Revenue	83,640	45,641	100,000	100,000	55,000	50,000
	TOTAL REVENUES		9,366,912	9,144,402	7,631,155	7,631,155	2,060,095	1,070,095
28-7700-820-00	HEALTH PREMIUM (PPO, HMO, ADMIN)	Expense	7,320,883	7,295,401	7,678,055	7,678,055	-	-
28-7700-820-01	HEALTH INSURANCE OPT-OUT INCENTIVES	Expense	31,167	37,518	60,000	60,000	-	-
28-7700-824-00	DENTAL PREMIUMS	Expense	234,365	230,365	230,500	230,500	-	-
28-7700-831-00	CASUALTY/LIABILITY INSURANCE PREMIUM	Expense	1,055,791	1,062,945	1,235,555	1,235,555	1,235,555	1,300,000
28-7700-833-00	DEDUCTIBLES	Expense	96,958	238,525	205,000	205,000	200,000	200,000
28-7700-836-13	AUTOMOTIVE CLAIMS - POLICE	Expense	-	5,746	10,000	10,000	-	-
28-7700-836-14	AUTOMOTIVE CLAIMS - FIRE	Expense	-	-	5,000	5,000	-	-
28-7700-836-17	AUTOMOTIVE CLAIMS - PW - GENERAL	Expense	-	-	10,000	10,000	-	-
28-7700-837-00	PROPERTY CLAIMS	Expense	-	-	-	-	25,000	-
28-7700-838-00	WORKERS' COMPENSATION CLAIMS	Expense	19,908	19,908	20,000	20,000	20,000	20,000
28-7700-839-00	CLAIM AND LOSS PREVENTION SERVICES	Expense	9,306	3,655	-	-	-	-
28-7700-839-04	CLAIM/LOSS PREVENTION WELLNESS PROGRAMS	Expense	992	435	5,000	5,000	-	-
28-7700-845-00	UNEMPLOYMENT COMPENSATION CLAIMS	Expense	11,470	11,600	15,000	15,000	5,000	15,000
	TOTAL OTHER		8,780,840	8,906,098	9,474,110	9,474,110	1,485,555	1,535,000

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
SELF-INSURANCE FUND

Beginning with FY25, Health/Dental budgeted in separate Fund

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
	TOTAL EXPENSES		8,780,840	8,906,098	9,474,110	9,474,110	1,485,555	1,535,000
	NET SURPLUS (DEFICIT)		586,072	238,304	(1,842,955)	(1,842,955)	574,540	(464,905)
	Beginning Audited Fund Balance 5/1/23						1,991,605	
	FY24 Projected Surplus (Deficit)						574,540	
	Ending Projected Fund Balance 4/30/24						2,566,145	
	Estimated Fund Balance 5/1/24							2,566,145
	FY25 Budgeted Surplus (Deficit)							(464,905)
	Ending Estimated Fund Balance 4/30/25							2,101,240

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

Fund: Self-Insurance (28)	Account
Department: Self-Insurance (7700)	Total
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OTHER	
 <u>28-7700-831-00 CASUALTY/LIABILITY INSURANCE PREMIUM</u>	
Casualty/Liability Insurance Coverages:	1,300,000
 <u>28-7700-833-00 DEDUCTIBLES</u>	
Auto/Casualty/Liability/Property/Worker's Comp.	200,000
 <u>28-7700-838-00 WORKERS' COMPENSATION CLAIMS</u>	
	20,000
 <u>28-7700-845-00 UNEMPLOYMENT COMPENSATION CLAIMS</u>	
Anticipated Unemployment Compensation Claims	15,000
TOTAL OTHER	<hr/> 1,535,000 <hr/>
 FUND TOTAL	 <hr/> 1,535,000 <hr/>

HEALTH INSURANCE FUND

PROGRAM DETAIL FISCAL YEAR 2025

The Health Insurance Fund is an Internal Service Fund which is a fund used to track revenues and expenses that do not require legal separation from the General Fund but are budgeted and tracked independently for internal control, transparency, and accounting purposes. The Health Insurance Fund (HIF) is classified as an Internal Service Fund used to account for the Village's employee/retiree health, dental, and life insurance benefits. Funding is via interfund transfers-out of the General Fund operating departments or any other Village Fund that appropriates salaries/benefits for employees. The interfund transfers are calculated based on individual employee coverage levels within each operating department.

In regard to employee/retiree health, dental and life insurance, the Village is a member of the Intergovernmental Personnel Benefit Cooperative (IPBC), an intergovernmental agency created under Illinois statutes, which allows units of local government to group together for the purposes of such insurance. The IPBC was established in 1979 and as of July 1, 2022 has over 150 members spread across the state of Illinois. The purpose of the IPBC is to provide economies of scale and risk pooling which allow the Village, as a member, more financial stability than offered by the commercial insurance market in a fully transparent environment.

The Fund maintains adequate reserves to provide a capacity for extraordinary insurance costs and to support level expenditures from a year-to-year basis thus reducing the impact on the operating funds and, ultimately, the taxpayer.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
HEALTH INSURANCE FUND

Historical data prior to FY25 shown in the Self Insurance Fund

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
34-0000-402-00	HEALTH INSURANCE PAYROLL DEDUCTION REVENUE	Revenue	-	-	-	-	1,650,000	1,650,000
34-0000-402-01	DENTAL PREMIUM CONTRIBUTIONS	Revenue	-	-	-	-	120,000	125,000
34-0000-426-01	INTEREST INCOME	Revenue	-	-	-	-	18,000	15,000
34-0000-473-00	MISCELLANEOUS INCOME - EXCESS RESERVE REFUND	Revenue	-	-	-	-	-	2,000,000
34-0000-475-11	INTERFUND TRANSFER - GENERAL FUND	Revenue	-	-	-	-	3,343,270	5,708,180
34-0000-475-14	INTERFUND TRANSFER - SANITARY SEWER FUND	Revenue	-	-	-	-	71,250	81,390
34-0000-475-16	INTERFUND TRANSFER - STORMWATER FUND	Revenue	-	-	-	-	43,955	127,135
34-0000-475-21	INTERFUND TRANSFER - WATER FUND	Revenue	-	-	-	-	415,585	463,015
	TOTAL REVENUES		-	-	-	-	5,662,060	10,169,720
34-7700-820-00	HEALTH PREMIUM (PPO, HMO, ADMIN)	Expense	-	-	-	-	7,640,000	7,906,300
34-7700-820-01	HEALTH INSURANCE OPT-OUT INCENTIVES	Expense	-	-	-	-	14,000	45,000
34-7700-824-00	DENTAL PREMIUMS	Expense	-	-	-	-	230,000	230,000
34-7700-839-04	CLAIM/LOSS PREVENTION WELLNESS PROGRAMS	Expense	-	-	-	-	12,500	10,000
	TOTAL OTHER		-	-	-	-	7,896,500	8,191,300
34-7700-975-11	INTERFUND TRANSFER - GENERAL FUND	Expense	-	-	-	-	-	2,000,000
	TOTAL INTERFUND TRANSFERS OUT		-	-	-	-	-	2,000,000
	TOTAL EXPENSES		-	-	-	-	7,896,500	10,191,300
	NET SURPLUS (DEFICIT)		-	-	-	-	(2,234,440)	(21,580)
Beginning Audited Fund Balance 5/1/23							3,163,785	
FY24 Projected Surplus (Deficit)							(2,234,440)	
Ending Projected Fund Balance 4/30/24							929,345	
Estimated Fund Balance 5/1/24								929,345
FY25 Budgeted Surplus (Deficit)								(21,580)
Ending Estimated Fund Balance 4/30/25								907,765

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

**Fund: Health Insurance (34)
Department: Health Insurance (7700)**

**Account
Total**

OTHER

34-7700-820-XX HEALTH INSURANCE

34-7700-820-00	IPBC	7,012,200	
34-7700-820-00	LOCAL 150	893,100	
34-7700-820-00	Employee Assistance Program	1,000	
34-7700-820-01	Health Insurance Opt-Out Incentive Payouts	45,000	
		<hr/>	
TOTAL			7,951,300

34-7700-824-00 DENTAL PREMIUM

Annual Premium Expense for Employee Dental Coverage	230,000
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34-7700-839-04 CLAIMS AND LOSS PREVENTION SERVICES

Medical Assessments and Wellness Programs	10,000
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TOTAL OTHER	<hr/> 8,191,300 <hr/>
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INTERFUND TRANSFERS OUT

34-7700-975-XX INTERFUND TRANSFERS OUT

34-7700-975-11	Interfund Transfer to General Fund - Excess Reserve Refund	2,000,000
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TOTAL INTERFUND TRANSFERS OUT	<hr/> 2,000,000 <hr/>
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FUND TOTAL	<hr/> 10,191,300 <hr/>
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POLICE PENSION FUND

PROGRAM DETAIL FISCAL YEAR 2025

FUND RESPONSIBILITIES

The Police Pension Fund is a Fiduciary Fund and established pursuant to State of Illinois Compiled Statutes (ILCS) and the investments and expenses in the pension fund is not managed by Village staff but are rather handled by the elected or appointed members on each pension board. As such, the Village has limited control over the expenses and investment results in these funds. The Police Pension Fund is a fiduciary fund used to account for assets held by the Village in a trustee capacity. The Fund is governed by the Police Pension Board as described in Chapter 40, Article 3 of the Illinois Compiled Statutes, consisting of two elected police officers, one elected pensioner, and two members appointed by the Village President. The Board approves all disbursements, investments, applications for admittance, and pensions granted. The Treasurer of the Village serves as Treasurer of the Fund.

ACCOMPLISHMENTS OF FISCAL YEAR 2024

1. The Pension Fund Board met during the fiscal year to consider and act on business of the Fund.
2. The Pension Fund's assets were transferred to the Police Officers' Pension Investment Fund.
3. Conducted election of Board members representing active members and beneficiaries for terms expiring April 30, 2024.
4. During the fiscal year, the Village again retained the services of an enrolled actuary to perform an independent actuarial analysis of the Fund utilizing several actuarial assumptions in keeping with the performance and management of the Fund. The results of the analysis are as follows:

Accrued Liability	
4/30/23	\$ 116,788,074
Less Current Assets	
4/30/23	<u>67,260,845</u>
Unfunded Accrued	
Liability 4/30/23	\$ 49,527,229

GOALS FOR FISCAL YEAR 2025

1. The Pension Fund Board will meet at least four times to supervise the management of the Fund.
2. Review and consider applications for retirement/disability pensions and such other applications as may be received.
3. Arrange for and review the required medical examinations for certain disability pensions.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
POLICE PENSION FUND

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
41-0000-401-00	PROPERTY TAX REVENUE	Revenue	3,911,243	4,286,924	4,422,290	4,422,290	4,422,290	4,433,669
41-0000-401-11	PRIOR LEVY COLLECTIONS	Revenue	-	-	-	-	-	-
41-0000-406-01	CONTRIBUTION FROM THE VILLAGE	Revenue	200,020	398,495	325,000	325,000	1,500,000	325,000
41-0000-411-01	EMPLOYEE PENSION CONTRIBUTIONS	Revenue	731,131	749,567	775,000	775,000	799,900	793,000
41-0000-411-02	PENSION CONTRIBUTIONS-PORTABILITY	Revenue	-	10,450	-	-	-	-
41-0000-426-01	INTEREST INCOME	Revenue	489,953	60,042	2,500,000	2,500,000	110,000	90,000
41-0000-426-05	MUNICIPAL BONDS - REALIZED GAIN/LOSS	Revenue	(16,184)	-	-	-	-	-
41-0000-426-06	U S TREASURY OBLIGATIONS - UNREALIZED GAIN/LOSS	Revenue	(153,835)	-	-	-	-	-
41-0000-426-07	VANGUARD GROUP - MARKET ADJUSTMENT	Revenue	(561,149)	(411,551)	-	-	-	-
41-0000-426-08	GAIN (LOSS) ON SALE OF INVESTMENTS	Revenue	3,004,434	-	-	-	-	-
41-0000-426-10	DIVIDEND INCOME	Revenue	327,982	2,500	-	-	-	-
41-0000-426-11	MUTUAL FUNDS - REALIZED CAPITAL GAINS	Revenue	749,901	-	-	-	-	-
41-0000-426-14	COMMON STOCKS - UNREALIZED GAIN/LOSS	Revenue	(17,034)	-	-	-	-	-
41-0000-426-15	MUTUAL FUNDS - UNREALIZED GAIN/LOSS	Revenue	(3,228,974)	-	-	-	-	-
41-0000-426-19	INTEREST INCOME - PROPERTY TAX	Revenue	-	427	-	-	1,000	1,000
41-0000-427-00	IPOPIF INVESTMENT INCOME (LOSS)	Revenue	132,997	372,687	-	-	400,000	400,000
41-0000-427-02	IPOPIF REALIZED GAIN (LOSS)	Revenue	(1,195,843)	(510,972)	-	-	60,000	-
41-0000-427-03	IPOPIF UNREALIZED GAIN (LOSS)	Revenue	(1,415,156)	976,506	-	-	3,500,000	1,500,000
41-0000-473-09	MISCELLANEOUS INCOME	Revenue	100	-	-	-	1,645	-
	TOTAL REVENUES		2,959,586	5,935,075	8,022,290	8,022,290	10,794,835	7,542,669
41-7500-554-00	OTHER PROFESSIONAL SERVICES	Expense	81,134	90,260	35,000	35,000	58,995	58,000
41-7500-599-00	MISCELLANEOUS	Expense	8,220	8,000	8,000	8,000	8,000	10,000
	TOTAL CONTRACTUAL SERVICES		89,354	98,260	43,000	43,000	66,995	68,000
41-7500-805-01	RETIREMENT PENSIONS	Expense	4,800,235	4,820,953	4,855,410	4,855,410	5,425,470	5,667,000
41-7500-805-02	DISABILITY PENSIONS	Expense	166,614	176,747	180,395	180,395	180,000	186,000
41-7500-805-03	SURVIVOR'S PENSIONS	Expense	713,348	971,428	1,031,320	1,031,320	1,030,500	1,040,000
41-7500-806-00	EMPLOYEE CONTRIBUTION REFUNDS	Expense	-	61,847	-	-	-	-
	TOTAL BENEFITS		5,680,197	6,030,975	6,067,125	6,067,125	6,635,970	6,893,000

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
POLICE PENSION FUND

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
	TOTAL EXPENSES		5,769,551	6,129,235	6,110,125	6,110,125	6,702,965	6,961,000
	NET SURPLUS (DEFICIT)		(2,809,965)	(194,160)	1,912,165	1,912,165	4,091,870	581,669
	Beginning Audited Fund Balance 5/1/23						67,260,845	
	FY24 Projected Surplus (Deficit)						4,091,870	
	Ending Projected Fund Balance 4/30/24						71,352,715	
	Estimated Fund Balance 5/1/24							71,352,715
	FY25 Budgeted Surplus (Deficit)							581,669
	Ending Estimated Fund Balance 4/30/25							71,934,384

Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail

Fund: Police Pension (41)
Department: Police Pension (7500)

Account
Total

CONTRACTUAL SERVICES

41-7500-554-00 OTHER PROFESSIONAL SERVICES

IPOPIF Expenses and Fees	40,000	
Insurance Expense	7,300	
Benefits Administration Services	4,400	
Training	4,500	
Other	<u>1,800</u>	
TOTAL		58,000

41-7500-599-00 MISCELLANEOUS

Department of Insurance		10,000
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TOTAL CONTRACTUAL SERVICES		<u>68,000</u>
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BENEFITS

41-7500-805-XX PENSION BENEFITS

41-7500-805-01	Retirement Pensions	5,667,000	
41-7500-805-02	Disability Pensions	186,000	
41-7500-805-03	Survivor's Pensions	<u>1,040,000</u>	
TOTAL			6,893,000

TOTAL BENEFITS		<u>6,893,000</u>
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FUND TOTAL		<u>6,961,000</u>
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FIREFIGHTERS' PENSION FUND

PROGRAM DETAIL FISCAL YEAR 2025

FUND RESPONSIBILITIES

The Firefighters' Pension Fund is a Fiduciary Fund and established pursuant to State of Illinois Compiled Statutes (ILCS) and the investments and expenses in the pension fund is not managed by Village staff but are rather handled by the elected or appointed members on each pension board. As such, the Village has limited control over the expenses and investment results in these funds. The Firefighters' Pension Fund is a fiduciary fund used to account for assets held by the Village in a trustee capacity. The Fund is governed by the Firefighters' Pension Board as described in Chapter 40, Article 4 of the Illinois Compiled Statutes, consisting of two elected firefighters, one elected pensioner, and two members appointed by the Village President. The Village's Municipal Code designates the Fire Chief and Village Treasurer as the appointed members to the Board. The Board approves all disbursements, investments, applications for admittance, and pensions granted. The Treasurer of the Village serves as Treasurer of the Fund.

ACCOMPLISHMENTS OF FISCAL YEAR 2024

1. The Pension Fund Board met during the fiscal year to consider and act on business of the Fund.
2. Conducted election of Board members representing active members and beneficiaries for terms expiring April 30, 2024.
3. During the fiscal year, the Village again retained the services of an enrolled actuary to perform an independent actuarial analysis of the Fund utilizing several actuarial assumptions in keeping with the performance and management of the Fund. The results of the analysis are as follows:

Accrued Liability	
4/30/23	\$123,287,923
Less Current Assets	
4/30/23	<u>65,917,537</u>
Unfunded Accrued	
Liability 4/30/23	\$57,370,386

GOALS FOR FISCAL YEAR 2025

1. The Board will meet at least four times to supervise the management of the Fund.
2. Review and consider applications for retirement/disability pensions and such other applications as may be received.
3. Arrange for and review the required medical examinations for certain disability pensions.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
FIREFIGHTERS' PENSION FUND

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
42-0000-401-00	PROPERTY TAX REVENUE	Revenue	4,182,105	4,583,641	4,785,395	4,785,395	4,785,395	5,065,902
42-0000-401-11	PRIOR LEVY COLLECTIONS	Revenue	-	-	-	-	-	-
42-0000-406-01	CONTRIBUTION FROM THE VILLAGE	Revenue	200,020	398,495	325,000	325,000	1,500,000	325,000
42-0000-411-01	EMPLOYEE PENSION CONTRIBUTIONS	Revenue	712,879	736,447	755,000	755,000	783,000	806,000
42-0000-411-02	PENSION CONTRIBUTIONS-PORTABILITY	Revenue	17,492	-	-	-	-	-
42-0000-426-01	INTEREST INCOME	Revenue	206,718	16,731	2,500,000	2,500,000	70,000	30,000
42-0000-426-05	GAIN (LOSS) ON SALE OF INVESTMENTS	Revenue	1,247,686	29,476	-	-	-	-
42-0000-426-07	U S TREASURY OBLIGATIONS-GAIN/LOSS	Revenue	(183,408)	-	-	-	-	-
42-0000-426-10	DIVIDEND INCOME	Revenue	233,445	833	-	-	-	-
42-0000-426-11	MUTUAL FUNDS - REALIZED CAPITAL GAINS	Revenue	204,396	-	-	-	-	-
42-0000-426-14	COMMON STOCKS - UNREALIZED GAIN/LOSS	Revenue	1,447,225	-	-	-	-	-
42-0000-426-15	MUTUAL FUNDS - UNREALIZED GAIN/LOSS	Revenue	935,220	-	-	-	-	-
42-0000-426-19	INTEREST INCOME - PROPERTY TAX	Revenue	0	449	-	-	1,500	1,000
42-0000-427-00	IFPIF INTEREST	Revenue	355,411	134,013	-	-	750,000	500,000
42-0000-427-01	IFPIF DIVIDEND INCOME	Revenue	59,867	493,241	-	-	430,000	400,000
42-0000-427-02	IFPIF REALIZED GAIN (LOSS)	Revenue	(2,340,101)	(2,904,301)	-	-	(200,000)	-
42-0000-427-03	IFPIF UNREALIZED GAIN (LOSS)	Revenue	(5,014,529)	2,623,298	-	-	3,500,000	1,000,000
42-0000-473-07	MISCELLANEOUS INCOME (NON-RECURRING)	Revenue	-	96	-	-	4,000	4,000
42-0000-473-09	MISCELLANEOUS INCOME	Revenue	150	-	-	-	-	-
	TOTAL REVENUES		2,264,576	6,112,419	8,365,395	8,365,395	11,623,895	8,131,902
42-7600-554-00	OTHER PROFESSIONAL SERVICES	Expense	115,076	108,030	120,000	120,000	129,780	128,000
42-7600-599-00	MISCELLANEOUS	Expense	8,000	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES		123,076	108,030	120,000	120,000	129,780	128,000
42-7600-805-01	RETIREMENT PENSIONS	Expense	4,205,859	4,673,532	4,741,805	4,741,805	4,968,500	5,125,000
42-7600-805-02	DISABILITY PENSIONS	Expense	889,402	903,760	919,985	919,985	1,037,930	1,010,000
42-7600-805-03	SURVIVOR'S PENSIONS	Expense	400,642	404,624	432,505	432,505	350,000	400,000
42-7600-806-00	EMPLOYEE CONTRIBUTION REFUNDS	Expense	9,795	-	-	-	-	-
	TOTAL BENEFITS		5,505,698	5,981,916	6,094,295	6,094,295	6,356,430	6,535,000

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
FIREFIGHTERS' PENSION FUND

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
	TOTAL EXPENSES		5,628,774	6,089,946	6,214,295	6,214,295	6,486,210	6,663,000
	NET SURPLUS (DEFICIT)		(3,364,198)	22,473	2,151,100	2,151,100	5,137,685	1,468,902
	Beginning Audited Fund Balance 5/1/23						65,917,537	
	FY24 Projected Surplus (Deficit)						5,137,685	
	Ending Projected Fund Balance 4/30/24						71,055,222	
	Estimated Fund Balance 5/1/24							71,055,222
	FY25 Budgeted Surplus (Deficit)							1,468,902
	Ending Estimated Fund Balance 4/30/25							72,524,124

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

Fund: Firefighters' Pension (42)
Department: Firefighters' Pension (7600)

**Account
Total**

CONTRACTUAL SERVICES

42-7600-554-00 OTHER PROFESSIONAL SERVICES

FPIF Expenses and Fees	75,000
Legal	25,000
Insurance	7,000
Benefits Administration Services	9,250
Medical Services	10,000
Other	1,750

TOTAL	128,000
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TOTAL CONTRACTUAL SERVICES	128,000
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BENEFITS

42-7600-805-XX PENSION BENEFITS

42-7600-805-01	Retirement Pensions	5,125,000
42-7600-805-02	Disability Pensions	1,010,000
42-7600-805-03	Survivor's Pensions	400,000

TOTAL	6,535,000
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TOTAL BENEFITS	6,535,000
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FUND TOTAL	6,663,000
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CEMETERY FUND

PROGRAM DETAIL FISCAL YEAR 2025

FUND RESPONSIBILITIES

The Cemetery Fund is a Permanent Fund. Such Funds are used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the program. There are multiple cemetery properties in the Fund.

The North Northfield Township Cemetery, located on the north side of Dundee Road between Huehl Road and Charlemagne Drive, was established in 1837 and incorporated in 1861. In 2004, the Village accepted the transfer and assumed ownership of this historic two-acre cemetery and its assets from the North Northfield Township Cemetery Association Board.

The Northfield Union Cemetery, located on the south side of Dundee Road between Anthony Trail and Landwehr Road, was established in the mid-1800s with headstones dating from 1852. In 2006, the Village accepted the transfer and assumed ownership of this historic two-acre cemetery and its assets from the Northfield Union Cemetery Association.

The St. Peter's Cemetery, located on the east side of Shermer Road south of Willow Road and north of Old Willow Road, was established in 1863. In 2016, the Village accepted the transfer and assumed ownership of this historic cemetery and its assets from St. Peter's Church.

The Public Works Department provides administrative oversight and is responsible for retaining and managing the services of a qualified contractor to maintain the grounds and provide burial services at these three cemeteries.

ACCOMPLISHMENTS FOR FISCAL YEAR 2024

1. Facilitated 2 sales and 3 burials in Village-owned cemeteries in Calendar Year 2023.
2. Integrated 50 percent of historical records from St. Peter's Cemetery into the Village's Cemetery Information Management System (CIMS).

GOALS FOR FISCAL YEAR 2025

1. Complete the integration of the historical records from St. Peter's Cemetery into the Village's Cemetery Information Management System (CIMS).

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
CEMETERY FUND

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
20-0000-426-01	INTEREST INCOME	Revenue	200	8,878	3,500	3,500	15,000	10,000
20-0000-473-01	MISCELLANEOUS INCOME (NON-RECURRING)	Revenue	16,699	26,814	25,000	25,000	13,000	15,000
	TOTAL REVENUES		16,899	35,692	28,500	28,500	28,000	25,000
20-1000-524-00	MAINTENANCE	Expense	26,612	33,446	33,500	33,500	33,500	34,500
20-1000-534-00	INTERFUND TRANSFER ADMINISTRATIVE SERVICES	Expense	1,810	1,875	1,930	1,930	1,930	1,990
20-1000-536-00	INTERFUND TRANSFER TO SELF INSURANCE	Expense	150	150	150	150	150	57
20-1000-554-00	OTHER PROFESSIONAL SERVICES	Expense	1,650	850	850	850	850	1,000
	TOTAL CONTRACTUAL SERVICES		30,222	36,321	36,430	36,430	36,430	37,547
	TOTAL EXPENSES		30,222	36,321	36,430	36,430	36,430	37,547
	NET SURPLUS (DEFICIT)		(13,323)	(629)	(7,930)	(7,930)	(8,430)	(12,547)
Beginning Audited Fund Balance 5/1/23							365,480	
FY24 Projected Surplus (Deficit)							(8,430)	
Ending Projected Fund Balance 4/30/24							357,050	
Estimated Fund Balance 5/1/24								357,050
FY25 Budgeted Surplus (Deficit)								(12,547)
Ending Estimated Fund Balance 4/30/25								344,503

**Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail**

Fund: Cemetery (20)	Account
Department: Cemetery (1000)	Total
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CONTRACTUAL SERVICES	
 <u>20-1000-524-00 MAINTENANCE - GROUNDS</u>	
Grave Markers	8,500
Landscaping	<u>26,000</u>
 TOTAL	 34,500
 <u>20-1000-534-00 ADMINISTRATIVE SERVICES</u>	
Public Works	1,990
 <u>20-1000-536-00 INSURANCE</u>	
Transfer to Self Insurance for Property, Casualty, and Liability Insurance	 57
 <u>20-1000-554-00 OTHER PROFESSIONAL SERVICES</u>	
Cemetery Management Software	1,000
 TOTAL CONTRACTUAL SERVICES	 <u>37,547</u>
 FUND TOTAL	 <u>37,547</u>

MOTOR FUEL TAX FUND

PROGRAM DETAIL FISCAL YEAR 2025

FUND RESPONSIBILITIES

The Village utilizes Motor Fuel Tax (MFT) funds and Transportation Renewal Fund (TRF) revenues to finance its roadway related projects. Historically, the Village has used MFT and TRF for the asphalt street rehabilitation program, other expenses such as the design of roadway projects are eligible so long as they follow the appropriate Illinois Department of Transportation procurement and documentation processes.

MFT and TRF funds are derived from the sale of gasoline and diesel fuel purchased within the State and are appropriated to municipal, township, county and other transportation agencies based on formulas set by the State for use in road and transportation projects. The Village generally receives approximately \$1.5 million in MFT and TRF funds each Fiscal Year. In FY 2024 the Village received \$1,442,025 to complete scheduled projects. With approximately 75% of the Village's street system being comprised of asphalt, these funds are a critical component in improving and maintaining the condition of the Village's road network.

ACCOMPLISHMENTS OF FISCAL YEAR 2024

1. Repaved the Northbrook Highlands subdivision to coincide with the water main replacement program.
2. Repaved Holly Court was repaved to coincide with the water main replacement program.
3. Repaved the Northbrook Park subdivision to coincide with the water main replacement program.

GOALS FOR FISCAL YEAR 2025

1. Apply MFT funds to asphalt street reconstruction and rehabilitation project in the Northbrook Glen Subdivision project.
2. Complete the Huntington Subdivision Reconstruction Project utilizing Rebuild Illinois Funds.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
MOTOR FUEL TAX FUND

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
24-0000-403-00	MOTOR FUEL ALLOTMENT	Revenue	-	-	-	-	1,500,000	1,500,000
24-0000-426-01	INTEREST INCOME	Revenue	-	-	-	-	125,000	100,000
	TOTAL REVENUES		-	-	-	-	1,625,000	1,600,000
24-7300-531-11	ASPHALT STREETS	Expense	-	-	-	-	1,237,245	1,078,235
	TOTAL CONTRACTUAL SERVICES		-	-	-	-	1,237,245	1,078,235
24-7300-975-13	INTERFUND TRANSFER - DEBT SERVICE FUND	Expense	-	-	-	-	367,253	366,544
	TOTAL INTERFUND TRANSFERS OUT		-	-	-	-	367,253	366,544
	TOTAL EXPENSES		-	-	-	-	1,604,498	1,444,779
	NET SURPLUS (DEFICIT)		-	-	-	-	20,502	155,221
Beginning Audited Fund Balance 5/1/23							1,720,760	
FY24 Projected Surplus (Deficit)							20,502	
Ending Projected Fund Balance 4/30/24							1,741,262	
Estimated Fund Balance 5/1/24								1,741,262
FY25 Budgeted Surplus (Deficit)								155,221
Ending Estimated Fund Balance 4/30/25								1,896,483

Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail

Fund: Motor Fuel Tax (24)
Department: Motor Fuel Tax (7300)

Account
Total

CONTRACTUAL SERVICES

24-7400-531-11 MAINTENANCE OF ASPHALT STREETS (MFT)

Huntington Subdivision	814,225	
Northbrook Glen Subdivision	<u>264,010</u>	
TOTAL		1,078,235

TOTAL CONTRACTUAL SERVICES		<u>1,078,235</u>
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OTHER

24-7300-975-XX TRANSFER TO OTHER FUNDS

24-7300-975-13	Transfer to Debt Service Fund	366,544
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TOTAL OTHER		<u>366,544</u>
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FUND TOTAL		<u>1,444,779</u>
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AFFORDABLE HOUSING FUND

PROGRAM DETAIL FISCAL YEAR 2025

FUND RESPONSIBILITIES

The Affordable Housing Fund is a Special Revenue Fund in that its funds are isolated from the general operations of the Village and such funds are for the financial management of Village services funded by revenues that have been earmarked for specific purposes. While the use of such revenues is sometimes guided by state and federal requirements, they can also be guided by policy directives from the Village Board of Trustees. The Affordable Housing Fund is used to account for payments received in-lieu of providing affordable housing units and demolition tax to be used towards inclusionary housing measures in the Village.

ACCOMPLISHMENTS OF FISCAL YEAR 2024

1. Continued working with Community Partners for Affordable Housing (CPAH) to implement the Affordable Housing Ordinance.
2. Maintained webpage with information for potential residents inquiring about next steps towards finding affordable housing units in Northbrook.
3. Continued collection of demolition fees from the demolition of single-family homes.
4. Construction began on the first affordable housing rental units as part of a recently approved multi-family residential development.
5. Began planning a two-part lecture series conducted by CPAH to educate community members on the Affordable Housing Ordinance and its applicability in Northbrook.
6. An Ad Hoc Committee of the Village Board was established to review and present recommendations for the use of Affordable Housing Funds.

GOALS FOR FISCAL YEAR 2025

1. Continue implementation of the Affordable Housing Ordinance by working with applicants proposing residential developments and educating applicants on the Affordable Housing Ordinance.
2. Support the work of the Ad Hoc Housing Committee of the Village Board to review and present recommendations for the use of Affordable Housing Funds.
3. Work with CPAH on projects that provide affordable housing options in Northbrook.
4. Conduct an audit of the Affordable Housing Ordinance for applicability. The last audit occurred in December 2021, one year after the adoption of the ordinance.
5. Work with Community Partners for Affordable Housing (CPAH) and the Village Board of Trustees to discuss affordable housing next steps and determine what entity will be the recommending body for affordable housing projects.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
AFFORDABLE HOUSING FUND

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
33-0000-426-01	INTEREST INCOME - GENERAL CORPORATE FUND	Revenue	189	8,685	3,500	3,500	23,000	15,000
33-0000-452-08	AFFORDABLE HOUSING DEMO FEE	Revenue	300,000	100,000	150,000	150,000	180,000	150,000
33-0000-452-09	AFFORDABLE HOUSING FEE IN LIEU OF	Revenue	-	-	-	-	12,500	-
	TOTAL REVENUES		300,189	108,685	153,500	153,500	215,500	165,000
33-6500-554-00	OTHER PROFESSIONAL SERVICES	Expense	25,000	-	25,000	25,000	3,000	25,000
	TOTAL CONTRACTUAL SERVICES		25,000	-	25,000	25,000	3,000	25,000
	TOTAL EXPENSES		25,000	-	25,000	25,000	3,000	25,000
	NET SURPLUS (DEFICIT)		275,189	108,685	128,500	128,500	212,500	140,000
Beginning Audited Fund Balance 5/1/23							453,881	
FY24 Projected Surplus (Deficit)							<u>212,500</u>	
Ending Projected Fund Balance 4/30/24							<u>666,381</u>	
Estimated Fund Balance 5/1/24								666,381
FY25 Budgeted Surplus (Deficit)								<u>140,000</u>
Ending Estimated Fund Balance 4/30/25								<u>806,381</u>

Village of Northbrook, Illinois
Fiscal Year 2025 Budget Detail

Fund: Affordable Housing (33) Department: Affordable Housing Fund (6500)		Account Total
<hr/>		
CONTRACTUAL SERVICES		
<u>33-6500-554-00 OTHER PROFESSIONAL SERVICES</u>		
Community Partners of Affordable Housing		25,000
TOTAL CONTRACTUAL SERVICES		<hr/> 25,000 <hr/>
FUND TOTAL		<hr/> 25,000 <hr/>

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
TRAFFIC IMPACT FUND

Presented for historical data information only

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
25-0000-426-01	INTEREST INCOME	Revenue	246	8,938	-	-	16,500	-
	SUBTOTAL		246	8,938	-	-	16,500	-
	NET SURPLUS (DEFICIT)		246	8,938	-	-	16,500	-
	Beginning Audited Fund Balance 5/1/23						110,479	
	FY24 Projected Surplus (Deficit)						16,500	
	Ending Projected Fund Balance 4/30/24						126,979	
	Estimated Fund Balance 5/1/24							126,979
	FY25 Budgeted Surplus (Deficit)							-
	Ending Estimated Fund Balance 4/30/25							126,979

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
NORTHBROOK COURT (OLD) TIF

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
32-0000-401-00	PROPERTY TAX	Revenue	-	-	-	-	-	-
32-0000-401-01	PROPERTY TAX LEVY-NORTHBROOK MALL TIF	Revenue	219,156	-	-	-	-	-
32-0000-426-01	INTEREST INCOME	Revenue	232	18,237	-	-	20,000	-
32-0000-426-19	INTEREST INCOME - PROPERTY TAX	Revenue	-	-	-	-	-	-
32-0000-470-00	TIF LOAN PROCEEDS	Revenue	-	-	-	-	-	-
	TOTAL REVENUES		219,388	18,237	-	-	20,000	-
32-1000-554-00	OTHER PROFESSIONAL SERVICES	Expense	240	-	-	-	655,620	-
32-1000-570-00	TIF DEVELOPER EXPENSE	Expense	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES		240	-	-	-	655,620	-
	TOTAL EXPENSES		240	-	-	-	655,620	-
	NET SURPLUS (DEFICIT)		219,148	18,237	-	-	(635,620)	-
Beginning Audited Fund Balance 5/1/23							635,620	
FY24 Projected Surplus (Deficit)							(635,620)	
Ending Projected Fund Balance 4/30/24							-	
Estimated Fund Balance 5/1/24								-
FY25 Budgeted Surplus (Deficit)								-
Ending Estimated Fund Balance 4/30/25								-

NORTHBROOK COURT II TIF FUND

PROGRAM DETAIL FISCAL YEAR 2025

FUND RESPONSIBILITIES

Tax Increment Financing (TIF) is a valuable economic development tool that helps local governments support, encourage, and accelerate redevelopment and public improvement projects in a designated area of the community which can be described as run-down or blighted prior to redevelopment.

On October 30, 2023, after terminating the existing Northbrook Court TIF designated in 2019, the Village Board of Trustees approved a new Northbrook Court II TIF. Prior to October 30th, the required Joint Review Board meeting was held on July 18, 2023 to discuss eligibility requirements and criteria. Subsequently, a required public hearing for establishing the new TIF was held on August 22, 2023.

TIF districts help to overcome the extraordinary costs that often prevent development and private investment from occurring, including property that is in an advanced state of disrepair and/or has become obsolete and characterized by unoccupied or underutilized buildings which adversely influence the area due to the extent and/or duration of the vacancies.

In a TIF District, the current equalized assessed valuation (EAV) of taxable real estate within the designated TIF district is “frozen” at the level the date the TIF District is adopted. This is referred to as the base EAV. For a period of up to 23 years, as development occurs and property values increase in the TIF District, the new value that is created above the base EAV is called the increment (the difference between the current total value and the base value). The increment is collected into a special fund that the Village can then invest back into the District under specific rules established by the State of Illinois.

Establishment of a TIF District does not reduce property tax revenues available to the overlapping taxing bodies. These taxing bodies continue to collect the property taxes at the base value throughout the life of the TIF District. Upon the expiration of the TIF District, property taxes continue to be distributed to the school districts, county, community college, and all other affected taxing districts in the same manner as if the TIF District did not exist.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
NORTHBROOK COURT (NEW) TIF

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
36-0000-401-00	PROPERTY TAX	Revenue	-	-	-	-	-	-
36-0000-401-01	PROPERTY TAX LEVY-NORTHBROOK MALL TIF	Revenue	-	-	-	-	-	-
36-0000-426-01	INTEREST INCOME	Revenue	-	-	-	-	-	-
36-0000-426-19	INTEREST INCOME - PROPERTY TAX	Revenue	-	-	-	-	-	-
36-0000-470-00	TIF LOAN PROCEEDS	Revenue	-	-	-	-	-	-
	TOTAL REVENUES		-	-	-	-	-	-
36-1000-554-00	OTHER PROFESSIONAL SERVICES	Expense	-	-	-	-	-	-
36-1000-570-00	TIF DEVELOPER EXPENSE	Expense	-	-	-	-	-	-
	INTERFUND TRANSFER TO GF	Expense	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES		-	-	-	-	-	-
	TOTAL EXPENSES		-	-	-	-	-	-
	NET SURPLUS (DEFICIT)		-	-	-	-	-	-
Beginning Audited Fund Balance 5/1/23								
FY24 Projected Surplus (Deficit)								-
Ending Projected Fund Balance 4/30/24								-
Estimated Fund Balance 5/1/24								-
FY25 Budgeted Surplus (Deficit)								-
Ending Estimated Fund Balance 4/30/25								-

DUNDEE RD/SKOKIE BLVD TIF FUND

PROGRAM DETAIL FISCAL YEAR 2025

FUND RESPONSIBILITIES

Tax Increment Financing (TIF) is a valuable economic development tool that helps local governments support, encourage, and accelerate redevelopment and public improvement projects in a designated area of the community which can be described as run-down or blighted prior to redevelopment.

TIF helps to overcome the extraordinary costs that often prevent development and private investment from occurring, including property that is in an advanced state of disrepair and/or has become obsolete and characterized by unoccupied or underutilized buildings which adversely influence the area due to the extent and/or duration of the vacancies.

In a TIF District, the current equalized assessed valuation (EAV) of taxable real estate within the designated TIF district is “frozen” at the level the date the TIF District is adopted. This is referred to as the base EAV. For a period of up to 23 years, as development occurs and property values increase in the TIF District, the new value that is created above the base EAV is called the increment (the difference between the current total value and the base value). The increment is collected into a special fund that the Village can then invest back into the District under specific rules established by the State of Illinois.

Establishment of a TIF District does not reduce property tax revenues available to the overlapping taxing bodies. These taxing bodies continue to collect the property taxes at the base value throughout the life of the TIF District. Upon the expiration of the TIF District, property taxes continue to be distributed to the school districts, county, community college, and all other affected taxing districts in the same manner as if the TIF District did not exist.

ACCOMPLISHMENTS OF FISCAL YEAR 2024

The Village paid off in full the loan dated July 14, 2014 with Morningside Crossroads Construction Services in the original amount of \$4,900,000. The final payment totaled \$1,047,788 which included \$45,120 of interest and \$1,002,668 of principal. No activity other than the collection of tax year 2022 increment occurred in this TIF.

As no more obligations are outstanding and no further activity in this TIF planned, the TIF was terminated on January 23, 2024.

GOALS FOR FISCAL YEAR 2025

None- The Skokie Blvd/Dundee TIF has been terminated but included in the budget for historical information purposes only.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
DUNDEE/SKOKIE BLVD TIF

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
37-0000-401-00	PROPERTY TAX	Revenue	1,161,645	1,132,836	-	-	390,000	-
37-0000-401-01	PROPERTY TAX LEVY-NORTHBROOK MALL TIF	Revenue	-	-	-	-	-	-
37-0000-426-01	INTEREST INCOME	Revenue	1,229	23,622	-	-	29,496	-
37-0000-426-19	INTEREST INCOME - PROPERTY TAX	Revenue	5	104	-	-	-	-
37-0000-470-00	TIF LOAN PROCEEDS	Revenue	-	-	-	-	-	-
	TOTAL REVENUES		1,162,879	1,156,562	-	-	419,496	-
37-1000-554-00	OTHER PROFESSIONAL SERVICES	Expense	240	-	-	-	205,456	-
37-1000-570-00	TIF DEVELOPER EXPENSE	Expense	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES		240	-	-	-	205,456	-
37-8100-851-01	TIF NORTH SHORE 770 PRINCIPAL	Expense	833,384	1,031,031	-	-	1,002,668	-
37-8100-852-01	TIF NORTH SHORE 770 INTEREST	Expense	129,019	91,516	-	-	45,120	-
	TOTAL OTHER		962,403	1,122,547	-	-	1,047,788	-
	TOTAL EXPENSES		962,643	1,122,547	-	-	1,253,244	-
	NET SURPLUS (DEFICIT)		200,236	34,015	-	-	(833,748)	-
Beginning Audited Fund Balance 5/1/23							833,748	
FY24 Projected Surplus (Deficit)							(833,748)	
Ending Projected Fund Balance 4/30/24							-	
Estimated Fund Balance 5/1/24								-
FY25 Budgeted Surplus (Deficit)								-
Ending Estimated Fund Balance 4/30/25								-

BUSINESS DISTRICT FUND

PROGRAM DETAIL FISCAL YEAR 2025

FUND RESPONSIBILITIES

A Business District is established under State law by a municipality to support redevelopment within specific geographic areas of the community. Considered an important economic development tool, a Business District allows the Village to collect up to 1% additional retail sales tax to fund projects that the municipality determines will benefit the District.

The Village has a single Business District at Northbrook Court with enabling actions approved by the Board of Trustees on October 30, 2023, and will allow for additional 1% sales tax on qualifying retail sales at Northbrook Court and this revenue would assist with funding redevelopment efforts in the 100 +/- acres for a 23-year period upon submission of the approval for formation of the District to the State of Illinois which is anticipated to be completed in 2025.

Following establishment, the additional 1% sales tax funds are paid by the businesses to the State and disbursed back to the Village in a separate Business District Tax Allocation Fund. These monies may then be disbursed by the Village to the property owner, Brookfield, pursuant to a Redevelopment and Economic Incentive Agreement. These funds may only be used for eligible costs as identified in the Business District Plan and allowable by state law.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
BUSINESS DISTRICT

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
46-0000-421-00	BUSINESS DISTRICT SALES TAX	Revenue	-	-	-	-	-	-
46-0000-426-01	INTEREST INCOME	Revenue	-	-	-	-	-	-
	TOTAL REVENUES		-	-	-	-	-	-
46-1000-570-00	INCENTIVE PAYMENT TO DEVELOPER	Expense	-	-	-	-	-	-
46-7200-534-00	INTERFUND TRANSFER TO GF	Expense	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES		-	-	-	-	-	-
	TOTAL EXPENSES		-	-	-	-	-	-
	NET SURPLUS (DEFICIT)		-	-	-	-	-	-
Beginning Audited Fund Balance 5/1/23								
FY24 Projected Surplus (Deficit)								-
Ending Projected Fund Balance 4/30/24								-
Estimated Fund Balance 5/1/24								-
FY25 Budgeted Surplus (Deficit)								-
Ending Estimated Fund Balance 4/30/25								-

VILLAGE OF NORTHBROOK
FISCAL YEAR 2025 BUDGET
PUBLIC SAFETY PENSION CONTRIBUTION FUND

Presented for historical data information only

GL Number	Description	CATEGORY	FY22 ACTUAL	FY23 ACTUAL	FY24 ORIGINAL BUDGET	FY24 AMENDED BUDGET	FY24 PROJECTED	FY25 ADOPTED
44-0000-401-01	PROPERTY TAXES - POLICE	Revenue	3,911,243	4,286,924	-	-	-	-
44-0000-401-02	PROPERTY TAXES - FIRE	Revenue	4,182,105	4,583,641	-	-	-	-
	SUBTOTAL		8,093,348	8,870,565	-	-	-	-
44-7300-805-01	PENSION CONTRIBUTIONS - POLICE	Expenditure	3,911,243	4,286,924	-	-	-	-
44-7300-805-02	PENSION CONTRIBUTIONS - FIRE	Expenditure	4,182,105	4,583,641	-	-	-	-
	SUBTOTAL		8,093,348	8,870,565	-	-	-	-
	NET SURPLUS (DEFICIT)		-	-	-	-	-	-
Beginning Audited Fund Balance 5/1/23								-
FY24 Projected Surplus (Deficit)								-
Ending Projected Fund Balance 4/30/24								-
Estimated Fund Balance 5/1/24								-
FY25 Budgeted Surplus (Deficit)								-
Ending Estimated Fund Balance 4/30/25								-

NORTHBROOK PUBLIC LIBRARY FY 2025 BUDGET



**Northbrook Public Library
Revenue Projections
Fiscal Year 2025**

Account Category / Description	Account Number	FY22 Actual	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Projection	FY25 Approved
LIBRARY GENERAL FUND (01)							
Property Taxes	40110	7,237,444	7,518,447	7,959,560	7,959,560	7,800,369	8,446,880
Replacement Tax	41110	350,276	459,160	150,000	150,000	169,846	150,000
Fines, Fees, Rental	43110	35,157	38,695	35,000	35,000	42,031	35,000
Impact Fees	43100	12,349	5,525			4,294	-
Interest / Investment	44110	4,018	29,426	20,000	20,000	53,633	20,000
Gifts / Designated	47110	110,225	101,032	400,000	400,000	561,738	600,000
Miscellaneous	45110	98,309	28,059	100,000	100,000	18,851	100,000
TOTAL LIBRARY GENERAL FUND		7,847,778	8,180,344	8,664,560	8,664,560	8,650,762	9,351,880
LIBRARY SPECIAL REVENUE FUND (02)							
Property Taxes - IMRF/FICA	40110-11/12	670,315	702,544	714,000	714,000	699,720	680,000
Interest - IMRF/FICA	44110-11/12	379	3,069	1,000	100	1,000	2,500
TOTAL SPECIAL REVENUE FUND		670,694	705,613	715,000	714,100	700,720	682,500
LIBRARY CAPITAL IMPROVEMENTS FUND (03)							
Interest	44110	3,384	22,170	24,000	24,000	22,613	20,000
Grants / Other		7,200	25,893	-	-	-	-
Transfers In	49110	1,340,868	1,120,000	425,000	425,000	425,000	425,000
TOTAL CAPITAL IMPROVEMENTS FUND		1,351,452	1,168,063	449,000	449,000	447,613	445,000

**Northbrook Public Library
Revenue Projections
Fiscal Year 2025**

Account Category / Description	Account Number	FY22 Actual	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY24 Projection	FY25 Approved
DEBT SERVICE FUND (05)							
Property Taxes	40110	737,686	745,395	760,900	760,900	745,682	758,350
Transfers In	49110	20,546	12,554	-	-	15,630	-
Interest / Investment	44110	4	172	-	-	163	600
TOTAL DEBT SERVICE FUND		758,236	758,121	760,900	760,900	761,475	758,950
 TOTAL LIBRARY FUNDS REVENUE							
		10,628,160	10,812,141	10,589,460	10,588,560	10,560,570	11,238,330

**Northbrook Public Library
Fund: General (01)
Department: Public Library
Fiscal Year 2025**

Account Category / Description	Account Number	FY22 Actual	FY23 Actual	FY24 Approved Budget	FY24 Amended Budget	FY24 Projection	FY25 Approved
PERSONAL SERVICES							
Salaries and Wages	51110	3,693,795	4,092,322	4,500,000	4,500,000	4,423,400	4,800,000
TOTAL PERSONAL SERVICES		3,693,795	4,092,322	4,500,000	4,500,000	4,423,400	4,800,000
FRINGE BENEFITS							
Group Insurance	51210	654,759	673,498	750,000	750,000	721,653	790,000
Unemployment / Workers' Comp.	51230	24,228	26,047	23,000	23,000	26,828	24,000
Staff Development	51270	53,438	58,301	61,000	61,000	60,050	63,000
TOTAL FRINGE BENEFITS		732,425	757,846	834,000	834,000	808,531	877,000
CONTRACTUAL SERVICES							
OCLC	50220	25,204	26,683	29,000	29,000	28,017	29,000
CCS Shared Costs	50240	79,011	78,410	76,000	76,000	75,855	76,000
Photocopy	52110	25,544	24,857	24,000	24,000	25,106	19,000
General Insurance	52210	63,502	71,158	79,000	79,000	76,139	84,000
Telephone/Internet	52220	40,502	36,442	39,000	39,000	38,264	39,000
Professional Services	52230	258,042	309,174	402,000	402,000	401,383	434,000
Equipment Rental / Maintenance	52250	26,637	46,468	46,000	46,000	45,539	46,000
Vehicle Maintenance	53110	465	810	3,000	3,000	1,268	3,000
Utilities	53210	48,549	50,656	54,000	54,000	52,176	54,000
Building Repairs	53320	39,082	41,207	35,000	35,000	30,905	35,000
Contracted Services	53230	139,059	144,868	153,000	153,000	147,528	223,000
Recruiting	54110	1,555	420	1,000	1,000	450	1,000
TOTAL CONTRACTUAL SERVICES		747,152	831,153	941,000	941,000	922,630	1,043,000
COMMODITIES							
Books and Materials	50110	887,742	885,993	944,000	944,000	930,293	1,001,500

Northbrook Public Library
Fund: General (01)
Department: Public Library
Fiscal Year 2025

Account Category / Description	Account Number	FY22 Actual	FY23 Actual	FY24 Approved Budget	FY24 Amended Budget	FY24 Projection	FY25 Approved
Programs	50210	80,588	71,125	103,150	103,150	90,233	112,000
Office / Library Supplies	52120	60,423	56,483	70,000	70,000	59,308	70,000
Software		92,506	92,146	110,000	110,000	96,753	106,000
Postage	52140	19,633	18,556	20,000	20,000	20,055	20,000
Community Relations	52260	39,553	47,434	55,000	55,000	49,806	55,000
Janitorial Supplies	53120	45,728	44,678	45,000	45,000	44,901	45,000
TOTAL COMMODITIES		1,226,173	1,216,415	1,347,150	1,347,150	1,291,349	1,409,500
CAPITAL OUTLAY							
Furniture and Equipment	55240	56,837	30,722	90,000	90,000	79,695	70,000
TOTAL CAPITAL OUTLAY		56,837	30,722	90,000	90,000	79,695	70,000
OTHER							
Contingency & Misc Exp	54120	7,147	9,739	100,000	100,000	7,728	100,000
Board Development	54130	502	620	500	500	1,357	1,000
Transfer to Capital Impr. Fund	79130	1,270,000	1,120,000	425,000	425,000	425,000	425,000
Transfer to Debt Service		20,546	12,554	25,000	25,000	15,630	25,000
Gifts/Designated	77110	89,569	108,970	400,000	400,000	561,738	600,000
TOTAL OTHER		1,387,764	1,251,883	950,500	950,500	1,011,453	1,151,000
TOTAL FOR FUND		7,844,146	8,180,341	8,662,650	8,662,650	8,537,058	9,350,500

Northbrook Public Library
Fund: Special Revenue (02)
Department: Public Library
Fiscal Year 2025

Account Category / Description	Account Number	FY22 Actual	FY23 Actual	FY24 Approved Budget	FY24 Amended Budget	FY24 Projection	FY25 Approved
FRINGE BENEFITS							
IMRF Employer Contributions	51211	360,907	339,493	400,000	400,000	353,703	380,000
FICA Employer Contributions	51212	271,950	301,541	280,000	280,000	313,603	325,000
TOTAL FRINGE BENEFITS		632,857	641,034	680,000	680,000	667,306	705,000
TOTAL FOR FUND		632,857	641,034	680,000	680,000	667,306	705,000

Northbrook Public Library
Fund: Capital Improvements (03)
Department: Public Library
Fiscal Year 2025

Account Category / Description	Account Number	FY22 Actual	FY23 Actual	FY24 Approved Budget	FY24 Amended Budget	FY24 Projection	FY25 Approved
OTHER							
Renovations, Repairs	60110	179,481	259,387	720,000	720,000	345,870	885,000
Furniture & Equipment	62110	261,635	-	-	-	-	-
Other - Professional Services	61110	36,755	16,193	180,000	180,000	13,968	100,000
TOTAL OTHER		477,871	275,580	900,000	900,000	359,838	985,000
TOTAL FOR FUND		477,871	275,580	900,000	900,000	359,838	985,000

Northbrook Public Library
Fund: Debt Service (05)
Department: Public Library
Fiscal Year 2025

Account Category / Description	Account Number	FY22 Actual	FY23 Actual	FY24 Approved Budget	FY24 Amended Budget	FY24 Projection	FY25 Approved
OTHER							
Interest Payments	67110	382,172	367,550	350,900	350,900	350,900	333,350
Principal Payments	67120	376,077	390,000	410,000	410,000	410,000	425,000
Other Financing Uses			572			575	600
TOTAL OTHER		758,249	758,122	760,900	760,900	761,475	758,950
TOTAL FOR FUND		758,249	758,122	760,900	760,900	761,475	758,950

PERFORMANCE MEASURES

Performance Measures / Metrics by Department:

- VMO/Administrative
- Finance
- Information Technology
- Police
- Fire
- Public Works
- Planning & Development Services

Village of Northbrook
Prior Year Performance Measurers
2023 Data for Fiscal Year 2025 Budget

ADMINISTRATIVE (INCLUDES LEGISLATIVE, VMO, HUMAN RESOURCES AND COMMUNICATIONS)

<u>Category</u>	<u>1/23</u>	<u>2/23</u>	<u>3/23</u>	<u>4/23</u>	<u>5/23</u>	<u>6/23</u>	<u>7/23</u>	<u>8/23</u>	<u>9/23</u>	<u>10/23</u>	<u>11/23</u>	<u>12/23</u>	<u>TOTAL</u>
Village Board & Committee Agendas Prepared	16	16	8	13	16	11	12	16	13	13	12	5	151
Ordinances Adopted	5	8	4	5	2	10	6	3	6	2	15	9	75
Resolutions Adopted	9	19	16	47	34	10	14	9	10	10	7	14	199
Proclamations Issued	0	1	0	9	8	3	1	2	5	4	0	0	33
Special Event Permits Issued		1		1	6	2	1		4		2		17
Special Events Supported	1	1		2	6	5	2	3	7	3	4		34
Administrative Hearing Docket Items	0	87	71	82	41	40	73	80	97	53	0	95	719
Refuse, Recycling Compost Collected (tons)	1,168	969	1,085	1,138	1,424	1,353	1,334	1,329	1,244	1,343	1,357	1,163	14,907
FOIAs Processed (Police & non-police)	46	60	95	66	80	85	78	80	91	124	95	80	980
Unique Positions Filled	0	1	1	4	7	4	0	5	4	5	1	1	33
Village Website Page Views	46,800	12,546	41,635	53,222	57,596	61,508	59,992	54,923	62,385	53,860	49,649	44,466	598,582
Village Website Unique Users	13,200	13,012	14,954	17,023	18,635	18,500	18,370	16,050	15,100	15,001	14,500	12,620	
Village Facebook Followers												7,427	
Village LinkedIn Followers												1,100	
Village Instagram Followers												2,346	
Village X (twitter) Followers	1,009	1,012	1,018	1,028	1,083	1,095	1,119	1,136	1,153	1,174	1,179	1,179	
Police Facebook Followers												3,056	
Police X (twitter) Followers	631	649	669	685	905	923	942	970	986	1007	1041	1041	
Notify Northbrook Total Subscribers	6,928	6,938	6,988	7,030	7,035	7,044	7,051	7,055	7,062	7,066	7,070	7079	

Village of Northbrook
Prior Year Performance Measurers
2023 Data for Fiscal Year 2025 Budget

FINANCE

<u>Category</u>	<u>1/23</u>	<u>2/23</u>	<u>3/23</u>	<u>4/23</u>	<u>5/23</u>	<u>6/23</u>	<u>7/23</u>	<u>8/23</u>	<u>9/23</u>	<u>10/23</u>	<u>11/23</u>	<u>12/23</u>	<u>TOTAL</u>
Retailers' Occupation Tax Collected (Liability Month)	736,334	719,223	794,550	706,776	913,952	914,461	840,835	846,814	831,856	803,863	871,680	742,639	9,722,983
Home Rule Sales Tax Collected (Liability Month)	491,079	478,457	537,359	474,106	634,869	647,753	579,792	569,872	568,340	540,259	575,190	1,054,567	7,151,642
Hotel/Motel Tax Collected (Liability Month)	Qtrly	Qtrly	103,329	Qtrly	Qtrly	206,456	Qtrly	Qtrly	241,858	Qtrly	Qtrly	111,963	663,607
Income Tax Revenue Collected (Receipt Month)	524,209	518,317	306,980	494,071	847,274	397,293	529,314	347,886	315,761	610,366	411,139	323,025	5,625,635
Use Tax Collected (Liability Month)	113,012	104,128	128,802	107,770	106,587	80,012	112,757	106,949	118,705	120,432	125,821	146,041	1,371,017
Number of Receipts by Cashier	1,711	1,485	1,653	1,188	1,501	3,232	2,192	1,696	1,564	1,326	2,845	2,330	22,723
Number of Vehicle Stickers Issued (standard)	100	103	126	72	28	13,378	3,916	1,087	312	220	169	64	19,575
Number of Special Donation Vehicle Stickers Issued	-	-	-	-	-	1,287	238	26	2	-	1	-	1,554
Number of Pet Licenses Issued	36	39	34	20	4	1,481	388	102	46	45	12	24	2,231
Number of Rain Barrels Sold	-	-	15	8	7	17	4	3	11	2	-	-	67
Number of Subsidized Taxi Vouchers Used	29	49	73	9	16	24	9	16	8	53	65	60	411
Number of Yard Waste Stickers Sold	3	-	61	461	652	598	567	469	317	652	1,072	10	4,862
Single Use Bag Fee Revenue Collected	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Single Use Bag Fees Sold (source: business returns)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	

Village of Northbrook
Prior Year Performance Measurers
2023 Data for Fiscal Year 2025 Budget

INFORMATION TECHNOLOGY

<u>Category</u>	<u>1/23</u>	<u>2/23</u>	<u>3/23</u>	<u>4/23</u>	<u>5/23</u>	<u>6/23</u>	<u>7/23</u>	<u>8/23</u>	<u>9/23</u>	<u>10/23</u>	<u>11/23</u>	<u>12/23</u>	<u>TOTALS</u>
IT Service Requests Received	354	310	298	313	331	318	290	374	368	367	356	340	4,019
Incidents	227	212	209	186	193	200	187	215	205	192	173	172	2,371
Requests	97	57	54	90	109	94	77	84	102	117	108	92	1,081
Projects (includes only small scope, short duration projects)	30	41	35	37	29	24	26	75	61	58	75	76	567
IT Service Requests Resolved	342	302	305	316	302	346	306	349	375	356	329	343	3,971
Incidents	217	213	217	205	174	216	185	212	214	187	176	162	2,378
Requests	96	69	52	75	98	98	94	79	87	114	101	92	1,055
Projects (includes only small scope, short duration projects)	29	20	36	36	30	32	27	58	74	55	52	89	538
Net New Village-Issued Computing Devices (computers/laptops/tablets/mobile phones)	7	1	0	2	5	0	0	0	5	4	2	33	59
Village-Issued Devices - Replaced due to Updates/Upgrades	6	9	12	8	8	12	11	17	29	21	17	20	170
Village-Issued Devices - Replaced due to damage (not repairable)	1	0	0	0	0	0	0	0	0	0	0	2	3
Ransomware Incidents	0	0	0	0	0	0	0	0	0	0	0	0	0

Village of Northbrook
Prior Year Performance Measurers
2023 Data for Fiscal Year 2025 Budget

POLICE

<u>Category</u>	<u>1/23</u>	<u>2/23</u>	<u>3/23</u>	<u>4/23</u>	<u>5/23</u>	<u>6/23</u>	<u>7/23</u>	<u>8/23</u>	<u>9/23</u>	<u>10/23</u>	<u>11/23</u>	<u>12/23</u>	<u>TOTAL</u>
Calls to Dispatch for Service													
Police Calls	1,337	1,302	1,471	1,621	1,683	1,848	1,683	1,682	1,556	1,771	1,794	1,600	19,348
Fire/EMS Calls transferred to Red Center	423	422	339	346	340	380	388	424	381	376	412	392	4,623
Average Response Times for Police Calls Dispatched													
Non Emergency Calls	1,530	1,500	1,764	1,718	1,916	1,943	2,014	2,475	2,299	2,882	3,052	2,005	25,098
Investigation Cases Assigned	67	66	56	57	74	51	55	66	69	82	62	71	776
Arrests Processed	22	19	25	24	31	24	25	31	22	26	40	30	319
Animal Control Citations Issued	2	9	12	5	5	11	15	6	7	14	9	20	115
Counseling Services Crisis Call Outs	1	0	1	3	0	3	0	2	4	0	3	1	18
Counseling Services Referrals	80	26	66	65	46	48	58	64	36	33	76	22	620
Court Appearances	20	16	7	9	11	14	11	9	11	7	12	13	140
House Watch Participants	42	23	51	23	34	32	32	30	23	31	44	88	453
FOIAs Processed (police)	20	24	39	27	29	23	40	30	41	39	43	26	381
Crimes													
AGG VEHICULAR HIJACKING							1	1	1				3
AGGRAVATED IDENTITY THEFT		1							1	2	2	1	7
ARMED ROBBERY	1												1
BURGLARY	4	4		1		2	1	1	1	1	2	3	20
BURGLARY FROM MOTOR VEHICLE	7	2	3	3	1	1	2	2	1	11	7	2	42
CRIMINAL SEXUAL ASSAULT								1					1
DOMESTIC BATTERY	3	6	2	5	5	6	7	5	5	10	5	3	62
HOME INVASION						1							1
IDENTITY THEFT	13	9	6	14	15	18	14	10	23	17	10	11	160
MOTOR VEHICLE THEFT		2	1	2	3		3	1		1			13
POCKET PICKING	1							1					2
RESIDENTIAL BURGLARY	1	4	3	4			2		2	2	2	1	21
RETAIL THEFT	7	7	5	5	10	9	7	8	12	18	8	11	107

Village of Northbrook
Prior Year Performance Measurers
2023 Data for Fiscal Year 2025 Budget

POLICE

<u>Category</u>	<u>1/23</u>	<u>2/23</u>	<u>3/23</u>	<u>4/23</u>	<u>5/23</u>	<u>6/23</u>	<u>7/23</u>	<u>8/23</u>	<u>9/23</u>	<u>10/23</u>	<u>11/23</u>	<u>12/23</u>	<u>TOTAL</u>
ROBBERY									1				1
THEFT \$500 AND UNDER	5	1	2	2	6	4	1	6	6	5	9	3	50
THEFT FROM MOTOR VEHICLE		1	1			2		3	1	1	2		11
THEFT OF LOST/MISLAID PROPERTY	3	3	3	2	3	1			1	3	1	3	23
THEFT OF MOTOR VEHICLE PARTS		4											4
THEFT OVER \$500	5	6	12	4	7	9	9	8	4	11	12	3	90
UNLAWFUL USE OF WEAPON						3		1	1			1	6
UNLAWFUL USE WEAPON-AGGRAVATED	2		1										3
													628
<u>Local Ordinance Tickets Issued</u>													
Local Adjudication	4	5	10	6	17	29	18	22	6	5	4	23	149
Circuit Court Adjudication		1		1	1					1	1	3	8

Village of Northbrook
Prior Year Performance Measurers
2023 Data for Fiscal Year 2025 Budget

FIRE

<u>Category</u>	<u>1/23</u>	<u>2/23</u>	<u>3/23</u>	<u>4/23</u>	<u>5/23</u>	<u>6/23</u>	<u>7/23</u>	<u>8/23</u>	<u>9/23</u>	<u>10/23</u>	<u>11/23</u>	<u>12/23</u>	<u>Total</u>
Calls for Service													
EMS Calls (excluding Rural Fire Protection District)	335	316	312	294	311	324	326	369	312	339	347	340	3,925
EMS Calls (RFPD)	61	82	66	63	74	70	86	108	88	105	95	104	1,002
Fire Calls (excluding Rural Fire Protection District)	99	80	96	100	104	96	112	121	112	86	88	89	1,183
Fire Calls (RFPD)	5	9	14	11	9	6	9	9	15	5	5	13	110
Detail Calls (excluding Rural Fire Protection District)	108	98	112	105	107	114	113	114	104	109	111	79	1,274
Detail Calls (RFPD)	15	25	22	19	21	16	11	22	23	20	29	37	260
Rescue Calls (excluding Rural Fire Protection District)	5	1	2	4	2	2	8	3	1	4	3	1	36
Rescue Calls (RFPD)	-	-	-	-	1	2	-	1	-	-	-	-	4
Total	628	611	624	596	629	630	665	747	655	668	678	663	7,794
Average Response Times - All Calls (expressed in minutes and seconds)	4:49	4:55	4:49	4:47	4:47	4:58	4:53	4:57	4:56	4:58	4:58	4:49	
Individuals Educated in Fire Safety and/or EMS	58	76	4	32	56	-	265	1,059	1,060	297	153	55	3,115
Department Staff Training Hours	2,160	2,267	2,235	2,500	2,524	3,315	2,486	2,332	2,393	2,586	2,689	2,270	29,755
Fire Inspections Conducted													
Fire Life Safety	354	148	135	169	148	83	94	115	88	63	75	179	1,651
Re-Inspections	16	33	36	15	58	10	4	43	31	9	23	20	298
New Construction	52	69	42	31	32	46	28	37	30	32	31	33	463
Total	422	250	213	215	238	139	126	195	149	104	129	232	2,412

Notes:

Fire (emergency response including: all fires, fire alarms, reports of burning, indoor gas leaks, etc.)

Detail (non-emergency service calls including: hazardous conditions, power lines down, flooding, trouble alarms, carbon monoxide alarms, invalid assists, etc.)

Rescue (calls including emergency lock-in and removal of victim(s) from stalled elevator).

Average Response Times - All Calls: excludes tollway, expressway and mutual aid calls. Average response times are expressed in minutes and seconds.

Village of Northbrook
Prior Year Performance Measurers
2023 Data for Fiscal Year 2025 Budget

PUBLIC WORKS

<u>Category</u>	<u>1/23</u>	<u>2/23</u>	<u>3/23</u>	<u>4/23</u>	<u>5/23</u>	<u>6/23</u>	<u>7/23</u>	<u>8/23</u>	<u>9/23</u>	<u>10/23</u>	<u>11/23</u>	<u>12/23</u>	<u>TOTAL</u>
Pieces of Equipment Serviced	85	84	73	85	74	113	69	90	87	69	85	106	1,020
Fuel Used (unleaded gallons)	7,422	6,530	7,225	6,040	6,672	12,347	6,829	7,208	6,525	6,833	6,532	6,604	86,766
Fuel Used (diesel gallons)	5,432	4,017	3,640	2,849	2,966	3,609	3,328	3,721	4,088	4,023	4,371	4,887	46,931
Snow Events/Plowing/Salting calls outs	10	3	3	0	0	0	0	0	0	0	1	0	17
Salt Used (tons)	792	672	252	0	0	0	0	0	0	0	81	0	1,797
Asphalt Paving (tons)	0	0	0	8	58	42	15	43	80	84	80	0	410
Concrete Repairs (yards)	0	0	5	27	8	143	15	24	23	36	17	22	319
Steet Lights Repaired	26	6	17	11	7	8	12	14	16	23	18	19	177
Steet Signals / EVP Repaired	14	0	0	1	2	0	0	2	0	1	1	1	22
Sanitary Sewer Lines Flushed (feet)	25,724	5,986	666	20,088	30,650	21,491	15,160	6,889	816	3,293	0	252	131,015
Storm Water Sewer Lines Flushed (feet)	329	14,817	9,127	7,727	5,072	1,018	871	14,910	23,011	26,905	21,124	46,412	171,323
Net New Water Meters Installed	10	13	10	3	1	6	7	4	1	6	4	7	72
Water Meters Replaced	42	20	13	20	28	18	19	23	17	24	28	20	272
Water Main Breaks Repaired	9	5	3	4	4	3	5	16	15	6	13	15	98
Water Sold (per 1000 gallons sold)	37,812	65,746	117,064	89,043	107,472	125,966	139,535	205,639	260,173	184,864	173,882	179,395	1,686,591
Water Shut Offs	1	1	1	0	1	0	0	0	0	0	1	1	6
Engineering Permits Reviewed	13	24	41	42	38	46	42	48	45	50	33	6	428
JULIE Locates Performed	390	426	546	1,015	1,089	1,118	923	893	665	618	622	328	8,633

Village of Northbrook
Prior Year Performance Measurers
2023 Data for Fiscal Year 2025 Budget

PUBLIC WORKS

<u>Category</u>	<u>1/23</u>	<u>2/23</u>	<u>3/23</u>	<u>4/23</u>	<u>5/23</u>	<u>6/23</u>	<u>7/23</u>	<u>8/23</u>	<u>9/23</u>	<u>10/23</u>	<u>11/23</u>	<u>12/23</u>	<u>TOTAL</u>
Total Tree Inspections	46	24	91	227	128	161	153	148	127	104	133	60	1,402
Trees Maintained/Trimmed	1,772	29	17	24	14	29	17	45	25	30	9	59	2,070
New Trees Planted	0	0	0	168	285	0	0	8	0	0	189	0	650
Trees Removed	27	30	32	21	37	30	40	47	62	43	14	68	451
Building Maintenance Requests	20	15	11	12	23	8	18	15	15	15	12	14	178
Block Party Street Closures Approved	0	0	1	0	1	3	7	6	9	6	0	0	33

Village of Northbrook
Prior Year Performance Measurers
2023 Data for Fiscal Year 2025 Budget

DEVELOPMENT & PLANNING SERVICES

<u>Category</u>	<u>1/23</u>	<u>2/23</u>	<u>3/23</u>	<u>4/23</u>	<u>5/23</u>	<u>6/23</u>	<u>7/23</u>	<u>8/23</u>	<u>9/23</u>	<u>10/23</u>	<u>11/23</u>	<u>12/23</u>	<u>TOTAL</u>
Permits Applications Received	122	98	210	285	294	328	253	257	224	246	174	130	2,621
Permits Issued	53	54	48	53	90	85	68	90	75	102	83	69	870
<i>Non-Residential Permits</i>	7	13	25	32	36	42	52	57	64	69	77	81	555
<i>New Single Family Home Permits</i>	1	1	1	2	1	0	3	1	5	3	0	0	18
Building Related Inspections	544	450	517	679	700	681	565	709	627	831	566	481	7,350
Building Related Inspections Approved	326	279	334	331	413	412	358	450	369	478	339	303	4,392
Stop Work Order Notices Issued	20	29	35	48	24	51	44	42	35	45	28	27	428
Code Enforcement Citations Issued	6	14	25	45	88	65	66	45	30	26	5	17	432
Applications for Zoning Related Actions	2	1	3	1	1	1	1	1	1	2	1	2	17
Plan Commission Dockets Filed	1	0	1	1	0	0	3	2	0	3	1	1	13
Zoning & Historic Building Permit Reviews	53	54	48	53	90	85	68	90	75	102	83	69	870
Planning Applications	1	0	1	1	0	1	3	2	0	3	1	1	14
Property Code Violations Reviewed	6	14	25	45	88	65	66	45	30	26	5	17	432
Sustainability Events Supported/Attended	3	1	3	3	7	7	6	8	4	2	1	1	46

APPENDIX

- Miscellaneous Statistics
- Financial Policies
- Glossary of Terms
- Budget Information
- List of Village Funds
- List of Village Departments & Department/Fund Relationship
- Pension Data Metrics
- Assessed Valuations by Category
- Sales Tax Data Summary
- Tax Levy Summary
- Bond Rating Agency Summary
- Debt Policy
- Debt Schedules
- Position Classification System/Pay Plan Schedule
- Calendar of Special Events
- Banner Calendar

MISCELLANEOUS STATISTICS **May 1, 2025**

Date of Incorporation	1901
Form of Government	Council-Manager
Moody's Bond Rating	Aaa
Standard & Poor's Bond Rating	AAA
Geographic Location	Northern Cook County 26 miles north of Chicago
Area	12.75 miles
Population	
	1940 1,265
	1950 3,348
	1960 11,635
	1970 25,422
	1980 30,778
	1990 32,308
	2000 33,435
	2006 34,419
	2010 33,170
	2020 35,222

Source: U.S. Census

Municipal Services and Facilities

Budgeted Number of Full-Time Employees	278
Miles of Streets (Center Line)	130
Miles of Alleys	.80
Miles of Sanitary Sewer	134
Miles of Storm Sewer	123
Building Inspections:	
	FY 2021 8,504
	FY 2022 9,163
	FY 2023 8,150
	FY 2024 (projected) 8,019
Number of Building Permits* Issued:	
	FY 2021 499
	FY 2022 557
	FY 2023 549
	FY 2024 (projected) 733

Miscellaneous Statistics, cont.

Value of Construction Authorized:

FY 2021	\$83,183,443
FY 2022	\$68,787,226
FY 2023	\$91,958,547
FY 2024 (projected)	\$118,275,058

*Permits included in this calculation include: Commercial Alterations/Additions/ New, Residential Alterations/Additions/New, New pools, Mechanical, Electrical, and Plumbing permits

Fire Protection

Number of Full-Time Firefighters	70
Number of Stations	3
Number of Fire Hydrants	2,859
I.S.O. Rating	1

Police Protection

Number of Police Officers	66
Number of Crossing Guards	21
Number of Police Vehicles (Includes squad cars, investigative unit vehicles, community relations vehicle, animal control truck, and administrative vehicles)	39

Municipal Water Utility

Rated Daily Treatment Capacity (Gallons)	20,000,000
Average Daily Finished Water (Gallons)	5,134,801
Miles of Water Mains	205
Number of Metered Accounts	12,317

Elections

Number of Registered Voters	28,176
Number of Votes Cast in Last Municipal Election	3,076
Percentage of Registered Voters Voting in Last Municipal Election	10.92%

Data Source: Village Records

Financial Policy Overview

Guideline

The budget will provide adequate funding to accomplish the goals established by the Village Board.

Interim Financial Reporting

On a monthly basis, the Village Board will receive reports comparing budget to actual results for revenue and expense activity.

On a quarterly basis, the Village Board will receive a more detailed financial analysis explaining variances for major revenues and expenditures by category.

Balanced Budget

The Village will pay for all current expenditures with current revenues. The Village will avoid budgetary practices that balance current expenditures at the expense of meeting future obligations.

Planning

In addition to the following year budget, the Village may also forecast out operating revenues and expenditures for additional years for strategic planning purposes.

Capital Improvement Plan (CIP)

The Village will prepare, and annually update, a multi-year plan for capital improvements.

Development of the CIP will be coordinated with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating forecasts.

The CIP will seek to maintain all Village assets at a level to protect the Village's

investment and to minimize future maintenance and replacement costs.

The Village will identify the estimated costs and potential funding sources for each proposed capital project in the plan.

Debt Management

In conjunction with a financial advisor, the Village periodically reviews outstanding debt (if callable) to determine if market conditions afford an opportunity for refunding. The Village generally seeks a present value savings of at least 3% when considering a refunding.

The Village will confine long-term borrowing to capital improvements. When bonds are issued, the term of the bonds will not exceed the estimated useful life of the asset.

The Village will maintain an open line of communication with the bond rating agencies regarding its financial condition and provide full disclosure in all financial reports.

Revenues

The Village will seek to maintain a diversified and stable revenue mix to help insure adequate funding for operations.

The Village will estimate annual revenues using an objective, analytical process wherever practical.

User fees will be reviewed annually and compared to the cost of providing the service in order to determine appropriate charges. Any recommended fee increases will be presented to the Village Board for approval as part of the budget process.

Investments

The Village maintains investment policies for Village funds as well as the assets of the Police and Fire pension funds. These policies comply with all State laws governing investment of public funds, and have been approved by the appropriate Board of Trustees.

The policies provide direction and guidance on:

- Investment objectives
- Authorized investments
- Risk and diversification
- Internal controls
- Reporting
- Custody and security

General Fund Reserve Policy

Since 1994, the Village Board has had a policy objective to maintain an unreserved fund balance in the General Fund not exceeding 40% of revenues.

After the independent audit is completed for a fiscal year, staff prepares a report to the Village Board summarizing the results of operations. The report includes unrestricted and unreserved fund balance and calculates the amount (if any) of funds available that exceed the fund balance policy. Historically, the Village Board has used surplus balances for:

- Capital replacement programs
- Retirement of existing debt
- Cash payments for specific capital improvements
- Reducing police and fire unfunded pension liabilities

As part of the adoption of the FY 2023 budget, the Board provided new guidance on use of funds above the reserve position. Specifically, following completion of the independent financial audit for a fiscal year, staff prepares a

report to the Village Board summarizing the results of operations. The report includes a determination of unassigned fund balance and reports the amount (if any) of funds available that exceed the fund balance policy. Seventy percent of the unassigned fund balance amount above 40% target is to be transferred into the Facility Capital Projects Fund under “(c) Cash payments for specific capital improvements” in anticipation of future expenses associated with the Fire Station 11, Police Station, and Public Works Fleet Maintenance Garage facilities projects.

Subject to Board authorization, the remaining thirty percent of the unassigned fund balance amount above 40% target may also be used for the facilities or toward other priorities.

GLOSSARY OF TERMS

Accrual Basis: A basis of accounting in which transactions are recognized at the time they are incurred not necessarily at the time they are received. For example, a parking ticket issued (once in final determination) in December, it becomes a receivable to the Village under the accrual basis of accounting. This is different than the cash basis where all activity is recorded only when money changes hands.

Adopted Budget: The revenue and expenditure plan for the Village for the fiscal year, as reviewed and approved by the Village Board.

Appropriation: An authorization by the Village Board to expend monies and incur obligations for a specific purpose. The adopted budget is the Village's appropriation of fiscal resources for the specific fiscal year.

Assets: Property and equipment owned by the Village which has monetary value.

Audit: A review of the Village's accounts by an independent accounting firm to verify that the Village's financial statements accurately reflect the Village's financial position. The Village also includes additional information that results in the document to be classified a Comprehensive Annual Financial Report.

Bond: A written promise to pay a specified sum of money, called the face value of principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

Budget: A financial plan consisting of an estimate of proposed expenditures and their purposes for a given period, and the proposed means of financing.

Budget Amendment: An adjustment made to the budget during the fiscal year, by the Village Board, to properly account for unanticipated changes in revenues and/or expenditures and for program initiatives occurring during the fiscal year.

Capital Improvement: A permanent major addition to the Village's real property assets, including the design, construction or purchase of land, buildings or facilities, or major renovations of same. These include installation of re-paved streets, storm drains, water and sewer lines, and other public facilities.

Capital Improvement Budget: A financial plan of proposed capital improvement projects and the means of financing them for a given period of time.

Capital Outlay: Expenditures relating to the purchase of equipment, facility modifications, land and other fixed assets.

Contingency: Funds set aside for unanticipated expenditure requirements, new programs, or to absorb unexpected revenue losses.

Debt Service: Payment of interest and principal on an obligation resulting from the issuance of bonds, notes or certificates of indebtedness. There are different types of debt instruments issued by the Village with the most common being General Obligation (GO) debt.

Also included is cash, assets, investments and accounts receivable against outstanding liabilities, such as accounts payable and outstanding contracts.

Deficit: (1) the excess of an entity's liabilities over its assets; (2) the excess of expenditures over revenues during a single accounting period (e.g., a fiscal year).

Department: A major unit of organization in the Village, comprised of sub-units named divisions. i.e., Police; Fire; Public Works

Division - A group of related tasks to provide a specific benefit to either the general public or the Village organization. A division is a sub-organizational unit of the department.

Encumbrance: Obligations in the form of purchase orders or contracts, which are to be met from an appropriation and for which a part of the appropriation is reserved so that a line-item is not overspent.

Enterprise Fund: A fund established to account for the total costs of those governmental facilities and services which are operated in a manner similar to private businesses. These programs are predominately self-supporting from user fees. i.e., Water; Sewer.

Equalized Assessed Valuation: The taxable value placed upon a property in the Village by the Cook County Assessor. The cumulative total of value is a basis for the calculation of the tax levy.

Expenditure: Amounts paid for all purposes, including expense provisions for retirement of debt and capital outlay.

Financial Plan: A major section of the budget which contains the statement of estimated expenditures, revenues and balances for each major fund.

Fiscal Year: A 12-month period of time to which the annual budget applies. For the Village of Northbrook, the fiscal year begins on May 1st and ends on April 31st.

Fixed Asset: A fixed asset is tangible in nature and has a useful life of more than one year. A fixed asset will be capitalized if it meets the previous criteria and has a value of \$10,000 or greater.

Fringe Benefits: Various non-wage compensations provided to employees in addition to their normal wages or salaries or paid on their behalf. For example, the employer paid portion of health insurance premiums, federal wage taxes, etc.

Full-Time Equivalent (FTE): A part-time position converted to the decimal equivalent of a full-time position, usually based on either 1,950 or 2,080 hours per year. A full-time position that is funded for the year is equal to 1.0 FTE.

Fund: A fiscal entity with revenues and expenditures which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance: The fund equity of governmental funds and trust funds at a particular point of time, usually the end of a fiscal year. The Fund Balance is usually presented on a net accrual basis.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Fund: The Village's principal operating fund which is supported by taxes and fees which can be used for any legal government purpose. It accounts for resources devoted to financing the general services which the Village provides its citizens.

General Fund Full-Time Equivalents (FTE's): The positions that are 100% funded by the Village's General Fund

General Obligation (GO) Debt: Debt issued by the Village backed by the full-faith and credit of the government.

Grants: Contributions or gifts of cash or other assets from another governmental entity or organization to be used or expended for a specific purpose or activity. As policy, the Village tracks grants in individual funds for transparent reporting.

Infrastructure: The basic physical framework or foundation of the Village, referring to its buildings, roads, sidewalks, water system and sewer system.

Inter-fund Transfer: The transfer of asset revenue from one fund to another to either pay for that fund's proportionate share of expenses incurred or for some other corporate purpose.

Internal Service Fund: A fund used to account for the financing of goods and services provided by one department or fund to other departments or funds within the Village.

Modified Accrual Basis of Accounting: For all governmental funds and agency funds under which revenues are recorded when they become measurable and available. Expenditures are recorded when the liability is incurred, except for interest on general long-term obligations, which are recorded when due.

Non-Operating Budget: Costs that do not relate to any one department but represent costs of a general Village-wide nature, such as debt service and appropriated reserve.

Ordinance: A law set forth by a governmental authority; a municipal law established by the Village Board.

Operating Budget: Annual appropriation of funds for ongoing program costs, including personal services, fringe benefits, materials and supplies, capital outlay, and debt service.

Personal Services: Salary and wages of Village employees inclusive of overtime.

Program Budget: Budget that presents all related expenditures associated with the completion of a particular function or process. i.e., Northbrook's budget reflects the expenditures (personnel, fringe benefits and associated costs for materials and supplies) in providing Police services for patrol and resident beat officers separately.

Property Tax: Revenue received by the Village that is collected by Cook County based on an established rate and then calculated against the equalized assessed valuation of property.

Recommended Budget: The Village Manager presents a recommended budget to the Board and Finance Committee each year. Once the Board has had opportunity to review and edit as it sees fit, the document evolves into the Adopted Budget.

Revenues: Sources of the Village's monetary resources, such as income from taxes, licenses, permits, fines and fees.

Resources: Total amounts available for appropriation during the fiscal year, including revenues, fund transfers and beginning fund balances.

Revenue Bonds: Bonds issued to construct capital facilities, repaid from revenue produced by the operation of those facilities. i.e., water rates assist in the payment of the debt service for the water revenue bonds the Village has issued in the past.

Special Service Area: A specially established district contained within the Village that is levied an additional special tax for the financing of improvements or services that benefit only the properties in that area

Tax Increment Finance (TIF) District: A Tax Increment Finance (TIF) District is a legally defined area that allows for the capture of property tax receipts above a base amount, usually the amount collected just before the district is created. This incremental property tax collected is then earmarked for economic development projects within the district.

Total Department Full Time Equivalents (FTE's): While many Village departments are solely funded with General Fund resources, a number of departments have staff members that are funded with non-General Fund resources. This summary identifies total number of department FTE's, by their supporting fund.

Turnover: Position turnover is an expenditure discount that reflects the difference between the Village's budgeted personnel costs and its anticipated cost savings from personnel events that occur throughout the year. Personnel events that contribute to position turnover discount include resignations, retirements, terminations, etc. While the Village budgets for all costs related to salaries, benefits and anticipated merit increases, the Village historically experiences budgetary savings in these areas.

Unreserved Fund Balance: Unreserved fund balance represents the equation of assets less liabilities and any other commitments on a given date. It also represents the accumulation of revenues in excess of expenditures over time.

BUDGET INFORMATION

STATUTORY AUTHORITY

Pursuant to Ordinance No. 91-45, enacted on the 24th day of September 1991, the Village of Northbrook established, by a two-thirds majority vote of the President and Board of Trustees then holding office, a budget system, all as authorized by 65 ILCS 5/8-2-9.1, *et seq.* The Northbrook Municipal Code, authorizes and directs the Village Manager to appoint and work with the Village's Budget Officer to prepare an annual budget for the Village. Pursuant to that direction, the Village Manager and the Budget Officer prepare and compile the contents of the Municipal Budget which is then recommended by the Manager pursuant to Chapter 2 of the Municipal Code which provides the following:

- The fiscal year of the village shall begin on the first day of May of each year and end on the last day of April of the following year; and
- The Village Manager shall cause to be prepared each year the annual budget in time for consideration and enactment by the board of trustees during the first quarter of the fiscal year. Historically, Trustees have historically adopted the budget at the first Regular meeting in April.

The Village, in Ordinance No. 95-49, replaced Section 2-159 of the Northbrook Municipal Code (1988) with a new Section 2-159. The new Section 2-159 authorizes the Budget Officer, with the approval of the Village Manager, to transfer funds within the approved Annual Budget upon submission of a proper request from the head of any Village department, board or commission and subject to certain standards established in the amended Section 2-159 and related standard operating procedures approved by the Village's Administration and Finance Committee.

State law stipulates that the proposed budget be readily available for public inspection at least ten days prior to its passage. Not less than one week after the publication of the tentative annual budget, and prior to final action on the Budget, the President and Board of Trustees must hold a public hearing on the tentative annual budget. Notice of such hearing must be given by publication in a newspaper having a general circulation in the Village, at least one week prior to the time of said hearing.

BASIS OF ACCOUNTING

The use of Fund Accounting for the Village's revenues and expenditures is required as the Village of Northbrook is established under State Law as a municipal corporation and the Financial Accounting Foundation (FAF) requires the use of Generally Accepted Accounting Principles (GAAP) established by the Government Accounting Standards Board (GASB). Among the basic principles of governmental GAAP is fund accounting. Because of the diverse nature of governmental operations and the numerous legal and fiscal constraints under which those operations must be conducted, it is impossible to record all governmental financial transactions and balances in a single accounting entity. Therefore, unlike a small private business which is accounted for as a single entity, a governmental unit is accounted for through separate funds, each of which is a fiscal and accounting entity with a self-balancing set of accounts. When compared to the private sector, fund accounting would most closely resemble a large publicly

traded company that consists of a parent corporation and its subsidiaries, where each subsidiary maintains a separate set of accounting records and reports its numbers to the parent which then consolidates all the information for investor reporting.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. All proprietary funds and pension trust funds are accounted for on a flow of economic resources measurement focus.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period. The Village recognizes property taxes when they become both measurable and available in the period that the tax is intended to finance. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as expenditures when due or when amounts have been accumulated in the Debt Service Fund for payments to be made early in the following year.

Those revenues susceptible to accrual are property taxes, franchise taxes, licenses, interest revenue and charges for services. Sales, income and motor fuel taxes collected and held by the state at year-end on behalf of the Village also are recognized as revenue. Fines and permit revenues are not susceptible to accrual because, generally, they are not measurable until received in cash.

The accrual basis of accounting is utilized by proprietary fund types and pension trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Annual budgets are adopted for all governmental, proprietary and pension trust funds on the modified accrual basis. Reconciliations to a GAAP basis are provided for the Enterprise and Internal Service Funds in the individual fund statements of the Annual Comprehensive Financial Report (ACFR). Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation, is utilized in the governmental funds. Material encumbrances outstanding at year-end, if any, are reported as reservations of fund balance. All appropriations lapse at fiscal year-end.

FILING OF BUDGET AND ESTIMATE OF REVENUES

Within 30 days after the Village adopts its Budget, it is required to file a certified copy of the document with the Cook County Clerk. The certified copy of the Budget filed with the Cook County Clerk must be accompanied by an estimate of the revenues the municipality anticipates receiving during the fiscal year covered by the Budget. The revenue estimate must also identify the sources of revenue. The revenue estimate must be certified by the Village's chief fiscal officer.

PROCESS REQUIRED TO AMEND THE VILLAGE BUDGET

The Budget Officer may, with the approval of the Village Manager, transfer funds within the approved Annual Budget upon submission of a proper request from the head of any Village department, board or commission and subject to the Section 2-159 of the Municipal Code and must meet the following conditions:

1. Transfers may not be made between or among funds;
2. Transfers may not be made between or among departments, boards or commissions;
3. Transfers may be made:
 - a. Between or among subclasses within an object class; and,
 - b. Between or among object classes;

provided, however, that each such transfer shall be within the same fund and provided further that, where more than one department, commission or division is within a fund, each such transfer shall be within that department, commission, or division.
4. Transfers shall not exceed the Village Manager's purchasing limit as established in the Northbrook Municipal Code;
5. Transfers to or from a particular account shall not exceed a reasonable number in each fiscal year, as determined by the Budget Officer and the Village Manager;
6. Transfers may be made from one account to one or more other accounts only if, at the time of the transfer, sufficient uncommitted and unspent funds are in the account from which the funds are to be transferred.

By a vote of two-thirds of the members of the Board of Trustees, the Budget may be revised by deleting, adding to, or changing amounts within each fund classification.

**Village of Northbrook
List of Funds**

Fund Number	Fund Description	Fund Type
11	General	General Fund
13	Debt Service	Debt Service
14	Sanitary Sewer	Enterprise
15	Senior Housing	Enterprise
16	Stormwater	Enterprise
20	Cemetery	Permanent
21	Water	Enterprise
22	Parking	Enterprise
24	Motor Fuel Tax	Special Revenue Fund
25	Traffic Impact Fee	Special Revenue Fund
28	Self Insurance	Internal Service
32	TIF Northbrook Court Old	Special Revenue Fund
33	Affordable Housing	Special Revenue Fund
34	Health Insurance Fund	Internal Service
36	TIF Northbrook Court New	Special Revenue Fund
37	TIF Dundee/Skokie Blvd	Special Revenue Fund
38	Facility Capital Projects	Capital
40	Infrastructure Capital Projects	Capital
41	Police Pension	Fiduciary
42	Firefighters' Pension	Fiduciary
44	Pension Contribution	Special Revenue Fund
61	Escrow	Special Revenue Fund

**Village of Northbrook
Operating Departments / Divisions
(Functional Units)**

1110	Legislative
1120	Administrative
1200	Legal
1300	Finance
1400	Information Technology
2100	Police
2200	Drug Forfeiture
2300	E911
3100	Fire
3200	Foreign Fire
4100	Public Works
6300	Development & Planning Services
0000	Non-specific Interfund

DEPARTMENT RELATIONSHIP BETWEEN FUNDS

Funds	DEPARTMENTS/FUNCTIONAL UNITS						
	Village Manager's Office (Admin/Legal/Legislative)	Finance	Information Technology	Police	Fire	Public Works	Dev. & Planning Services
General	X	X	X	X	X	X	X
Debt Service		X					
Sanitary Sewer						X	
Senior Housing	X						
Stormwater						X	
Cemetery						X	
Water						X	
Parking						X	
Motor Fuel Tax						X	
Traffic Impact Fee						X	
Self Insurance	X	X					
TIF Northbrook Court		X					X
Affordable Housing							X
Health Insurance Fund	X	X					
TIF Dundee/Skokie Blvd		X					X
Facility Capital Projects						X	
Infrastructure Capital Projects						X	
Police Pension		X					
Firefighters' Pension		X					

Village of Northbrook Pension Funding Summary

Qualifying Village employees participate in one of the following three pension plans, depending on the position:

- 1) Illinois Municipal Retirement Fund (IMRF)
- 2) Police Pension
- 3) Firefighters' Pension

All three plans are governed under the Illinois Compiled Statutes and the investments are managed under consolidated Statewide plans.

Employee contributions based on eligible (pensionable) compensation into each plan are fixed by State statute and summarized as follows:

- | | |
|-----------|--------|
| 1) IMRF | 4.500% |
| 2) Police | 9.910% |
| 3) Fire | 9.455% |

IMRF determines the employer contributions on an annual basis and for 2024 it is 8.62%. The Village contributions for the public safety pensions are determined by an independent actuarial valuation and the Village typically levies the recommended actuarial amount which is then directly distributed to each pension plan from the Cook County's

Pension plan funding ratios for last five years are summarized below:

Pension Plan & Year	Actuarial Value Assets	Actuarial Accrued Liability	Funded Ratio
Police 4/30/15	45,840,981	76,902,254	59.6%
Police 4/30/16	42,716,281	88,894,447	48.1%
Police 4/30/17	45,984,226	92,019,450	50.0%
Police 4/30/18	50,188,647	94,008,293	53.4%
Police 4/30/19	52,866,785	100,107,156	52.8%
Police 4/30/20	53,989,651	104,832,478	51.5%
Police 4/30/21	70,264,968	107,788,234	65.2%
Police 4/30/22	67,455,005	113,535,768	59.4%
Police 4/30/23	67,260,845	116,788,074	57.6%
Fire 4/30/15	47,451,178	73,561,691	64.5%
Fire 4/30/16	43,544,860	83,459,164	52.2%
Fire 4/30/17	47,079,750	88,602,154	53.1%
Fire 4/30/18	50,993,297	94,319,131	54.1%
Fire 4/30/19	53,020,967	99,242,079	53.4%
Fire 4/30/20	53,390,501	103,324,329	51.7%
Fire 4/30/21	69,259,264	107,230,678	64.6%
Fire 4/30/22	65,895,067	116,484,529	56.6%
Fire 4/30/23	65,917,537	123,287,923	53.5%
IMRF 12/31/15	71,982,667	84,132,169	85.6%
IMRF 12/31/16	75,429,521	86,779,334	86.9%
IMRF 12/31/17	85,285,987	87,908,237	97.0%
IMRF 12/31/18	80,335,647	95,147,454	84.4%
IMRF 12/31/19	93,442,158	99,791,205	93.6%
IMRF 12/31/20	104,957,400	104,126,123	100.8%
IMRF 12/31/21	118,691,155	109,688,886	108.2%
IMRF 12/31/22	99,487,460	113,730,158	87.5%

VILLAGE OF NORTHBROOK, ILLINOIS
 ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

Levy Year	Residential Property	Commercial Property	Industrial Property	Railroad Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Estimated Actual Taxable Value
2013	1,395,727,711	483,582,152	265,514,616	584,690	2,145,409,169	0.609	6,436,227,507	33.333%
2014	1,426,205,616	578,433,197	178,797,415	609,714	2,184,045,942	0.605	6,552,137,826	33.333%
2015	1,389,618,675	492,412,415	193,245,905	732,251	2,076,009,246	0.676	6,228,027,738	33.333%
2016	1,731,210,975	540,146,612	211,751,867	745,075	2,483,854,529	0.625	7,451,563,587	33.333%
2017	1,778,794,337	587,929,200	222,683,268	760,178	2,590,166,983	0.715	7,770,500,949	33.333%
2018	1,739,304,863	570,456,101	223,662,278	-	2,533,423,242	0.672	7,600,269,726	33.333%
2019	1,891,846,774	704,555,966	270,441,524	-	2,866,844,264	0.763	8,600,532,792	33.333%
2020	1,899,723,609	676,032,548	284,216,866	-	2,859,973,023	0.765	8,579,919,069	33.333%
2021	1,762,834,837	617,600,619	272,382,975	-	2,652,818,431	0.825	7,958,455,293	33.333%
2022	2,141,311,569	641,205,548	299,401,543	-	3,081,918,660	0.706	9,245,755,980	33.333%

Data Source

Office of the County Clerk

Note : Property in the Village is reassessed each year. Property is assessed at 33% of actual value.

Village of Northbrook
Sales & Local Liquor Tax Historical Data

	<u>General Merchandise</u>	<u>Food</u>	<u>Drinking/ Eating</u>	<u>Apparel</u>	<u>Furniture/ Household</u>	<u>Lumber/ Hardware</u>	<u>Automotive/ Gas</u>	<u>Drugs/ Misc Retail</u>	<u>Agriculture/ Others</u>	<u>Manufacturers</u>	<u>Total Sales Tax</u>	<i>Prior Yr % Inc (Dec)</i>
Calendar Year 2023 Retailers' Occupation	177,236	1,475,815	1,171,706	463,707	739,581	405,354	1,580,450	2,782,685	1,136,490	85,150	10,018,174	
Calendar Year 2023 Home Rule	171,768	339,956	1,159,187	462,938	734,569	404,015	339,521	2,287,981	908,030	84,553	6,892,518	
Total	349,004	1,815,771	2,330,893	926,645	1,474,150	809,369	1,919,971	5,070,666	2,044,520	169,703	16,910,692	<i>-2.5%</i>
Calendar Year 2022 Retailers' Occupation	169,793	1,446,918	1,011,611	619,222	879,243	429,965	1,486,475	2,758,858	1,264,772	53,939	10,120,796	
Calendar Year 2022 Home Rule	166,261	351,393	994,797	618,407	874,543	429,033	380,485	2,311,491	1,050,585	53,368	7,230,363	
Total	336,054	1,798,311	2,006,408	1,237,629	1,753,786	858,998	1,866,960	5,070,349	2,315,357	107,307	17,351,159	<i>2.9%</i>
Calendar Year 2021 Retailers' Occupation	211,392	1,450,048	873,947	636,656	911,771	439,203	1,383,073	2,786,355	1,074,946	59,718	9,827,109	
Calendar Year 2021 Home Rule	206,937	377,690	863,746	636,010	906,239	438,388	266,794	2,393,430	887,569	59,195	7,035,998	
Total	418,329	1,827,738	1,737,693	1,272,666	1,818,010	877,591	1,649,867	5,179,785	1,962,515	118,913	16,863,107	<i>37.6%</i>
Calendar Year 2020 Retailers' Occupation	208,032	1,441,680	696,762	385,331	708,105	419,815	926,924	1,453,164	1,010,652	63,035	7,313,500	
Calendar Year 2020 Home Rule	203,322	341,400	687,482	384,794	702,993	418,924	190,666	1,093,176	856,756	61,417	4,940,930	
Total	411,354	1,783,080	1,384,244	770,125	1,411,098	838,739	1,117,590	2,546,340	1,867,408	124,452	12,254,430	<i>-21.1%</i>
Calendar Year 2019 Retailers' Occupation	383,347	1,350,660	1,063,583	765,730	940,680	365,107	1,297,986	1,898,159	901,999	76,934	9,044,185	
Calendar Year 2019 Home Rule	376,849	355,436	1,055,977	765,174	936,662	364,134	318,130	1,519,839	727,220	71,176	6,490,597	
Total	760,196	1,706,096	2,119,560	1,530,904	1,877,342	729,241	1,616,116	3,417,998	1,629,219	148,110	15,534,782	<i>2.4%</i>
Calendar Year 2018 Retailers' Occupation	423,060	1,381,926	1,135,947	836,179	1,021,471	374,983	1,106,461	1,818,168	981,450	78,155	9,157,800	
Calendar Year 2018 Home Rule	368,391	324,554	989,153	737,101	897,313	323,754	296,851	1,295,618	712,061	63,102	6,007,898	
Total	791,451	1,706,480	2,125,100	1,573,280	1,918,784	698,737	1,403,312	3,113,786	1,693,511	141,257	15,165,698	<i>-1.0%</i>
Calendar Year 2017 Retailers' Occupation	454,862	1,427,899	1,103,396	844,834	955,144	371,533	1,049,723	1,879,124	1,566,195	93,321	9,746,031	
Calendar Year 2017 Home Rule	332,574	298,632	820,166	633,357	713,812	278,071	228,666	1,145,962	1,050,377	65,577	5,567,194	
Total	787,436	1,726,531	1,923,562	1,478,191	1,668,956	649,604	1,278,389	3,025,086	2,616,572	158,898	15,313,225	<i>1.9%</i>
Calendar Year 2016 Retailers' Occupation	490,107	1,388,950	1,092,705	884,963	946,318	369,957	1,127,464	1,870,074	1,307,436	139,200	9,617,174	
Calendar Year 2016 Home Rule	354,047	302,321	814,192	663,631	706,889	277,058	198,470	1,155,794	847,675	83,634	5,403,711	
Total	844,154	1,691,271	1,906,897	1,548,594	1,653,207	647,015	1,325,934	3,025,868	2,155,111	222,834	15,020,885	

Village of Northbrook Tax Levy Summary

<u>Period</u>	Corporate & <u>IMRF</u>	<u>Debt</u>	Police <u>Pension</u>	Fire <u>Pension</u>	<u>Total</u>		<u>EAV</u>	Tax <u>Rate</u>
Tax Year 2023	8,035,843	4,410,721	4,433,669	5,065,902	21,946,135		TBD	
Tax Year 2022	8,341,915	4,179,244	4,422,291	4,785,397	21,728,847		3,081,918,660	0.705%
Tax Year 2021	8,895,962	4,178,329	4,271,031	4,520,464	21,865,786		2,652,818,431	0.824%
Tax Year 2020	9,297,050	4,915,185	3,693,028	3,960,530	21,865,793		2,859,973,023	0.765%
Tax Year 2019	8,297,050	4,919,990	4,168,859	4,496,861	21,882,760		2,866,844,264	0.763%
Tax Year 2018	8,055,370	4,156,487	3,638,942	3,704,440	19,555,239		2,533,423,242	0.772%
Tax Year 2017	8,055,370	4,071,999	2,998,526	3,387,070	18,512,965		2,590,166,983	0.715%
Tax Year 2016	8,055,370	3,214,957	2,195,451	2,060,749	15,526,527		2,483,856,521	0.625%
Tax Year 2015	7,820,749	2,661,337	1,803,482	1,748,485	14,034,053		2,076,011,238	0.676%
Tax Year 2014	7,820,749	2,559,587	1,397,406	1,419,399	13,197,141		2,184,047,934	0.604%
Tax Year 2013	7,820,749	2,408,248	1,397,406	1,419,399	13,045,802		2,145,411,161	0.608%

VILLAGE OF NORTHBROOK DEBT RATING HISTORY

<u>Reference Key:</u>	<u>Moody's</u>		<u>Most Recent Rating</u>
Aaa	Prime	→	
Aa1	High Grade		
Aa2	High Grade		
Aa3	High Grade		
A1	Upper Medium Grade		
A2	Upper Medium Grade		
A3	Upper Medium Grade		
Baa1	Lower Medium Grade		
Baa2	Lower Medium Grade		
Baa3	Lower Medium Grade		
Ba1	Non-Investment Grade/Speculative		
Ba2	Non-Investment Grade/Speculative		
Ba3	Non-Investment Grade/Speculative		
B1	Highly Speculative		
B2	Highly Speculative		
B3	Highly Speculative		
Caa1	Substantial Risks		
Caa2	Extremely Speculative		
Caa3	Default Imminent		
Ca	Default Imminent		
C	In Default		

<u>Reference Key:</u>	<u>S&P</u>		<u>Most Recent Rating</u>
AAA	Prime	→	
AA+	High Grade		
AA	High Grade		
AA-	High Grade		
A+	Upper Medium Grade		
A	Upper Medium Grade		
A-	Upper Medium Grade		
BBB+	Lower Medium Grade		
BBB	Lower Medium Grade		
BBB-	Lower Medium Grade		
BB+	Non-Investment Grade/Speculative		
BB	Non-Investment Grade/Speculative		
BB-	Non-Investment Grade/Speculative		
B+	Highly Speculative		
B	Highly Speculative		
B-	Highly Speculative		
CCC+	Substantial Risks		
CCC	Extremely Speculative		
CCC-	Default Imminent		
CC	Default Imminent		
C	Default Imminent		
D	In Default		

HISTORY OF UPGRADES/DOWNGRADES

<u>Year</u>	<u>Moody's Rating</u>	<u>Note</u>
1992	Aa1	
1994	Aaa	Upgrade
2017	Aaa	Negative Outlook
2019	Aaa	Stable Outlook

<u>Year</u>	<u>S&P Rating</u>	<u>Note</u>
2000	AAA	

DEBT POLICY

The Village faces continuing capital and infrastructure expense to meet the increasing needs of our residents. A key goal is to minimize the annual debt requirements for this purpose while maintaining our capacity to meet financial challenges. Thus, the costs associated with acquiring many of these long-term assets will generally be met with the issuance of debt; normally, general obligation bonds. Under current state statutes, home rule communities do not have a legal limit on the amount of debt which can be issued, thus the Village's general obligation bonded debt issuances are not subject to a legal limitation.

In order to maintain a relatively level or decreasing property tax rate, the Village will make detailed analyses of existing debt structures, current and projected cash flows and potential future debt levels before making a decision to issue each new debt obligation.

Since April 1994, the Village has maintained a Aaa bond rating from Moody's Investors Service. Moody's cites Northbrook's sound economy (including a sizable, diverse tax base and superior economic indices), strong financial position (including strong fund balances and substantial financial flexibility) and sound debt management as the major factors in evaluating the Village's strong credit position. In December 2000, the Village also sought a rating from Standard & Poor's. Standard & Poor's also awarded the Village their highest rating of AAA. Both of these ratings were reaffirmed in July 2021. Moody's confirmed the Village's Aaa rating again in February 2023 after they completed a review for possible downgrade initiated on November 3, 2022 in conjunction with the release of the US Cities and Counties Methodology.

These factors have also helped the Village issue debt to pay for capital improvements without increasing property taxes. Approximately 60% of the property tax associated with these issues is annually abated by the Village by using fund surpluses or dedicated revenue sources, such as water sales, storm water fees, or a portion of the home rule sales tax.

There are three commonly used indices for measuring debt. Net bonded debt per capita measures the Village's net outstanding debt against the Village's population. This measure allows the reader to determine if the Village's debt is growing in proportion to its population. The ratio of net outstanding debt to assessed valuation shows the relationship between the Village's outstanding debt and the value of property within the Village. The ratio of outstanding debt to fund balance reserves compares the Village's outstanding bonded debt against our unobligated cash reserves. The table below shows these indices for the last ten years.

Fiscal Year	Net G.O. Bonded Debt	Population	As a Percentage of	
			Assessed Value	Fund Reserves
2013	55,138,810	1,601.99	2.29%	313.63%
2014	59,265,548	1,721.88	2.76%	326.87%
2015	58,544,630	1,700.94	2.68%	297.19%
2016	65,099,525	1,962.60	3.14%	304.82%
2017	61,808,628	1,863.39	2.49%	279.29%
2018	72,998,836	2,200.75	2.82%	343.32%
2019	69,040,669	2,081.42	2.73%	309.80%
2020	67,630,405	2,038.90	2.36%	312.85%
2021	62,876,659	1,785.15	2.20%	329.38%
2022	63,911,923	1,814.55	2.41%	278.22%
2023	59,802,192	1,697.86	2.23%	199.88%

As shown in the above table, the Village's debt levels as a percentage of assessed valuation have remained between 2% and 3%, even as property values fluctuated between fiscal years 2013 and 2021.

In 2007 & 2008 the Village issued bonds to fund a \$20 million infrastructure initiative. Projects included reconstruction and patching of streets within the Sky Harbor Industrial Park, reconstruction of Cherry Lane and Western Avenue, sidewalk construction on arterials, and remodeling of Village Hall and the Public Works Center. A \$.25 increase in the home rule sales tax has been dedicated to the debt service of these obligations. Due to favorable market conditions, the Village refunded these bonds in 2014, and realized a \$2 million savings on future interest costs.

Village of Northbrook
Property Tax Levy Recap
All Outstanding Issues

	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36	FY37	FY38	FY39	FY40	FY41	
	TY2022	TY2023	TY2024	TY2025	TY2026	TY2027	TY2028	TY2029	TY2030	TY2031	TY2032	TY2033	TY2034	TY2035	TY2036	TY2037	TY2038	TY2039	
	Gross	Gross	Gross	Gross	Gross	Gross	Gross	Gross	Gross	Gross	Gross	Gross	Gross	Gross	Gross	Gross	Gross	Gross	
<u>Tax Year</u>	<u>Levy</u>	<u>Levy</u>	<u>Levy</u>	<u>Levy</u>	<u>Levy</u>	<u>Levy</u>	<u>Levy</u>	<u>Levy</u>	<u>Levy</u>	<u>Levy</u>	<u>Levy</u>	<u>Levy</u>	<u>Levy</u>	<u>Levy</u>	<u>Levy</u>	<u>Levy</u>	<u>Levy</u>	<u>Levy</u>	<u>Total</u>
2012B	137,900	135,400	137,900	135,300	137,700	-	-	-	-	-	-	-	-	-	-	-	-	-	684,200
2013A	646,656	645,406	648,375	644,875	645,525	648,525	645,725	647,325	648,125	646,250	643,500	644,875	644,450	647,900	-	-	-	-	9,047,513
2014A	2,701,050	2,703,300	2,715,050	2,714,450	2,725,050	1,792,200	-	-	-	-	-	-	-	-	-	-	-	-	15,351,100
2015A	840,420	1,501,113	1,508,168	1,512,673	1,519,523	1,523,455	1,529,350	1,536,915	1,540,835	1,550,960	1,457,445	1,459,795	-	-	-	-	-	-	17,480,650
2015B	1,235,225	1,228,225	1,225,225	1,216,025	1,210,825	1,213,525	1,215,325	1,216,225	1,219,975	1,216,338	1,216,725	1,219,600	1,216,125	-	-	-	-	-	15,849,363
2016	1,923,863	1,190,063	1,181,963	1,198,413	1,198,663	1,293,163	1,294,063	1,329,063	1,332,113	1,334,113	1,330,063	1,327,200	1,323,200	1,329,975	-	-	-	-	18,585,913
2018A	1,253,325	1,253,125	1,256,725	1,253,925	1,253,425	1,322,175	1,373,075	1,371,575	1,374,175	1,375,725	1,366,225	1,370,975	1,374,525	1,371,875	1,371,563	-	-	-	19,942,413
2018B	668,278	671,798	669,473	671,423	667,698	668,438	668,475	672,795	671,220	668,895	670,805	671,205	670,905	668,405	670,155	-	-	-	10,049,965
2019	876,400	802,150	800,150	806,900	801,900	805,650	805,850	545,450	542,250	548,750	544,650	545,250	315,400	317,000	318,300	319,300	-	-	9,695,350
2020	181,153	182,020	181,846	182,646	187,405	186,069	184,720	183,358	186,982	189,525	-	-	-	-	-	-	-	-	1,845,721
2021	723,800	442,300	443,800	444,800	440,300	790,550	787,800	788,800	788,300	785,500	792,500	794,100	790,400	791,500	792,300	787,800	788,100	793,100	12,765,750
TOTAL	<u>11,188,069</u>	<u>10,754,898</u>	<u>10,768,674</u>	<u>10,781,428</u>	<u>10,788,012</u>	<u>10,243,749</u>	<u>8,504,383</u>	<u>8,291,505</u>	<u>8,303,974</u>	<u>8,316,055</u>	<u>8,021,913</u>	<u>8,033,000</u>	<u>6,335,005</u>	<u>5,126,655</u>	<u>3,152,318</u>	<u>1,107,100</u>	<u>788,100</u>	<u>793,100</u>	<u>131,297,936</u>

Village of Northbrook
Projected Outstanding Debt Balances
5/1/23 - 4/30/25

Bond Series	5/1/23 Balance	Anticipated	FY24 Debt Payments		4/30/24 Balance	Anticipated	FY25 Debt Payments		4/30/25 Balance
	Principal	FY 2024 Debt Issuances	Principal	Interest	Principal	FY 2025 Debt Issuances	Principal	Interest	Principal
2012B	645,000	-	(125,000)	(12,900)	520,000	-	(125,000)	(10,400)	395,000
2013A	6,715,000	-	(375,000)	(271,656)	6,340,000	-	(385,000)	(260,406)	5,955,000
2014A	13,630,000	-	(2,155,000)	(546,050)	11,475,000	-	(2,265,000)	(438,300)	9,210,000
2015A	13,890,000	-	(365,000)	(475,420)	13,525,000	-	(1,035,000)	(466,112)	12,490,000
2015B	12,695,000	-	(800,000)	(435,225)	11,895,000	-	(825,000)	(403,225)	11,070,000
2016B	14,845,000	-	(1,460,000)	(463,862)	13,385,000	-	(770,000)	(420,062)	12,615,000
2018A	15,715,000	-	(755,000)	(498,325)	14,960,000	-	(785,000)	(468,125)	14,175,000
2018B	7,725,000	-	(410,000)	(258,277)	7,315,000	-	(425,000)	(246,797)	6,890,000
2019	7,770,000	-	(585,000)	(291,400)	7,185,000	-	(540,000)	(262,150)	6,645,000
2020	1,715,000	-	(158,000)	(23,152)	1,557,000	-	(161,000)	(21,020)	1,396,000
2021	9,940,000	-	(430,000)	(293,800)	9,510,000	-	(170,000)	(272,300)	9,340,000
2024 (anticipated)	-	-	-	-	-	7,075,000	-	-	7,075,000
Subtotal Bond Series	105,285,000	-	(7,618,000)	(3,570,067)	97,667,000	7,075,000	(7,486,000)	(3,268,897)	97,256,000

Village of Northbrook
Debt Amortization Schedule
2023 to Final Maturity

<u>Payment Date</u>	<u>Interest</u>	<u>Principal</u>	<u>Outstanding</u>
06/01/23	1,785,034.38	-	105,285,000
12/01/23	1,685,034.38	7,618,000.00	97,667,000
06/01/24	1,634,449.13	-	97,667,000
12/01/24	1,634,449.13	7,486,000.00	90,181,000
06/01/25	1,487,836.75	-	90,181,000
12/01/25	1,487,836.75	7,793,000.00	82,388,000
06/01/26	1,345,214.00	-	82,388,000
12/01/26	1,345,214.00	8,091,000.00	74,297,000
06/01/27	1,200,006.00	-	74,297,000
12/01/27	1,190,006.00	8,388,000.00	65,909,000
06/01/28	1,064,874.50	-	65,909,000
12/01/28	1,064,874.50	8,114,000.00	57,795,000
06/01/29	934,691.25	-	57,795,000
12/01/29	934,691.25	6,635,000.00	51,160,000
06/01/30	825,252.50	-	51,160,000
12/01/30	825,252.50	6,641,000.00	44,519,000
06/01/31	713,487.00	-	44,519,000
12/01/31	713,487.00	6,877,000.00	37,642,000
06/01/32	604,527.25	-	37,642,000
12/01/32	604,527.25	7,107,000.00	30,535,000
06/01/33	490,956.25	-	30,535,000
12/01/33	490,956.25	7,040,000.00	23,495,000
06/01/34	374,000.00	-	23,495,000
12/01/34	374,000.00	7,285,000.00	16,210,000
06/01/35	252,502.50	-	16,210,000
12/01/35	252,502.50	5,830,000.00	10,380,000
06/01/36	155,827.50	-	10,380,000
12/01/36	155,827.50	4,815,000.00	5,565,000
06/01/37	76,158.75	-	5,565,000
12/01/37	76,158.75	3,000,000.00	2,565,000
06/01/38	31,050.00	-	2,565,000
12/01/38	31,050.00	1,045,000.00	1,520,000
06/01/39	19,050.00	-	1,520,000
12/01/39	19,050.00	750,000.00	770,000
06/01/40	11,550.00	-	770,000
12/01/40	11,550.00	770,000.00	-
TOTALS	25,902,935.52	105,285,000.00	

**Village of Northbrook
Debt Amortization Schedule by Fund
FY 2025 to Final Maturity**

	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY 2032</u>	<u>FY 2033</u>	<u>FY 2034</u>	<u>FY 2035</u>	<u>FY 2037</u>	<u>FY 2041</u>	<u>Total (Note 1)</u>
DEBT SERVICE FUND														
2012B Corporate Purpose Bonds														
Principal	\$ 69,500	\$ 72,280	\$ 72,280	\$ 75,060										\$ 289,120
Interest	5,785	4,395	2,945	1,500										14,625
Subtotal	75,285	76,675	75,225	76,560										303,745
2013A Corporate Purpose Bonds														
Principal	49,803	51,743	53,037	54,977	\$ 57,565	\$ 59,505	\$ 62,092	\$ 64,679	\$ 67,266	\$ 69,854	\$ 73,088	\$ 80,202		820,133
Interest	33,686	32,129	30,383	28,527	26,328	24,025	21,645	19,161	16,332	13,389	10,333	3,609		266,591
Subtotal	83,489	83,872	83,420	83,504	83,893	83,530	83,737	83,840	83,598	83,243	83,421	83,811		1,086,724
2014A Corporate Purpose Bonds														
Principal	1,585,500	1,673,000	1,739,500	1,816,500	1,218,000									8,032,500
Interest	306,810	227,535	160,615	91,035	36,540									822,535
Subtotal	1,892,310	1,900,535	1,900,115	1,907,535	1,254,540									8,855,035
2015A Corporate Purpose Bonds														
Principal	1,035,000	1,070,000	1,105,000	1,145,000	1,185,000	1,230,000	1,280,000	1,330,000	1,390,000	1,350,000	1,405,000			13,525,000
Interest	466,113	438,168	407,673	374,523	338,455	299,350	256,915	210,835	160,960	107,445	54,795			3,115,232
Subtotal	1,501,113	1,508,168	1,512,673	1,519,523	1,523,455	1,529,350	1,536,915	1,540,835	1,550,960	1,457,445	1,459,795			16,640,232
2015B Corporate Purpose Bonds														
Principal	197,175	204,345	210,320	217,490	224,660	231,830	239,000	247,365	254,535	262,900	272,460			2,842,905
Interest	96,371	88,484	80,310	71,897	65,372	58,633	51,678	44,209	36,170	27,897	19,024			649,874
Subtotal	293,546	292,829	290,630	289,387	290,032	290,463	290,678	291,574	290,705	290,797	291,484			3,492,779
2016 Corporate Purpose Bonds														
Principal	260,000	265,000	275,000	285,000	290,000	270,000	310,000	320,000	330,000	340,000	350,000	375,000		4,030,000
Interest	126,300	118,500	110,550	102,300	93,750	85,050	76,950	67,650	58,050	48,150	37,100	13,125		963,200
Subtotal	386,300	383,500	385,550	387,300	383,750	355,050	386,950	387,650	388,050	388,150	387,100	388,125		4,993,200
2018A Corporate Purpose Bonds														
Principal	325,000	340,000	350,000	360,000	375,000	385,000	395,000	410,000	420,000	430,000	445,000	475,000		5,655,000
Interest	177,500	164,500	150,900	140,400	129,600	118,350	106,800	94,950	82,650	70,050	57,150	30,000		1,381,806
Subtotal	502,500	504,500	500,900	500,400	504,600	503,350	501,800	504,950	502,650	500,050	502,150	505,000		7,036,806
2018B Corporate Purpose Bonds														
Principal	425,000	435,000	450,000	460,000	475,000	490,000	510,000	525,000	540,000	560,000	580,000	620,000		7,315,000
Interest	246,798	234,473	221,423	207,698	193,438	178,475	162,795	146,220	128,895	110,805	91,205	48,405		2,066,688
Subtotal	671,798	669,473	671,423	667,698	668,438	668,475	672,795	671,220	668,895	670,805	671,205	668,405		9,381,688
2019 Corporate Purpose Bonds														
Principal	210,000	220,000	235,000	240,000	260,000	265,000	195,000	200,000	210,000	215,000	220,000			2,470,000
Interest	92,200	81,700	70,700	58,950	46,950	39,150	31,200	25,350	19,350	13,050	6,600			485,200
Subtotal	302,200	301,700	305,700	298,950	306,950	304,150	226,200	225,350	229,350	228,050	226,600			2,955,200
2020 Corporate Purpose Bonds														
Principal	161,000	163,000	166,000	173,000	174,000	175,000	176,000	182,000	187,000					1,557,000
Interest	21,020	18,846	16,646	14,405	12,069	9,720	7,358	4,982	2,525					107,568
Subtotal	182,020	181,846	182,646	187,405	186,069	184,720	183,358	186,982	189,525					1,664,568
2021 Corporate Purpose Bonds														
Principal	-	-	-	-	345,000	365,000	385,000	400,000	410,000	420,000	425,000	445,000	\$ 480,000	5,495,000
Interest	147,550	147,550	147,550	147,550	147,550	130,300	112,050	92,800	84,800	76,600	68,200	51,000	14,400	1,526,500
Subtotal	147,550	147,550	147,550	147,550	492,550	495,300	497,050	492,800	494,800	496,600	493,200	496,000	494,400	7,021,500
Total														
Principal	4,317,978	4,494,368	4,656,137	4,827,027	4,604,225	3,471,335	3,552,092	3,679,044	3,808,801	3,647,754	3,770,548	1,995,202	480,000	52,031,658
Interest	1,720,132	1,556,279	1,399,694	1,238,784	1,090,052	943,053	827,390	706,157	589,731	467,386	344,407	146,139	14,400	11,399,819
Total Debt Service Fund	\$ 6,038,110	\$ 6,050,647	\$ 6,055,831	\$ 6,065,811	\$ 5,694,277	\$ 4,414,388	\$ 4,379,482	\$ 4,385,201	\$ 4,398,532	\$ 4,115,140	\$ 4,114,955	\$ 2,141,341	\$ 494,400	\$ 63,431,477

Village of Northbrook
Debt Amortization Schedule by Fund
FY 2025 to Final Maturity

	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY 2032</u>	<u>FY 2033</u>	<u>FY 2034</u>	<u>FY 2035</u>	<u>FY 2037</u>	<u>FY 2041</u>	<u>Total (Note 1)</u>
<u>WATER FUND</u>														
2013A Corporate Purpose Bonds														
Principal	\$ 51,981	\$ 54,007	\$ 55,357	\$ 57,382	\$ 60,082	\$ 62,108	\$ 64,808	\$ 67,508	\$ 70,209	\$ 72,909	\$ 76,284	\$ 83,710		\$ 856,005
Interest	35,159	33,535	31,712	29,774	27,479	25,076	22,592	20,000	17,046	13,975	10,784	3,767		278,251
Subtotal	87,140	87,542	87,069	87,156	87,561	87,184	87,400	87,508	87,255	86,884	87,068	87,477		1,134,256
2014A Corporate Purpose Bonds														
Principal	407,700	430,200	447,300	467,100	313,200									2,065,500
Interest	78,894	58,509	41,301	23,409	9,396									211,509
Subtotal	486,594	488,709	488,601	490,509	322,596									2,277,009
2015B Corporate Purpose Bonds														
Principal	386,925	400,995	412,720	426,790	440,860	454,930	469,000	485,415	499,485	515,900	534,660			5,578,755
Interest	189,113	173,636	157,596	141,087	128,283	115,057	101,410	86,753	70,977	54,744	37,332			1,275,275
Subtotal	576,038	574,631	570,316	567,877	569,143	569,987	570,410	572,168	570,462	570,644	571,992			6,854,030
2016 Corporate Purpose Bonds														
Principal	25,000	25,000	30,000	30,000	30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000		405,000
Interest	12,675	11,925	11,175	10,275	9,375	8,475	7,575	6,675	5,775	4,725	3,588	1,225		95,913
Subtotal	37,675	36,925	41,175	40,275	39,375	38,475	37,575	36,675	40,775	39,725	38,588	36,225		500,913
2018A Corporate Purpose Bonds														
Principal	350,000	365,000	380,000	390,000	405,000	415,000	425,000	440,000	455,000	465,000	480,000	510,000		6,100,000
Interest	191,444	177,444	162,844	151,444	139,744	127,594	115,144	102,394	89,194	75,544	61,594	32,344		1,490,325
Subtotal	541,444	542,444	542,844	541,444	544,744	542,594	540,144	542,394	544,194	540,544	541,594	542,344		7,590,325
2019 Corporate Purpose Bonds														
Principal	235,000	245,000	260,000	275,000	285,000	295,000	120,000	120,000	125,000	130,000	135,000	140,000		2,795,000
Interest	104,150	92,400	80,150	67,150	53,400	44,850	36,000	32,400	28,800	25,050	21,150	13,050		629,000
Subtotal	339,150	337,400	340,150	342,150	338,400	339,850	156,000	152,400	153,800	155,050	156,150	153,050		3,424,000
2021 Corporate Purpose Bonds														
Principal	105,000	110,000	115,000	120,000	130,000	135,000	140,000	150,000	150,000	155,000	160,000	165,000	\$ 180,000	2,485,000
Interest	77,150	71,900	66,400	60,650	54,650	48,150	41,400	34,400	31,400	28,400	25,300	18,900	5,400	623,000
Subtotal	182,150	181,900	181,400	180,650	184,650	183,150	181,400	184,400	181,400	183,400	185,300	183,900	185,400	3,108,000
Total														
Principal	1,561,606	1,630,202	1,700,377	1,766,272	1,664,142	1,392,038	1,248,808	1,292,923	1,334,694	1,373,809	1,420,944	933,710	180,000	20,285,260
Interest	688,584	619,348	551,177	483,789	422,327	369,202	324,120	282,622	243,192	202,438	159,748	69,286	5,400	4,603,273
Total Water Fund	\$ 2,250,190	\$ 2,249,550	\$ 2,251,554	\$ 2,250,061	\$ 2,086,469	\$ 1,761,240	\$ 1,572,928	\$ 1,575,545	\$ 1,577,886	\$ 1,576,247	\$ 1,580,692	\$ 1,002,996	\$ 185,400	\$ 24,888,533

Village of Northbrook
Debt Amortization Schedule by Fund
FY 2025 to Final Maturity

	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY 2032</u>	<u>FY 2033</u>	<u>FY 2034</u>	<u>FY 2035</u>	<u>FY 2037</u>	<u>FY 2041</u>	<u>Total (Note 1)</u>
<u>SANITARY SEWER FUND</u>														
2013A Corporate Purpose Bonds														
Principal	\$ 24,753	\$ 25,717	\$ 26,360	\$ 27,325	\$ 28,611	\$ 29,575	\$ 30,861	\$ 32,147	\$ 33,433	\$ 34,718	\$ 36,326	\$ 39,862		\$ 407,621
Interest	16,742	15,969	15,101	14,178	13,085	11,941	10,758	9,523	8,117	6,654	5,135	1,795		132,499
Subtotal	41,495	41,686	41,461	41,503	41,696	41,516	41,619	41,670	41,550	41,372	41,461	41,657		540,120
2014A Corporate Purpose Bonds														
Principal	181,200	191,200	198,800	207,600	139,200									918,000
Interest	35,064	26,004	18,356	10,404	4,176									94,004
Subtotal	216,264	217,204	217,156	218,004	143,376									1,012,004
2015B Corporate Purpose Bonds														
Principal	55,275	57,285	58,960	60,970	62,980	64,990	67,000	69,345	71,355	73,700	76,380			796,965
Interest	27,016	24,805	22,514	20,155	18,326	16,437	14,487	12,393	10,140	7,821	5,333			182,182
Subtotal	82,291	82,090	81,474	81,125	81,306	81,427	81,487	81,738	81,495	81,521	81,713			979,147
2016 Corporate Purpose Bonds														
Principal	-	-	-	-	-	20,000	25,000	25,000	25,000	25,000	25,000	25,000		195,000
Interest	6,225	6,225	6,225	6,225	6,225	6,225	5,625	4,875	4,125	3,375	2,563	875		60,538
Subtotal	6,225	6,225	6,225	6,225	6,225	26,225	30,625	29,875	29,125	28,375	27,563	25,875		255,538
2018A Corporate Purpose Bonds														
Principal	-	-	-	-	65,000	65,000	70,000	70,000	75,000	75,000	75,000	80,000		740,000
Interest	22,406	22,406	22,406	22,406	22,406	20,456	18,506	16,406	14,306	12,056	9,806	5,156		218,938
Subtotal	22,406	22,406	22,406	22,406	87,406	85,456	88,506	86,406	89,306	87,056	84,806	85,156		958,938
2019 Corporate Purpose Bonds														
Principal	5,000	5,000	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	10,000	10,000		120,000
Interest	4,000	3,750	3,500	3,250	3,000	2,850	2,700	2,400	2,100	1,800	1,500	900		33,850
Subtotal	9,000	8,750	8,500	8,250	8,000	7,850	12,700	12,400	12,100	11,800	11,500	10,900		153,850
2021 Corporate Purpose Bonds														
Principal	10,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000	\$ 20,000	290,000
Interest	9,000	8,500	7,750	7,000	6,250	5,500	4,750	4,000	3,700	3,400	3,000	2,200	600	72,450
Subtotal	19,000	23,500	22,750	22,000	21,250	20,500	19,750	19,000	18,700	23,400	23,000	22,200	20,600	362,450
Total														
Principal	276,228	294,202	304,120	315,895	315,791	199,565	217,861	221,492	229,788	238,418	242,706	174,862	20,000	3,467,586
Interest	120,453	107,659	95,852	83,619	73,468	63,409	56,826	49,598	42,488	35,106	27,337	10,926	600	794,460
Total Sanitary Sewer Fund	\$ 396,681	\$ 401,861	\$ 399,972	\$ 399,514	\$ 389,259	\$ 262,974	\$ 274,687	\$ 271,090	\$ 272,276	\$ 273,524	\$ 270,043	\$ 185,788	\$ 20,600	\$ 4,262,046

Village of Northbrook
Debt Amortization Schedule by Fund
FY 2025 to Final Maturity

	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY 2032</u>	<u>FY 2033</u>	<u>FY 2034</u>	<u>FY 2035</u>	<u>FY 2037</u>	<u>FY 2041</u>	<u>Total (Note 1)</u>
STORMWATER FUND														
2012B Corporate Purpose Bonds														
Principal	\$ 55,500	\$ 57,720	\$ 57,720	\$ 59,940										\$ 230,880
Interest	4,615	3,505	2,355	1,200										11,675
Subtotal	60,115	61,225	60,075	61,140										242,555
2013A Corporate Purpose Bonds														
Principal	39,811	41,362	42,396	43,947	\$ 46,015	\$ 47,566	\$ 49,635	\$ 51,703	\$ 53,771	\$ 55,839	\$ 58,424	\$ 64,111		655,589
Interest	26,927	25,683	24,287	22,803	21,046	19,205	17,302	15,317	13,055	10,702	8,260	2,885		213,102
Subtotal	66,738	67,045	66,683	66,750	67,061	66,771	66,937	67,020	66,826	66,541	66,684	66,996		868,691
2014A Corporate Purpose Bonds														
Principal	90,600	95,600	99,400	103,800	69,600									459,000
Interest	17,532	13,002	9,178	5,202	2,088									47,002
Subtotal	108,132	108,602	108,578	109,002	71,688									506,002
2015B Corporate Purpose Bonds														
Principal	185,625	192,375	198,000	204,750	211,500	218,250	225,000	232,875	239,625	247,500	256,500			2,676,375
Interest	90,726	83,301	75,606	67,686	61,543	55,198	48,651	41,619	34,051	26,263	17,910			611,806
Subtotal	276,351	275,676	273,606	272,436	273,043	273,448	273,651	274,494	273,676	273,763	274,410			3,288,181
2016 Corporate Purpose Bonds														
Principal	485,000	495,000	520,000	535,000	650,000	680,000	700,000	725,000	745,000	765,000	790,000	850,000		8,755,000
Interest	274,863	260,313	245,463	229,863	213,813	194,313	173,913	152,913	131,163	108,813	83,950	29,750		2,157,400
Subtotal	759,863	755,313	765,463	764,863	863,813	874,313	873,913	877,913	876,163	873,813	873,950	879,750		10,912,400
2018A Corporate Purpose Bonds														
Principal	110,000	115,000	120,000	125,000	125,000	185,000	190,000	195,000	200,000	205,000	215,000	225,000		2,465,000
Interest	76,775	72,375	67,775	64,175	60,425	56,675	51,125	45,425	39,575	33,575	27,425	14,375		638,019
Subtotal	186,775	187,375	187,775	189,175	185,425	241,675	241,125	240,425	239,575	238,575	242,425	239,375		3,103,019
2019 Corporate Purpose Bonds														
Principal	90,000	95,000	100,000	105,000	110,000	115,000	115,000	120,000	125,000	125,000	130,000	140,000		1,800,000
Interest	61,800	57,300	52,550	47,550	42,300	39,000	35,550	32,100	28,500	24,750	21,000	13,050		485,900
Subtotal	151,800	152,300	152,550	152,550	152,300	154,000	150,550	152,100	153,500	149,750	151,000	153,050		2,285,900
Total														
Principal	1,056,536	1,092,057	1,137,516	1,177,437	1,212,115	1,245,816	1,279,635	1,324,578	1,363,396	1,398,339	1,449,924	1,279,111	-	17,041,844
Interest	553,237	515,478	477,213	438,478	401,215	364,391	326,540	287,374	246,343	204,103	158,545	60,060	-	4,164,903
Total Storm Water Fund	\$ 1,609,773	\$ 1,607,535	\$ 1,614,729	\$ 1,615,915	\$ 1,613,330	\$ 1,610,207	\$ 1,606,175	\$ 1,611,952	\$ 1,609,739	\$ 1,602,442	\$ 1,608,469	\$ 1,339,171	\$ -	\$ 21,206,747

Village of Northbrook
Debt Amortization Schedule by Fund
FY 2025 to Final Maturity

	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>FY 2031</u>	<u>FY 2032</u>	<u>FY 2033</u>	<u>FY 2034</u>	<u>FY 2035</u>	<u>FY 2037</u>	<u>FY 2041</u>	<u>Total (Note 1)</u>
<u>SENIOR HOUSING FUND</u>														
2021 Corporate Purpose Bonds														
Principal	\$ 55,000	\$ 55,000	\$ 60,000	\$ 60,000	\$ 65,000	\$ 65,000	\$ 70,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 80,000	\$ 80,000	\$ 90,000	\$ 1,240,000
Interest	38,600	35,850	33,100	30,100	27,100	23,850	20,600	17,100	15,600	14,100	12,600	9,400	2,700	310,000
Total Senior Housing Fund	93,600	90,850	93,100	90,100	92,100	88,850	90,600	92,100	90,600	89,100	92,600	89,400	92,700	1,550,000
<u>MOTOR FUEL TAX</u>														
2013A Corporate Purpose Bonds														
Principal	218,652	227,170	232,850	241,369	252,727	261,246	272,605	283,963	295,322	306,680	320,878	352,114	-	3,600,652
Interest	147,892	141,059	133,392	125,242	115,587	105,478	95,028	84,124	71,701	58,780	45,363	15,845	-	1,170,415
Total Motor Fuel Tax	366,544	368,229	366,242	366,611	368,314	366,724	367,633	368,087	367,023	365,460	366,241	367,959	-	4,771,067
<u>TOTAL ALL FUNDS</u>														
TOTAL PRINCIPAL	7,486,000	7,792,999	8,091,000	8,388,000	8,114,000	6,635,000	6,641,001	6,877,000	7,107,001	7,040,000	7,285,000	4,814,999	770,000	97,667,000
TOTAL INTEREST	3,268,899	2,975,674	2,690,429	2,400,012	2,129,749	1,869,383	1,650,505	1,426,974	1,209,056	981,913	748,000	311,656	23,100	22,442,870
TOTAL PRINCIPAL AND INTEREST	\$ 10,754,899	\$ 10,768,673	\$ 10,781,429	\$ 10,788,012	\$ 10,243,749	\$ 8,504,383	\$ 8,291,506	\$ 8,303,974	\$ 8,316,057	\$ 8,021,913	\$ 8,033,000	\$ 5,126,655	\$ 793,100	\$ 120,109,870

Note 1 - Totals include all scheduled payments. Some years not shown for presentation.

POSITION CLASSIFICATION SYSTEM AND PAY PLAN SCHEDULE

In order to appropriately compensate employees with varying levels of responsibility, experience, and educational achievement, the Village utilizes a Position Classification System and Pay Plan Schedule which is presented annually by the Village Manager as a part of the municipal budget process pursuant to Section 2-59 of the Municipal Code. This Position Classification System and Pay Plan Schedule is only applicable to regular part- and full-time employees who are not covered by a Collective Bargaining Agreement. The Village Manager's compensation is not presented with the Pay Plan Schedule pursuant to Section 2-59 of the Municipal Code.

The Position Classification System and Pay Plan Schedule is additionally intended to provide a compensation structure which enables the Village to recruit and retain high performing employees. The Position Classification System and Pay Plan Schedule is designed to accomplish this by:

- Establishing pay rates which compare with those of other public and private organizations competing for employee skills similar to those utilized by the Village of Northbrook.
- Facilitating adjustments to changing economic and employment conditions requiring changes in pay levels.
- Providing for equal compensation for work of equivalent responsibility.

The Pay Plan Schedule consists of a series of pay grades and pay ranges in order to facilitate pay comparability between employees who serve in similar positions throughout the organization. Adjustments to the Pay Plan Schedule is reviewed annually and adjustments may be considered to maintain market competitiveness. The rate by which the grades and ranges are adjusted is subject to the annual budget approval process.

There is no expectation that an employee will be paid above the midpoint relative to tenure with the Village.

Each position established in the budget is included in the Pay Plan and classified according to the significant duties and responsibilities which it involves including but not limited to supervisory responsibility, required level of educational achievement or equivalent work experience necessary for the position to provide the knowledge, ability, and skill required for successful work performance. A pay grade class is a group of positions which involve duties and responsibilities which are broadly similar in terms of required experience and/or education, decision making/independent judgement, policy development, work of others (supervision exercised), working conditions, and use of technology/specialized equipment.

Employees' total compensation package may include group medical insurance benefits, life insurance, and pension. Except as otherwise provided, employees shall not receive pay from the Village in addition to the salary authorized under the schedules for each position provided in the pay plan. Under no circumstances may Village services be extended by employees in exchange for special rewards, gifts or other remuneration from outside individuals or organizations.

Appendix A establishes:

- The assignment of each position classification to a pay grade; and
- The hourly or annualized salary range (minimum, midpoint and maximum) for each pay grade.

- Other compensation for designated and eligible employees including Longevity Pay, Mobile Phone Stipend, Vehicle Allowance, Uniform Stipend, Health Insurance Opt-Out, On-Call Pay

It is noted that the overtime exemption status for each position as nonexempt or exempt (i.e. is eligible or ineligible respectively for overtime wages) is established by position, not pay grade.

GENERAL ADMINISTRATION

The Village Manager or their designee shall be responsible for the implementation, administration, and interpretation of the Salary Classification System defined herein. The Village Manager is further responsible for establishing and administering the Pay Plan within the limits of the Salary Classification System defined herein.

DEFINITIONS

INITIAL BASE PAY: Employees shall normally be appointed at the minimum pay range level for the corresponding position classification. However, the Village Manager shall have authority to establish initial base pay at any salary level within the pay range authorized for the position classification.

BASE PAY: Each employee shall receive base pay in accordance with his/her respective position classification within the Salary Classification System. Only base pay is included within the pay range. The Village Manager or designee shall be responsible for the administration and interpretation of the Pay Plan and shall set base salaries for all employees within the limits of the Salary Classification System. Base pay shall not exceed the maximum hourly or annualized salary range. In the event the employees hourly or annualized salary range exceed the maximum as a result of a COLA, the amount above the maximum will be paid as a lump sum payment (a one-time bonus) at the start of the fiscal year. Base pay does not include longevity pay.

BASE PAY ADJUSTMENTS: Base pay adjustments shall be approved by the Village Manager based upon the Department Director's recommendations.

ORIGINAL APPOINTMENT AND INTRODUCTORY PERIOD: Employees shall typically be appointed at the minimum pay range level for the corresponding position classification. However, the Village Manager shall have authority to establish initial base pay at any salary level within the pay range authorized for the position classification.

EMPLOYEE AND/OR POSITION RECLASSIFICATION: An employee and/or position may be re-classified by the Village Manager to a higher or lower position classification to properly reflect assigned duties and responsibilities. Such change should customarily be considered as a part of the annual budget process.

Appendix A
Village of Northbrook
Position Classification System and Pay Plan Schedule

Applicable to regular part- and full-time employees who are not covered by a Collective Bargaining Agreement

Pay Grade		Position Classification	Hourly Rate		
100s		Part Time or Seasonal	Minimum	Midpoint	Maximum
125	Intern (various departments) Account Clerk Administrative Clerk Office Intern Minutes Takers Paid On-Call Firefighter Seasonal Clerk		\$ 14.00	\$ 22.00	\$ 30.00
145	Community Service Officer Crossing Guard Records Retention Specialist Engineering Intern Payroll Clerk		\$ 22.00	\$ 31.00	\$ 40.00
175	Inspector (DPS) Inspector (Fire) Special Projects Manager		\$ 27.00	\$ 56.00	\$ 85.00

Pay Grade		Position Classification	Hourly and Annualized Salary Range		
200s		Administrative and Technical	Minimum	Midpoint	Maximum
225	Account Clerk Administrative Clerk Customer Service Representative Permit Clerk II Senior Clerk		\$ 50,000	\$ 63,750	\$ 77,500
245	Administrative Assistant Animal Control Officer Crime Analyst Management Analyst Community Engagement Specialist Office Manager Payroll Specialist Planning and Zoning Technician Police Property Clerk Police Records Clerk Project Manager I		\$ 60,000	\$ 76,750	\$ 93,500

Support Technician
Sustainability Coordinator
Technology Office Specialist
Utility Billing Specialist

265	Assistant to the Village Manager Building Inspector Community Relations Supervisor Engineering Technician Fire Prevention Inspector Permit Coordinator Project Manager II Public Improvements Inspector (Public Works) Senior Planner Zoning Administrator	\$	70,000	\$	87,750	\$	105,500
295	Accounting Manager Building Official Clinical Social Worker Systems Engineer Senior Human Resources Generalist Employee Support Coordinator Tree Preservation Officer End User Computing Engineer	\$	80,000	\$	99,250	\$	118,500

Pay Grade	Position Classification	Annualized Salary Range					
300s	Management and Professional	Minimum		Midpoint		Maximum	
320	Asst. Water Production Supervisor	\$	90,000	\$	106,750	\$	123,500
	Asst. Director of Counseling Services						
	Civil Engineering Permit Coordinator						
	Internal Services Administrator						
	Records Supervisor						
	Village Forester						
340	Assistant Director DPS	\$	100,000	\$	126,750	\$	153,500
	Assistant Director PW						
	Assistant Village Engineer						
	Communications Manager						
	Director of Counseling Services						
	Fleet Operations Manager						
	Facilities Manager						
	Fire Captain						
	Fire Marshal						
	Maintenance Supervisor (Public Works)						
Senior Systems Engineer							

360	Communications Supervisor (9-1-1) Deputy Chief Financial Officer Deputy Director DPS Fire Battalion Chief Superintendent (Public Works) Police Watch Commander Water Production Supervisor	\$ 120,000	\$ 141,750	\$ 163,500
380	Division Fire Chief Deputy Fire Chief Deputy Police Chief Village Engineer Deputy Director Public Works	\$ 135,000	\$ 156,750	\$ 178,500

Pay Grade	Position Classification	Annualized Salary Range		
400	Executive Leadership	Minimum	Midpoint	Maximum

As Determined by Village Manager Not to Exceed \$197,500

Deputy Village Manager
Chief Financial Officer
Chief Information Officer
Director of Human Resources
Director of Development and Planning Services
Director of Public Works
Fire Chief
Police Chief

Other Compensation For Designated Employees*			
Longevity Pay (all full- and part-time regular positions)			
	Per Pay Period	Per Month	Annualized
Years 5-6	\$ 23.1499		\$ 556
Years 7 - 9	\$ 46.3077		\$ 1,111
Years 10 -14	\$ 69.4409		\$ 1,667
Years 15 - 19	\$ 92.5913		\$ 2,222
Years 20 +	\$ 115.7307		\$ 2,778

Phone Stipend	\$ 32.50	\$ 780
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Vehicle Allowance	\$ 250	\$6,000
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Uniform Stipend		
Public Works		\$400
Police		\$652.03 -\$1,155.18

Fire					\$300-\$736.07	
Health Insurance Opt-Out						
	\$	125	\$	250	\$	3,000
IT On-Call Pay						
	\$50 per day or \$350 per week					

** For designated personnel whose hourly and annualized wages are not established pursuant to a collective bargaining agreement or employment agreement.*

FY 2025 Calendar of Special Events Hosted or Supported by Village of Northbrook

May 2024		June 2024	
Flamingo Friday Kickoff (May 10) Employee Appreciation <i>Art in the Park (May 11-12)</i> <i>Lew Blond Run, District 30 (May 18)</i> <i>Memorial Day Parade (May 27)</i>		Pride Month Programming Grapes on the Green (June 15) Plein Air Photography Festival <i>St. Norbert's Block Party (June 8)</i> <i>Farmers Market (June 19 – October 9)</i>	
July 2024		August 2024	
4 th of July Northbrook Grand Prix (July 25) Pop-Up Patch Activities & Yard Games <i>Farmers Market (June 19 – October 9)</i> <i>Northbrook Days (July 31 – August 4)</i>		National Night Out (August 6) <i>Farmers Market (June 19 – October 9)</i> <i>Northbrook Days (July 31 – August 4)</i>	
September 2024		October 2024	
Brewfest (September 7) <i>Farmers Market (June 19 – October 9)</i> <i>Touch-a-Truck</i>		Shermerfest/Rubber Ducky Race (October TBD) Fire Department Open House (October 5) <i>Farmers Market (June 19 – October 9)</i>	
November 2024		December 2024	
Pumpkin Smash (November 3) Family Dinner (November 7) Illuminate Northbrook (November 15)		<i>Winter Magic Light Show</i>	
January 2025		February 2025	
State of the Village (TBD)		Cultural Fair (TBD)	
March 2025		April 2025	
		Earth Day Recycling Event (April 19) Student Government Day (TBD)	

*PTA Council (D27), Homer O. Harvey (D28), & Healthy Kids (YMCA) 5ks not listed as dates are TBD

Italics: hosted by another organization with Northbrook support subject to granting of Special Event Permit when required

FY 2025 Banner Calendar

May 1 - May 13	Art in the Park
May 1 - June 14	Garden Club
May 1 - July 10	Flamingo Fridays
May 1 - May 31	Mental Health Awareness Month
June 1 - June 30	Progress Pride Flags
June 1 - October 11	Farmers Market
June 19 - July 26	Northbrook Grand Prix
July 11 - August 5	Northbrook Days
August 6 - September 11	Bluehawks
August 6 - September 11	Brewfest
September 2 - October 18	Shermerfest
October 1 - October 31	Down Syndrome Awareness Month
October 1 - October 31	Domestic Violence Awareness Month
October 1 - October 31	Substance Abuse Awareness Month
November 1 - January 31	Holiday Banners
November 1 – January 31	Find It In Northbrook <i>(tentative)</i>
November 1 - November 18	Illuminate Northbrook
February 1 - February 28	Bluehawks
February 1 - February 28	Cultural Fair
April 1 - April 30	Earth Month

Start and end dates are approximate.

American Flags to be mounted in honor of Memorial Day, 4th of July, Labor Day, and Veterans Day. Village branded banners to hang throughout the year as determined by staff.