



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

Fiscal Year 2026

May 1, 2025 - April 30, 2026





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Northbrook
Illinois**

For the Fiscal Year Beginning

May 01, 2024

Christopher P. Morrell

Executive Director

Village of Northbrook
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VILLAGE OF NORTHBROOK

PRINCIPAL OFFICIALS

May 1, 2025



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

VILLAGE CLERK

A.C. Buehler III

ADMINISTRATIVE

Cara Pavlicek, Village Manager

Jim Hawkins, Deputy Village Manager

Sarah Bagley, Director of Human Services

Amy McEwan, Director of Development & Planning Services

Steve Drazner, Chief Financial Officer & Treasurer

David Schweihs, Fire Chief

Lori Baker, Chief Information Officer

John Ustich, Chief of Police

Kelly Hamill, Director of Public Works

April 9, 2025

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

Enclosed is the Village's Fiscal Year 2026 Adopted Budget which was compiled based on department director requests, a complete review of current financial information and feedback from the March 11, 2025, meeting of the Administration and Finance Committee.

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 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. In addition, 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 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 provided in the appendix to the Budget each year.
- The Northbrook Public Library budget is part of this budget under Illinois Law. The Library budget is solely under the purview of the Library Board of Trustees, as the Library is an independently managed and operated taxing district. The Village's staff and the Village Board do not review, participate in, nor oversee the Library budget process.

In compliance with the requirements outlined above, the foundation of the Adopted Budget is based upon the Village's current fiscal position as documented in the independent financial audit for the year ending April 30, 2024, as well as:

- The property tax levy ordinance adopted and filed in December 2024 for FY 2026 (tax year 2024). The timing of the tax levy adoption is necessary to comply with Cook County filing deadlines. The overall tax levy was increased by nearly 5% or roughly \$1,117,000. All of this

incremental increase is dedicated for the fire and police pension funds based on the latest actuarial valuations.

- Ordinances to abate some portion of the property tax levy dedication for debt service were also presented in December 2024 and subsequently filed with Cook County. The ability to reduce the property tax levy for debt service is due to the availability of other revenue to pay the required debt service (e.g., water revenues that are collected to pay for capital water projects).
- The diverse tax base and diverse sources of revenue that exist in the Village.
- The related economic condition both regionally and nationally with attention paid to the Consumer Price Index for All Urban Consumers (CPI-U) which increased 0.4 percent on a seasonally adjusted basis in January. Over the last 12 months, the *all items index* increased 2.9 percent before seasonal adjustment.
- The five-year Capital Improvement Plan (CIP) for 2026 – 2030 which was prepared and presented to the Village Board on November 12, 2024. The Village will celebrate the 124th Anniversary of its incorporation on November 18, 2025. 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/Headquarters, 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 has proposed the following modifications to make the document more user friendly and the following is incorporated into the Adopted Budget:

- 1) Within the Village Manager's Office, divisions have been established for Human Resources (previously included within the VMO Administrative Division) and Sustainability (previously included within the Development and Planning Services Department) to provide detail about expenditures in these unique areas.
- 2) Additional detail outlining the Board's future strategic goals which are based upon the goals established for the Village Manager in February 2024.
- 3) Department operating performance measures/metrics are included as part of each operating department's budget section. Previously, they were separated into their own section in the budget.
- 4) The 2026-2030 CIP summary pages by Fund are included for background in the FY26 operating budget, and it is important to note that there are instances in which the FY26 CIP totals do not match the FY26 Capital appropriations. This is due to the timing for publishing the CIP document and the subsequent refinement of capital project costs or scheduling changes.

Total Revenues and Expenditures for All Funds

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 Village's budget is comprised of the following Funds:

- a) General Fund which accounts for the six Departments and the Village Manager's Office all established in the Municipal Code, and a Legislative Division which accounts for activities of the Village Board of Trustees.
- 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 Fund and Health Insurance Fund.
- 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 often run similar to a business as they are strictly funded by user fees rather than property taxes. For these types of Funds, the Village may still issue bonds to help pay for capital improvements or expenditures but the 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, Stormwater, Senior Housing, and Parking.
- 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. 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, Sanitary Sewer, Stormwater, Senior Housing, and Parking).

The Adopted FY 2026 budget for all Funds equals approximately \$163 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 Amended FY 2025 budget excluding interfund transfers-out is \$146.5 million which includes amendments for fiscal quarters 1, 2, and 3 (adopted by the Village Board on March 11, 2025).

A reconciliation of the \$16.5 million differences between the current FY25 Amended Budget and the FY26 Adopted Budget are primarily related to \$21.2 million and \$5.8 million in additional FY26 appropriations in the Facility Capital Projects Fund and Infrastructure Capital Projects Funds, respectively, offset by a \$11.9 million reduction in the Water Fund. The increase in appropriations in the two Capital Funds are related to initial estimated costs pertaining to the construction of a new Public Works Fleet Maintenance Garage and a new Fire Station 11, along with preliminary engineering costs for a new Police Station and Fire Station Headquarters, both dependent upon site selection. In addition, there are various infrastructure projects related to bicycle/pedestrian improvements, streetscape, and asphalt/concrete streets which require incrementally greater appropriations for FY26. These project costs are itemized in their respective budget sections for the specific funds contained in the FY26 budget document. As noted above, the increased expenditures in the Adopted Capital Funds budget are offset by reduced Water Fund expenses for water main and water meter replacement expenses scheduled in FY25 (and that level of expenditure is not repeated in FY26).

The Adopted General Fund has an increase between the original FY25 Budget and FY26 of approximately \$9.7 million. Of this amount, approximately \$1.3 million is due to an increase in the police and fire annual pension contributions, \$1.87 million is due to salary and benefits (new FTEs, cost of living adjustments, benefits excluding police/fire pensions), \$2.2 million is due to economic incentives for a new car dealership and downtown, \$2 million is due to capital purchases, and \$1 million is due to required information technology purchases such as transitioning to an ERP cloud system, and various IT application subscriptions.

The General Fund Budget appropriates the same total amount approved in FY25 for possible contributions to non-profit organizations who have submitted a request for FY26 funding (with the exception of an annual \$50K per year pledge to Youth Services approved by the Village Board on December 10, 2024). This amount is \$10,000 more than presented in the Recommended Budget on March 11, 2025 to the Administration and Finance Committee to reflect the amount appropriated in FY25 (rather than the amount expended in FY25). The Village Board heard individual funding requests at the Committee of the Whole on February 11, 2025. Pursuant to the Board consensus at that meeting, a second meeting will be scheduled for the Board to consider final appropriations. Consistent with last year, following Board direction, grants could be issued as early as June. Below is the historical allocation.

<u>Agency Name</u>	<u>Service Description</u>	<u>GL Account</u>	<u>Actual Contributions FY25</u>	<u>Proposed Budget FY26</u>	<u>Adopted Budget FY26</u>
CATCH	Mental health coping kits	11-1110-584-00	2,625		
Family Service Center	Subsidized therapy sessions; educational programs	11-1110-584-00	25,000		
GBN Grad Night	Supplies, decorations, entertainment for graduation night event	11-1110-584-00	1,500		
Hunger Resource Network	Food pack program	11-1110-584-00	5,000		
Josselyn	Mental health services	11-1110-584-00	137,500		
North Shore Senior Center	Offset cost of social services for seniors	11-1110-584-00	7,500		
North Suburban Legal Aid Clinic	Free legal services to those in need	11-1110-584-00	10,000		
Northbrook Historical Society	Offset certain operating expenses	11-1110-584-00	25,000		
Northbrook Symphony	Concerts and education programs	11-1110-584-00	-		
TotalLink2	Employment program for adults with intellectual/developmental disabilities	11-1110-584-00	15,000		
Youth Services	Offsetting various youth programs	11-1110-584-00	157,240		
Youth Services	Year 1 of 5 Pledge	11-1110-584-00	-	50,000	50,000
Maximum Contributions			-	396,365	396,365

TOTAL \$ 386,365 \$ 446,365 \$ 446,365

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	\$ 47,000	\$ 3,595	\$ 722,065	\$ -	-	-	\$ 772,660
Administrative	1120	993,990	296,865	194,460	10,000	-	-	1,495,315
Human Resources	1121	392,620	140,535	111,220	-	-	-	644,375
Sustainability	1122	86,765	46,165	163,300	-	-	-	296,230
Legal	1200	-	-	814,000	-	-	-	814,000
Finance	1300	981,630	225,355	2,694,399	16,000	-	1,500,000	5,417,384
Information Technology	1400	1,054,685	360,305	1,887,800	500	895,000	-	4,198,290
Police	2100	13,640,340	7,955,858	739,552	526,155	880,740	-	23,742,645
Drug Forfeiture	2200	-	-	-	15,000	-	-	15,000
E911	2300	-	-	380,675	-	28,450	-	409,125
Fire	3100	10,812,830	8,146,361	1,507,321	566,025	1,425,928	-	22,458,465
Public Works	4100	4,109,230	1,666,855	1,848,946	778,755	1,733,059	-	10,136,845
Development & Planning	6300	1,475,250	586,215	359,232	10,300	-	-	2,430,997
TOTAL		\$ 33,594,340	\$ 19,428,109	\$ 11,422,970	\$ 1,922,735	4,963,177	1,500,000	\$ 72,831,331

Fund Balance Policy – General Fund

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. If there are amounts above the 40% threshold, the Village Board may appropriate such surplus as outlined below pursuant to their own policy direction.

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 2024, 40% of the FY24 operating revenue totaled approximately \$20.6 million while the ending unassigned fund balance for the General Fund equaled \$26.3 million. Following presentation of the audit on October 8, 2024, which confirmed this surplus, of about \$5.7 million, it was deemed available for appropriation to other uses. As approved by the Village Board, seventy percent of the \$5.7 million, or \$4.0 million, was transferred into the Facility Capital Projects Fund which is used for property acquisition, engineering and construction costs for a new Fire Station 11/Administration, Police Station, and the Public Works Fleet Maintenance Garage. Another \$1 million of surplus was transferred into the Stormwater Fund (an Enterprise Fund) to reverse most of the accumulated deficit in that Fund and allow for some added flexibility when considering future stormwater rate increases. The remaining surplus of \$700,000 was held in the General Fund available for municipal facility repairs/improvements or furniture to improve ergonomics and enhance the safety and well-being of Village employees and the general public.

Public Pensions

Village annual employer contributions for funding all public pensions (IMRF, Police Pension and Firefighters’ Pension) are included in their respective operating department budgets. While IMRF has always been historically appropriated in each operating department budget, it was only in FY25 that the Village Board approved a staff recommendation for an accounting change within the General Fund Budget to record Police and Fire pension contribution expense within each respective department, similar to the treatment of IMRF employer contributions. In addition, the property tax levy for the Police and Fire pensions is recorded in the General Fund as well and directly offsets the pension contribution expenses in those respective departments. Therefore, based on this accounting change, the true cost for police and fire services are now reflected in the operating budgets.

In FY25, the Village Board approved the staff recommendation to levy the normal actuarial recommended amount rather than the actuarial minimum amount (also referred to as “treading water” or “to prevent negative funding”). Doing so, however, results in the Village levying and contributing about \$1.1 million more in property taxes than the actuarial minimum requirement. Additionally, the Village contributed \$357,000 into both the Police and Firefighters’ pensions for a total of \$714,000, based on Board policy to transfer ambulance service revenue exceeding \$2.0 million evenly into each pension fund.

Below is a summary of the funding ratios for the last handful of years:

**Village of Northbrook
Pension Funding Summary**

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%
Police 4/30/24	72,905,481	123,246,965	59.2%
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%
Fire 4/30/24	72,774,966	127,941,708	56.9%
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%
IMRF 12/31/23	108,539,568	117,446,955	92.4%

Note: Numbers above for police and fire reflect investment prices based on actual market values (not smoothed) as of 4/30 each year. Therefore, large fluctuations can occur based on stock market volatility.

Sales Tax

Sales tax revenue has historically been an extremely stable and consistent source of revenue for the Village. With the exception of the national economic downturn during the first half of the pandemic, the sales tax has been positive. The highly diversified retail tax base and the geographic spread of businesses throughout the Village is and will continue to reduce reliance on any single shopping district or neighborhood. Additionally, the Village is proactive in seeking opportunities to grow the sales tax base as evidenced by the opening of new retail businesses and restaurants such as Barnes & Nobel Booksellers, J Crew Factory, The Fresh Market, Lazy Dog Restaurant and Bar, Cabo Mexican Cocina, North Shore Bistro, Moksha Indian Grill, Tesla and Toyota on Edens. It is due to growth in new businesses in other areas that the reduction in sales tax revenue from the closure of stores at Northbrook Court has not yet resulted in a reduction in total village-wide sales tax revenues.

The sales tax rate breakdown for Northbrook is:

Sales Tax in Northbrook - General Merchandise*	
State Portion	5%
Village Portion	1%
County Portion	0.25%
Subtotal Sales Tax by State Regulation	6.25%
Village Home Rule Retailers' Occupation Tax	1%
Cook County Home Rule Retailers' Occupation Tax	1.75%
RTA Sales Tax	1%
Subtotal Sales Tax by Units of Home Rule	3.75%
Total Combined Sales Tax	10%
*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 and includes both Retailers' Occupation Tax and Home Rule Sales Tax:

	General Merchandise	Food	Drinking/ Eating	Apparel	Furniture/ Household	Lumber/ Hardware	Automotive/ Gas	Drugs/ Misc Retail	Agriculture/ Manufacturers	Total Sales Tax
Calendar Year 2024	368,492	1,875,356	2,213,667	995,041	1,500,670	792,901	1,825,345	5,309,153	3,101,724	17,982,349
Calendar Year 2023	349,004	1,815,771	2,330,893	926,645	1,474,150	809,369	1,919,971	5,070,666	2,214,223	16,910,692
Calendar Year 2022	336,054	1,798,311	2,006,408	1,237,629	1,753,786	858,998	1,866,960	5,070,349	2,422,664	17,351,159
Calendar Year 2021	418,329	1,827,738	1,737,693	1,272,666	1,818,010	877,591	1,649,867	5,179,785	2,081,428	16,863,107
Calendar Year 2020	411,354	1,783,080	1,384,244	770,125	1,411,098	838,739	1,117,590	2,546,340	1,991,860	12,254,430
Calendar Year 2019	760,196	1,706,096	2,119,560	1,530,904	1,877,342	729,241	1,616,116	3,417,998	1,777,329	15,534,782
Calendar Year 2018	791,451	1,706,480	2,125,100	1,573,280	1,918,784	698,737	1,403,312	3,113,786	1,834,768	15,165,698
Total 2018 - 2024	3,434,880	12,512,832	13,917,565	8,306,290	11,753,840	5,605,576	11,399,161	29,708,077	15,423,996	112,062,217

The strongest sectors in Northbrook include drugs/miscellaneous retail, automotive (cars sales, repairs, and gas stations), agricultural/manufactures, food (grocery stores), and drinking/eating places (bars & restaurants). All revenues, including online sales with companies having a physical presence in Illinois, are included in the numbers herein.

Please note that Use Tax, which is based on online sales with companies not having a physical presence in Illinois, is a separate and distinct revenue category apart from sales tax revenue. Per Illinois State statute, remote/online purchases from businesses without a physical presence in Illinois are required to collect and remit a retailers' occupation sales tax rather than a Use Tax if the business has a minimum of:

- \$100K in Illinois sales and/or
- 200 or more transactions with Illinois customers measured on a rolling twelve-month period ending each March, June, September, or December.

The automatic 1% retailers' occupation tax sales tax revenue is allocated to the General Fund while a quarter (.25%) of the 1% of home rule sales tax is allocated to the Infrastructure Capital Projects Fund. The Infrastructure Fund in turn then transfers most of this .25% home rule sales tax to the Debt Service Fund to allow an abatement (reduction) of the property tax levy required for principal and interest payments on debt that was issued to pay for various capital improvements.

Contractual and Non-Contractual Labor

The General Fund provides for the core service provided by the Village (Development and Planning Services, Fire, Police, Public Works, General Government which includes the Village Manager's Office, Finance, Information Technology and a Legislative Division), 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) as of the most recent year ending April 30, 2024, accounted for 73% of the General Fund operations. Department organizational charts included as part of each department's budget narrative identify the 285 full time employees and with the additional part-time and seasonal staff (such as crossing guards, summer interns) the Village employs the full time equivalent (FTE) of 301.25 employees for which funds are appropriated in the Adopted Budget. It is noted 173.5 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, and will expire April 30, 2025, with collective bargaining discussions underway at varying stages with each unit.

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

Bargaining Unit	Expiration Date
MAP (police officers/dispatchers)	4/30/2025
CCPA Police Sergeants	4/30/2025
Local 150 Public Works	4/30/2026
Local 1894 IAFF Fire	4/30/2025

The Budget provides funding for all employee wages and benefits inclusive of a cost-of-living adjustment (COLA) for non-union employees. 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 (IPBC) which a pooled organization of several Chicago area municipalities for economies of scale and greater bargaining power with health care insurers. For calendar year 2025, the health insurance premiums via IPBC have increased 3.6% for HMO and 4.2% for PPO. Most 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.

As reviewed with the Village Board at the February 25, 2025, Committee of the Whole meeting, departments requested a total of nine new full-time employees and various changes in part-time staffing. Two of the full-time employees requested (a Program/Project Manager in the IT Department and a Business Services Coordinator in the DPS Department) are being deferred for review by the Village Board in June 2025 as part of the recommended Strategic Planning process. Deferring these decisions for an additional sixty days will allow for their review in conjunction with multi-year priorities. Also, in the case of the Business Services Coordinator it will be important for the Village to determine if an economic incentive program will be established along with a funding source for the program and

related costs of staffing. Prior Board discussions supported establishing an economic incentive program as well as a Strategic Planning process with the Village Board and Directors to occur every other year beginning in the Summer of 2025 (to follow each local election cycle) and allow key decisions to be discussed in detail as part of the Strategic Planning Process.

The Adopted Budget includes the hiring of six full-time Firefighter/Paramedics are presented a year ago as part of the adopted two-year General Fund budget, and one additional Systems Engineer in the IT Department, for a net increase of 7 full-time positions and additional part-time staff to include:

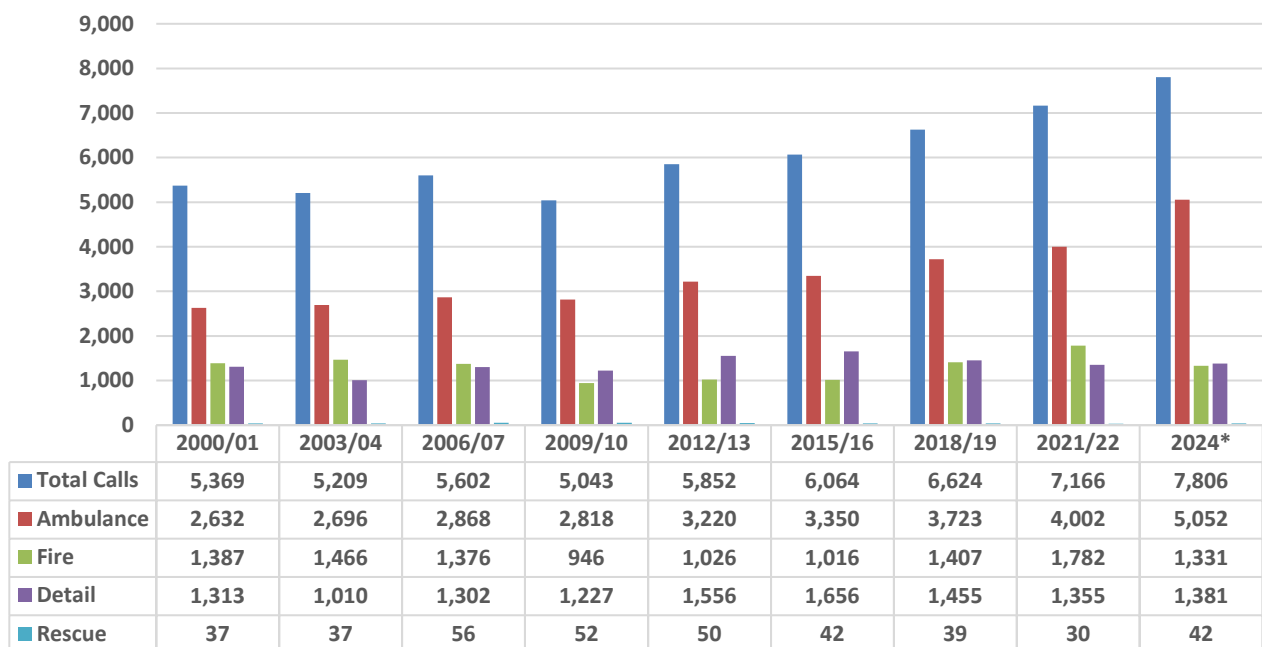
Full-Time

- In the Fire Department, an additional six full-time Firefighter/Paramedics is recommended to support the full-time staffing and operation of a rescue/utility unit (i.e. Rescue 12). The budget provides for the new staff to be hired in October 2025 to be coordinated with a new Firefighter/Paramedic entrance exam to be concluded in July which will allow the six new hires to attend the Northeastern Illinois Public Safety Training Academy (NIPSTA) Fire Academy beginning in October 2025.

There are currently 70 sworn personnel in the Fire Department, 42 of which are Firefighter/Paramedics. The last staffing increase for the Department occurred in 2001. During this time, the Village approved adding nine Firefighter/Paramedics to staff an additional ambulance. The Fire Department staffs three 24-hour shifts to operate and staff three fire stations. Since 2001, the Fire Department has assigned 22 Firefighter/Paramedics and Fire Officers per shift and as a result, the Village through the Fire Department provide Advanced Life Support (ALS) paramedic services.

The increase in staff to support full-time operation of a rescue/utility unit was presented to the Board as part of the review of the FY26 future budget in March 2024. The Fire Chief has continued to monitor Emergency Medical Service call volumes which inform the recommendation.

FY 2000/01 to CY 2024 Call History (Every 3 Years)



There has been a 45% increase in overall service demand since 2001.

There has been a 92% increase in demand for EMS since 2001.

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

*Calendar year data reported beginning in 2024.

- In the Information Technology (IT) Department, an additional Systems Engineer is recommended. There are currently two Systems Engineers in the Department and the new Systems Engineer position would require extensive network and telephony experience to balance workload within the Department. Additionally, given the technology strategy for the Village, this new Systems Engineer would also have an extensive knowledge in cloud technologies and services, specifically Microsoft O365/M365 products and services. I have started to refresh the existing IT Systems Engineer job description to include these specific skills.

Over the past year, several significant and large projects have started at the Village including the Public Works Automated Water Meter project, the Public Works Water Plant SCADA project, the Police Department's redundant Dispatch phone system, the Village's migration to Microsoft Office 365 and associated projects, and the Village's new Facilities projects. In the current fiscal year, the IT Department assumed responsibility and support of the Village-wide access control and surveillance cameras. Additional projects and expanding use of technology in the organization is exciting and requires sufficient staff to balance the work related to on-going and continued maintenance and administration, new technology updates, and time sensitive response to cybersecurity matters.

Part-Time

- In the Development and Planning Services Budget one additional temporary/seasonal part-time Inspector is recommended. There is no associated increase in part-time hours required as these temporary employees work intermittently in response to changes in work demand. The increase from six to seven part-time Inspectors expand coverage when the volume of work is high.
- In the Fire Department an additional 7G position is recommended. There is no associated increase in employees or part-time hours required with this recommendation. 7G is a reference to a U.S. Department of Labor definition which establishes the manner in which full-time personnel may perform different work duties outside of standard work hours (such as public education, CPR classes) and that work is paid at a different pay rate. In the Fire Department, this pay rate for sworn personnel is called "7G" and is less than the hourly (salary) rate of their sworn position. The increase from nine to ten 7G positions will expand the number of personnel who can be assigned 7G work but maintain the total hours budgeted for such work.
- In the Police Department, two part-time Crossing Guards are recommended. The Village provides a Crossing Guards to support pedestrian crossing designated streets in the morning and afternoon. The increase from 21 to 23 Crossing Guards will allow coverage at two additional locations.

Goals and Strategic Plan Considerations

An accepted best practice to continue qualifying for the annual budget award presented by the Government Finance Officers Association, the Village is required to provide measures and metrics as part of the Budget document. In the next several months, a Village Board adopted Strategic Plan will be critical to meeting this GFOA requirement in subsequent fiscal years. Funds for an independent Strategic Planner has been included in the Adopted General Fund Budget.

The following goals and objectives were established in February 2024 for the Village Manager by the Village Board as part of the Manager's annual performance review process. In addition to the core services provided by the Village, the Adopted Budget provides for resources to address the following for the fiscal year:

Goal 1: Economic & Financial Stewardship

Steward public assets and support a vibrant economy

- 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.

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.
- 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

- 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.
- Invest in facilities and infrastructure that support public safety through the annual CIP and budget processes.

As the Village looks to future years, during FY25, the Village President and Board of Trustees have indicated support for additional staffing to address key work in both economic development and project/program oversight. At this time, the following requested positions are not included in the FY26 Adopted Budget, because it is proposed the Village Board complete a Strategic Plan to identify which goals staff should be focused on above all others. Specifically, as Village Manager I am requesting identification of no more than five strategic priorities that, if accomplished, will guarantee we are achieving the Village's core mission and vision. Subject to strategic alignment these positions could be authorized following adoption of a Strategic Plan and subsequent discussion/approval of a budget amendment.

- In the Development and Planning Services Budget, a new full-time Business Services Coordinator position would focus on targeted business recruitment/retention program support for development and implementation of a systematic business retention and expansion program as well as the update of development plans and economic development strategic for key parcels in the Village.
- In the Information Technology (IT) Department, a full-time IT Program/Project Manager would be responsible for coordinating resources, timelines, and tasks for assigned project that are complex, and impact of projects being successfully delivered can often span across the entire organization or impact the entire community. A few examples include Public Works Automated Water Meter project, the Public Works Water Plant SCADA project, the Police Department's redundant Dispatch phone system, the Village's migration to Microsoft Office 365 and associated projects, the migration of the Village's ERP to the cloud and the Village's new Facilities projects and the future use of Artificial Intelligence in the organization.

The Strategic Planning process will be an important opportunity to evaluate financial policies that have served the Village well as reflected by the AAA/Aaa ratings of Northbrook by S&P and Moody's respectively for more than two decades (which is the highest rating possible). Additionally, the Village must evaluate the long-term impact of growing costs related to the purchase of goods, services, and equipment essential to support day to day services as well as the cost of the workforce and the investments necessary to support high performing and technically proficient staff. As examples, the Village's annual fees to the Red Center for Fire/EMS dispatch will be \$726,680 in FY26 which has grown by more than 20% over the cost in FY22 of \$597,426. Similarly, nonprofit contributions are budgeted in FY26 at 386,365 – the same amount as FY25, which is growth of more than 35% over the FY22 expense of \$284,000. The Village must also consider the regional standard that exists in peer communities for economic development programs to attract specific businesses as well as retention of businesses who are being recruited, or a risk of being recruited, to other communities. Funding for these needs will require a detailed revenue of funding sources. In terms of current revenue sources, the Village will also need to consider any changes in funding from the State and Federal government prior to calendar year end, including the State's shift of a Grocery Tax option to the local level (annually, the Grocery Tax generates \$1.5 Million in General Fund revenue). The impact of shifting this to other areas, such as property tax, must be carefully considered.

While the FY26 Adopted Budget is consistent with prior budgets and provides the necessary funding mechanisms to support high-quality services to Northbrook's residents and businesses in a fiscally responsible manner, it does draw down on reserves, and through a public Strategic Planning process, careful evaluation of long-term priorities is necessary in advance of the FY27 budget process.

On behalf of the entire Village workforce, it is our intention – with the resources provided in FY26 – 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,

A handwritten signature in cursive script, appearing to read "Cara Pavlicek".

Cara Pavlicek
Village Manager

VILLAGE OF NORTHBROOK PROFILE



Population	35,222
Area	13 square miles
Township	Northfield
County	Cook
Median Age	49.4
Households	13,296
Mean Household Size	2.6
Median Value of Owner Occupied Home	\$644,100
Median Household Income	\$155,321
Retail Sales per Capita	\$48,140
Distance to Chicago	26 miles
Transportation	Metra, Pace
Religious Institutions	28
Schools:	
• Elementary	9
• Junior High	4
• High School	1
• Private	4

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 Directors, including the Chief Financial Officer, report to the Village Manager.

Community Survey

OVERVIEW

In FY24, the Village participated in its first citizen survey which benchmarked Northbrook against other communities around the United States. The *National Community Survey (NCS)* was developed by the experts from the National Research Center at Polco in Partnership with the International City/County Management Association (ICMA). The survey focused on the livability of Northbrook by categorizing survey questions into ten main “facets” of community livability including economy, mobility, community design, utilities, safety, natural environment, parks and recreation, health and wellness, education arts and culture, and inclusivity and engagement. Ratings for governance in Northbrook were positive and tended to be on par or above national averages. 677 Northbrook residents participated by providing the opinions, of a statistically valid survey sample.

KEY FINDINGS

Residents value Northbrook’s economy and emphasize its importance. Ratings for economy-related items showed both strengths and potential areas of opportunity for Northbrook. The overall economic health of Northbrook was given positive assessments from around 9 in 10 residents, exceeding national averages, while a slightly larger proportion indicated it as the most important general focus area for the coming two years (95% essential or very important). Northbrook residents appreciate many aspects of the Village’s leadership and governance. Ratings for governance in Northbrook were positive and tended to be on par with or above national averages. About 9 in 10 residents offered excellent or good reviews for the overall customer service provided by Northbrook employees, while a slightly smaller proportion gave high marks to the public information services and overall quality of services provided by the Village, all scoring higher than national benchmarks.



LIVABILITY

Rated Northbrook as a place to live and for the overall quality of life. Higher than national benchmarks.



RESPECT

Ratings for the Village treating residents with respect. Higher than national benchmarks.



PUBLIC SAFETY

Feelings of safety from violent crime, as well as from fire, flood, or other natural disaster. Higher than national benchmarks.



COMMUNITY DESIGN

Overall design or layout of Northbrook’s residential and commercial areas (e.g. homes, buildings, streets, parks, etc.) On par with national benchmarks.



TRANSPORTATION

Overall quality of the transportation system (auto, bicycle, foot, bus) in Northbrook. Higher than national benchmarks.



HEALTH AND WELLNESS

Overall health and wellness opportunities in Northbrook. Higher than national benchmarks.

At least 9 in 10 residents gave excellent or good ratings for Northbrook as a place to live and for the overall quality of life in Northbrook, both higher than national averages. A similar proportion praised the overall image or reputation of the village, and most respondents reported that they were very or somewhat likely to recommend living in Northbrook to someone who asked (93%) and to remain in Northbrook for the next five years (90%). Safety and related services also received high praise from residents, indicating that safety is a community strength for the Village. Roughly 9 in 10 provided ratings of excellent or good for the overall feeling of safety in Northbrook, scoring above comparison communities. Top rankings noted for overall quality amongst comparable communities include third of 324 for the quality of drinking water, third of 388 for police services and first of 321 for fire prevention and education. These strong ratings likely contribute to the exceptional quality of life experienced by Northbrook residents.

Summary of Accomplishments & Goals

FISCAL YEAR 2025 VILLAGE-WIDE ACCOMPLISHMENTS

- The Village received an independent annual financial audit from Lauterbach and Amen LLP which resulted in an unqualified opinion (i.e. a clean audit) for the Year Ending April 30, 2024, along with the concurrent presentation of the Village's corresponding Comprehensive Annual Financial Report.
- The Village continues to receive AAA/Aaa ratings by S&P and Moody's respectively, the highest rating possible for financial management/municipal creditworthiness.
- Substantive progress was made towards replacement of municipal facilities for Fire, Police and Public Works services currently housed in facilities built in 1971, 1974, and 1956 via:
 - a. Schematic design work began for adaptive reuse of a building acquired by the Village at 3504 Commercial Avenue for a new Fleet Maintenance Garage with a focus on High Performance Design standards.
 - b. Schematic design work began for construction of a new Fire Station 11 at 820 Dundee on land acquired by the Village with a focus on High Performance Design standards.
 - c. Site Selection continues for a new Fire Headquarters location.
 - d. Property was acquired at 3105 Walters adjacent to the current Police Facility and evaluation on whether the additional acreage would allow for construction of a new facility on the current site was initiated by the Village's architect.
- Completed Advance Climate Action Plan goals, including:
 - a. The planting of 525 trees within the community in public right-of-way and distributed more than 300 trees to residents for planting on private property.
 - b. Launched a single use bag initiative to reduce waste.
 - c. Transitioned an additional 130 the Village's streetlights to LED fixtures, for a total of 270, in order to meet the 2030 goal of 100% LED streetlights.
- Updated Chapter 2 of the Municipal Code to authorize the establishment of a Human Resources Division within the Village Manager's Office and implemented the same to support and serve prospective, current and retired municipal employees.
- Implemented, trained and deployed Body Worn Cameras for all sworn police officers.
- Partnered with NIPSTA and the Village of Wilmette to formalize an Intergovernmental Agreement to provide a shared resource regarding emergency management assistance.
- Initiated the replacement of water meters and associated technology with executed contracts for the purchase of water meters, radio equipment and software, meter installation services, and project oversight services of meter replacements beginning in FY 2024/25.
- Implemented a 24-hour turnaround review process of several building permit applications upon receipt of a complete application submittal to expedite the issuance of permits including: signs, fences, remove and replace patios, and remove and replace driveways.

- Completed the migration to the Microsoft Cloud for email, calendars, and associated services, focusing on security, reliability, and user experience. Shutdown the on-premise email system and associated domain and domain controllers.
- Completed the sale of the Civic Building at 2002 Walters to the Northbrook Chamber of Commerce and Industry.

FISCAL YEAR 2026 VILLAGE-WIDE GOALS

- Support the Village Board undertaking a strategic planning process to identify priorities and align the annual budget process with the Strategic Plan.
- Continue work across all Departments to update business processes in advance of the Enterprise Resource Planning (ERP) migration to the cloud to reduce inefficiencies by improving data quality and consistent workflows to ensure effective staff use of the ERP system.
- Work with the National Research Center at Polco to conduct the second citizen survey via the *National Community Survey (NCS)* tool.
- Continue work with Brookfield Properties to implement the approved Redevelopment and Economic Incentive Plan for Northbrook Court at 1515 Lake Cook Road.
- Continue organizational work for the replacement of municipal facilities for Fire, Police and Public Works via:
 - a. Present policy decisions to the Village Board related to the design development and construction of new Fire Station 11 and Fleet Maintenance Garage as well as the future use/restoration/demolition of the vacated properties.
 - b. Present site recommendations for a new Fire Headquarters and Police Station and initiate schematic design for the same.
- Support the Village's efforts to implement the Climate Action Plan with the following efforts: support the Sustainability Coordinator's electric vehicle charging stations at Village facilities, propose the purchase of hybrid vehicles for the Village's fleet when appropriate and continue to work to support bicycle and pedestrian improvements as part of roadway and other Village projects as appropriate.
- Complete the implementation of water meters replacements, associated technology and oversight of the meter replacement project.
- Design and complete a significant network upgrade for all Village facilities to replace end-of-life and support of network equipment.

To view a more detailed and comprehensive list of achievements and goals, please see each departments individual budget program detail.

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. Northbrook 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. Northbrook's low retail vacancy rate of 4.5% through December 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. For decades the Northbrook Court Mall was a retail anchor as well and is now a TIF District which was established to support the complete redevelopment of the 100+ acre Northbrook Court property. The property owner, Brookfield Properties, and Village entered into a Redevelopment and Economic Incentive Agreement in late 2023 which establishes a foundation for the comprehensive redevelopment of the property as new retail and dining destination for the North Shore Region with an integration of thoughtfully planned residential to create a mixed-use neighborhood, incorporation of open space, parks, walkability, and neighborhood amenities for the community.

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, as well as an increase in the number of home remodeling projects.

Redevelopment continues in other sectors of Northbrook and includes the 2024/2025 openings of a RH Outlet and Lazy Dog Restaurant and Bar in Willow Festival, Moksha Indian Grill in downtown Northbrook, Cabo Mexican Cocina at Landwehr and Dundee, as well as Barnes & Nobel Booksellers, J Crew Factory, The Fresh Market and The North Shore Bistro all on Skokie Boulevard. Both the Northbrook's Tesla Sales, Service and Delivery facility and Toyota on the Edens opened on Skokie Boulevard in 2024 as well.

Significant developments for which zoning entitlements have recently been granted include:

1. As of November 2024, the Village Board approved an Economic Incentive and Development Agreement with Hometown Coffee Northbrook, LLC to renovate an existing building in downtown Northbrook at 1290 Shermer Road for one of their newest locations. This new location will mark Hometown's Coffee's fourth location on the north shore, joining locations in Glencoe, Lake Forest, and Winnetka.

2. As of February 2025, Housing Opportunity Development Corporation (HODC) received final plan approval of the planned development for the 48-unit affordable and supportive housing apartment building located at 1657 Shermer Road. Construction is anticipated to begin in spring of 2025.
3. The redevelopment of 175 Pointe Drive with 34 rental townhomes, including 5 affordable townhome units. As of December 2024, all 34-townhome unit building permits were issued and units are under construction. It is anticipated that the first affordable unit will be completed in March 2025.
4. The redevelopment of 2625 Techny Road for the three new carriage house buildings, totaling 36 units, at Covenant Village. As of December 2024, all permits have been issued. This project will add significant housing and facilities upgrades to a longtime Northbrook community.

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, approximately 25 miles north of downtown Chicago and approximately 9 miles from O'Hare International Airport, 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.

The Village is home to corporate headquarters for international and national companies such as Crate & Barrel, Newmedical Technologies, UL Solutions (former Underwriters' Laboratories), 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	2023 EAV (2)
Jones Lang LaSalle	Commercial Office Buildings	\$ 67,425,864
Brookfield Prop Retail	Northbrook Court Shopping Center	46,788,145
Willow Festival Regency	Shopping Center	35,293,395
UL Solutions	Equipment Testing	28,776,615
TGM Northshore LLC	Real Property	28,704,182
Finger EPCO Northbrook	Real Property	23,339,409
Lake Cook Road & Mid America	Portion of Village Square Shopping Center	20,072,861
Village Square of Northbrook	Shopping Center	18,930,263
Euromarket Designs	Furniture and Home Décor	17,996,124
Korman Lederer and Associates, LLC	Shopping Center	<u>17,703,353</u>
Total		\$305,030,211
10 Largest Taxpayers as Percent of Total 2023 EAV of \$3,206,339,539		9.51%

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 2023 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 tables show sales tax receipts by month for the current year and past four fiscal years.

Village of Northbrook Comparative Sales Tax Collections**

FISCAL YEAR 2021 (4/30/21)			
Business Liability	IDOR Collection	Village Receipt	
Month	Month	Month	Sales Tax**
5/20	6/20	8/20	704,136
6/20	7/20	9/20	996,762
7/20	8/20	10/20	1,050,064
8/20	9/20	11/20	1,174,632
9/20	10/20	12/20	1,087,514
10/20	11/20	1/21	1,181,604
11/20	12/20	2/21	1,024,259
12/20	1/21	3/21	1,425,924
1/21	2/21	4/21	1,012,039
2/21	3/21	5/21	993,385
3/21	4/21	6/21	1,379,913
4/21	5/21	7/21	1,307,129
TOTAL			13,337,361

FISCAL YEAR 2022 (4/30/22)			
Business Liability	IDOR Collection	Village Receipt	
Month	Month	Month	Sales Tax**
5/21	6/21	8/21	1,572,129
6/21	7/21	9/21	1,611,679
7/21	8/21	10/21	1,415,397
8/21	9/21	11/21	1,460,946
9/21	10/21	12/21	1,460,988
10/21	11/21	1/22	1,562,625
11/21	12/21	2/22	1,556,800
12/21	1/22	3/22	1,884,699
1/22	2/22	4/22	1,218,225
2/22	3/22	5/22	1,180,434
3/22	4/22	6/22	1,456,115
4/22	5/22	7/22	1,410,420
TOTAL			17,790,457

FISCAL YEAR 2023 (4/30/23)			
Business Liability	IDOR Collection	Village Receipt	
Month	Month	Month	Sales Tax**
5/22	6/22	8/22	1,587,465
6/22	7/22	9/22	1,656,200
7/22	8/22	10/22	1,461,419
8/22	9/22	11/22	1,446,447
9/22	10/22	12/22	1,597,458
10/22	11/22	1/23	1,481,184
11/22	12/22	2/23	1,492,621
12/22	1/23	3/23	1,780,600
1/23	2/23	4/23	1,254,773
2/23	3/23	5/23	1,222,703
3/23	4/23	6/23	1,358,780
4/23	5/23	7/23	1,207,297
TOTAL			17,546,947

FISCAL YEAR 2024 (4/30/24)			
Business Liability	IDOR Collection	Village Receipt	
Month	Month	Month	Sales Tax**
5/23	6/23	8/23	1,576,354
6/23	7/23	9/23	1,589,029
7/23	8/23	10/23	1,445,855
8/23	9/23	11/23	1,441,491
9/23	10/23	12/23	1,422,539
10/23	11/23	1/24	1,366,013
11/23	12/23	2/24	1,468,535
12/23	1/24	3/24	1,820,539
1/24	2/24	4/24	1,225,007
2/24	3/24	5/24	1,225,126
3/24	4/24	6/24	1,307,510
4/24	5/24	7/24	1,319,629
TOTAL			17,207,627

FISCAL YEAR 2025 (4/30/25)			
Business Liability	IDOR Collection	Village Receipt	
Month	Month	Month	Sales Tax**
5/24	6/24	8/24	1,515,577
6/24	7/24	9/24	1,510,856
7/24	8/24	10/24	1,371,241
8/24	9/24	11/24	1,574,099
9/24	10/24	12/24	1,815,026
10/24	11/24	1/25	1,574,292
11/24	12/24	2/25	1,671,922
12/24	1/25	3/25	2,045,282
1/25	2/25	4/25	1,462,722
2/25	3/25	5/25	***
3/25	4/25	6/25	***
4/25	5/25	7/25	***
TOTAL			14,541,017

AVERAGE FY21-FY24			
Business Liability	IDOR Collection	Village Receipt	
Month	Month	Month	Sales Tax**
5/XX	6/XX	8/XX	1,360,021
6/XX	7/XX	9/XX	1,463,418
7/XX	8/XX	10/XX	1,343,184
8/XX	9/XX	11/XX	1,380,879
9/XX	10/XX	12/XX	1,392,125
10/XX	11/XX	1/XX	1,397,857
11/XX	12/XX	2/XX	1,385,554
12/XX	1/XX	3/XX	1,727,940
1/XX	2/XX	4/XX	1,177,511
2/XX	3/XX	5/XX	1,155,412
3/XX	4/XX	6/XX	1,375,580
4/XX	5/XX	7/XX	1,311,119
TOTAL			16,470,598

** Includes 1% Municipal, 1% Home Rule, and 3% Local Cannabis Tax
1% Home Rule is split 75% General Fund/25% Infrastructure CIP Fund

*** Not available as of the budget report date

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
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%
2022	2023	22,450,998	21,531,174	95.90%

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 (2024-2025 enrollment of 2,062) 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 2024, 91% 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 2019-2023 American Community Survey Estimate. The Village ranked third in median household income (note that median household income figures are estimated as of 2019-2023).

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%	\$ 192,300
Highland Park	30,176	29,763	31,365	-3.79%	161,875
Northbrook	35,222	33,170	33,435	5.34%	155,321
Naperville	149,540	141,853	128,358	16.50%	150,937
Plainfield	44,762	39,581	13,038	243.32%	142,265
Elmhurst	45,786	44,121	42,762	7.07%	145,374
Glen Ellyn	28,846	27,799	27,237	5.91%	133,346
Park Ridge	39,656	37,480	37,804	4.90%	138,059
Glenview	48,705	44,766	43,167	12.83%	138,758
Buffalo Grove	43,212	41,496	42,909	0.71%	129,820
State of Illinois	12,812,508	12,830,632	12,419,293	3.17%	81,702
United States	331,449,281	308,745,538	281,421,906	17.78%	78,538

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

(2) Economic data consists of 5-year estimates, 2019-2023, provided by American Community Survey.

The U.S. Census Bureau 5-year estimated values reported that the Village had a median household income of \$155,321. This compares to \$81,797 for the County and \$81,702 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 2019-2023 American Community Survey.

Household Income (1)

HOUSEHOLD INCOME	The Village		Cook County		State of Illinois	
	Number	Percent	Number	Percent	Number	Percent
Under \$10,000	481	3.6%	124,398	6.0%	262,472	5.2%
\$10,000 to \$14,999	116	0.9%	79,619	3.8%	167,954	3.4%
\$15,000 to \$24,999	432	3.2%	131,723	6.3%	312,209	6.2%
\$25,000 to \$34,999	417	3.1%	135,473	6.5%	325,873	6.5%
\$35,000 to \$49,999	554	4.2%	199,836	9.6%	493,412	9.9%
\$50,000 to \$74,999	1,322	9.9%	297,564	14.3%	755,975	15.1%
\$75,000 to \$99,999	1,102	8.3%	256,665	12.3%	637,303	12.7%
\$100,000 to \$149,999	2,010	15.1%	356,146	17.1%	896,614	17.9%
\$150,000 to \$199,999	1,372	10.3%	201,564	9.7%	494,802	9.9%
\$200,000 or more	5,490	41.3%	301,590	14.5%	655,290	13.1%
Total	13,296	100.0%	2,084,578	100.0%	5,001,904	100.0%
Median Household Income:	\$ 155,321		\$ 81,797		\$ 81,702	

Note: (1) Source: U.S. Bureau of the Census, American Community Survey 5-year estimates 2019 to 2023.

HOUSING

The U.S. Census Bureau 5-year estimated values reported that the median value of the Village's owner-occupied homes was \$644,100. This compares to \$305,200 for the County and \$250,500 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 2019-2023 American Community Survey.

Home Values (1)

VALUE	The Village		Cook County		State of Illinois	
	Number	Percent	Number	Percent	Number	Percent
Under \$50,000	98	0.9%	41,998	3.5%	179,713	5.4%
\$50,000 to \$99,999	48	0.4%	40,050	3.3%	293,418	8.8%
\$100,000 to \$149,999	105	0.9%	84,534	7.1%	373,012	11.2%
\$150,000 to \$199,999	215	1.9%	117,090	9.8%	402,625	12.0%
\$200,000 to \$299,999	559	4.9%	303,912	25.4%	796,642	23.8%
\$300,000 to \$499,999	2,187	19.0%	361,818	30.2%	836,453	25.0%
\$500,000 to \$999,999	6,633	57.6%	193,482	16.1%	373,844	11.2%
\$1,000,000 or more	1,667	14.5%	55,950	4.7%	87,327	2.6%
Total	11,512	100.0%	1,198,834	100.0%	3,343,034	100.0%
Median Home Value	\$ 644,100		\$ 305,200		\$ 250,500	

Note: (1) Source: U.S. Bureau of the Census, American Community Survey 5-year estimates 2019 to 2023.

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

Calendar Year	Commercial Construction		Residential Construction		Total Value
	Number of Units	Value	Number of Units	Value	
2015	48	13,701,700	82	17,854,510	31,556,210
2016	100	53,818,624	176	41,262,623	95,081,247
2017	102	45,611,607	211	106,137,191	151,748,798
2018	92	32,668,020	256	37,687,617	70,355,637
2019	94	43,228,059	235	36,385,738	79,613,797
2020	54	16,385,981	256	52,361,299	68,747,280
2021	74	27,490,943	308	49,507,280	76,998,223
2022	87	54,040,702	256	42,318,229	96,358,931
2023	74	71,716,587	198	36,398,365	108,114,952
2024	68	43,643,909	254	89,106,499	132,750,408

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>
UL Solutions	Corporate Headquarters, Equipment Testing	1,500
Highland Baking Co, Inc.	Commercial Bakeries	615
Euromarket Designs, Inc.	Corporate Headquarters, Crate and Barrel	500
Hilco Global	Company Headquarters; Financial Services	400
Bell Flavors & Fragrances, Inc.	Corp. Headquarters, Natural Flavors and Fragrances	300
M. Holland Company, LLC	Plastic Resins	288
Wiss, Janney, Elstner Associates	Engineering Services	254
Birchwood Lighting, Inc., A Leviton Co.	Lighting Fixtures	200
Blue Chip Marketing	Advertising Agency	200
Luminex Corp	Medical Laboratories	200
Chicago Clinical Laboratories	Diagnostic Laboratories	200
The Lewy Co.	Drywall Contractors	200

Note: (1) Source: 2024 Illinois Services Directory and 2025 Illinois Manufacturers Directory.

UNEMPLOYMENT RATE

Annual Average Unemployment Rates (1)

Calendar Year	The Village	Cook County	State of Illinois
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%
2024	4.30%	5.40%	5.00%

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 2019-2023 estimates, 69.3% of the Village's employed workforce was engaged in managerial and professional occupations, versus 45.6% in Cook County and 42.5% 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	18	0.1%	5,014	0.2%	64,288	1.0%
Construction	727	4.4%	120,465	4.7%	338,825	5.4%
Manufacturing	1,267	7.7%	242,723	9.4%	728,327	11.6%
Wholesale Trade	488	3.0%	61,180	2.4%	168,508	2.7%
Retail Trade	1,585	9.6%	236,793	9.1%	650,779	10.4%
Transportation and Warehousing, and Utilities	426	2.6%	201,110	7.8%	433,291	6.9%
Information	419	2.5%	51,027	2.0%	103,644	1.7%
Finance and Insurance, and Real Estate and Rental and Leasing	2,447	14.8%	217,703	8.4%	462,565	7.4%
Professional, Scientific, and Management, and Administrative and Waste Management Services	3,668	22.2%	411,128	15.9%	794,813	12.7%
Educational Services and Health Care and Social Assistance	3,762	22.8%	608,303	23.5%	1,470,742	23.5%
Arts, Entertainment and Recreation and Accommodation and Food Services	855	5.2%	221,832	8.6%	516,702	8.3%
Other Services, Except Public Administration	623	3.8%	122,385	4.7%	285,896	4.6%
Public Administration	241	1.5%	90,955	3.5%	234,863	3.8%
Total	16,526	100.0%	2,590,618	100.0%	6,253,243	100.0%

Note: (1) Source: U.S. Bureau of the Census, American Community Survey 5-year estimates 2019 to 2023.

ADDITIONAL INFORMATION

VILLAGE EMPLOYEES

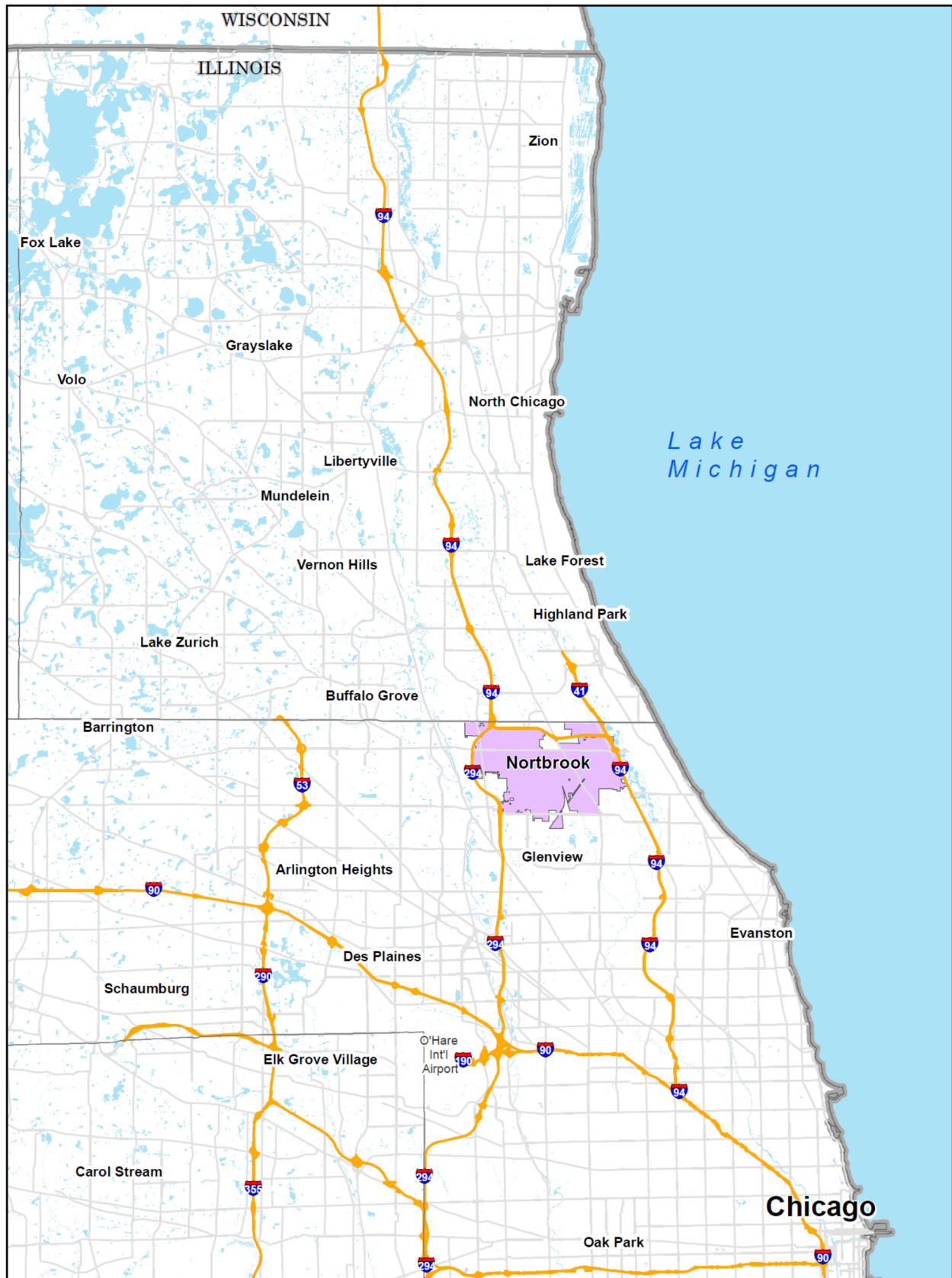
The Village is staffed by 285 full time positions, 3.5 permanent part-time positions and 12.75 seasonal part-time positions. The Village is party to four collective bargaining agreements: an agreement with the Combined Counties Police Association, covering police sergeants; Metropolitan Alliance of Police (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 \$29,693,747 for the fiscal year ended April 30, 2024.

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 2024 was 8.62%. The Village rate for 2025 is 8.78%. The unfunded balance of the future IMRF pension benefits (including the Northbrook Public Library and RED Center) at April 30th, 2024 was \$8,907,387.

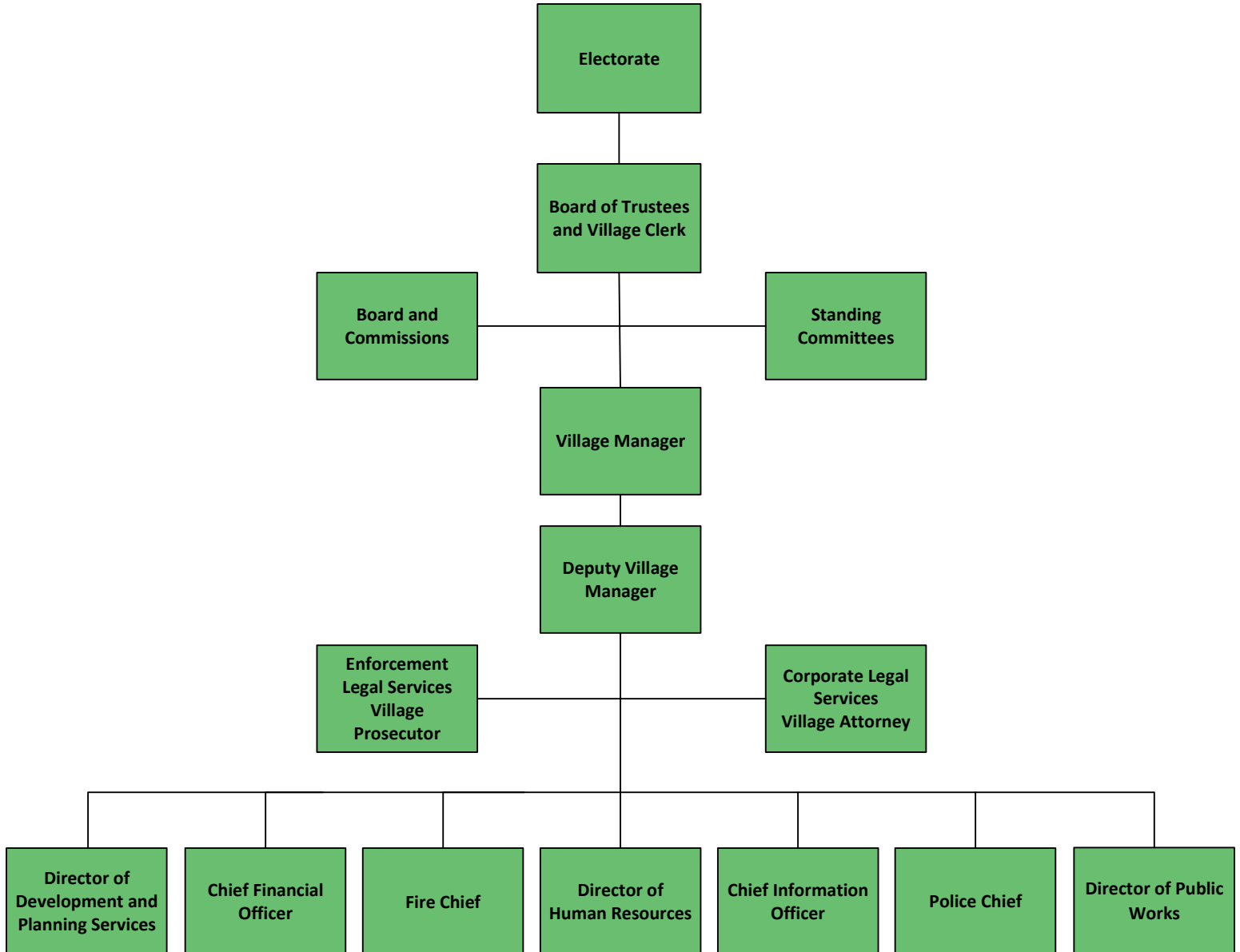


BUDGET CALENDAR

FISCAL YEAR 2026 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 2025 which is known as the 2024 property tax year levy.
November	Village Board provides policy guidance for CIP and annual budget.
November/December	Operating departments prepare preliminary budget requests.
December 10, 2024	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 11, 2025	Village Board conducts public budget workshop to discuss recommended budget.
March 27, 2025	Notice of Public Hearing on recommended budget is published in the local newspaper.
April 8, 2025	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
 Foreign Fire Insurance 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
 Communications and Outreach Committee
 Community and Sustainability Committee
 Housing Committee
 Planning and Economic Development Committee
 Public Safety Committee
 Public Works and Facilities Committee

VILLAGE OF NORTHBROOK
AUTHORIZED POSITIONS (ALL NUMBERS = FTE)

ALL DEPARTMENTS
(EXCLUDES NORTHBROOK PUBLIC LIBRARY)

		Full Time			Part Time *			Seasonal/Other *			Total FTEs		
		FY 2024	FY 2025	FY 2026	FY 2024	FY 2025	FY 2026	FY 2024	FY 2025	FY 2026	FY 2024	FY 2025	FY 2026
General Fund	Village Manager's Office	10.00	10.00	11.00	0.50	0.50	0.50	0.50	0.50	0.75	11.00	11.00	12.25
General Fund	Finance	7.00	8.00	8.00	1.50	1.50	1.50	0.75	0.75	0.75	9.25	10.25	10.25
General Fund	Information Technology	8.00	9.00	10.00	-	-	-	1.50	1.50	1.50	9.50	10.50	11.50
General Fund	Police	94.00	95.00	95.00	1.00	1.00	1.00	6.75	6.75	6.75	101.75	102.75	102.75
General Fund	Fire	76.00	76.00	82.00	-	-	-	1.75	1.00	1.00	77.75	77.00	83.00
General Fund	Public Works (General Operations)	38.00	38.00	38.00	-	-	0.50	0.75	0.75	0.25	38.75	38.75	38.75
General Fund	Development/Planning	14.00	14.00	13.00	-	-	-	2.00	2.00	1.75	16.00	16.00	14.75
SUBTOTAL GENERAL FUND		247.00	250.00	257.00	3.00	3.00	3.50	14.00	13.25	12.75	264.00	266.25	273.25
Water Fund	Public Works (Production)	9.00	9.00	9.00	0.25	-	-	-	-	-	9.25	9.00	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	-	-	-	-	-	19.25	19.00	19.00
Sanitary Sewer Fund	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		275.00	278.00	285.00	3.25	3.00	3.50	14.00	13.25	12.75	292.25	294.25	301.25

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

FTEs per FY 2025 Adopted Budget	294.25
Six (6) New Firefighters	6.00
One (1) IT New System Engineer	1.00
FTEs per FY 2026 Adopted Budget	301.25

SAMPLE PROPERTY TAX BILL

BREAKDOWN BY JURISDICTION



Represents a typical 2023 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 2026**

<u>Payee</u>	<u>Incentive Description</u>	<u>Fund</u>	<u>FY25 Projected Expense</u>	<u>FY26 Budgeted Expense</u>	<u>FY27 Forecasted Expense</u>	<u>GL#</u>
Holste Motorsports	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	\$ 117,000	\$ 120,000	\$ 122,000	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	45,000	50,000	55,000	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 (Focus Development).	General	-	640,000	640,000	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	-	40,000	50,000	11-1300-560-00
Hometown Coffee	Reimbursement via a 15 year loan bearing interest at 6% and up to \$1,500,000 for the construction and renovation of 1290 Shermer Rd. Hometown shall pay the Village principal and interest from the new municipal sales tax generated from this business location.	General	-	1,500,000	-	11-1300-560-00
TOTAL			<u>\$ 162,000</u>	<u>\$ 2,350,000</u>	<u>\$ 867,000</u>	

Village of Northbrook
Summary of Village Contributions to Non-Profit Organizations
Fiscal Year 2026 (Ending 4/30/26)

<u>Agency Name</u>	<u>Service Description</u>	<u>GL Account</u>	<u>Actual Contributions FY25</u>	<u>Proposed Budget FY26</u>	<u>Adopted Budget FY26</u>
CATCH	Mental health coping kits	11-1110-584-00	2,625		
Family Service Center	Subsidized therapy sessions; educational programs	11-1110-584-00	25,000		
GBN Grad Night	Supplies, decorations, entertainment for graduation night event	11-1110-584-00	1,500		
Hunger Resource Network	Food pack program	11-1110-584-00	5,000		
Josselyn	Mental health services	11-1110-584-00	137,500		
North Shore Senior Center	Offset cost of social services for seniors	11-1110-584-00	7,500		
North Suburban Legal Aid Clinic	Free legal services to those in need	11-1110-584-00	10,000		
Northbrook Historical Society	Offset certain operating expenses	11-1110-584-00	25,000		
Northbrook Symphony	Concerts and education programs	11-1110-584-00	-		
TotalLink2	Employment program for adults with intellectual/developmental disabilities	11-1110-584-00	15,000		
Youth Services	Offsetting various youth programs	11-1110-584-00	157,240		
Youth Services	Year 1 of 5 Pledge	11-1110-584-00	-	50,000	50,000
Maximum Contributions			-	396,365	396,365

TOTAL	\$	<u>386,365</u>	\$	<u>446,365</u>	\$	<u>446,365</u>
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Village of Northbrook													
Debt Service Levy Summary with Abatements													
Fiscal Year 2026													
			Prior Year (TY23/FY25)	TY24/FY26	Less	TY24/FY26							
			Gross Levy	Automatic County	TY24/FY26	Adjusted County							
Debt Description	Principal Acct#	Interest Acct#	Excludes Abatement	Levy (Revenue)	Abatements	Levy (Revenue)		FY26 Prin	FY26 Int	FY 2026	FY27 Prin	FY27 Int	FY 2027
								Expense	Expense	Total	Expense	Expense	Total
DEBT SERVICE FUND													
GO 2012B	13-8100-851-32	13-8100-852-32	75,285	76,675	-	76,675		72,280	4,395	76,675	72,280	2,945	75,225
GO 2013A	13-8100-851-33	13-8100-852-33	83,489	55,346	-	55,346		51,743	3,603	55,346	53,037	1,856	54,893
GO 2014A	13-8100-851-35	13-8100-852-35	1,892,310	1,900,535	(1,634,460)	266,075		1,673,000	227,535	1,900,535	1,739,500	160,615	1,900,115
GO 2015A	13-8100-851-36	13-8100-852-36	1,501,113	1,508,168	-	1,508,168		1,070,000	438,168	1,508,168	1,105,000	407,673	1,512,673
GO 2015B	13-8100-851-37	13-8100-852-37	293,546	292,829	-	292,829		204,345	88,484	292,829	210,320	80,310	290,630
GO 2016	13-8100-851-38	13-8100-852-38	386,300	383,500	-	383,500		265,000	118,500	383,500	275,000	110,550	385,550
GO 2018A	13-8100-851-39	13-8100-852-39	502,500	504,500	-	504,500		340,000	164,500	504,500	350,000	150,900	500,900
GO 2018B	13-8100-851-40	13-8100-852-40	671,798	669,473	-	669,473		435,000	234,473	669,473	450,000	221,423	671,423
GO 2019	13-8100-851-41	13-8100-852-41	302,200	301,700	-	301,700		220,000	81,700	301,700	235,000	70,700	305,700
GO 2020	13-8100-851-42	13-8100-852-42	182,020	181,846	-	181,846		163,000	18,846	181,846	166,000	16,646	182,646
GO 2021	13-8100-851-43	13-8100-852-43	147,550	147,550	-	147,550		-	147,550	147,550	-	147,550	147,550
GO 2024	13-8100-851-44	13-8100-852-44	-	30,615	-	30,615		-	30,615	30,615	-	30,615	30,615
SUBTOTAL			6,038,111	6,052,735	(1,634,460)	4,418,275		4,494,368	1,558,368	6,052,736	4,656,137	1,401,782	6,057,919
WATER													
GO 2012B	NONE	NONE	-	-	-	-		-	-	-	-	-	-
GO 2013A	21-8100-851-32	21-8100-852-32	87,140	57,767	(57,767)	-		54,007	3,760	57,767	55,357	1,938	57,295
GO 2014A	21-8100-851-34	21-8100-852-34	486,594	488,709	(488,709)	-		430,200	58,509	488,709	447,300	41,301	488,601
GO 2015A	NONE	NONE	-	-	-	-		-	-	-	-	-	-
GO 2015B	21-8100-851-37	21-8100-852-37	576,038	574,631	(574,631)	-		400,995	173,636	574,631	412,720	157,596	570,316
GO 2016	21-8100-851-38	21-8100-852-38	37,675	36,925	(36,925)	-		25,000	11,925	36,925	30,000	11,175	41,175
GO 2018A	21-8100-851-39	21-8100-852-39	541,444	542,444	(542,444)	-		365,000	177,444	542,444	380,000	162,844	542,844
GO 2018B	NONE	NONE	-	-	-	-		-	-	-	-	-	-
GO 2019	21-8100-851-41	21-8100-852-41	339,150	337,400	(337,400)	-		245,000	92,400	337,400	260,000	80,150	340,150
GO 2020	NONE	NONE	-	-	-	-		-	-	-	-	-	-
GO 2021	21-8100-851-43	21-8100-852-43	182,150	181,900	(181,900)	-		110,000	71,900	181,900	115,000	66,400	181,400
GO 2024	21-8100-851-44	21-8100-852-44	-	31,793	(31,793)	-		-	31,793	31,793	-	31,793	31,793
SUBTOTAL			2,250,191	2,251,568	(2,251,568)	-		1,630,202	621,366	2,251,568	1,700,377	553,196	2,253,573
SEWER													
GO 2012B	NONE	NONE	-	-	-	-		-	-	-	-	-	-
GO 2013A	14-8100-851-12	14-8100-852-12	41,495	27,508	(27,508)	-		25,717	1,791	27,508	26,360	923	27,283
GO 2014A	14-8100-851-13	14-8100-852-13	216,264	217,204	(217,204)	-		191,200	26,004	217,204	198,800	18,356	217,156
GO 2015A	NONE	NONE	-	-	-	-		-	-	-	-	-	-
GO 2015B	14-8100-851-37	14-8100-852-37	82,291	82,090	(82,090)	-		57,285	24,805	82,090	58,960	22,514	81,474
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	9,000	8,750	(8,750)	-		5,000	3,750	8,750	5,000	3,500	8,500
GO 2020	NONE	NONE	-	-	-	-		-	-	-	-	-	-
GO 2021	14-8100-851-43	14-8100-852-43	19,000	23,500	(23,500)	-		15,000	8,500	23,500	15,000	7,750	22,750
GO 2024	14-8100-851-44	14-8100-852-44	-	15,072	(15,072)	-		-	15,072	15,072	-	15,072	15,072
SUBTOTAL			396,681	402,755	(402,755)	-		294,202	108,553	402,755	304,120	96,745	400,865
STORMWATER													
GO 2012B	16-8100-851-01	16-8100-852-01	60,115	61,225	(61,225)	-		57,720	3,505	61,225	57,720	2,355	60,075
GO 2013A	16-8100-851-02	16-8100-852-02	66,738	44,242	(44,242)	-		41,362	2,880	44,242	42,396	1,484	43,880
GO 2014A	16-8100-851-03	16-8100-852-03	108,132	108,602	(108,602)	-		95,600	13,002	108,602	99,400	9,178	108,578
GO 2015A	NONE	NONE	-	-	-	-		-	-	-	-	-	-
GO 2015B	16-8100-851-37	16-8100-852-37	276,351	275,676	(275,676)	-		192,375	83,301	275,676	198,000	75,606	273,606
GO 2016	16-8100-851-38	16-8100-852-38	759,863	755,313	(755,313)	-		495,000	260,313	755,313	520,000	245,463	765,463
GO 2018A	16-8100-851-39	16-8100-852-39	186,775	187,375	(187,375)	-		115,000	72,375	187,375	120,000	67,775	187,775
GO 2018B	NONE	NONE	-	-	-	-		-	-	-	-	-	-
GO 2019	16-8100-851-41	16-8100-852-41	151,800	152,300	(152,300)	-		95,000	57,300	152,300	100,000	52,550	152,550
GO 2020	NONE	NONE	-	-	-	-		-	-	-	-	-	-
GO 2021	NONE	NONE	-	-	-	-		-	-	-	-	-	-

Village of Northbrook													
Debt Service Levy Summary with Abatements													
Fiscal Year 2026													
			Prior Year (TY23/FY25)	TY24/FY26	Less	TY24/FY26							
			Gross Levy	Automatic County	TY24/FY26	Adjusted County							
Debt Description	Principal Acct#	Interest Acct#	Excludes Abatement	Levy (Revenue)	Abatements	Levy (Revenue)		FY26 Prin	FY26 Int	FY 2026	FY27 Prin	FY27 Int	FY 2027
								Expense	Expense	Total	Expense	Expense	Total
GO 2024	16-8100-851-44	16-8100-852-44	-	24,257	(24,257)	-		-	24,256	24,256	-	24,256	24,256
SUBTOTAL			1,609,774	1,608,988	(1,608,988)	-		1,092,057	516,931	1,608,988	1,137,516	478,666	1,616,182
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	93,600	90,850	(90,850)	-		55,000	35,850	90,850	60,000	33,100	93,100
SUBTOTAL			93,600	90,850	(90,850)	-		55,000	35,850	90,850	60,000	33,100	93,100
MFT (Included in Debt Service Fund Budget)													
GO 2012B	NONE	NONE	-	-	-	-		-	-	-	-	-	-
GO 2013A	13-8100-851-34	13-8100-852-34	366,544	242,987	(242,987)	-		227,170	15,817	242,987	232,850	8,150	241,000
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	-	-	-	-		-	-	-	-	-	-
GO 2024	13-8100-851-45	13-8100-852-45	-	133,764	(133,764)	-		-	133,764	133,764	-	133,764	133,764
SUBTOTAL			366,544	376,751	(376,751)	-		227,170	149,581	376,751	232,850	141,914	374,764
TOTAL													
GO 2012B	N/A	N/A	135,400	137,900	(61,225)	76,675		130,000	7,900	137,900	130,000	5,300	135,300
GO 2013A	N/A	N/A	645,406	427,849	(372,503)	55,346		399,999	27,851	427,850	410,000	14,350	424,350
GO 2014A	N/A	N/A	2,703,300	2,715,050	(2,448,975)	266,075		2,390,000	325,050	2,715,050	2,485,000	229,450	2,714,450
GO 2015A	N/A	N/A	1,501,113	1,508,168	-	1,508,168		1,070,000	438,168	1,508,168	1,105,000	407,673	1,512,673
GO 2015B	N/A	N/A	1,228,226	1,225,225	(932,396)	292,829		855,000	370,225	1,225,225	880,000	336,025	1,216,025
GO 2016	N/A	N/A	1,190,063	1,181,963	(798,463)	383,500		785,000	396,963	1,181,963	825,000	373,413	1,198,413
GO 2018A	N/A	N/A	1,253,125	1,256,725	(752,225)	504,500		820,000	436,725	1,256,725	850,000	403,925	1,253,925
GO 2018B	N/A	N/A	671,798	669,473	-	669,473		435,000	234,473	669,473	450,000	221,423	671,423
GO 2019	N/A	N/A	802,150	800,150	(498,450)	301,700		565,000	235,150	800,150	600,000	206,900	806,900
GO 2020	N/A	N/A	182,020	181,846	-	181,846		163,000	18,846	181,846	166,000	16,646	182,646
GO 2021	N/A	N/A	442,300	443,800	(296,250)	147,550		180,000	263,800	443,800	190,000	254,800	444,800
GO 2024	N/A	N/A	-	235,500	(204,885)	30,615		-	235,500	235,500	-	235,500	235,500
TOTAL			10,754,901	10,783,648	(6,365,372)	4,418,275		7,792,999	2,990,650	10,783,649	8,091,000	2,705,403	10,796,403
Note: Library debt from Series 2013B, 2019, and 2024 excluded from above schedule													

Village of Northbrook
Property Tax Levy Comparison
FY25 (Tax Year 2023) to FY26 (Tax Year 2024)

FISCAL YEAR 2025					FISCAL YEAR 2026				
ADOPTED BUDGET					ADOPTED BUDGET				
		Tax Year 2023	Tax Year 2023	Tax Year 2023	Tax Year 2024	Tax Year 2024	Tax Year 2024		
	Agency #	Levy	Loss	Total Levy	Levy	Loss	Total Levy	Variance	
Corporate	03-0870-000	6,847,863	-	6,847,863	6,672,101	-	6,672,101	(175,762)	
Debt Service	03-0870-000	4,410,721	-	4,410,721	4,418,275	-	4,418,275	7,554	
IMRF	03-0870-000	1,187,980	-	1,187,980	1,207,950	-	1,207,950	19,970	
Police Pension	03-0870-000	4,433,669	-	4,433,669	5,119,395	-	5,119,395	685,726	
Fire Pension	03-0870-000	5,065,902	-	5,065,902	5,645,294	-	5,645,294	579,392	
SUBTOTAL		21,946,135	-	21,946,135	23,063,015	-	23,063,015	1,116,880	
Year to Year Increase (Decrease)					5.1%		5.1%		
Public Library		9,885,230		9,885,230	10,344,000		10,344,000	458,770	
Year to Year Increase (Decrease)					4.6%		4.6%		
TOTAL Including Library		31,831,365		31,831,365	33,407,015		33,407,015	1,575,650	
Year to Year Increase (Decrease)					4.95%		4.95%		

**Village of Northbrook
Inter-Fund Transfer Schedule
FY 2026 Budget**

Transfer In (Rev)						Transfer Out (Exp)					
Interfund transfer from Sanitary Sewer	11	0000	475	14	\$ 627,000	Interfund transfer - Admin Services	14	4160	534	00	\$ (627,000)
Interfund transfer from Senior Housing	11	0000	475	15	105,000	Interfund transfer - Admin Services	15	7100	534	00	(105,000)
Interfund transfer from Stormwater	11	0000	475	16	102,000	Interfund transfer - Admin Services	16	4190	534	00	(102,000)
Interfund transfer from Cemetery	11	0000	475	20	2,000	Interfund transfer - Admin Services	20	1000	534	00	(2,000)
Interfund transfer from Water	11	0000	475	21	717,000	Interfund transfer - Admin Services	21	4170	534	00	(717,000)
Interfund transfer from Water	11	0000	475	21	1,325,000	Interfund transfer - Admin Services	21	4180	534	00	(1,325,000)
Interfund transfer from Parking	11	0000	475	22	50,000	Interfund transfer - Admin Services	22	7200	534	00	(50,000)
Interfund transfer from Health Insurance	11	0000	475	34	2,500,000	Interfund transfer to General Fund	34	7700	975	11	(2,500,000)
Interfund transfer from Infrastructure CPF	13	0000	475	40	1,634,460	Interfund transfer to Debt Service	40	7400	975	13	(1,634,460)
Interfund transfer from MFT	13	0000	475	24	376,751	Interfund transfer to Debt Service	24	7300	975	13	(376,751)
Interfund transfer from General Fund	16	0000	499	11	700,000	Interfund transfer to Stormwater	11	1300	975	16	(700,000)
Interfund transfer from General Fund	28	0000	475	11	486,000	Interfund transfer to Self Insurance	11	various	536	00	(486,000)
Interfund transfer from Sanitary Sewer	28	0000	475	14	12,000	Interfund transfer to Self Insurance	14	4160	536	00	(12,000)
Interfund transfer from Senior Housing	28	0000	475	15	23,000	Interfund transfer to Self Insurance	15	7100	536	00	(23,000)
Interfund transfer from Stormwater	28	0000	475	16	16,000	Interfund transfer to Self Insurance	16	4190	536	00	(16,000)
Interfund transfer from Cemetery	28	0000	475	20	100	Interfund transfer to Self Insurance	20	1000	536	00	(100)
Interfund transfer from Water	28	0000	475	21	35,000	Interfund transfer to Self Insurance	21	4170	536	00	(35,000)
Interfund transfer from Water	28	0000	475	21	42,000	Interfund transfer to Self Insurance	21	4180	536	00	(42,000)
Interfund transfer from Parking	28	0000	475	22	1,300	Interfund transfer to Self Insurance	22	7200	536	00	(1,300)
Interfund transfer from General Fund	28	0000	475	11	295,000	Interfund transfer - WC	11	various	515	00	(295,000)
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	5,000	Interfund transfer - WC	16	4190	515	00	(5,000)
Interfund transfer from Water	28	0000	475	21	14,000	Interfund transfer - WC	21	4170	515	00	(14,000)
Interfund transfer from Water	28	0000	475	21	16,000	Interfund transfer - WC	21	4180	515	00	(16,000)
Interfund transfer from General Fund	41	0000	475	11	400,000	Interfund transfer to Police Pension	11	1300	975	41	(400,000)
Interfund transfer from General Fund	42	0000	475	11	400,000	Interfund transfer to FF Pension	11	1300	975	42	(400,000)
					<u>\$ 9,890,111</u>						<u>\$ (9,890,111)</u>

TOTAL INTERFUND TRANSFERS EXCLUDE HEALTH INS. CONTRIBUTIONS

Village of Northbrook
All Funds Summary
Fiscal Year 2024 Actual, 2025 Budget, 2026 Budget

Fund Name	Fund Type	Actual	Actual	Actual	Original	Original	Original	Amended	Amended	Amended	Adopted	Adopted	Adopted	Projected	Projected
		FY24	FY24	FY24	FY25 Budget	FY25 Budget	FY25 Budget	FY25 Budget	FY25 Budget	FY25 Budget	FY26 Budget	FY26 Budget	FY26 Budget	Unrestricted	Unrestricted
		Revenues	Expenses	Net	Revenues	Expenses	Net	Revenues	Expenses	Net	Revenues	Expenses	Net	Fund Balance	Fund Balance
														4/30/2025	4/30/2026
General Fund	General	51,418,731	55,884,210	(4,465,479)	62,544,359	63,082,735	(538,376)	62,544,359	69,788,534	(7,244,175)	70,409,540	72,831,331	(2,421,791)	23,069,729	20,647,938
Facility Capital Projects Fund	Capital	6,363,466	27,362	6,336,104	150,000	10,805,000	(10,655,000)	150,000	10,805,000	(10,655,000)	24,120,000	31,965,510	(7,845,510)	9,160,676	1,315,166
Infrastructure Capital Projects Fund	Capital	2,363,337	5,161,971	(2,798,634)	2,681,540	5,841,427	(3,159,887)	2,681,540	5,841,427	(3,159,887)	5,954,200	11,661,831	(5,707,631)	5,775,759	68,128
Debt Service Fund	Debt Service	6,407,275	6,356,495	50,780	6,464,652	6,409,855	54,797	6,464,652	6,409,855	54,797	6,469,486	6,434,988	34,498	105,292	139,790
Water Fund	Enterprise	10,311,105	9,212,230	1,098,875	17,422,140	19,920,911	(2,498,771)	17,422,140	27,087,653	(9,665,513)	27,408,000	15,188,113	12,219,887	(11,168,662) *	1,051,225
Sanitary Sewer Fund	Enterprise	2,093,986	1,979,902	114,084	2,391,000	2,319,938	71,062	2,391,000	2,325,359	65,641	2,354,000	2,339,581	14,419	2,106	16,525
Stormwater Fund	Enterprise	1,435,137	2,276,469	(841,332)	1,774,000	2,939,233	(1,165,233)	1,774,000	2,939,233	(1,165,233)	3,786,000	3,081,097	704,903	(703,726)	1,177
Senior Housing Fund	Enterprise	1,030,764	1,059,524	(28,760)	1,017,100	1,347,382	(330,282)	1,017,100	1,347,382	(330,282)	1,035,710	1,122,025	(86,315)	1,918,158	1,831,843
Parking Fund	Enterprise	113,783	162,883	(49,100)	203,800	142,356	61,444	203,800	142,356	61,444	217,800	142,765	75,035	111,715	186,750
Self-Insurance Fund	Internal Service	2,294,912	4,719,178	(2,424,266)	1,070,095	1,535,000	(464,905)	1,070,095	1,535,000	(464,905)	1,060,900	1,597,000	(536,100)	2,209,369	1,673,269
Health Insurance Fund	Internal Service	9,346,646	7,891,710	1,454,936	10,169,720	10,191,300	(21,580)	10,169,720	10,191,300	(21,580)	11,017,715	11,050,000	(32,285)	1,392,397	1,360,112
Police Pension Fund	Fiduciary	12,321,294	6,676,658	5,644,636	7,542,669	6,961,000	581,669	7,542,669	6,961,000	581,669	10,845,395	7,058,000	3,787,395	75,738,415	79,525,810
Fire Pension Fund	Fiduciary	13,320,718	6,463,291	6,857,427	8,131,902	6,663,000	1,468,902	8,131,902	6,663,000	1,468,902	10,903,294	6,927,000	3,976,294	76,144,791	80,121,085
Cemetery Fund	Permanent	28,720	29,304	(584)	25,000	37,547	(12,547)	25,000	37,547	(12,547)	36,000	39,158	(3,158)	368,148	364,990
Motor Fuel Tax Fund	Special Revenue	3,476,682	1,589,698	1,886,984	1,600,000	1,444,779	155,221	1,600,000	2,823,490	(1,223,490)	1,700,000	862,619	837,381	763,493	1,600,874
Affordable Housing Fund	Special Revenue	216,491	4,838	211,653	165,000	25,000	140,000	165,000	25,000	140,000	780,000	525,000	255,000	999,284	1,254,284
Traffic Impact Fee Fund	Special Revenue	16,862	-	16,862	-	-	-	-	75,000	(75,000)	9,000	76,541	(67,541)	67,541	-
TIF Northbrook Court OLD	Special Revenue	17,927	1,487,295	(1,469,368)	-	-	-	-	-	-	-	-	-	-	-
TIF Northbrook Court NEW	Special Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TIF Dundee/Skokie Blvd	Special Revenue	1,253,244	1,253,243	1	-	-	-	-	-	-	-	-	-	-	-
Pension Contribution Fund	Special Revenue	9,207,907	9,207,930	(23)	-	-	-	-	-	-	-	-	-	-	-
Business District	Special Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		133,038,987	121,444,191	11,594,796	123,352,977	139,666,463	(16,313,486)	123,352,977	154,998,136	(31,645,159)	178,107,040	172,902,559	5,204,481		

* Negative projected fund balance due to the timing of a major Water Fund capital project which started sooner than anticipated. GO Bonds will be issued in early FY26 which will offset the negative fund balance.

**Village of Northbrook
Budget Summary
Fiscal Year 2026**

	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	Traffic Impact Fee	
REVENUES																		
Property Taxes	19,329,740			4,418,275								5,119,395	5,645,294					34,512,704
Sales Taxes	19,500,000		1,875,000															21,375,000
Other Taxes	11,229,000																	11,229,000
Licenses	798,000																	798,000
Permits/Reviews	1,906,000				55,000													1,961,000
Fees	1,710,300				55,000	2,000	26,000		212,000							760,000		2,765,300
Charges for Services	6,302,500				10,500,000	2,350,000	3,050,000											22,202,500
Fines	195,000																	195,000
Rental Income								940,310	3,300									943,610
Intergov't Transfer														1,600,000				1,600,000
Employee Contributions											1,820,000	850,000	804,000					3,474,000
Village Contributions (Int. Transfers)											6,695,715							6,695,715
Grants	356,000		3,754,200															4,110,200
Investment Income	1,010,000	300,000	325,000	40,000	50,000	2,000	10,000	85,000	2,500	30,000	2,000	4,476,000	4,050,000	11,000	100,000	20,000	9,000	10,522,500
Miscellaneous/Other	445,000				8,000			10,400		80,000	2,500,000		4,000	25,000				3,072,400
Bond Proceeds	2,200,000	23,820,000			16,740,000													42,760,000
Interfund Transfers	5,428,000			2,011,211			700,000			950,900		400,000	400,000					9,890,111
TOTAL REVENUES	70,409,540	24,120,000	5,954,200	6,469,486	27,408,000	2,354,000	3,786,000	1,035,710	217,800	1,060,900	11,017,715	10,845,395	10,903,294	36,000	1,700,000	780,000	9,000	178,107,040
EXPENDITURES/EXPENSES																		
Personal Services	33,594,340				1,920,010	394,620	534,860											36,443,830
Fringe Benefits	19,133,109				745,675	160,515	219,320											20,258,619
Contractual Services	10,936,970		9,453,254		1,629,459	203,585	290,805	749,175	89,415			80,000	140,000	37,058	485,868	525,000	76,541	24,697,130
Pension Benefits												6,978,000	6,787,000					13,765,000
Commodities	1,922,735				504,818	47,404	44,222	40,000	2,050									2,561,229
Capital Outlay	4,963,177	31,965,510	574,117		5,987,582	486,202	259,901	114,000										44,350,489
Other (Insurance)										1,597,000	8,550,000							10,147,000
Debt Service				6,434,988	2,251,569	402,755	1,608,989	90,850										10,789,151
Interfund Transfers	2,281,000		1,634,460		2,149,000	644,500	123,000	128,000	51,300		2,500,000			2,100	376,751			9,890,111
TOTAL EXPENDITURES/EXPENSES	72,831,331	31,965,510	11,661,831	6,434,988	15,188,113	2,339,581	3,081,097	1,122,025	142,765	1,597,000	11,050,000	7,058,000	6,927,000	39,158	862,619	525,000	76,541	172,902,559
NET SURPLUS (DEFICIT)	(2,421,791)	(7,845,510)	(5,707,631)	34,498	12,219,887	14,419	704,903	(86,315)	75,035	(536,100)	(32,285)	3,787,395	3,976,294	(3,158)	837,381	255,000	(67,541)	5,204,481

Fund Types:

	Governmental Funds
	Proprietary Funds
	Fiduciary Funds

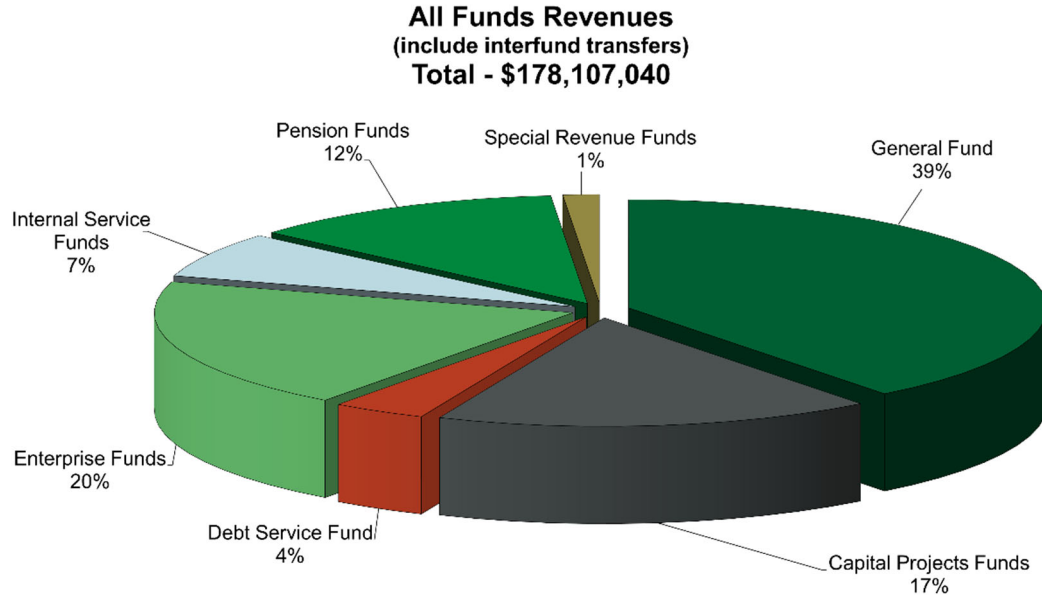
Village of Northbrook
Net Revenues - All Funds
Excludes Interfund Transfers-In

<u>Fund Name</u>	<u>Fund Type</u>	<u>Fund #</u>	<u>Fiscal Year 2026</u>	<u>Less</u>	<u>Fiscal Year 2026</u>
			<u>Revenues</u>	<u>Interfund</u>	<u>Revenues</u>
			<u>Gross</u>	<u>Transfers-In</u>	<u>Net</u>
General Fund	General	11	70,409,540	\$ (5,428,000)	\$ 64,981,540
Facility Capital Projects Fund	Capital	38	24,120,000	-	24,120,000
Infrastructure Capital Projects Fund	Capital	40	5,954,200	-	5,954,200
Debt Service Fund	Debt Service	13	6,469,486	(2,011,211)	4,458,275
Water Fund	Enterprise	21	27,408,000	-	27,408,000
Sanitary Sewer Fund	Enterprise	14	2,354,000	-	2,354,000
Stormwater Fund	Enterprise	16	3,786,000	(700,000)	3,086,000
Senior Housing Fund	Enterprise	15	1,035,710	-	1,035,710
Parking Fund	Enterprise	22	217,800	-	217,800
Self Insurance Fund	Internal Service	28	1,060,900	(950,900)	110,000
Health Insurance Fund	Internal Service	34	11,017,715	-	11,017,715
Police Pension Fund	Fiduciary	41	10,845,395	(400,000)	10,445,395
Fire Pension Fund	Fiduciary	42	10,903,294	(400,000)	10,503,294
Cemetery Fund	Permanent	20	36,000	-	36,000
Motor Fuel Tax Fund	Special Revenue	24	1,700,000	-	1,700,000
Affordable Housing Fund	Special Revenue	33	780,000	-	780,000
Traffic Impact Fee Fund	Special Revenue	25	9,000	-	9,000
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>\$ 178,107,040</u>	<u>\$ (9,890,111)</u>	<u>\$ 168,216,929</u>

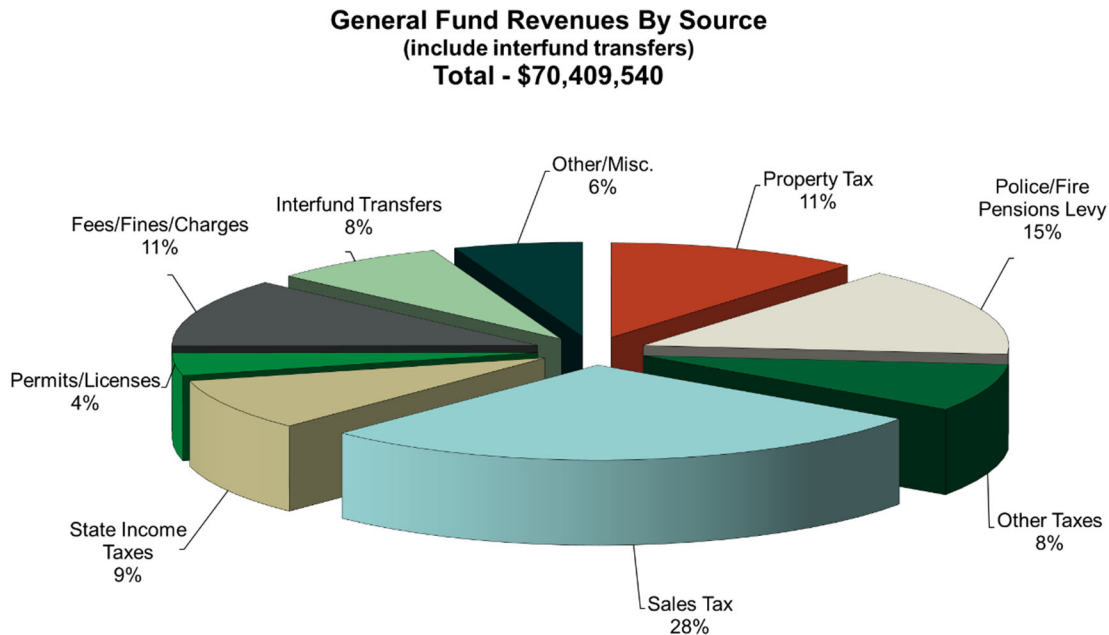
Village of Northbrook
Net Expenditures/Expenses - All Funds
Excludes Interfund Transfers-Out

<u>Fund Name</u>	<u>Fund Type</u>	<u>Fund #</u>	<u>Fiscal Year 2026</u>		<u>Less</u>		<u>Fiscal Year 2026</u>
			<u>Expenditures</u>		<u>Interfund</u>		<u>Expenditures</u>
			<u>Gross</u>		<u>Transfers-Out</u>		<u>Net</u>
General Fund	General	11	\$ 72,831,331	\$	(2,281,000)	\$	70,550,331
Facility Capital Projects Fund	Capital	38	31,965,510		-		31,965,510
Infrastructure Capital Projects Fund	Capital	40	11,661,831		(1,634,460)		10,027,371
Debt Service Fund	Debt Service	13	6,434,988		-		6,434,988
Water Fund	Enterprise	21	15,188,113		(2,149,000)		13,039,113
Sanitary Sewer Fund	Enterprise	14	2,339,581		(644,500)		1,695,081
Stormwater Fund	Enterprise	16	3,081,097		(123,000)		2,958,097
Senior Housing Fund	Enterprise	15	1,122,025		(128,000)		994,025
Parking Fund	Enterprise	22	142,765		(51,300)		91,465
Self Insurance Fund	Internal Service	28	1,597,000		-		1,597,000
Health Insurance Fund	Internal Service	34	11,050,000		(2,500,000)		8,550,000
Police Pension Fund	Fiduciary	41	7,058,000		-		7,058,000
Fire Pension Fund	Fiduciary	42	6,927,000		-		6,927,000
Cemetery Fund	Permanent	20	39,158		(2,100)		37,058
Motor Fuel Tax Fund	Special Revenue	24	862,619		(376,751)		485,868
Affordable Housing Fund	Special Revenue	33	525,000		-		525,000
Traffic Impact Fee Fund	Special Revenue	25	76,541		-		76,541
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>\$ 172,902,559</u>	<u>\$</u>	<u>(9,890,111)</u>	<u>\$</u>	<u>163,012,448</u>

MAJOR REVENUE SOURCES BY FUND



The principal revenue sources for Fiscal Year 2026 for the Village of Northbrook General 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.

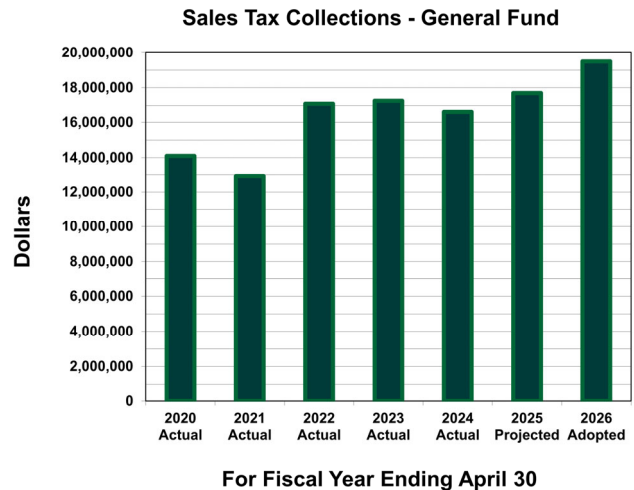


The General Fund is the general operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund. This fund has the most diverse sources of revenue. The primary sources of revenue are sales tax, property tax, and income tax.

Sales Tax - \$19,500,000 (28%)

- **Retail Sales Tax (\$18,450,000)**. 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 2025 revenue and adopted budget for FY 2026. 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%.

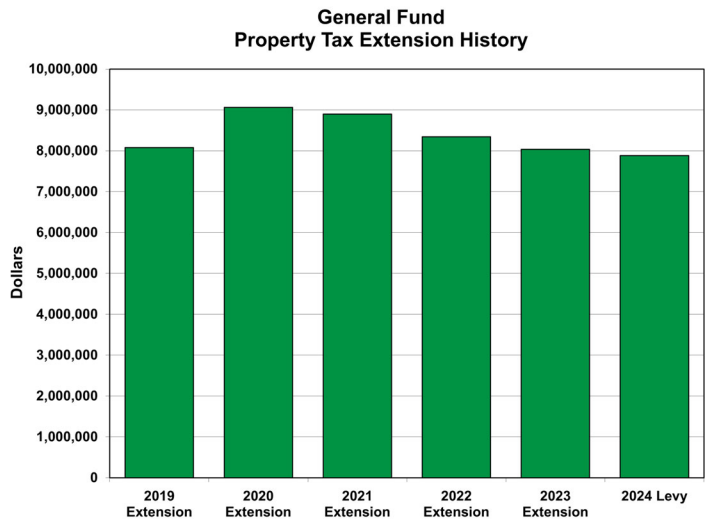


Sales tax in FY 2026 budget to exceed with the FY 2025 projection. This is due to the addition of new businesses in Northbrook. For historical information purposes, it is noted that in FY 2022 the Village began to receive the new annual remote seller sales tax. This online sales tax is destination-sourced, 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 (\$1,050,000)**. Represents the Village's share of Use tax which is primarily the result of online purchases by Northbrook residents. This decreased projection from the prior year is due to current collection actuals.

Property Taxes - \$7,880,051 (11%)

The General Fund portion of the 2024 property tax levy decreased about 2% from the tax year 2023 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. Separate levies for the police and fire pensions are 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 - \$6,200,000 (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 2026 is projected to be about 3% above the FY 2025 estimate which is a signal that Illinois individual and corporate taxpayer income has steadily been increasing.

Fees / Fines / Charges - \$8,207,800 (11%)

Fees and Charges for Services:

- Northbrook Rural Fire Protection District Fees (\$3,300,000). 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.
- 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 (\$750,000). Franchise fees received by the Village from the cable television providers.
- Ambulance Service Fees (\$2,700,000). Fees related to providing ambulance and paramedic service, net of any amount paid to the State under the Ground Emergency Medical Transportation Program (GEMT).

Fines:

- Fines (\$195,000). Fine income received by the Village for local ordinance violations and traffic court fines.

Interfund Transfers - \$5,428,000 (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, Stormwater, 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 2026 is a special one-time transfer of \$2,500,000 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 - \$2,704,000 (4%)

- Permits: (\$1,906,000). 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: (\$798,000). Includes license fee revenue received from animal licenses, business licenses, liquor licenses and vehicle licenses.

Other Taxes - \$5,714,000 (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: (\$775,000). 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: (\$675,000). 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: (\$685,000). The portion of the Road and Bridge Tax imposed by Northfield Township that is returned to the Village.
- Admissions / Entertainment Tax: (\$70,000). 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 (\$1,200,000). A tax imposed on telephone and electronic communication services. The Village’s current tax rate is 6%.
- Natural Gas Utility Tax: (\$800,000). The Village previously imposed a 2% tax on the sale and distribution of natural gas and various rates on kilowatts used for electricity. This has since been increased to 5% effective February 1, 2025.
- Electric Utility Tax: (\$1,350,000). The Village imposes a tax on electricity kilowatt usage based on ranges of usage. Effective February 1, 2025, the Village increased the tax to the statutory maximum on only the first tier of usage (up to 2,000 kilowatts per month), primarily affecting residential customers.
- Single-Use Bag Tax: (\$150,000). 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.

FACILITY CAPITAL PROJECTS FUND
\$24,120,000

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 FY25 will be determined upon the completion of the audit for the year ending April 30, 2025.

Bond Issuance Proceeds - \$23,820,000 (99%)

In order to prevent a cumulative negative cash balance, bond proceeds will be required to fund the Facility Capital projects taking place in FY 2026.

Other - \$300,000 (1%)

Includes miscellaneous revenue sources, such as interest income.

INFRASTRUCTURE CAPITAL PROJECTS FUND
\$5,954,200

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.

Grants - \$3,754,200 (63%)

The federally funded Surface Transportation Grant awarded the Village \$3,504,200 and Invest in Cook awarded the Village \$250,000.

Sales Tax - \$1,875,000 (31%)

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 - \$325,000 (6%)

Includes miscellaneous revenue sources, such as interest income.

DEBT SERVICE FUND
\$6,469,486

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 - \$4,418,275 (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 - \$2,051,211 (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
\$27,408,000

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. For FY26, a \$16.7 million bond issue is anticipated which will be used towards the water meter replacement project and future water main extension improvements. All general obligation debt associated with Water Fund projects is abated and paid for by Water Fund revenues.

Sale of Water - \$10,500,000 (38%)

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, 2025, water rate will increase from \$6.27 to \$6.40 per 1,000 gallons with a minimum quarterly charge of \$44.80.

Bond Proceeds - \$16,740,000 (61%)

In order to prevent a cumulative negative cash balance, bond proceeds will be required to fund the capital improvement projects budgeted for FY 2026.

Other - \$168,000 (1%)

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

**SANITARY SEWER FUND
\$2,354,000**

User Fees - \$2,350,000 (99.83%)

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 - \$4,000 (0.17%)

Includes interest income and recapture fees.

**STORMWATER FUND
\$3,786,000**

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 2013 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 - \$3,050,000 (81%)

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 current budgeted amount is with an assumed increase to \$1.70. The Village hired a private firm to evaluate this Fund and a review and discussion is pending.

Transfer From General Fund - \$700,000 (18%)

Includes interfund transfer received from the General Fund.

Other - \$36,000 (1%)

Includes impervious surface fees, storm annexation fees, and interest income.

**SENIOR HOUSING FUND
\$1,035,710**

Crestwood Place Rents - \$940,310 (91%)

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 - \$95,400 (9%)

Includes miscellaneous revenue sources, such as interest income.

**PARKING FUND
\$217,800**

Parking Fees - \$212,000 (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 had been \$1.00 since 1990. Effective June 1, 2024, the daily parking fee increased to \$2.00.

Other - \$5,800 (3%)

Includes miscellaneous revenue sources such as interest income.

SELF-INSURANCE FUND
\$1,060,900

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 - \$950,900 (90%)

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

Other - \$110,000 (10%)

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

HEALTH INSURANCE FUND
\$11,017,715

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 - \$8,515,715 (77%)

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 - \$2,502,000 (23%)

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

POLICE PENSION FUND
\$10,845,395

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 (IPOPIF).

Property Taxes - \$5,119,395 (47%)

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

Other Village Contributions – \$400,000 (4%)

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

Employee Contributions - \$850,000 (8%)

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

Other- \$4,476,000 (41%)

Investment revenue expected to be earned.

FIREFIGHTERS' PENSION FUND
\$10,903,294

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 - \$5,645,294 (52%)

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

Other Village Contributions – \$400,000 (4%)

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

Employee Contributions - \$804,000 (7%)

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

Other - \$4,054,000 (37%)

Investment revenue expected to be earned.

**MOTOR FUEL TAX FUND
\$1,700,000**

MFT Allotments - \$1,600,000 (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.

AFFORDABLE HOUSING FUND
\$780,000

Affordable Housing Demolition Fee / In Lieu Of - \$760,000 (97%)

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 - \$20,000 (3%)

Includes miscellaneous revenue sources, such as interest income.

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 Fund is broken down into the specific departments and divisions 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 Fund** - The General 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, Motor Fuel Tax, Traffic Impact Fee, TIF and Business District Funds.
- **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, Senior Housing and Parking 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 adopted appropriations are included in the fiscal year "FY26" column.

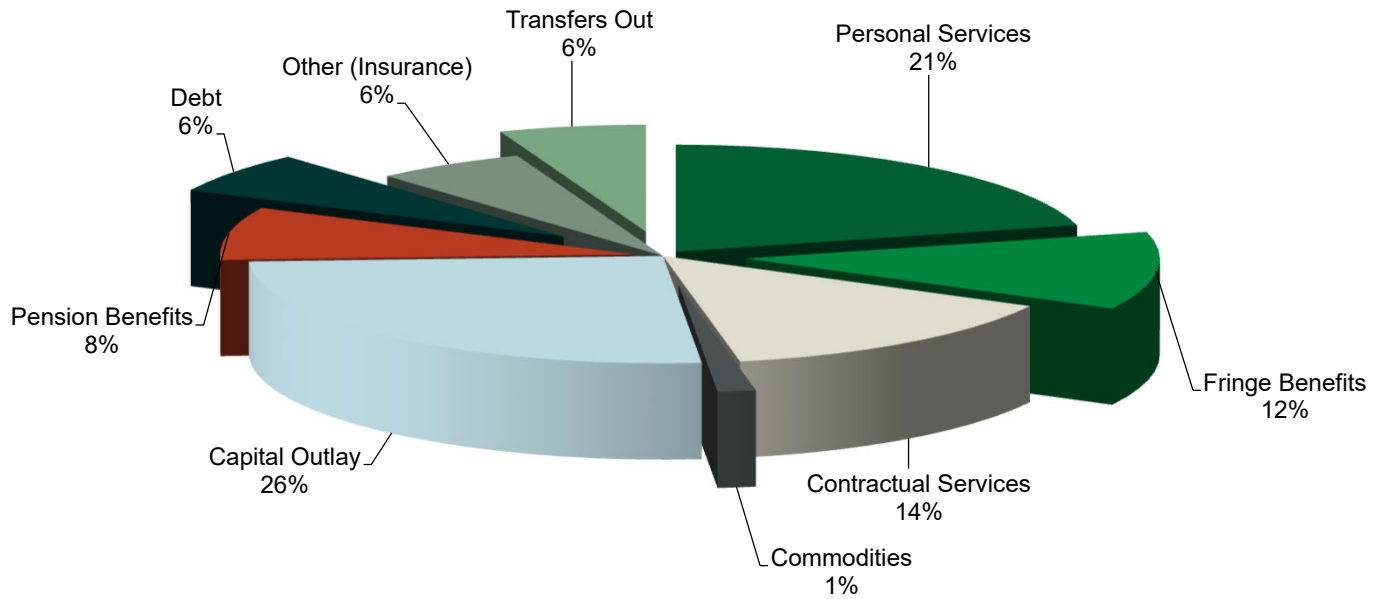
Expenditures are divided into the following sections:

- **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.

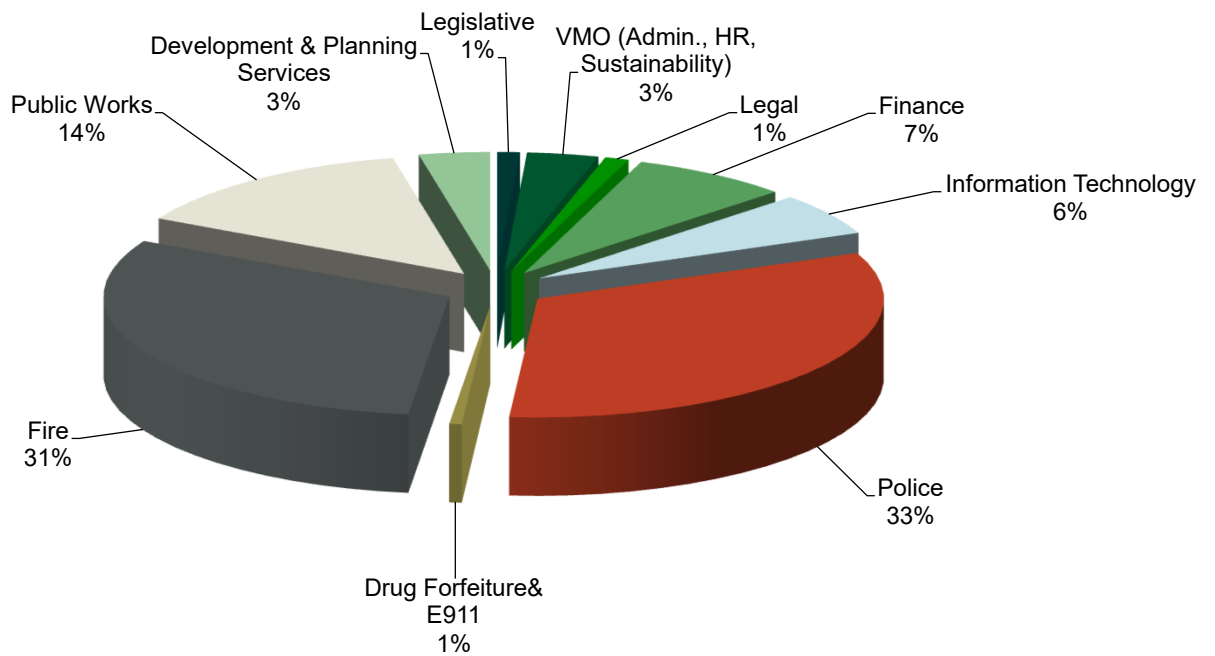
- **Fringe Benefits:** Contributions made by the Village to meet commitments or obligations for employee fringe benefits. Included are the Village's share of costs for social security and the various pension, medical and life insurance plans.
- **Contractual Services:** Services required for a department's/fund's 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, division 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 Fund Expenditure By Department/Function



GENERAL FUND

- General Fund Overview
- General Fund Revenue Definitions
- General Fund Expenditure Definitions
- General Fund Budget Summary / Financial Rollup Schedule
- General Fund Budget FY23-FY27
- General Fund Revenues by Category
- General Fund Expenditures by Department / Division 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 are budgeted in this Fund:

- Legislative Division
- Village Manager's Office (Administrative, Human Resources, Sustainability, Legal separate divisions)
- Finance
- Information Technology
- Police (Drug Forfeiture & E911 separate divisions)
- Fire
- Public Works
- Development & Planning Services

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

- Taxes (Municipal sales, 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 development and planning 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, parts, fuel)
- Capital Outlay (e.g.- infrastructure, Fleet Management)
- Transfers (e.g.- transfer of resources to 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, parts and supplies, and fuel cost.
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Capital Outlay

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

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 FY25 - FY27

<u>GF Department</u>		<u>FY25 Adopted Budget</u>	<u>FY25 Amended Budget</u>	<u>Year End Estimate</u>	<u>FY26 Adopted Budget</u>	<u>FY27 Forecasted Budget</u>	<u>FY26 Budget To YE Est. % Inc (Dec)</u>
Revenues- All	Dept	62,544,359	62,544,359	63,642,309	70,409,540	66,003,224	10.6%
Legislative	1110	\$ 697,740	\$ 1,387,740	\$ 1,329,917	\$ 772,660	\$ 767,390	-41.9%
Administrative	1120	1,935,290	2,082,290	2,025,689	1,495,315	1,535,350	-26.2%
Human Resources	1121	-	-	-	644,375	660,760	
Sustainability	1122	-	-	-	296,230	303,950	
Legal	1200	767,350	767,350	762,800	814,000	814,500	6.7%
Finance	1300	2,268,149	7,372,814	7,304,300	5,417,384	3,274,479	-25.8%
Information Technology	1400	3,250,070	3,254,397	3,151,965	4,198,290	3,734,865	33.2%
Police	2100	22,072,520	22,302,606	22,011,141	23,742,645	24,203,212	7.9%
Drug Forfeiture	2200	15,000	15,000	15,000	15,000	15,000	0.0%
E911	2300	423,310	541,731	528,272	409,125	408,000	-22.6%
Fire	3100	19,842,675	19,923,485	19,257,524	22,458,465	22,887,222	16.6%
Foreign Fire	3200	-	-	-	-	-	
Public Works	4100	9,180,394	9,510,884	8,848,207	10,136,845	10,132,048	14.6%
Development & Planning	6300	2,630,237	2,630,237	2,433,477	2,430,997	2,491,702	-0.1%
Non-specific Interfund	0000	-	-	-	-	-	
Subtotal Expenses		63,082,735	69,788,534	67,668,292	72,831,331	71,228,478	7.6%
Surplus/(Deficit)		\$ (538,376)	\$ (7,244,175)	\$ (4,025,983)	\$ (2,421,791)	\$ (5,225,254)	
Interfund Transfer Out Surplus - Facility Fund				4,010,665	-		
Interfund Transfer Out Surplus - Stormwater Fund				1,000,000	-		
Interfund Transfer Out Other - Police Pension Fund				357,000	400,000		
Interfund Transfer Out Other - Firefighters' Pension Fund				357,000	400,000		
Interfund Transfer Out Other - Stormwater Fund				-	700,000		
Net Surplus (Deficit) Excluding ALL Interfund Transfers				1,698,682	(921,791)		
Beginning Fund Balance				\$ 27,095,712	\$ 23,069,729		
Ending Fund Balance				\$ 23,069,729	\$ 20,647,938		

VILLAGE OF NORTHBROOK
General Fund Budget
Comparative Years FY23 - FY27

	FY23 Actual	FY24 Actual	FY25 Adopted Budget	FY25 Y/E Projection	FY26 Adopted Budget	FY27 Forecasted Budget
REVENUES						
Taxes Property	\$ 9,394,574	\$ 8,853,960	\$ 18,085,414	\$ 18,220,414	\$ 19,329,740	\$ 19,937,924
Taxes Sales	17,261,938	16,598,388	17,195,000	17,700,000	19,500,000	19,425,000
Taxes Other	10,074,450	9,884,662	10,212,000	9,943,500	11,229,000	11,224,000
Licenses	759,030	678,293	810,000	728,000	798,000	803,000
Permits/Reviews	1,855,414	2,041,701	1,903,750	2,009,500	1,906,000	2,206,500
Fees	1,983,478	1,932,089	1,721,200	1,847,089	1,710,300	1,712,300
Charges for Services	5,325,990	6,229,971	5,938,500	6,134,000	6,302,500	6,302,500
Fines	257,846	188,934	235,000	155,000	195,000	205,000
Grants	2,380,631	93,000	115,000	229,061	356,000	46,000
Interfund Transfers In	2,778,590	2,861,950	4,928,495	4,928,495	5,428,000	2,938,000
Investment Returns	1,199,254	1,658,245	960,000	1,275,500	1,010,000	758,000
Miscellaneous	472,497	397,537	440,000	471,750	445,000	445,000
Bond Proceeds	-	-	-	-	2,200,000	-
Total Revenues	53,743,693	51,418,731	62,544,359	63,642,309	70,409,540	66,003,224
EXPENSES BY DEPARTMENT						
Legislative	576,251	593,790	697,740	1,329,917	772,660	767,390
Administrative	1,652,951	1,715,752	1,935,290	2,025,689	1,495,315	1,535,350
Human Resources	-	-	-	-	644,375	660,760
Sustainability	-	-	-	-	296,230	303,950
Legal	758,376	755,019	767,350	762,800	814,000	814,500
Finance	1,190,711	7,192,122	2,268,149	7,304,300	5,417,384	3,274,479
Information Technology	2,615,337	2,765,773	3,250,070	3,151,965	4,198,290	3,734,865
Police	15,944,041	17,588,092	22,072,520	22,011,141	23,742,645	24,203,212
Drug Forfeiture	19,560	16,000	15,000	15,000	15,000	15,000
E911	312,719	208,877	423,310	528,272	409,125	408,000
Fire	12,944,685	13,739,416	19,842,675	19,257,524	22,458,465	22,887,222
Foreign Fire	734,786	186,262	-	-	-	-
Public Works	8,081,353	8,873,733	9,180,394	8,848,207	10,136,845	10,132,048
Development & Planning	2,201,211	2,249,374	2,630,237	2,433,477	2,430,997	2,491,702
Dept Non-specific Interfund Trfers Out	796,990	-	-	-	-	-
Total Expenditures	47,828,971	55,884,210	63,082,735	67,668,292	72,831,331	71,228,478
Net Surplus (Deficit)	\$ 5,914,722	\$ (4,465,479)	\$ (538,376)	\$ (4,025,983)	\$ (2,421,791)	\$ (5,225,254)
Net Surplus (Deficit) Excluding Surplus Transfers	5,914,722	3,434,648		984,682		

VILLAGE OF NORTHBROOK
General Fund Budget
Comparative Years FY23 - FY27

	FY23 Actual	FY24 Actual	FY25 Y/E Projection
Beginning Fund Balance	\$ 25,862,845	\$ 31,776,315	\$ 27,095,712
Auditor ACFR Adjustments - sales tax accrual (timing issues)	(1,252)	(215,124)	-
Adjusted Beginning Fund Balance	25,861,593	31,561,191	27,095,712
Net Surplus (Deficit)	5,914,722	(4,465,479)	(4,025,983)
Ending Fund Balance	31,776,315	27,095,712	23,069,729
Ending Fund Balance - Restricted	1,850,086	798,697	798,697
Ending Fund Balance - Unrestricted/Unassigned	29,926,229	26,297,015	22,271,032
Total Revenue	53,743,693	51,418,731	63,642,309
Exclude Police and Firefighters' Pension Property Tax	-	-	(9,499,571)
Adjusted Revenue	53,743,693	51,418,731	54,142,738
40% of Adjusted Revenue	21,497,477	20,567,492	21,657,095
Excess Surplus	8,428,752	5,729,522	613,936
<u>Surplus Expenditure Uses Approved by Board</u>			
Facility Capital Projects Fund	5,900,127	4,010,665	-
Police and Fire Pensions	2,000,000	-	-
Stormwater Fund	-	1,000,000	-
General Fund Facilities (designated)	-	700,000	-
TOTAL USES	7,900,127	5,710,665	-

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
GENERAL FUND - REVENUES

GL Number	Category	Description	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY27 FORECAST
11-0000-401-00	Property tax	CORPORATE PROPERTY TAX	7,414,132	6,959,153	6,847,863	6,847,863	6,847,863	6,672,101	6,700,000
11-0000-401-06	Property tax	TOWNSHIP ROAD & BRIDGE TAX	621,836	658,946	550,000	550,000	685,000	685,000	685,000
11-0000-401-10	Property tax	IMRF PROPERTY TAX REVENUE	1,346,035	1,195,473	1,187,980	1,187,980	1,187,980	1,207,950	1,250,000
11-0000-401-11	Property tax	CORPORATE PROPERTY TAX - PRIOR LEVY COLL	11,819	37,439	-	-	-	-	-
11-0000-401-16	Property tax	TOWNSHIP ROAD & BRIDGE TAX - PRIOR LEVY	753	2,949	-	-	-	-	-
11-0000-401-17	Property tax	POLICE PENSION PROPERTY TAX	-	-	4,433,669	4,433,669	4,433,669	5,119,395	5,375,365
11-0000-401-19	Property tax	FIRE PENSION PROPERTY TAX	-	-	5,065,902	5,065,902	5,065,902	5,645,294	5,927,559
		SUBTOTAL	9,394,574	8,853,960	18,085,414	18,085,414	18,220,414	19,329,740	19,937,924
11-0000-421-00	Taxes Sales	SALES TAX	10,046,002	9,922,201	10,650,000	10,650,000	11,000,000	12,750,000	12,750,000
11-0000-421-03	Taxes Sales	STATE USE TAX	1,498,571	1,400,062	1,420,000	1,420,000	1,200,000	1,050,000	975,000
11-0000-421-04	Taxes Sales	HOME RULE SALES TAX	5,717,365	5,276,125	5,125,000	5,125,000	5,500,000	5,700,000	5,700,000
		SUBTOTAL	17,261,938	16,598,388	17,195,000	17,195,000	17,700,000	19,500,000	19,425,000
11-0000-405-01	Taxes Other	REPLACEMENT TAX - VILLAGE	1,377,480	996,003	1,000,000	1,000,000	620,000	650,000	650,000
11-0000-405-03	Taxes Other	REPLACEMENT TAX - TOWNSHIP ROAD & BRIDGE	44,728	34,113	30,000	30,000	25,000	25,000	25,000
11-0000-407-01	Taxes Other	HOTEL/MOTEL TAX	664,419	738,301	725,000	725,000	725,000	775,000	775,000
11-0000-407-02	Taxes Other	ADMISSIONS AND ENTERTAINMENT TAX	62,203	71,429	85,000	85,000	70,000	70,000	75,000
11-0000-407-03	Taxes Other	UTILITY TAX	1,179,879	997,924	1,150,000	1,150,000	1,100,000	-	-
11-0000-407-05	Taxes Other	ELECTRIC UTILITY TAX	-	-	-	-	-	1,350,000	1,350,000
11-0000-407-06	Taxes Other	NATURAL GAS UTILITY TAX	-	-	-	-	-	800,000	800,000
11-0000-407-04	Taxes Other	SINGLE USE BAG TAX	-	26,192	120,000	120,000	170,000	150,000	140,000
11-0000-421-01	Taxes Other	MUNICIPAL AUTO RENTAL TAX	8,122	8,978	10,000	10,000	8,500	9,000	9,000
11-0000-421-02	Taxes Other	GAS & DIESEL FUEL TAX COUNTY REFUND	8,279	-	-	-	-	-	-
11-0000-422-00	Taxes Other	STATE INCOME TAX	5,489,231	5,766,354	5,917,000	5,917,000	6,000,000	6,200,000	6,200,000
11-0000-478-06	Taxes Other	TELECOMMUNICATION TAX	1,240,109	1,245,368	1,175,000	1,175,000	1,225,000	1,200,000	1,200,000
		SUBTOTAL	10,074,450	9,884,662	10,212,000	10,212,000	9,943,500	11,229,000	11,224,000
11-0000-435-01	Licenses	LICENSES - ANIMAL	28,512	26,628	28,000	28,000	28,000	28,000	28,000
11-0000-435-02	Licenses	LICENSES - BUSINESS	153,724	77,850	175,000	175,000	50,000	55,000	60,000
11-0000-435-03	Licenses	LICENSES - CONTRACTORS	-	-	-	-	70,000	70,000	70,000
11-0000-435-04	Licenses	LICENSES - LIQUOR	131,784	135,777	132,000	132,000	150,000	150,000	150,000
11-0000-435-05	Licenses	LICENSES - VEHICLE	445,010	438,038	475,000	475,000	430,000	495,000	495,000
		SUBTOTAL	759,030	678,293	810,000	810,000	728,000	798,000	803,000
11-0000-452-00	Permits/Reviews	BUILDING PERMITS	1,749,859	1,940,521	1,800,000	1,800,000	1,900,000	1,800,000	2,100,000
11-0000-452-02	Permits/Reviews	FIRE PROTECTION PERMITS	25,226	27,259	23,000	23,000	35,000	30,000	30,000
11-0000-452-03	Permits/Reviews	FIRE PROTECTION PERMITS - RFPD/UNINC.	9,699	7,596	9,000	9,000	8,000	8,000	8,000
11-0000-452-05	Permits/Reviews	TEMP. CERTIFICATE OF OCCUPANCY FEES	500	-	-	-	-	-	-
11-0000-452-07	Permits/Reviews	TEMPORARY FOOD SERVICE	125	113	-	-	-	-	-
11-0000-454-02	Permits/Reviews	POLICE ALARM PERMIT (RENEWAL)	63,790	64,892	65,000	65,000	65,000	65,000	65,000
11-0000-454-03	Permits/Reviews	POLICE ALARM PERMIT (NEW)	5,670	1,150	6,000	6,000	1,000	2,500	3,000
11-0000-454-05	Permits/Reviews	POLICE ALARM PERMIT REINSTATEMENT	20	20	-	-	-	-	-
11-0000-473-06	Permits/Reviews	RETAIL SALES PERMITS	525	150	750	750	500	500	500
		SUBTOTAL	1,855,414	2,041,701	1,903,750	1,903,750	2,009,500	1,906,000	2,206,500

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
GENERAL FUND - REVENUES

GL Number	Category	Description	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY27 FORECAST
11-0000-454-00	Fees	POLICE FALSE ALARM FEE	53,985	40,575	55,000	55,000	45,000	50,000	50,000
11-0000-455-01	Fees	VACANT BUILDING INSPECTION FEES	4,600	3,200	-	-	400	500	500
11-0000-457-00	Fees	PLAN COMMISSION FEES	36,161	26,626	25,000	25,000	42,000	35,000	35,000
11-0000-459-00	Fees	FIRE FALSE ALARM RESPONSE FEE	1,940	-	-	-	-	-	-
11-0000-459-01	Fees	FIRE QUARTERLY ALARM MONITORING FEE	55,143	51,157	65,000	65,000	55,000	55,000	55,000
11-0000-473-10	Fees	RAFFLE FEES 82-27	390	210	-	-	-	-	-
11-0000-473-12	Fees	CHARITABLE GAMES LICENSE FEES	-	128	200	200	200	200	200
11-0000-476-01	Fees	ANTENNA LEASE FEE	214,504	221,781	228,750	228,750	209,685	170,000	172,000
11-0000-477-07	Fees	REFORESTATION PROGRAM RECEIVABLES	750	2,325	2,000	2,000	2,000	2,000	2,000
11-0000-477-08	Fees	IMPOUND FEES	20	60	250	250	300	300	300
11-0000-477-31	Fees	TOLL ROAD RESPONSES - FIRE	17,500	24,330	20,000	20,000	23,500	20,000	20,000
11-0000-478-01	Fees	COMCAST CABLE FRANCHISE FEES	793,044	749,483	775,000	775,000	750,000	750,000	750,000
11-0000-480-19	Fees	ANNEXATION FEES	2,250	750	-	-	2,250	2,000	2,000
11-0000-482-07	Fees	E-911 SURCHARGE FEES	629,894	624,922	550,000	550,000	625,000	625,000	625,000
11-0000-482-08	Fees	FOREIGN FIRE INSURANCE FEES	172,337	186,262	-	-	91,754	-	-
11-0000-482-16	Fees	WARRANT FEES	869	210	-	-	-	200	200
11-0000-482-18	Fees	SUBPOENA FEES	90	70	-	-	-	100	100
		SUBTOTAL	1,983,478	1,932,089	1,721,200	1,721,200	1,847,089	1,710,300	1,712,300
11-0000-451-00	Charges for Service	RFPD FEES	3,043,625	3,198,731	3,100,000	3,100,000	3,200,000	3,300,000	3,300,000
11-0000-451-01	Charges for Service	RED CENTER ADMINISTRATION FEES	20,000	20,000	20,000	20,000	-	-	-
11-0000-452-01	Charges for Service	ELEVATOR INSPECTIONS	44,745	34,800	45,000	45,000	52,000	45,000	45,000
11-0000-473-13	Charges for Service	OVERTIME REIMB. - POLICE	34,159	37,058	50,000	50,000	35,000	40,000	40,000
11-0000-473-14	Charges for Service	OVERTIME REIMB. - FIRE	44,156	23,799	50,000	50,000	30,000	35,000	35,000
11-0000-473-17	Charges for Service	OVERTIME REIMB. - PUBLIC WORKS	677	406	-	-	-	-	-
11-0000-475-04	Charges for Service	STATE ROUTE MAINTENANCE REIMBURSEMENT	15,335	54,459	20,000	20,000	34,000	35,000	35,000
11-0000-480-01	Charges for Service	AMBULANCE TRANSPORTATION MEDICAID FEE	89,979	267,483	225,000	225,000	275,000	300,000	300,000
11-0000-480-02	Charges for Service	AMBULANCE TRANSPORTATION FEE	1,899,740	2,447,110	2,300,000	2,300,000	2,350,000	2,400,000	2,400,000
11-0000-480-03	Charges for Service	GLENBROOK NORTH POLICE SERVICE	121,149	132,395	128,500	128,500	128,500	130,000	130,000
11-0000-480-06	Charges for Service	FINGERPRINTING SERVICES	1,833	2,621	-	-	2,500	2,500	2,500
11-0000-480-31	Charges for Service	FIRE TRAINING ACT REIMBURSEMENT	10,592	11,109	-	-	27,000	15,000	15,000
		SUBTOTAL	5,325,990	6,229,971	5,938,500	5,938,500	6,134,000	6,302,500	6,302,500
11-0000-458-01	Fines	FINES - ORDINANCE VIOLATIONS	175,657	140,215	170,000	170,000	105,000	140,000	150,000
11-0000-458-02	Fines	FINES - TRAFFIC COURT	82,189	48,719	65,000	65,000	50,000	55,000	55,000
		SUBTOTAL	257,846	188,934	235,000	235,000	155,000	195,000	205,000
11-0000-481-17	Grants	HIGHWAY SAFETY PROJECT STATE GRANT	48,092	-	-	-	-	-	-
11-0000-481-26	Grants	ENERGY EFFICIENCY GRANTS	-	-	-	-	55,231	-	-
11-0000-481-32	Grants	OTHER GRANTS	-	3,000	25,000	25,000	83,830	296,000	46,000
11-0000-481-35	Grants	FEDERAL GRANT - ARPA	2,242,539	-	-	-	-	-	-
11-0000-481-36	Grants	CIVIC GRANT/SUSTAINABILITY PROGRAM	90,000	90,000	90,000	90,000	90,000	60,000	-
		SUBTOTAL	2,380,631	93,000	115,000	115,000	229,061	356,000	46,000

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
GENERAL FUND - REVENUES

GL Number	Category	Description	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY27 FORECAST
11-0000-475-14	Interfund Transfer	INTERFUND TRANSFER - SANITARY SEWER FUND	608,715	626,975	626,975	626,975	626,975	627,000	627,000
11-0000-475-15	Interfund Transfer	INTERFUND TRANSFER - SENIOR HOUSING FUND	99,670	102,660	105,230	105,230	105,230	105,000	105,000
11-0000-475-16	Interfund Transfer	INTERFUND TRANSFER - STORMWATER FUND	95,945	98,825	101,790	101,790	101,790	102,000	102,000
11-0000-475-20	Interfund Transfer	INTERFUND TRANSFER - CEMETERY FUND	1,875	1,930	1,990	1,990	1,990	2,000	2,000
11-0000-475-21	Interfund Transfer	INTERFUND TRANSFER - WATER FUND	1,925,295	1,983,055	2,042,550	2,042,550	2,042,550	2,042,000	2,042,000
11-0000-475-22	Interfund Transfer	INTERFUND TRANSFER - PARKING FUND	47,090	48,505	49,960	49,960	49,960	50,000	50,000
11-0000-475-34	Interfund Transfer	INTERFUND TRANSFER - HEALTH INSURANCE FUND	-	-	2,000,000	2,000,000	2,000,000	2,500,000	-
11-0000-475-46	Interfund Transfer	INTERFUND TRANSFER - BUSINESS DISTRICT	-	-	-	-	-	-	10,000
		SUBTOTAL	2,778,590	2,861,950	4,928,495	4,928,495	4,928,495	5,428,000	2,938,000
11-0000-426-01	Investment Income	INTEREST INCOME - GENERAL CORPORATE FUND	1,157,942	1,341,371	950,000	950,000	1,200,000	1,000,000	750,000
11-0000-426-02	Investment Income	INTEREST INCOME - ESCROW FUND	-	276,131	-	-	-	-	-
11-0000-426-19	Investment Income	INTEREST INCOME - PROPERTY TAX	933	2,114	-	-	-	-	-
11-0000-482-03	Investment Income	DRUG FORFEITURE INTEREST	8,351	14,934	5,000	5,000	12,500	5,000	4,000
11-0000-482-04	Investment Income	E-911 INTEREST	12,243	23,695	5,000	5,000	63,000	5,000	4,000
11-0000-482-09	Investment Income	FOREIGN FIRE INTEREST	19,785	-	-	-	-	-	-
		SUBTOTAL	1,199,254	1,658,245	960,000	960,000	1,275,500	1,010,000	758,000
11-0000-473-03	Miscellaneous	SURPLUS EQUIPMENT SALES	-	71,138	50,000	50,000	95,000	95,000	95,000
11-0000-473-07	Miscellaneous	MISCELLANEOUS INCOME [NON-RECURRING]	61,159	(17,322)	-	-	-	-	-
11-0000-473-09	Miscellaneous	MISCELLANEOUS INCOME	333,049	318,881	350,000	350,000	350,000	325,000	325,000
11-0000-473-22	Miscellaneous	NSF CHECK FEE	1,004	1,275	-	-	1,250	-	-
11-0000-473-25	Miscellaneous	SCRAP METAL PROCEEDS	-	44	-	-	-	-	-
11-0000-473-29	Miscellaneous	OVER/SHORT	(56)	(92)	-	-	-	-	-
11-0000-473-30	Miscellaneous	DONATIONS	45,326	572	-	-	-	-	-
11-0000-473-35	Miscellaneous	4TH OF JULY CONTRIBUTIONS	-	-	-	-	-	-	-
11-0000-477-02	Miscellaneous	WEED CUTTING	-	152	-	-	-	-	-
11-0000-477-09	Miscellaneous	MISCELLANEOUS REIMBURSEMENTS	2,076	1,925	30,000	30,000	15,000	15,000	15,000
11-0000-480-20	Miscellaneous	SALE OF VACATED R.O.W.	19,432	-	-	-	-	-	-
11-0000-482-00	Miscellaneous	DRUG FORFEITURE - DUI FINES	-	-	5,000	5,000	5,000	5,000	5,000
11-0000-482-01	Miscellaneous	DRUG FORFEITURE FUNDS - STATE	1,950	721	5,000	5,000	5,500	5,000	5,000
11-0000-482-02	Miscellaneous	DRUG FORFEITURE FUNDS - FEDERAL	8,558	19,700	-	-	-	-	-
11-0000-482-15	Miscellaneous	DRUG FORFEITURE FUNDS - MONEY LAUN STATE	-	543	-	-	-	-	-
		SUBTOTAL	472,497	397,537	440,000	440,000	471,750	445,000	445,000
11-0000-406-02	Bond Issue Proceeds	BOND ISSUE PROCEEDS	-	-	-	-	-	2,200,000	-
11-0000-406-03	Bond Issue Proceeds	PREMIUM ON DEBT ISSUE	-	-	-	-	-	-	-
		SUBTOTAL	-	-	-	-	-	2,200,000	-
		TOTAL REVENUES	53,743,693	51,418,731	62,544,359	62,544,359	63,642,309	70,409,540	66,003,224

VILLAGE OF NORTHBROOK
General Fund Budget Summary
Expenses By Department/Division and Category
Fiscal Year 2026

<u>Department/Division</u>	<u>Department/ Division 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	\$ 47,000	\$ 3,595	\$ 722,065	\$ -	-	-	\$ 772,660
Administrative	1120	993,990	296,865	194,460	10,000	-	-	1,495,315
Human Resources	1121	392,620	140,535	111,220	-	-	-	644,375
Sustainability	1122	86,765	46,165	163,300	-	-	-	296,230
Legal	1200	-	-	814,000	-	-	-	814,000
Finance	1300	981,630	225,355	2,694,399	16,000	-	1,500,000	5,417,384
Information Technology	1400	1,054,685	360,305	1,887,800	500	895,000	-	4,198,290
Police	2100	13,640,340	7,955,858	739,552	526,155	880,740	-	23,742,645
Drug Forfeiture	2200	-	-	-	15,000	-	-	15,000
E911	2300	-	-	380,675	-	28,450	-	409,125
Fire	3100	10,812,830	8,146,361	1,507,321	566,025	1,425,928	-	22,458,465
Public Works	4100	4,109,230	1,666,855	1,848,946	778,755	1,733,059	-	10,136,845
Development & Planning	6300	1,475,250	586,215	359,232	10,300	-	-	2,430,997
TOTAL		\$ 33,594,340	\$ 19,428,109	\$ 11,422,970	\$ 1,922,735	4,963,177	1,500,000	\$ 72,831,331

LEGISLATIVE DIVISION

PROGRAM DETAIL FISCAL YEAR 2026

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.

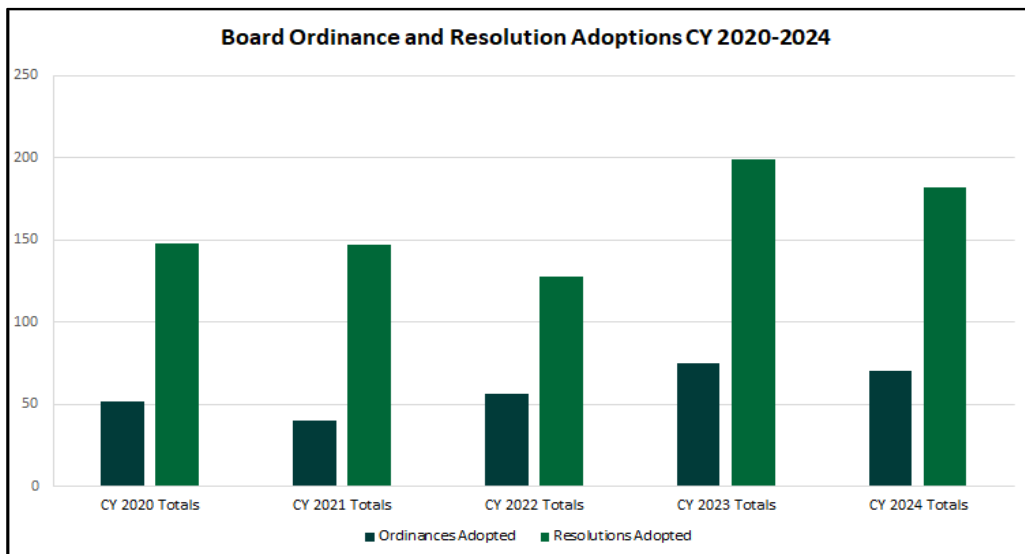
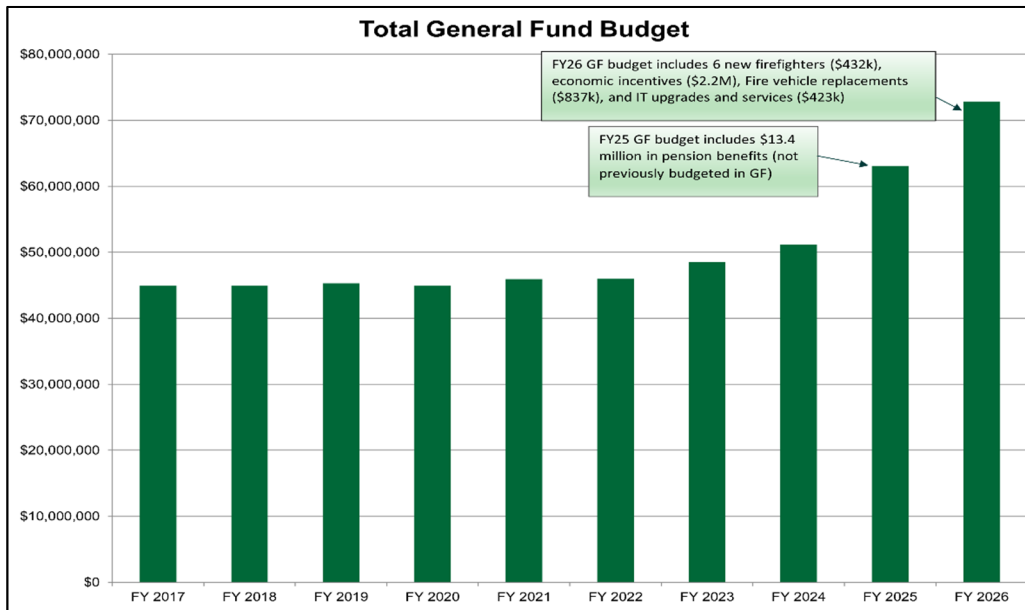
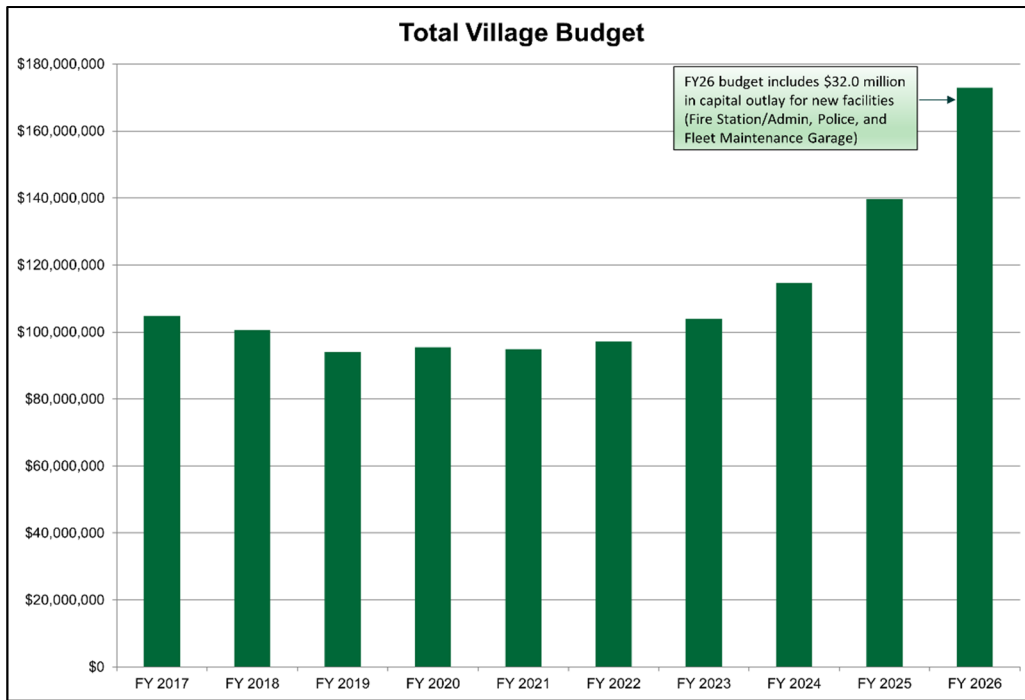
The policy direction of Village Board is documented by the annual approval of the budget and capital improvement plan; approval of expenditures and disbursements (the Village Manager is authorized to approve expenditures up to \$20,000); approval of all ordinances and resolutions; the review and final 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 2025

1. Reviewed and adopted the FY25 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.
3. Received and reviewed the Annual Audit and Comprehensive Annual Financial Report for the Year Ending April 30, 2024.
4. Approved an ordinance to establish compensation for the elected Village Clerk to take effect in FY26 in accordance with State law. This is the first time this elected office has received compensation.
5. Established a standing Housing Committee of the Village Board.
6. Approved the use of the Village's commuter parking lot for Metra for 2026 with a review of the impact to be completed prior to use beyond 2026.
7. 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.
8. Provided financial contributions to mental health and social service agencies to provide new or expanded resources to Northbrook residents.

GOALS FOR FISCAL YEAR 2026

1. Develop a Village Strategic Plan early in the fiscal year to Core Mission, Vision Statement, Strategic Priorities, Roll Out Plan and Key Performance Indicators (aka measures) to replace Village Manager goals and priorities.
2. Monitor legislative action in Springfield and work with Legislators and Councils of Government to ensure Northbrook's interests are kept at the forefront.
3. Represent Northbrook in the Northwest Municipal Conference (NWMC) and Illinois Municipal League (IML).
4. Focus on increased intergovernmental cooperation and partnership with surrounding communities and with other units of government within Northbrook.
5. Conduct an annual performance review of the Village Manager consistent with the provision of the Manager's Employment Agreement.
6. Consider financial contributions to mental health and social service agencies to provide new or expanded resources to Northbrook residents.
7. 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 2026 BUDGET
GENERAL FUND EXPENSES - LEGISLATIVE

GL Number	Description	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY27 FORECAST	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
11-1110-505-07	MEETINGS PAY	41,201	41,243	41,200	41,200	41,200	47,000	47,000	14.1%	14.1%
	TOTAL PERSONAL SERVICES	41,201	41,243	41,200	41,200	41,200	47,000	47,000	14.1%	14.1%
11-1110-512-00	FICA EMPLOYER CONTRIBUTIONS	3,152	3,155	3,155	3,155	3,155	3,595	3,595	13.9%	13.9%
	TOTAL FRINGE BENEFITS	3,152	3,155	3,155	3,155	3,155	3,595	3,595	13.9%	13.9%
11-1110-519-00	COVID-19 CONTRACTUAL SERVICES	2,210	-	-	-	-	-	-		
11-1110-540-00	CONFERENCES	1,929	584	2,000	2,000	-	4,000	2,000	100.0%	
11-1110-542-00	MEMBERSHIPS	25,568	25,015	27,320	27,320	26,000	27,500	28,350	0.7%	5.8%
11-1110-554-00	OTHER PROFESSIONAL SERVICES	-	25,053	49,000	739,000	700,000	60,000	51,500	-91.9%	-91.4%
11-1110-554-01	YOUTH COMMISSION	-	-	-	-	-	-	-		
11-1110-554-04	SENIOR TAXI PROGRAM	3,469	5,431	5,000	5,000	5,000	5,000	5,000	0.0%	0.0%
11-1110-554-06	COMMUNITY COMMISSION	6,117	-	-	-	-	-	-		
11-1110-575-00	RECEPTIONS & EVENTS	90,904	111,971	142,000	142,000	143,000	146,000	150,380	2.8%	2.1%
11-1110-584-00	CONTRIBUTIONS	386,946	365,375	396,365	396,365	386,362	446,365	446,365	12.6%	15.5%
11-1110-599-00	MISCELLANEOUS	9,808	8,612	13,500	13,500	10,000	15,000	15,000	11.1%	50.0%
11-1110-599-05	ARTS COMMISSION	3,745	-	10,000	10,000	7,000	10,000	10,000	0.0%	42.9%
11-1110-599-06	COMMUNITY COMMISSION	-	6,356	7,000	7,000	7,000	7,000	7,000	0.0%	0.0%
11-1110-599-07	SPECIAL NEEDS INCLUSION COMMISSION	-	995	1,200	1,200	1,200	1,200	1,200	0.0%	0.0%
	TOTAL CONTRACTUAL SERVICES	530,696	549,392	653,385	1,343,385	1,285,562	722,065	716,795	-46.3%	-43.8%
11-1110-619-00	COVID-19 COMMODITIES	1,202	-	-	-	-	-	-		
	TOTAL COMMODITIES	1,202	-	-	-	-	-	-		
	TOTAL	576,251	593,790	697,740	1,387,740	1,329,917	772,660	767,390	-44.3%	-41.9%

**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense Detail**

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

**Account
Total**

PERSONAL SERVICES

11-1110-505-07 OTHER COMPENSATION

Meetings Pay
Village President, 6 Trustees & Village Clerk,
per Municipal Code

47,000

TOTAL

47,000

TOTAL PERSONAL SERVICES

47,000

FRINGE BENEFITS

11-1110-512-00 FICA EMPLOYER CONTRIBUTIONS

3,595

TOTAL FRINGE BENEFITS

3,595

CONTRACTUAL SERVICES

11-1110-540-00 CONFERENCES

IML
Board Member Training

2,000

2,000

4,000

11-1110-542-00 MEMBERSHIPS

Metropolitan Mayor's Caucus
Illinois Municipal League
Northwest Municipal Conference
CMAP
Rotary
Midwest Climate Cooperative
Municipal Clerks of North/Northwest Suburbs
Municipal Clerks - IML

1,700

2,500

18,600

1,600

2,000

1,000

25

75

TOTAL

27,500

11-1110-554-XX OTHER PROFESSIONAL SERVICES

11-1110-554-00 Minute Taking Services
11-1110-554-00 Public Beautification
11-1110-554-00 Strategic Planner
11-1110-554-04 Senior Taxi Program

15,000

30,000

15,000

5,000

TOTAL

65,000

**Village of Northbrook, Illinois
Fiscal Year 2026 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	55,000
Village Events	66,000
Banners, Advertising & Sponsorships	15,000
125th Anniversary Planning	10,000
	<u>10,000</u>

TOTAL

146,000

11-1110-584-00 CONTRIBUTIONS

446,365

11-1110-599-XX MISCELLANEOUS

11-1110-599-00	Miscellaneous, ceremonies, awards, recognitions	15,000
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
		<u>1,200</u>

33,200

TOTAL CONTRACTUAL SERVICES

722,065

TOTAL FOR DIVISION

772,660

ADMINISTRATIVE DIVISION

PROGRAM DETAIL FISCAL YEAR 2026

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. It is the responsibility of the Office to provide the overall direction for the Village organization in accordance with policies established by the Village Board. Other responsibilities are to assure Board and resident concerns are addressed, and Village operations are conducted economically, efficiently and effectively. The Office also develops recommendations to the Village Board for changes in programs, operations and policies. In addition, the Village Manager prepares a recommended budget each year for the Village Board's consideration with highly responsible support of the CFO pursuant to Chapter 2, Article III Sec. 2-118 of the Municipal Code.

The Village Manager appoints and oversees the following staff: Deputy Village Manager, Chief Financial Officer, Chief Information Officer, Director of Development and Planning Services, Director of Human Resources, Fire Chief, Police Chief, Public Works Director, as well as legal counsel which includes the Village Attorney and Village Prosecutor. With this leadership team, the Village Manager assists the Board of Trustees in the development and formulation of policies, goals and objectives, and keeps them informed of important community issues.

ACCOMPLISHMENTS OF FISCAL YEAR 2025

1. Established a Human Resources Division within the Village Manager's Office pursuant to the Municipal Code to implement consistent, effective, and efficient support for all departments as well as increased transparency and information sharing within the workforce consistent with the recommendations of the HR Organizational Assessment presented in the prior fiscal year. Accomplished with no increase in authorized FTEs.
2. Recruited and vetted candidates at the Department Director level which resulted in the appointment/hiring of a new Director of Human Resources, Deputy Village Manager, Chief of Police, and Director of Development and Planning Services.
3. Presented to the Village Board a reorganization of existing staff to establish the Sustainability Division within the Village Manager's Office by shifting the Village's Sustainability Coordinator from DPS to VMO allowing for increased coordination and collaboration with the Communications Division as well the other Departments within the Village.
4. Updated the Municipal Code and supported the reorganization of liquor and massage license processing from the retired Administrative Services Director to Village Manager's Office staff; the business license processing to the DPS Department and coordinated on utilization of the existing module in the ERP for processing of the same to replace the prior manual process.

5. Supported the Village Board in transitioning the Ad Hoc Housing Committee to a standing Housing Committee of the Village Board.
6. Undertook in collaboration with IT and all Village Departments and elevation of business process change in anticipation of ERP transition to BS&A cloud to include permit and business license processes.
7. Identified future sites for the construction of a new Fire Station 11/Fire Headquarters and Fleet Maintenance Garage. Continued work related to identification of a future location for a new Police Facility as well as Fire Headquarters.
8. Facilitated the sale of the Civic Building to the Northbrook Chamber of Commerce and Industry.
9. Transitioned to a new franchise agreement with LRS for collection, processing and disposal of solid waste, recyclable materials, and organic waste.
10. Continued to work with Brookfield Properties to implement the provision of the Redevelopment and Economic Incentive Agreement for Northbrook Court.
11. Continued to work with the contract purchaser for 1657 Shermer Road for a multifamily development and supportive and affordable housing project including an extension of date for the sale of the property in response to economic conditions in the multifamily housing market.
12. Updated process to track and fulfill Freedom of Information Act (FOIA) requests from the public and identified FOIA management system to streamline receipt and fulfillment of information requests for implementation begin prior to fiscal year end.
13. Maintained the Village website supporting Community Identity with both visual and text components to reflect the Village brand and continued to work across departments to improve review/update of information.
14. Continued implementing new brand to ensure consistent use across all departments and to improve overall image of the Village.
15. 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.
16. Managed the emergency notification system.
17. Planned and/or supported across departments, Village-wide events based on event schedule including the Northbrook Grand Prix, Brewfest, Grapes on the Green, Illuminate Northbrook (see Supplemental Section) and scheduled the placement of approved downtown street light banners for Village and Village sponsored events (see Supplemental Section).

18. Coordinated Special Events within the organization included Family Dinner and Student Government Day.
19. Administered the local adjudication program with monthly hearings to prosecute local ordinance and non-moving violations and coordinated across departments to improve process.

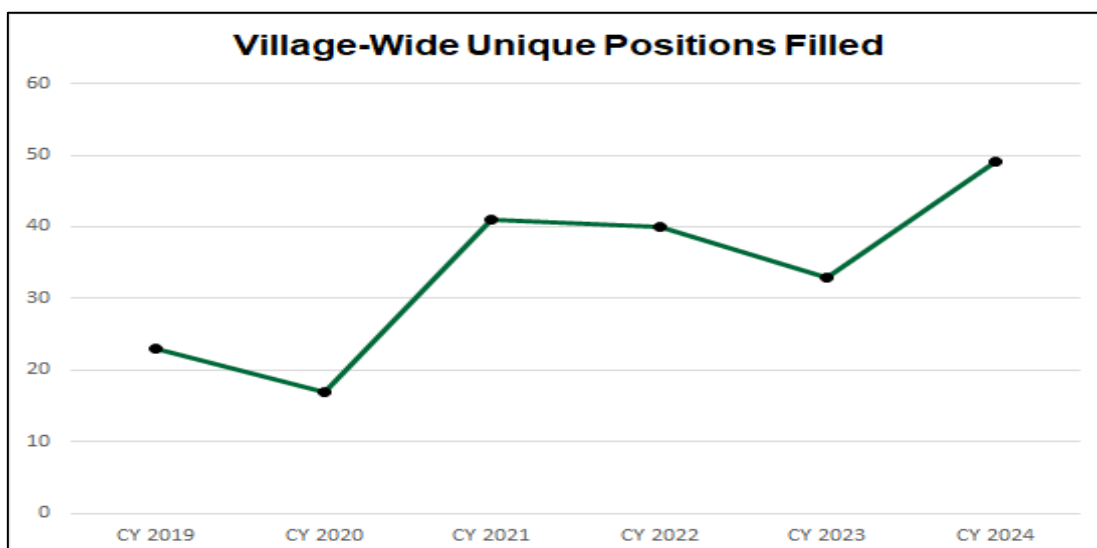
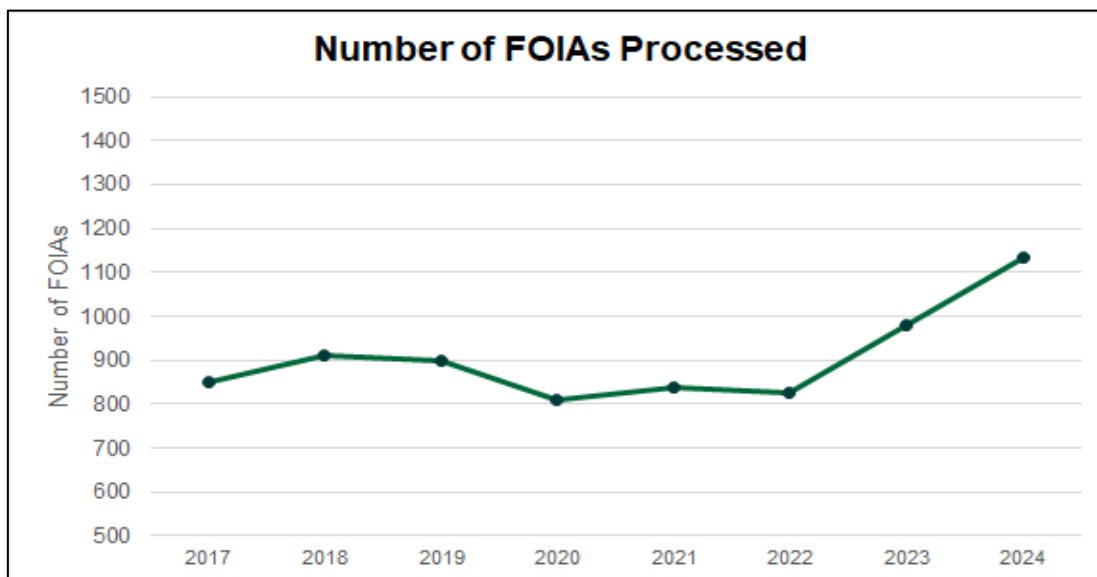
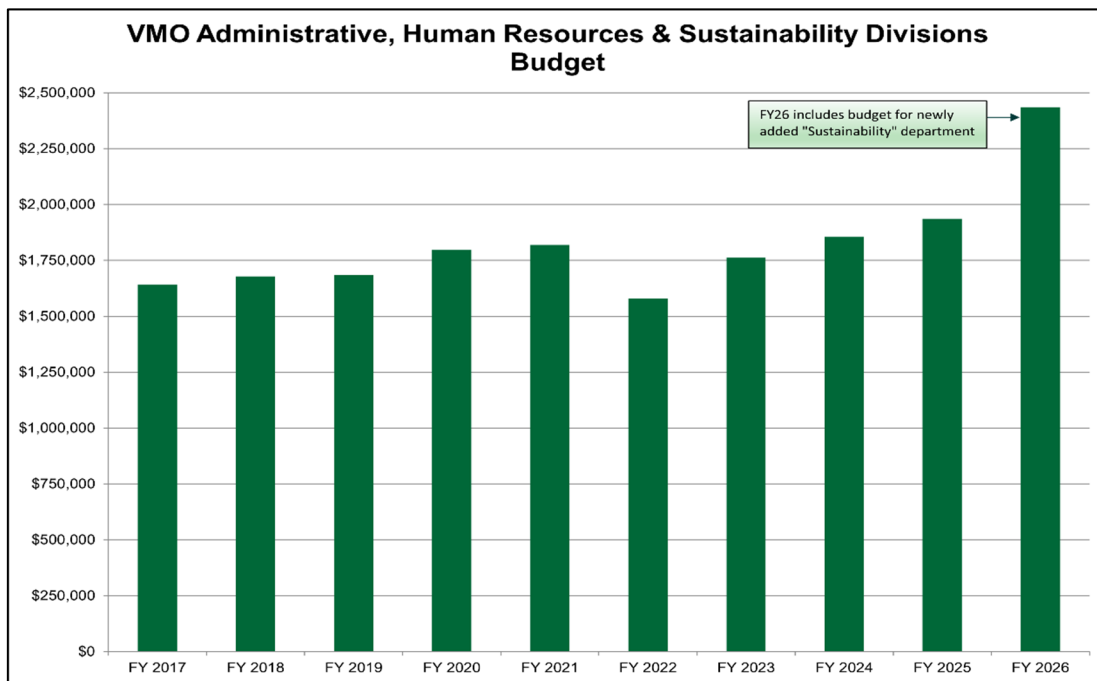
GOALS FOR FISCAL YEAR 2026

1. Support the on-boarding of newly elected officials.
2. Support the Village Board undertaking a strategic planning process in order to identify priorities, communicate to Department Directors and Village staff how they fit within the strategic plan of the Village and align the annual budget process with the Strategic Plan.
3. Collaborate with the Finance Department on the process for developing a five-year Capital Improvement Plan (CIP) and annual budget to align with the proposed Strategic Plan.
4. Continue the process to identify and work across all Departments to update business processes in advance of the Enterprise Resource Planning (ERP) migration to the cloud to reduce inefficiencies by improved data quality and consistent workflows to ensure effective staff use of the ERP system.
5. Focus on enhanced communications with the public related to public information, activities and news in the Village.
6. Conduct the second citizen survey.
7. Present an evaluation to the Village Board regarding direct and indirect Village expenses for Private special events and Village sponsored specials events to inform policy considerations.
8. 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).
9. Evaluate the impact of the Commuter Parking lot for Northbrook Days in conjunction with the Civic Association and Village Departments.
10. Evaluate the annual Village Vehicle Sticker in conjunction with the Finance Department and present recommendations to the Village Board.
11. Evaluate the annual community contributions process and eligibility and present recommendations to the Village Board.
12. Continue work with Brookfield Properties to implement the approved redevelopment plan and related public financial incentives.

13. 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.
14. Evaluate and establish organization education related to records retention and streamline processes related to archiving digital records.
15. Support organizational work to present policy decisions to the Village Board related to the new Fire Station 11 and Fleet Maintenance Garage as well as the future use/restoration/demolition of the vacated properties.
16. Present site recommendations for a new Fire Headquarters and Police Station.
17. Support organizational work to invest in emergency preparedness in collaboration with NIPSTA.

BOARDS/COMMISSION SUPPORT

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

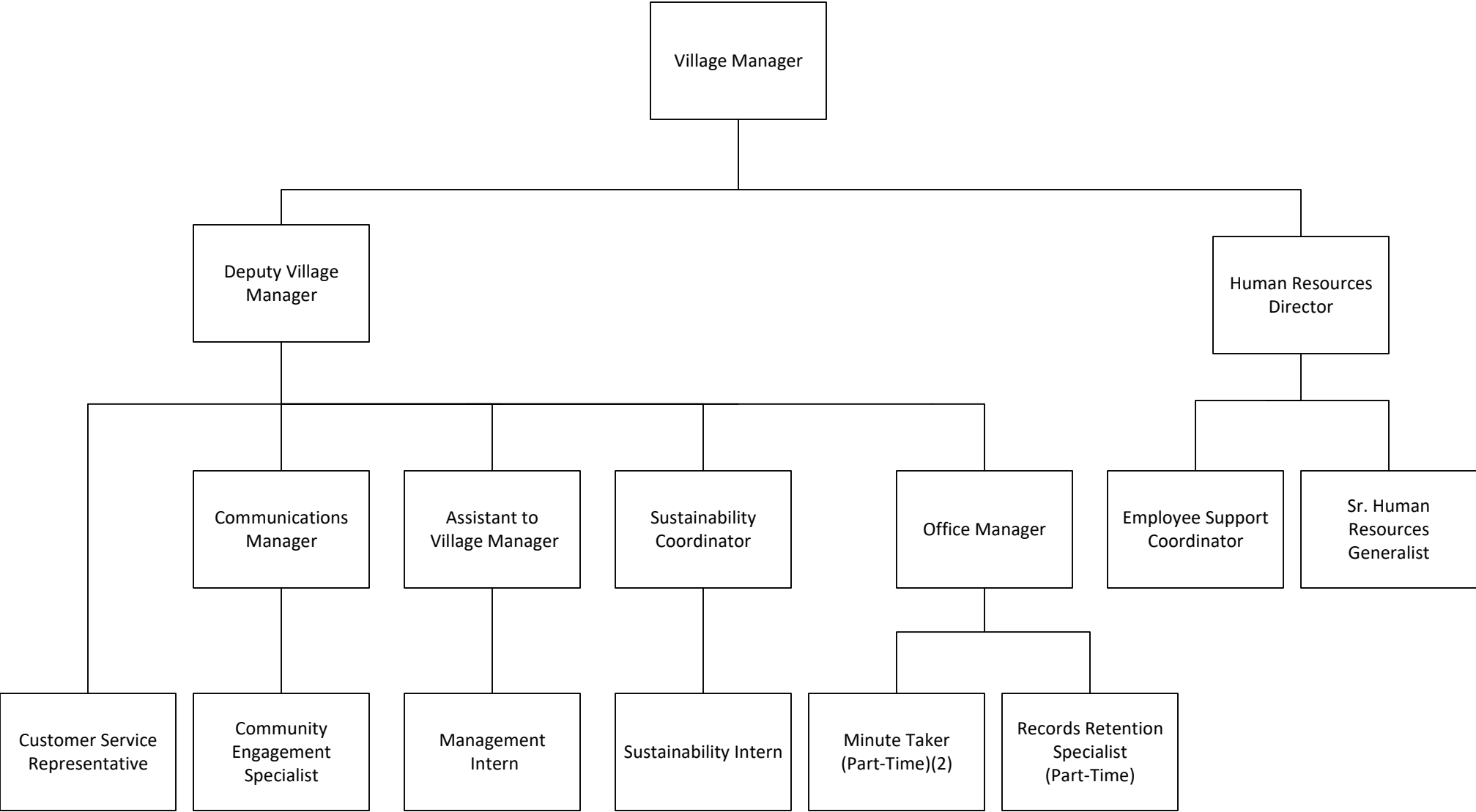


Village of Northbrook
Prior Year Performance Measurers
2024 Data for Fiscal Year 2026 Budget

LEGISLATIVE DIVISION AND VILLAGE MANAGER'S OFFICE (ADMINISTRATIVE, HUMAN RESOURCES, SUSTAINABILITY AND LEGAL DIVISIONS)

<u>Category</u>	<u>1/24</u>	<u>2/24</u>	<u>3/24</u>	<u>4/24</u>	<u>5/24</u>	<u>6/24</u>	<u>7/24</u>	<u>8/24</u>	<u>9/24</u>	<u>10/24</u>	<u>11/24</u>	<u>12/24</u>	<u>2024 TOTAL</u>	<u>2023 TOTAL</u>
Village Board & Committee Agendas Prepared	4	4	5	4	9	5	5	4	4	4	4	4	56	151
Commission Agendas Prepared (Community, Sustainability, Disability Inclusion, Arts, & BFPC)	5	3	3	4	7	5	3	3	4	4	4	4	49	N/A
Ordinances Adopted	7	5	1	8	8	8	2	4	5	9	2	11	70	75
Resolutions Adopted	10	16	21	26	20	14	6	12	13	19	14	11	182	199
Proclamations Issued	0	1	2	12	6	1	2	2	8	2	0	0	36	33
Special Event Permits Issued	0	0	3	1	5	5	1	2	3	1	1	0	22	17
Special Events Supported	1	1	0	3	6	7	4	4	4	1	3	2	36	34
Administrative Hearing Docket Items	26	122	59	39	75	-	96	82	105	104	87	90	885	719
Refuse, Recycling Compost Collected (tons)	1,179	989	1,009	1,236	1,426	1,299	1,424	1,223		930			10,714	14,907
FOIAs Processed (Police & non-police)	85	85	104	91	112	109	102	93	117	67	84	86	1,135	980
Unique Positions Filled	2	3	7	0	2	2	5	6	10	5	2	5	49	33
Village Website Page Views	44,466	50,346	58,898	74,326	55,249	74,254	69,241	68,241	76,444	70,654	58,897	37,421	738,437	598,582
Village Website Unique Users	12,620	14,259	11,553	15,162	15,187	12,894	11,254	12,889	21,762	21,603	8,521	2,214	159,918	186,965
Village Facebook Followers	7,427	7,439	7,465	7,525	7,604	7,632	7,551	7,632	7,675	7,732	7,757	7,771		7,427
Village LinkedIn Followers	1,100	1,112	1,124	1,135	1,147	1,162	1,183	1,196	1,203	1,222	1,230	1,242		1,100
Village Instagram Followers	2,346	2,365	2,402	2,516	2,545	2,625	2,671	2,702	2,721	2,777	2,804	2,834		2,346
Village X (twitter) Followers	1,179	1,181	1,185	1,188	1,196	1,203	1,211	1,225	1,232	1,242	1,249	1,253		1,179
Police Facebook Followers	3,056	3,082	3,152	3,215	3,312	3,375	3,412	3,401	3,425	3,474	3,502	3,552		3,056
Police X (twitter) Followers	1,041	1,061	1,071	1,088	1,102	1,123	1,142	1,162	1,164	1,184	1,190	1,197		1,041
Notify Northbrook Total Subscribers	7,079	7,074	7,080	7,102	7,098	7,110	7,122	7,130	7,142	7,150	7,155	7,148		7,079

Village Manager’s Office



**VILLAGE MANAGER'S OFFICE
AUTHORIZED POSITIONS**

	FY 2025		FY 2026	
	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	1.00	1	1.00
Director of Human Resources	1	1.00	1	1.00
Sr. Human Resources Generalist	1	1.00	1	1.00
Employee Support Coordinator	1	1.00	1	1.00
Office Manager	1	1.00	1	1.00
Communications Manager	1	1.00	1	1.00
Community Engagement Specialist	1	1.00	1	1.00
Sustainability Coordinator	1	0.00	1	1.00
Customer Services Representative	1	1.00	1	1.00
TOTAL	10	10.00	11	11.00
<u>Regular Part-Time</u>				
Record Retention Specialist	1	0.50	1	0.50
TOTAL	1	0.50	1	0.50
<u>Temporary/Seasonal Part-Time</u>				
Minute Takers	2	0.25	2	0.25
Management Intern	1	0.25	1	0.25
Sustainability Intern	1	0.00	1	0.25
TOTAL	3	0.50	4	0.75
TOTAL POSITIONS FOR DEPARTMENT	14	11.00	16	12.25

* FTE - Full-Time Equivalents

1 Transitioned from Development and Planning Services Department

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
GENERAL FUND EXPENSES - ADMINISTRATIVE DIVISION WITHIN THE VILLAGE MANAGER'S OFFICE

GL Number	Description	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY27 FORECAST	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
11-1120-501-01	REGULAR SALARIES	971,846	1,036,297	1,176,765	1,176,765	1,216,300	928,580	956,075	-21.1%	-23.7%
11-1120-502-01	REGULAR PART-TIME SALARIES	62,943	38,143	45,300	45,300	-	40,715	41,935	-10.1%	
11-1120-502-02	SEASONAL PERSONNEL	6,750	10,523	8,500	8,500	10,600	20,695	20,890	143.5%	95.2%
11-1120-503-00	OVERTIME	4,575	4,440	4,000	4,000	2,000	4,000	4,000	0.0%	100.0%
11-1120-504-00	GOOD HEALTH BENEFIT	9,814	3,855	-	-	-	-	-		
11-1120-505-05	RELOCATION LOAN AMORTIZATION	14,000	14,000	14,000	14,000	14,000	-	-	-100.0%	-100.0%
	TOTAL PERSONAL SERVICES	1,069,928	1,107,258	1,248,565	1,248,565	1,242,900	993,990	1,022,900	-20.4%	-20.0%
11-1120-511-00	IMRF EMPLOYER CONTRIBUTIONS	85,968	119,063	97,780	97,780	101,360	75,310	77,570	-23.0%	-25.7%
11-1120-512-00	FICA EMPLOYER CONTRIBUTIONS	69,912	71,356	88,200	88,200	83,170	68,705	70,765	-22.1%	-17.4%
11-1120-513-00	EMPLOYEE LIFE INSURANCE	2,146	1,556	2,145	2,145	2,150	1,510	1,510	-29.6%	-29.8%
11-1120-514-00	EMPLOYEE HEALTH INSURANCE	146,715	131,550	245,210	245,210	245,210	145,260	145,260	-40.8%	-40.8%
11-1120-514-01	EMPLOYEE HEALTH INSURANCE - OPT OUT	-	-	-	-	-	6,000	6,000		
11-1120-515-00	WORKERS' COMPENSATION	150	115	115	115	115	80	80	-30.4%	-30.4%
	TOTAL FRINGE BENEFITS	304,891	323,640	433,450	433,450	432,005	296,865	301,185	-31.5%	-31.3%
11-1120-533-00	POSTAGE	12,275	12,216	20,500	20,500	12,000	21,000	21,630	2.4%	75.0%
11-1120-536-00	TRANSFER TO SELF INSURANCE	41,445	31,750	12,095	12,095	12,095	7,895	7,895	-34.7%	-34.7%
11-1120-537-05	CELLULAR PHONE SERVICE	2,163	3,090	3,900	3,900	1,909	1,560	1,560	-60.0%	-18.3%
11-1120-540-00	CONFERENCES	1,763	5,026	10,500	10,500	10,500	11,000	11,500	4.8%	4.8%
11-1120-541-00	GENERAL TRAINING/LOCAL SEMINARS	8,780	11,463	29,500	29,500	15,000	5,500	6,415	-81.4%	-63.3%
11-1120-542-00	MEMBERSHIPS	2,399	2,525	5,810	5,810	5,810	7,300	7,775	25.6%	25.6%
11-1120-543-00	SUBSCRIPTIONS	390	624	820	820	820	455	470	-44.5%	-44.5%
11-1120-545-00	PRINTING	37,772	50,404	63,000	63,000	55,000	66,000	68,000	4.8%	20.0%
11-1120-554-00	OTHER PROFESSIONAL SERVICES	86,129	124,733	48,500	190,600	190,600	35,000	36,050	-81.6%	-81.6%
11-1120-554-05	COMMUNICATIONS	62,574	36,534	14,250	14,250	14,250	25,750	26,520	80.7%	80.7%
11-1120-573-00	ADVERTISING	7,034	795	10,000	10,000	5,000	-	-	-100.0%	-100.0%
11-1120-599-00	OFFICE OF THE VILLAGE MANAGER	5,460	2,219	9,900	14,800	14,800	10,000	10,450	-32.4%	-32.4%
11-1120-599-02	CANTEEN SERVICE	-	-	3,000	3,000	3,000	3,000	3,000		
	TOTAL CONTRACTUAL SERVICES	268,184	281,379	231,775	378,775	340,784	194,460	201,265	-48.7%	-42.9%
11-1120-601-00	OFFICE SUPPLIES	9,948	3,475	21,500	21,500	10,000	10,000	10,000	-53.5%	0.0%
	TOTAL COMMODITIES	9,948	3,475	21,500	21,500	10,000	10,000	10,000	-53.5%	0.0%
	TOTAL	1,652,951	1,715,752	1,935,290	2,082,290	2,025,689	1,495,315	1,535,350	-28.2%	-26.2%

**Village of Northbrook, Illinois
Fiscal Year 2026 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 **928,580**

11-1120-502-XX PART-TIME SALARIES

11-1120-502-01	Regular Part-Time Salaries	40,715
11-1120-502-02	Seasonal Personnel	<u>20,695</u>

TOTAL **61,410**

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

TOTAL PERSONAL SERVICES 993,990

FRINGE BENEFITS

11-1120-505-511-00 IMRF EMPLOYER CONTRIBUTIONS **75,310**

11-1120-512-00 FICA EMPLOYER CONTRIBUTIONS **68,705**

11-1120-513-00 EMPLOYEE LIFE INSURANCE **1,510**

11-1120-514-XX EMPLOYEE HEALTH / DENTAL INSURANCE **151,260**

11-1120-515-00 WORKERS' COMPENSATION **80**

TOTAL FRINGE BENEFITS 296,865

CONTRACTUAL SERVICES

11-1120-533-00 POSTAGE **21,000**

11-1120-536-00 INSURANCE

Transfer to Self Insurance Fund
for Property, Casualty and Liability Insurance **7,895**

11-1120-537-05 TELEPHONE SERVICE

Cellular Phone Service **1,560**

Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense Detail

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

**Account
Total**

CONTRACTUAL SERVICES (CONT'D)

11-1120-540-00 CONFERENCES

ILCMA	4,000
ICMA	3,000
ICSC	2,000
3CMA	1,000
Other	1,000
	<hr/>

TOTAL	11,000
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11-1120-541-00 GENERAL TRAINING/LOCAL SEMINARS

Management Professional Development	3,000
Other	2,500
	<hr/>

TOTAL	5,500
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11-1120-542-00 MEMBERSHIPS

ICMA (3)	4,200
ILCMA (2)	2,000
3CMA	500
ICSC	600
	<hr/>

TOTAL	7,300
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11-1120-543-00 SUBSCRIPTIONS

Northbrook Star	275
Crains	180
	<hr/>

TOTAL	455
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11-1120-545-00 PRINTING

Utility Bill Inserts	4,000
Residential Newsletter	60,000
Business Cards	2,000
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TOTAL	66,000
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11-1120-554-XX OTHER PROFESSIONAL SERVICES

11-1120-554-00	FOIA System	15,000
11-1120-554-00	Public Information Services	20,000
11-1120-554-05	Community Survey & Miscellaneous	25,750
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TOTAL	60,750
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**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense Detail**

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

**Account
Total**

CONTRACTUAL SERVICES (CONT'D)

11-1120-599-XX MISCELLANEOUS

11-1120-599-00	Office Of Village Manager	10,000
11-1120-599-02	Canteen Service (Partially Reimbursable)	<u>3,000</u>

TOTAL	13,000
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TOTAL CONTRACTUAL SERVICES	<u>194,460</u>
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COMMODITIES

11-1120-601-00 OFFICE SUPPLIES

General Office Supplies	10,000
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TOTAL COMMODITIES	<u>10,000</u>
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TOTAL FOR DIVISION	<u>1,495,315</u>
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HUMAN RESOURCES DIVISION

PROGRAM DETAIL FISCAL YEAR 2026

DIVISION RESPONSIBILITIES

The Human Resources Division within the Village Manager's Office is established pursuant to Chapter 2, Article IV of the Municipal Code. The Division's responsibilities include: administering a recruitment and selection program for applicants for employment with the village pursuant to the established policy of the village as an equal opportunity employer; maintaining position classification and pay plans; maintaining records of village employees reflecting tenure, qualifications and service, disciplinary actions, leaves of absence and related matters; assisting in establishing and conducting in-service training programs for village employees and officers; performing necessary duties in the administration of employee wellness, benefits, retirement programs and support services; and performing such other functions as may be required by the Village Manager or other provisions of this Code.

ACCOMPLISHMENTS OF FISCAL YEAR 2025

1. Created Human Resources Division with three new (3) staff members resulting from the Human Resources Organizational Assessment Study prepared by HUB.
2. Oriented new Human Resources staff to Village staff, policies, Collective Bargaining Agreements and procedures.
3. Added additional insurance benefits (supplemental life insurance, vision insurance, and improved dental insurance) for all eligible Village-wide staff.
4. Improved open enrollment procedures for all staff including: multiple informational sessions, and improved materials for staff.
5. Created on-boarding guide and began to streamline on-boarding of new Village-wide staff.
6. Completed Village-wide needs assessment to begin to prioritize projects and tasks for the upcoming year.
7. Created retirement guide for employees considering retirement.
8. Performed audit of health insurance enrollees to ensure retirees and active employees are being billed and enrolled appropriately.
9. Familiarized Human Resources staff with the Board of Fire and Police Commission rules and regulations.
10. Began preliminary work for upcoming negotiations for three (3) expiring Collective Bargaining Agreements.

11. Began updating for job descriptions for non-union positions to reflect updated industry standards and to adopt a more streamlined format.
12. Managed/supported recruitment of over 30 unique positions filled including but not limited to 9 Firefighters, 2 Police Officers, Public Works Maintenance Workers and Police Chief.
13. Trained all departments on worker's compensation procedures.

GOALS FOR FISCAL YEAR 2026

1. Review Employee Handbook to continue to improve understanding, compliance, and relevance.
2. Create a Wellness and Employee Engagement committee to review employee recognition and improve wellness initiatives for all staff.
3. Refine and optimize data in ERP software (BSA) in preparation for the migration to the Cloud ERP.
4. Create a calendar for staff training to include: Supervisory Training, Harassment and Discrimination Training, and Leadership Training.
5. Create a multi-departmental Safety Committee to establish safety initiatives and create a strong culture in safety and risk management.
6. Improve online presence on the Village website and social media to amplify recruitment efforts.
7. Continue to streamline recruitment to improve village wide efficiencies as well as decrease vacancy time.
8. Manage the recruitment of all Village personnel and support the Board of Fire and Police Commissioners in the examination and appointment of applicable fire/police entry and promotional positions.
9. Support the on-boarding process for new hires in collaboration with Departments.
10. Support the off-boarding process for employees who have completed their service to the Village with Departments.

BOARDS/COMMISSION SUPPORT

1. Board of Fire and Police Commissioners

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
GENERAL FUND EXPENSES - HUMAN RESOURCES DIVISION WITHIN THE VILLAGE MANAGER'S OFFICE

*Beginning with FY26, Human Resources is budgeted as a separate division within the Village Manager's Office.
Historical data is shown within the Administrative Division.*

GL Number	Description	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY27 FORECAST	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
11-1121-501-01	REGULAR SALARIES	-	-	-	-	-	392,620	404,220		
	TOTAL PERSONAL SERVICES	-	-	-	-	-	392,620	404,220		
11-1121-511-00	IMRF EMPLOYER CONTRIBUTIONS	-	-	-	-	-	33,945	34,965		
11-1121-512-00	FICA EMPLOYER CONTRIBUTIONS	-	-	-	-	-	30,040	30,940		
11-1121-513-00	EMPLOYEE LIFE INSURANCE	-	-	-	-	-	640	640		
11-1121-514-00	EMPLOYEE HEALTH INSURANCE	-	-	-	-	-	75,880	75,880		
11-1121-514-01	EMPLOYEE HEALTH INSURANCE - OPT OUT	-	-	-	-	-	-	-		
11-1121-515-00	WORKERS' COMPENSATION	-	-	-	-	-	30	30		
	TOTAL FRINGE BENEFITS	-	-	-	-	-	140,535	142,455		
11-1121-536-00	TRANSFER TO SELF INSURANCE	-	-	-	-	-	3,600	3,600		
11-1121-537-05	CELLULAR PHONE SERVICE	-	-	-	-	-	-	-		
11-1121-540-00	CONFERENCES	-	-	-	-	-	4,000	4,120		
11-1121-541-00	GENERAL TRAINING/LOCAL SEMINARS	-	-	-	-	-	47,000	48,410		
11-1121-542-00	MEMBERSHIPS	-	-	-	-	-	2,120	2,185		
11-1121-543-00	SUBSCRIPTIONS	-	-	-	-	-	400	410		
11-1121-544-00	MILEAGE REIMBURSEMENT	-	-	-	-	-	100	100		
11-1121-545-00	PRINTING	-	-	-	-	-	500	515		
11-1121-554-00	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	17,500	17,845		
11-1121-554-05	COMMUNICATIONS	-	-	-	-	-	-	-		
11-1121-573-00	ADVERTISING	-	-	-	-	-	6,000	6,300		
11-1121-574-00	EMPLOYEE RELATIONS	-	-	-	-	-	25,000	25,600		
11-1121-599-00	MISCELLANEOUS	-	-	-	-	-	5,000	5,000		
11-1121-599-02	CANTEEN SERVICE	-	-	-	-	-	-	-		
	TOTAL CONTRACTUAL SERVICES	-	-	-	-	-	111,220	114,085		
	TOTAL	-	-	-	-	-	644,375	660,760	-	-

**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense Detail**

**Fund: General (11)
Division: Human Resources (1121)**

**Account
Total**

PERSONAL SERVICES

11-1121-501-01 FULL-TIME SALARIES

Regular Salaries - Full Time Employees **392,620**

TOTAL PERSONAL SERVICES

392,620

FRINGE BENEFITS

11-1121-505-511-00 IMRF EMPLOYER CONTRIBUTIONS **33,945**

11-1121-512-00 FICA EMPLOYER CONTRIBUTIONS **30,040**

11-1121-513-00 EMPLOYEE LIFE INSURANCE **640**

11-1121-514-00 EMPLOYEE HEALTH / DENTAL INSURANCE **75,880**

11-1121-515-00 WORKERS' COMPENSATION **30**

TOTAL FRINGE BENEFITS

140,535

CONTRACTUAL SERVICES

11-1121-536-00 INSURANCE

Transfer to Self Insurance Fund
for Property, Casualty and Liability Insurance **3,600**

11-1121-540-00 CONFERENCES

IPELRA 1,600
Other 2,400

TOTAL

4,000

11-1121-541-00 GENERAL TRAINING/LOCAL SEMINARS

Harassment/Discrimination 10,000
Supervisor Training 3,000
Leadership Training 24,000
DEI & Miscellaneous Training 10,000

TOTAL

47,000

**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense Detail**

**Fund: General (11)
Division: Human Resources (1121)**

**Account
Total**

CONTRACTUAL SERVICES (CONT'D)

11-1121-542-00 MEMBERSHIPS

ILCMA	900
IPELRA	500
SHRM	720

TOTAL	2,120
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11-1121-543-00 SUBSCRIPTIONS

City Tech USA	400
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11-1121-544-00 MILEAGE REIMBURSEMENT

100

11-1121-545-00 PRINTING

Recruitment & Employee Communications	500
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11-1121-554-00 OTHER PROFESSIONAL SERVICES

Pre-Employment Testing	3,250
Background Check	6,500
Miscellaneous Employment Testing	1,750
Online Recruitment Platforms	6,000

TOTAL	17,500
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11-1121-573-00 ADVERTISING

Recruitment/Career Fairs	6,000
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11-1121-574-00 EMPLOYEE RELATIONS

Safety Committee Initiatives	3,000
Employee Engagement and Events	15,000
Wellness Activities	2,000
Employee Recognition	5,000

25,000

11-1110-599-00 MISCELLANEOUS

Apparel	5,000
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TOTAL CONTRACTUAL SERVICES	111,220
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TOTAL FOR DIVISION

644,375

SUSTAINABILITY DIVISION

PROGRAM DETAIL FISCAL YEAR 2026

DIVISION RESPONSIBILITIES

The Sustainability Division within the Village Manager's Office is responsible for promoting environmental stewardship and ensuring that the Village develops and operates in a sustainable manner. In accordance with the Village's long-term environmental goals and the Village's Climate Action Plan, the Sustainability Division works to integrate sustainable practices into municipal operations and community initiatives. The Division supports the Village Manager in identifying and recommending to the Village Board policies aimed at reducing environmental impact, improving resource efficiency, and enhancing community awareness regarding sustainability issues as well as implementing policy direction. It supports the Village's energy, waste reduction, and green infrastructure programs.

Major responsibilities of the Sustainability Division include: overseeing the implementation of sustainability programs in areas such as energy efficiency, waste management, transportation and water conservation; recommending and managing the sustainability budget and capital improvement projects; coordinating public outreach and educational campaigns on environmental topics; providing technical support for sustainable building practices and green infrastructure; facilitating intergovernmental collaboration on sustainability initiatives; monitoring and reporting on the Village's progress toward meeting environmental goals outlined in the Climate Action Plan; and responding to community inquiries related to sustainability matters. The Division also acts as a liaison with local businesses, community groups, and other governmental agencies to foster partnerships that advance sustainability efforts and contribute to the objectives of the Village's Climate Action Plan.

ACCOMPLISHMENTS OF FISCAL YEAR 2025

1. Distributed over 300 trees to residents through the Village's tree giveaway program.
2. Successfully implemented the first year of the Single-Use Bag Initiative, tracking progress and impact on waste reduction.
3. Launched the Gas-Powered Leaf Blower Replacement Initiative to promote sustainable landscaping practices.
4. Completed more than 15 sustainability reviews as part of the evaluation process for zoning relief applications.
5. Supported the internal review and recommendation for High Performance Design as part of schematic design work for the new Fleet Maintenance Garage and Fire Station 11 as well as affirming a project goal to determine the feasibility of either or both facilities meeting net zero standards.
6. Earned Leadership Circle recognition through the Mayors' Monarch Pledge for efforts supporting pollinator-friendly habitats.

GOALS FOR FISCAL YEAR 2026

1. Issue a request for proposals to develop a Renewable Energy Master Plan to guide future sustainability efforts.
2. Issue a request for proposals to create Electric Vehicle Action and Implementation Plans to advance EV adoption and infrastructure.
3. Distribute 500 or more trees to residents through the Village's tree giveaway program.
4. Host the Northbrook Climate Action Day event in partnership with the Sustainability Commission to celebrate World Environment Day and provide resources and information to residents.
5. Continue maintaining the Single-Use Bag Initiative in its second year, with a focus on refining strategies, increasing community engagement, and further tracking progress and impact on waste reduction.
6. Continue to support the internal review of facilities related energy reduction and employee/visitor wellness (biomimicry, biophilia, views to the exterior + connection to nature, daylight, visual comfort and light quality, air quality, thermal comfort, acoustics and ergonomics).
7. Support the Village's community-wide All In Composting initiative with education, community engagement, and tracking progress and impact on waste reduction.

BOARDS/COMMISSION SUPPORT

1. Sustainability Commission

It is the intention of the Village to use the fees generated from the Bag Tax toward various sustainability causes. As such, the bag tax revenue is tracked along with eligible expenditures that draw down those revenues. The table below is a cumulative recap to date.

	1/1/24-12/31/24 Actual	1/1/25 - 4/30/25 Projected	FY 2026 Budget	Total
Beginning Balance		104,536	135,546	
Revenues				
Bag Tax Fees (Effective Jan 1st, 2024)	159,665	50,000	150,000	359,665
Subtotal Revenues	159,665	50,000	150,000	359,665
Expenses				
Single Use Bag Initiative - Reusable Bags & Signage	5,400	-	6,500	11,900
Rain Barrels	2,300	-	-	2,300
Compostable Bags (Farmers Market)	1,168	-	-	1,168
Tree Giveaway	3,004	2,000	5,000	10,004
Conferences & Memberships	-	750	2,200	2,950
Demonstration Garden	15,496	-	16,000	31,496
Leaf Blower Incentives	27,760	12,240	-	40,000
GHG Inventory Report Annual	-	4,000	4,000	8,000
Green Business Window Decals	-	-	1,000	1,000
Sustainability Yard Signage - Pollinator	-	-	1,000	1,000
Renewable Energy Master Plan	-	-	50,000	50,000
EV Action/Implementation Plan	-	-	50,000	50,000
Recycling Education Program	-	-	2,000	2,000
SC June Environment Event	-	-	5,000	5,000
Composting & Other Misc	-	-	20,000	20,000
Subtotal Expenses	55,128	18,990	162,700	236,818
Net Rev/Exp	104,536	31,010	(12,700)	
Total Balance Remaining	104,536	135,546	122,846	

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
GENERAL FUND EXPENSES - SUSTAINABILITY DIVISION WITHIN THE VILLAGE MANAGER'S OFFICE

*Beginning with FY26, Sustainability is budgeted as a separate division within the Village Manager's Office.
Historical data is shown within the Development & Planning Services.*

GL Number	Description	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY27 FORECAST	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
11-1122-501-01	REGULAR SALARIES	-	-	-	-	-	80,265	82,670		
11-1122-502-01	REGULAR PART-TIME SALARIES	-	-	-	-	-	-	-		
11-1122-502-02	SEASONAL PERSONNEL	-	-	-	-	-	6,500	6,500		
11-1122-503-00	OVERTIME	-	-	-	-	-	-	-		
	TOTAL PERSONAL SERVICES	-	-	-	-	-	86,765	89,170		
11-1122-511-00	IMRF EMPLOYER CONTRIBUTIONS	-	-	-	-	-	7,050	7,260		
11-1122-512-00	FICA EMPLOYER CONTRIBUTIONS	-	-	-	-	-	6,640	6,835		
11-1122-513-00	EMPLOYEE LIFE INSURANCE	-	-	-	-	-	135	135		
11-1122-514-00	EMPLOYEE HEALTH INSURANCE	-	-	-	-	-	32,335	32,335		
11-1122-514-01	EMPLOYEE HEALTH INSURANCE - OPT OUT	-	-	-	-	-	-	-		
11-1122-515-00	WORKERS' COMPENSATION	-	-	-	-	-	5	5		
	TOTAL FRINGE BENEFITS	-	-	-	-	-	46,165	46,570		
11-1122-533-00	POSTAGE	-	-	-	-	-	-	-		
11-1122-536-00	TRANSFER TO SELF INSURANCE	-	-	-	-	-	600	600		
11-1122-537-05	CELLULAR PHONE SERVICE	-	-	-	-	-	-	-		
11-1122-540-00	CONFERENCES	-	-	-	-	-	1,500	1,545		
11-1122-541-00	GENERAL TRAINING/LOCAL SEMINARS	-	-	-	-	-	-	-		
11-1122-542-00	MEMBERSHIPS	-	-	-	-	-	700	750		
11-1122-543-00	SUBSCRIPTIONS	-	-	-	-	-	-	-		
11-1122-545-00	PRINTING	-	-	-	-	-	8,500	8,755		
11-1122-554-00	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	140,000	144,200		
11-1122-575-00	RECEPTIONS & EVENTS	-	-	-	-	-	12,000	12,360		
	TOTAL CONTRACTUAL SERVICES	-	-	-	-	-	163,300	168,210		
	TOTAL	-	-	-	-	-	296,230	303,950	-	-

**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense Detail**

Fund: General (11) Division: Sustainability (1122)	Account Total
PERSONAL SERVICES	
<u>11-1122-501-01 FULL-TIME SALARIES</u>	
Regular Salaries - Full Time Employees	80,265
<u>11-1122-502-02 PART-TIME SALARIES</u>	
Seasonal Personnel	<u>6,500</u>
TOTAL	6,500
TOTAL PERSONAL SERVICES	<u>86,765</u>
FRINGE BENEFITS	
<u>11-1122-505-511-00 IMRF EMPLOYER CONTRIBUTIONS</u>	7,050
<u>11-1122-512-00 FICA EMPLOYER CONTRIBUTIONS</u>	6,640
<u>11-1122-513-00 EMPLOYEE LIFE INSURANCE</u>	135
<u>11-1122-514-00 EMPLOYEE HEALTH / DENTAL INSURANCE</u>	32,335
<u>11-1122-515-00 WORKERS' COMPENSATION</u>	5
TOTAL FRINGE BENEFITS	<u>46,165</u>
CONTRACTUAL SERVICES	
<u>11-1122-536-00 INSURANCE</u>	
Transfer to Self Insurance Fund for Property, Casualty and Liability Insurance	600
<u>11-1122-540-00 CONFERENCES</u>	
MCC Summit Conference	750
Miscellaneous	<u>750</u>
TOTAL	1,500
<u>11-1122-542-00 MEMBERSHIPS</u>	
Illinois Recycling Federation	550
ILFSCC	<u>150</u>
TOTAL	700

**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense Detail**

Fund: General (11) Division: Sustainability (1122)		Account Total
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CONTRACTUAL SERVICES (CONT'D)		
<u>11-1122-545-00 PRINTING</u>		
Green Business Window Decals	1,000	
Single Use Bag - Signs and Bags	6,500	
Yard Signage - Pollinator	<u>1,000</u>	
TOTAL		8,500
<u>11-1122-554-00 OTHER PROFESSIONAL SERVICES</u>		
GHG Inventory Annual Report	4,000	
Demonstration Garden	16,000	
Planning (Renewable Energy, EV Action, Implementation Plan)	100,000	
Miscellaneous	<u>20,000</u>	
TOTAL		140,000
<u>11-1122-575-00 RECEPTIONS & EVENTS</u>		
Tree Giveaway	5,000	
Recycling Education	2,000	
SC Environment Event	<u>5,000</u>	
TOTAL		12,000
TOTAL CONTRACTUAL SERVICES		<u>163,300</u>
TOTAL FOR DIVISION		<u>296,230</u>

LEGAL DIVISION

PROGRAM DETAIL FISCAL YEAR 2026

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/collective bargaining matters are appropriated in this Division as well. 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 2025

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. Supporting village manager and staff as authorized with legal advice, opinions, and assistance.

GOALS FOR FISCAL YEAR 2026

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 2026 BUDGET
GENERAL FUND EXPENSES - LEGAL DIVISION WITHIN THE VILLAGE MANAGER'S OFFICE

GL Number	Description	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY27 FORECAST	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
11-1200-546-00	PUBLISHING	5,706	11,235	7,500	7,500	6,000	7,500	7,500	0.0%	25.0%
11-1200-548-04	GENERAL LABOR RELATIONS ASSISTANCE	189,091	138,067	135,000	135,000	100,000	150,000	145,000	11.1%	50.0%
11-1200-549-00	PROSECUTORIAL SERVICES	218,726	204,000	204,000	204,000	204,000	204,000	204,000	0.0%	0.0%
11-1200-551-01	CORPORATION COUNSEL	340,827	396,532	416,000	416,000	448,000	447,500	453,000	7.6%	-0.1%
11-1200-554-00	OTHER PROFESSIONAL SERVICES	4,026	5,185	4,850	4,850	4,800	5,000	5,000	3.1%	4.2%
	TOTAL CONTRACTUAL SERVICES	758,376	755,019	767,350	767,350	762,800	814,000	814,500	6.1%	6.7%
	TOTAL	758,376	755,019	767,350	767,350	762,800	814,000	814,500	6.1%	6.7%

**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense Detail**

**Fund: General (11)
Division: Legal (1200)**

**Account
Total**

CONTRACTUAL SERVICES

11-1200-546-00 PUBLISHING

Legal Notices	2,500	
Municipal Code Update	5,000	
	5,000	

TOTAL		7,500
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11-1200-548-04 LEGAL SERVICES - LABOR COUNSEL

General Labor Relations Assistance		150,000
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11-1200-549-00 PROSECUTORIAL SERVICES

Police violations, property maintenance, zoning violations		204,000
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11-1200-551-01 LEGAL SERVICES - GENERAL COUNSEL

Corporation Counsel		447,500
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11-1200-554-00 OTHER PROFESSIONAL SERVICES

Administrative Adjudication	4,650	
Postage/Forms	350	
	5,000	

5,000

TOTAL CONTRACTUAL SERVICES		814,000
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TOTAL FOR DIVISION		814,000
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FINANCE DEPARTMENT

PROGRAM DETAIL FISCAL YEAR 2026

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 2025

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, 2023. Applied for the award for the fiscal year ended April 30, 2024- result pending.
2. Received the GFOA *Distinguished Budget Presentation Award* for the Fiscal Year 2025 Annual Budget.
3. Achieved the GFOA *Popular Annual Financial Reporting Award* for the Fiscal Year 2023 Popular Annual Financial Report and applied for the Fiscal Year 2024 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. Analyzed and recommended adjustments to certain tax revenues such as the electric and natural gas utility taxes.
6. Led and assumed responsibility of the five-year Capital Improvement Plan for FY 2026-2030.
7. Maintained the Village's AAA credit rating.
8. Improved quarterly financial reporting for the Village Board.
9. Supported Police and Fire Pension Fund Board objectives.
10. Continued to maximize returns on surplus Funds while at the same time limiting risk as much as possible.
11. Continued with cross-training of all functions within the department.

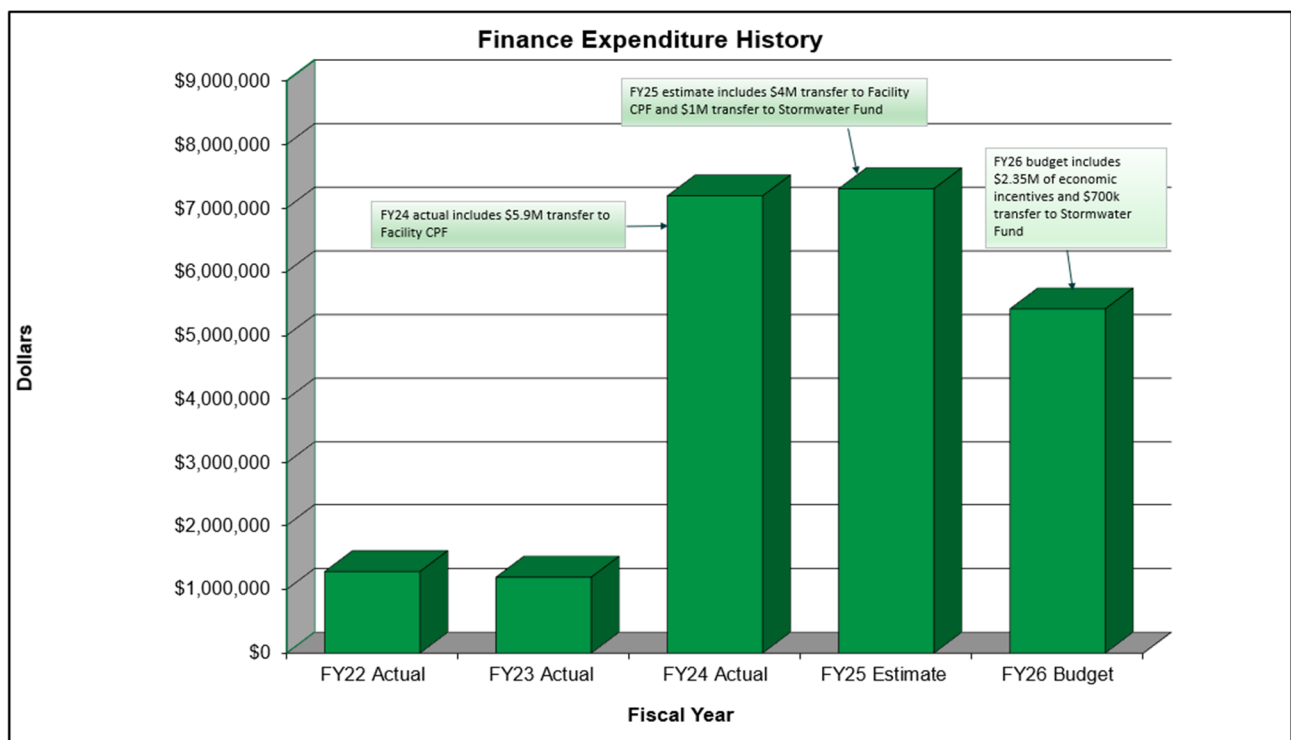
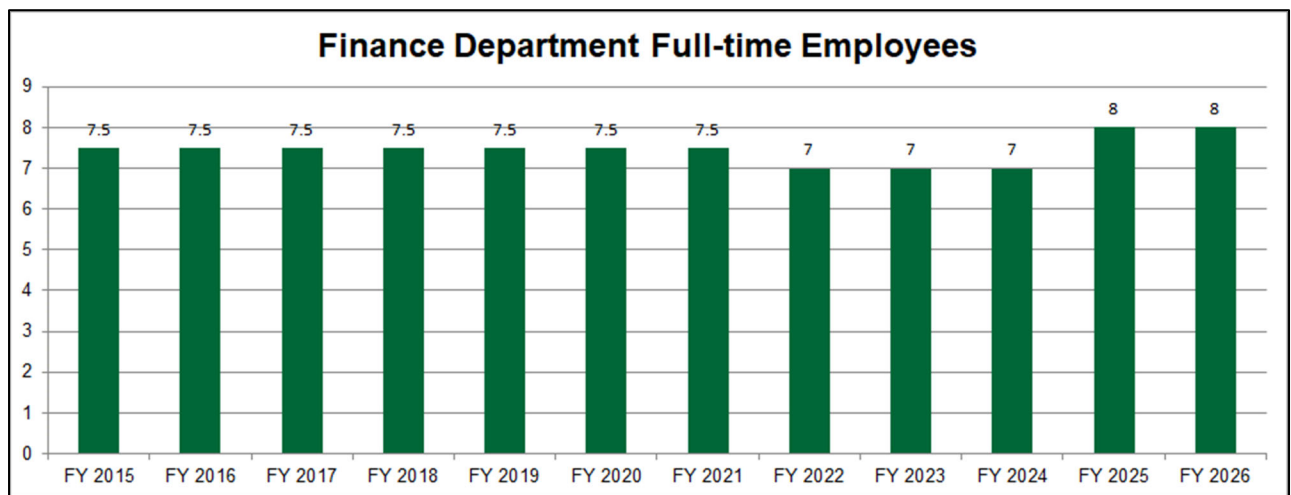
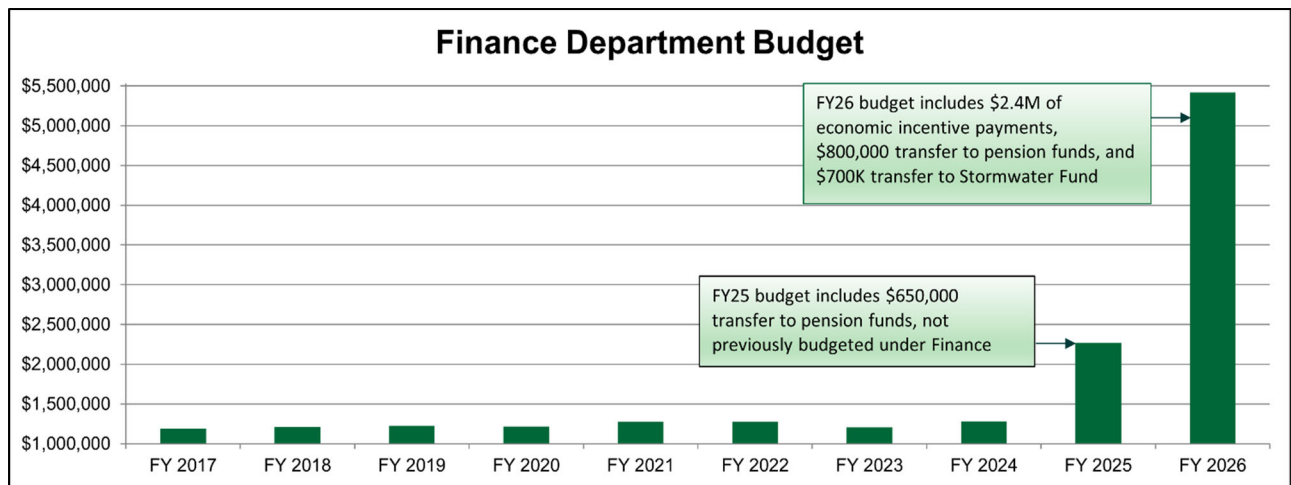
12. Supported the utility rate study to determine appropriate water and sewer billing rates to sustain the water and sewer utilities and their programs.
13. Recruited and hired a new Finance Management Analyst to assist with audit, budget, and a number of daily routine tasks.
14. Completed a partial refunding of Bond Series 2013 A/B, saving thousands of dollars in interest expense.

GOALS FOR FISCAL YEAR 2026

1. Continue work with the Village Manager's Office to support the process to across all Departments to update business processes in advance of the Enterprise Resource Planning (ERP) migration to the cloud to reduce inefficiencies by improved data quality and consistent workflows to ensure effective staff use of the ERP system.
2. Evaluate and update the procedures for accounting of public improvement escrows and refunding for the same with appropriate departments.
3. Continue working with the Village Manager to monitor local economic conditions and the effects on Village revenues. Recommend budgetary changes as necessary.
4. Cross training in the Finance Department, particularly to back up the payroll function.
5. Continue to work with state and regional associations to analyze the financial impacts of proposed legislation and develop alternative strategies as necessary.
6. Continue providing high quality customer service to Village Residents.
7. Evaluate and analyze various new revenue sources or modifications to existing taxes/fees.
8. Support a storm water utility study to determine appropriate billing rates to sustain this utility and its programs.
9. Preserve the Village's AAA credit rating.
10. Ensure the Village's annual operating revenue exceeds the operating expenditures.

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)

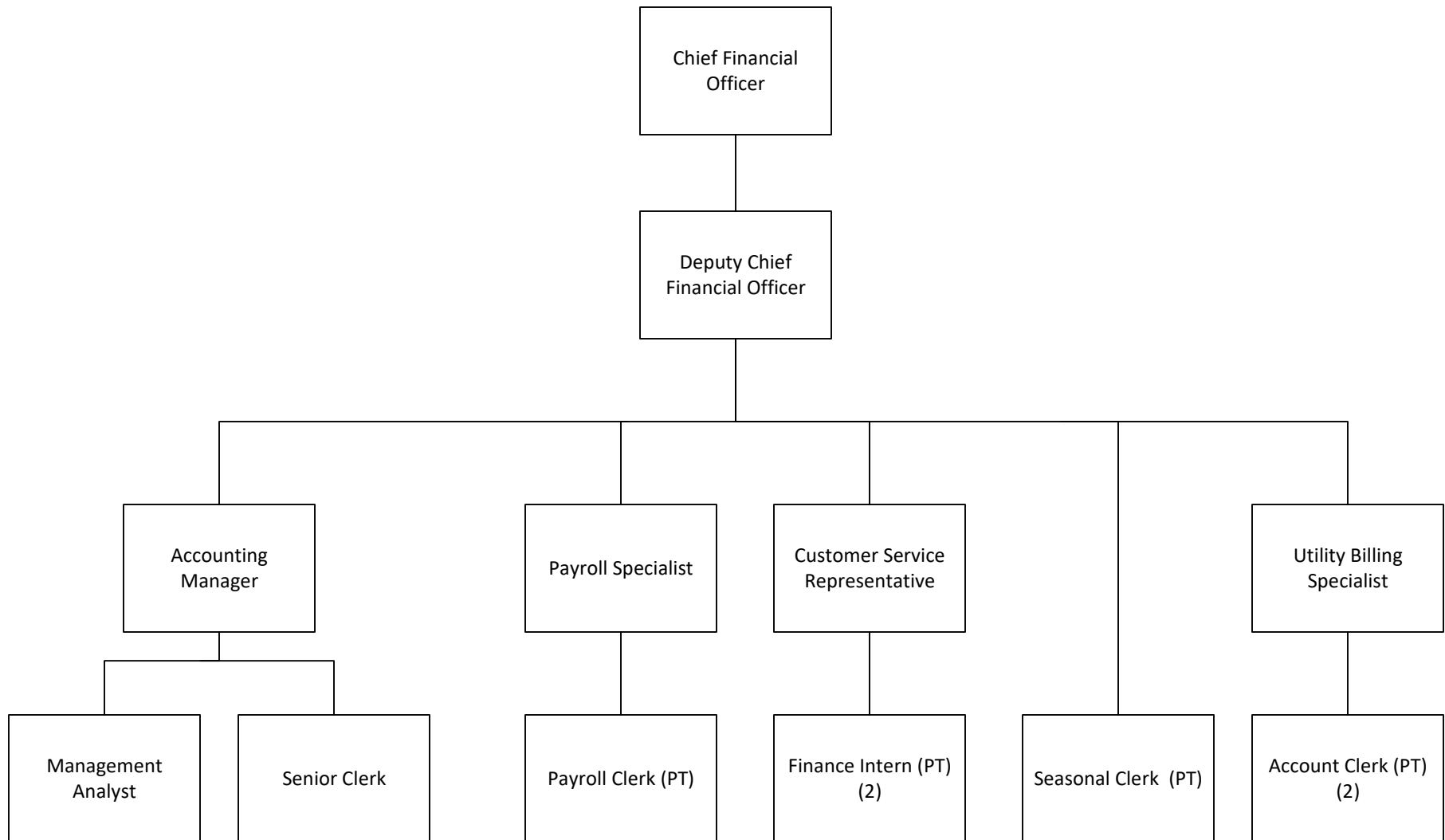


**Village of Northbrook
Prior Year Performance Measurers
2024 Data for Fiscal Year 2026 Budget**

FINANCE

<u>Category</u>	<u>1/24</u>	<u>2/24</u>	<u>3/24</u>	<u>4/24</u>	<u>5/24</u>	<u>6/24</u>	<u>7/24</u>	<u>8/24</u>	<u>9/24</u>	<u>10/24</u>	<u>11/24</u>	<u>12/24</u>	<u>2024 TOTAL</u>	<u>2023 TOTAL</u>
Retailers' Occupation Tax Collected (Liability Month)	727,966	729,809	782,165	789,485	899,208	883,813	816,560	996,796	1,118,047	990,368	1,066,120	1,284,489	11,084,827	9,722,983
Home Rule Sales Tax Collected (Liability Month)	478,101	477,117	505,547	510,640	596,479	607,653	534,648	557,788	680,162	566,951	589,216	743,674	6,847,976	7,151,642
Hotel/Motel Tax Collected (Liability Month)	Qtrly	Qtrly	122,065	Qtrly	Qtrly	230,527	Qtrly	Qtrly	186,446	Qtrly	Qtrly	126,798	665,836	663,607
Income Tax Revenue Collected (Receipt Month)	561,772	531,559	345,493	545,471	942,580	403,975	587,703	392,678	308,272	658,275	395,163	308,471	5,981,413	5,625,635
Use Tax Collected (Liability Month)	87,400	98,260	119,367	106,146	102,433	98,825	101,553	98,643	114,341	65,254	113,522	142,720	1,248,465	1,371,017
Number of Receipts by Cashier	1,679	1,801	1,841	1,595	1,570	3,314	2,118	1,963	1,739	1,520	2,548	2,250	23,938	22,723
Number of Vehicle Stickers Issued (standard)	109	98	116	80	32	14,068	3,459	876	401	190	148	87	19,664	19,575
Number of Special Donation Vehicle Stickers Issued	-	-	-	-	-	1,519	487	102	8	1	-	-	2,117	1,554
Number of Pet Licenses Issued	26	42	45	31	2	1,652	444	80	25	15	6	13	2,381	2,231
Number of Rain Barrels Sold	-	2	8	3	6	3	8	1	2	-	-	-	33	67
Number of Subsidized Taxi Vouchers Used	62	75	77	69	78	72	99	97	94	87	73	82	965	411
Number of Yard Waste Stickers Sold	10	99	181	539	752	824	515	221	1,169	847	777	30	5,964	4,862
Single Use Bag Fee Revenue Collected	13,683	11,605	15,004	12,548	15,098	14,311	14,712	12,934	11,396	10,319	12,513	12,027	156,148	-
Single Use Bag Fees Sold (source: business returns)	267,430	228,519	298,167	250,715	301,824	286,110	294,184	258,644	227,917	206,375	250,261	240,504	3,110,650	-

Finance Department



**FINANCE DEPARTMENT
AUTHORIZED POSITIONS**

	FY 2025		FY 2026	
	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	1	1.00	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	8	8.00	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	1	0.25
Finance Intern	0	0.00	2	0.50
TOTAL	3	0.75	3	0.75
TOTAL POSITIONS FOR DEPARTMENT	14	10.25	14	10.25

* FTE - Full-Time Equivalents

1 Finance Intern re-titled from Seasonal Clerk

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
GENERAL FUND EXPENSES - FINANCE

GL Number	Description	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY27 FORECAST	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
11-1300-501-01	REGULAR SALARIES	618,224	692,665	811,805	811,805	787,190	850,300	875,450	4.7%	8.0%
11-1300-502-01	REGULAR PART TIME SALARIES	72,955	81,548	86,970	86,970	86,970	94,740	97,580	8.9%	8.9%
11-1300-502-02	SEASONAL PERSONNEL	18,627	17,545	25,875	25,875	25,875	28,590	29,450	10.5%	10.5%
11-1300-503-00	OVERTIME	15,696	5,119	8,000	8,000	2,000	8,000	8,000	0.0%	300.0%
11-1300-504-00	GOOD HEALTH BENEFIT	680	-	-	-	-	-	-		
	TOTAL PERSONAL SERVICES	726,182	796,877	932,650	932,650	902,035	981,630	1,010,480	5.3%	8.8%
11-1300-511-00	IMRF EMPLOYER CONTRIBUTIONS	50,907	57,050	68,530	68,530	66,160	71,950	74,105	5.0%	8.8%
11-1300-512-00	FICA EMPLOYER CONTRIBUTIONS	53,432	60,319	70,300	70,300	67,560	73,200	75,390	4.1%	8.3%
11-1300-513-00	EMPLOYEE LIFE INSURANCE	1,452	1,067	1,455	1,455	1,100	1,100	1,100	-24.4%	0.0%
11-1300-514-00	EMPLOYEE HEALTH INSURANCE	139,075	106,545	95,525	95,525	95,525	69,930	69,930	-26.8%	-26.8%
11-1300-514-01	EMPLOYEE HEALTH INSURANCE - OPT OUT	-	-	-	-	-	9,000	9,000		
11-1300-515-00	WORKERS' COMPENSATION	225	175	175	175	175	175	175	0.0%	0.0%
	TOTAL FRINGE BENEFITS	245,091	225,156	235,985	235,985	230,520	225,355	229,700	-4.5%	-2.2%
11-1300-521-00	MAINTENANCE-EQUIPMENT	884	702	1,000	1,000	-	-	-	-100.0%	0.0%
11-1300-533-00	POSTAGE - GENERAL MAILING	31,041	38,329	40,000	40,000	40,000	45,000	47,000	12.5%	12.5%
11-1300-536-00	TRANSFER TO SELF INSURANCE	58,415	44,750	17,049	17,049	17,049	17,049	17,049	0.0%	0.0%
11-1300-537-01	MONTHLY SERVICE	1,992	2,225	2,300	2,300	2,300	2,400	2,400	4.3%	4.3%
11-1300-537-05	CELLULAR PHONE SERVICE	2,195	2,483	2,340	2,340	3,120	3,900	3,900	66.7%	25.0%
11-1300-540-00	CONFERENCES	2,757	897	7,000	7,000	5,000	10,500	10,500	50.0%	110.0%
11-1300-541-00	GENERAL TRAINING/LOCAL SEMINARS	825	510	4,000	4,000	2,000	4,000	4,000	0.0%	100.0%
11-1300-542-00	MEMBERSHIPS	2,358	2,030	2,000	2,000	2,000	2,300	2,500	15.0%	15.0%
11-1300-543-00	SUBSCRIPTIONS	-	15,769	17,225	17,225	5,411	-	-	-100.0%	-100.0%
11-1300-543-01	SOFTWARE AS A SERVICE	-	-	-	-	-	5,700	6,000		
11-1300-545-00	PRINTING	9,211	8,978	14,000	14,000	12,000	15,200	15,000	8.6%	26.7%
11-1300-546-00	PUBLISHING	1,337	3,246	3,500	3,500	3,500	3,500	3,500	0.0%	0.0%
11-1300-552-00	ACCOUNTING SERVICES	34,500	35,606	40,000	40,000	33,500	33,000	35,000	-17.5%	-1.5%
11-1300-554-00	OTHER PROFESSIONAL SERVICES	60,472	89,832	99,500	129,500	135,000	192,400	195,000	48.6%	42.5%
11-1300-558-00	EQUIPMENT RENTAL	548	543	600	8,100	7,200	6,700	6,700	-17.3%	-6.9%
11-1300-560-00	ECONOMIC INCENTIVE PAYMENTS	-	-	170,000	170,000	162,000	2,350,000	867,000	1282.4%	1350.6%
11-1300-599-01	MISCELLANEOUS - OTHER	(750)	5,818	1,000	1,000	1,000	1,250	1,250	25.0%	25.0%
11-1300-599-02	CANTEEN SERVICE	2,610	3,507	1,000	1,000	1,000	1,500	1,500	50.0%	50.0%
	TOTAL CONTRACTUAL SERVICES	208,395	255,225	422,514	460,014	432,080	2,694,399	1,218,299	485.7%	523.6%
11-1300-601-00	OFFICE SUPPLIES	11,043	14,712	15,000	15,000	15,000	16,000	16,000	6.7%	6.7%
	TOTAL COMMODITIES	11,043	14,712	15,000	15,000	15,000	16,000	16,000	6.7%	6.7%
11-1300-705-00	FURNITURE, FIXTURES AND EQUIPMENT	-	25	12,000	4,500	-	-	-	-100.0%	
	TOTAL CAPITAL OUTLAY	-	25	12,000	4,500	-	-	-		

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
GENERAL FUND EXPENSES - FINANCE

GL Number	Description	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY27 FORECAST	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
11-1300-975-38	INTERFUND TRANSFER TO FACILITY CP FUND	-	5,900,127	-	4,010,665	4,010,665	-	-		-100.0%
11-1300-975-16	INTERFUND TRANSFER TO STORMWATER	-	-	-	1,000,000	1,000,000	700,000	-		-30.0%
11-1300-975-41	INTERFUND TRANSFER TO POLICE PENSION FUND	-	-	325,000	357,000	357,000	400,000	400,000	12.0%	12.0%
11-1300-975-42	INTERFUND TRANSFER TO FIREFIGHTERS' PENSION FUND	-	-	325,000	357,000	357,000	400,000	400,000	12.0%	12.0%
	TOTAL INTERFUND TRANSFERS OUT	-	5,900,127	650,000	5,724,665	5,724,665	1,500,000	800,000		-73.8%
	TOTAL	1,190,711	7,192,122	2,268,149	7,372,814	7,304,300	5,417,384	3,274,479	-26.5%	-25.8%

**Village of Northbrook, Illinois
Fiscal Year 2026 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 **850,300**

11-1300-502-XX PART-TIME SALARIES

11-1300-502-01	Regular Part-Time Salaries	94,740
11-1300-502-02	Seasonal Personnel	28,590

TOTAL **123,330**

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

TOTAL PERSONAL SERVICES **981,630**

FRINGE BENEFITS

11-1300-511-00 IMRF EMPLOYER CONTRIBUTIONS **71,950**

11-1300-512-00 FICA EMPLOYER CONTRIBUTIONS **73,200**

11-1300-513-00 EMPLOYEE LIFE INSURANCE **1,100**

11-1300-514-XX EMPLOYEE HEALTH / DENTAL INSURANCE **78,930**

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

TOTAL FRINGE BENEFITS **225,355**

CONTRACTUAL SERVICES

11-1300-533-00 POSTAGE **45,000**

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	2,400
11-1300-537-05	Cellular Phone Service	3,900

TOTAL **6,300**

**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense Detail**

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

**Account
Total**

CONTRACTUAL SERVICES (CONT'D)

11-1300-540-00 CONFERENCES

GFOA	6,000
IGFOA	1,500
AICPA/ICPAS, Other	3,000

TOTAL	10,500
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11-1300-541-00 GENERAL TRAINING/LOCAL SEMINARS

4,000

11-1300-542-00 MEMBERSHIPS

GFOA	600
ICPAS	800
AICPA	700
Other	200

TOTAL	2,300
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11-1300-543-01 SOFTWARE AS A SERVICE

Vehicle Sticker Software Subscription	5,700
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TOTAL	5,700
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11-1300-545-00 PRINTING

Budget Book	4,000
ACFR Covers	200
PAFR	300
Vehicle & Pet License Stickers	5,000
Envelopes	2,000
Payroll and Disbursement Checks	1,200
CIP Books	2,500

TOTAL	15,200
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11-1300-546-00 PUBLISHING

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

Annual Audit	33,000
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**Village of Northbrook, Illinois
Fiscal Year 2026 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	140,000
Actuarial Valuations - Police/Fire Pensions	15,500
Actuarial Valuation - OPEB	4,900
IDOI Filings - Police/Fire Pensions	9,000
Vehicle Stickers Mailing Services	16,500
TMI Vehicle Stickers Transaction Charges	5,000
GFOA Award Program Participation Fees	1,500

TOTAL	192,400
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11-1300-558-00 EQUIPMENT RENTAL

Postage Meter Lease	6,700
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<u>11-1300-560-00 ECONOMIC INCENTIVE PAYMENTS</u>	2,350,000
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11-1300-599-XX MISCELLANEOUS

11-1300-599-01	Other	1,250
11-1300-599-02	Canteen Service (Partially Reimbursable)	1,500

TOTAL	2,750
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TOTAL CONTRACTUAL SERVICES	2,694,399
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COMMODITIES

11-1300-601-00 OFFICE SUPPLIES

General Office Supplies	8,000
Copier/Printer/Computer Paper Supplies	6,000
Office Equipment	2,000

TOTAL	16,000
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TOTAL COMMODITIES	16,000
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**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense Detail**

Fund: General (11) Department: Finance (1300)		Account Total
<hr/>		
INTERFUND TRANSFERS OUT		
<u>11-1300-975-XX INTERFUND TRANSFERS OUT</u>		
11-1300-975-16	Interfund Transfer to Stormwater Fund	700,000
11-1300-975-41	Interfund Transfer to Police Pension Fund	400,000
11-1300-975-42	Interfund Transfer to Firefighters' Pension Fund	<u>400,000</u>
TOTAL		1,500,000
TOTAL INTERFUND TRANSFERS OUT		<u>1,500,000</u>
TOTAL FOR DEPARTMENT		<u>5,417,384</u>

INFORMATION TECHNOLOGY

PROGRAM DETAIL FISCAL YEAR 2026

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 2025

1. Continued computer and mobile device upgrades, replacements, and deployments 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. Piloted and began moving to production the new Microsoft Modern Desktop solutions including Windows 11 and Office 365 applications.
3. Piloted and moved to production the new Microsoft Modern Desktop Management solutions, including Intune and Autopilot for computer provisioning and on-going patching and management.
4. Completed the migration to the Microsoft Cloud for email, calendars, and associated services, focusing on security, reliability, and user experience. Shutdown the on-premise email system and associated domain and domain controllers.
5. Implemented new cloud-hosted email security and archiving solutions, retiring the previous on-premise systems. Migrated the on-prem email archive to the new cloud-hosted system.
6. Implemented new cloud-hosted backup solution to compliment the on-premise backup systems.
7. Executed contract with new managed print services provider, and replaced all legacy Xerox copiers with new, leased Canon copiers. Also added two new wide format printers/scanners at Village Hall and Public Works Center.
8. Worked closely with the Village Manager's Office and Development & Planning Services Departments to reconfigure the Enterprise Resource Planning (ERP) system to support the changed business license process.

9. Worked closely with the Police Department to support the roll out of Body Worn Cameras, replacement squad car cameras, and replacement interview room cameras, moving the storage of the videos from on-premise to cloud-hosted.
10. Worked closely with the Police Department to finalize a design and implementation plan to implement a redundant 911 Dispatch Center phone system at a remote location, ensuring uninterrupted calling services continue during a disaster or failure, once the previous failover municipality shut down.
11. Worked closely with the Fire Department to migrate the fire alarm monitoring system to a modern, Internet-based system with a failover/redundant connection via cellular service. This new system removed the reliance on legacy telecommunications connections.
12. Worked closely with the Public Works Department on the new SCADA (Supervisory Control and Data Acquisition) design project to replace, improve, and better secure the Village's water production technology infrastructure.
13. Worked closely with the Public Works and Finance Departments to begin the Automated Water Meter Reading project, ensuring the data integration and transfers are tested, validated, and secured.
14. Began working with other Village Departments to understand the technology service requirements for the new Facilities projects, ensuring a modern and flexible infrastructure is planned for the new locations, which will support the Department requirements for the next several years.
15. Begin integrating on-premise and cloud-hosted systems with Single Sign On for centralized username/password management with the Village's cloud-hosted Active Directory environment.
16. Completed a significant wireless network upgrade, replacing all of the outdoor/exterior wireless access points to ensure on-going vendor support.
17. 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. Implemented additional cybersecurity-focused tools and services throughout the year, focusing on prevention, detection, and mitigation of incidents.
18. Continued hiring and developing IT Interns 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. All IT Interns successfully acquired full time positions in their desired field after gaining the requisite experience working with the Village.
19. Filled the newly created Technology Office Specialist position in June 2024 with a qualified, experienced candidate. Completed cross training and transitioned tasks from IT Department staff and the CIO to the new staff member, including bid/quote solicitations, purchase order entry, invoice entry and processing, and reporting on various IT Department annual metrics.
20. Continued to collaborate with the Northbrook Public Library, Northbrook school districts, and the Northbrook Park District on various projects and cooperative purchasing opportunities.

21. Deployed Real-time Data Tracking for Public Works Operations. GIS staff partnered with Northbrook to support internal operations that track real time data for services such as snow plowing operations and salt distribution to plan for and track snow events.
22. Innovated the after-hour incident reporting process. GIS staff created a digital form that when submitted, automatically sends to supervisors, increasing accessibility to information and providing confidence in the completed services during after-hour events. Leadership is well informed to answer customer questions as well as use data from past events to plan for future needs and training of Northbrook staff.
23. Continued to provide GIS support for the Next Generation 9-1-1 initiative and dispatch operations to ensure a high level of service through boundary resolutions, data digitization, and submissions to the state of Illinois.

GOALS FOR FISCAL YEAR 2026

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. This will include the deployment of Windows 11 and Office 365 applications.
2. Continue with the Microsoft Cloud migration project, completing the personal drive migrations to Microsoft OneDrive, and starting the shared drive migrations to SharePoint. Evaluate the use of Microsoft Teams as an alternative to the Cisco telephony and voicemail system currently in use.
3. Continue the planning and assessment process for the Enterprise Resource Planning (ERP) migration to the cloud for additional functionality and features, and better integration and address management between the various ERP modules, including centralized address management.
4. Working with the Public Works Department, complete the SCADA and Automated Water Meter Reading projects.
5. Replace old, outdated Village facility cameras, ensuring system is current and vendor supported.
6. Begin working with Police Department to identify other Village facilities that would benefit from having new cameras installed, to develop a budget and deployment plan for FY2027.
7. Design and complete a significant network upgrade for all Village facilities to replace end of life/end of support network equipment.
8. Finalize the network design for the new Village facilities, including Village fiber connectivity to the new locations.
9. Evaluate, procure, and implement a new on-premise backup system to replace a system that will soon be end of life/end of support, ensuring backups of on-premise data and systems continues uninterrupted.

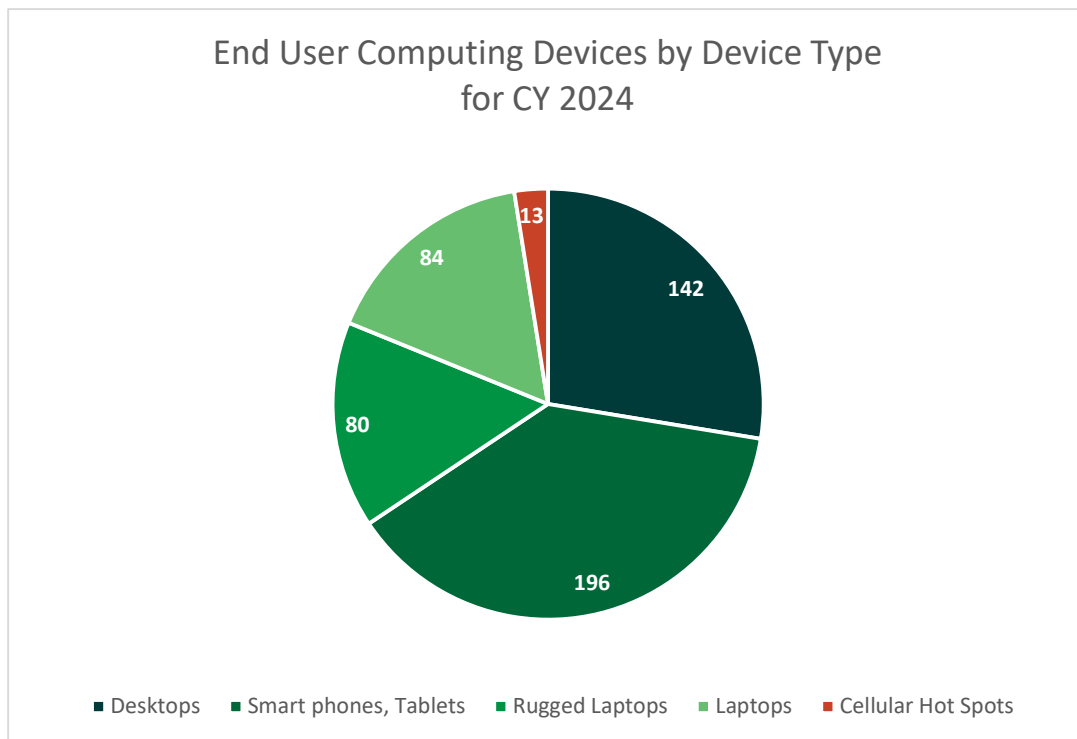
10. Continue to staff for a dynamic IT Internship program, recruiting, training, and enhancing skills of college students prior to their entry into the full-time workforce.
11. Continue implementing Geographic Information Services (GIS) tools to make data and information more accessible to staff and residents with the goals of increasing the efficiency of workflows and transparency with the public. Areas of focus for FY25/26 include:
 - a. Visualize Performance Metrics- Streamline reporting by providing a simple, real-time solution for visualizing performance metrics using GIS-tracked data for enhanced progress tracking and transparency.
 - b. Promote Public Services- Enhance public-facing visualizations including development projects to promote village services, efforts, and operations to increase community engagement and support.

Information Technology (IT) Department & Geographic Information Services (GIS) Performance Metrics – CY2024

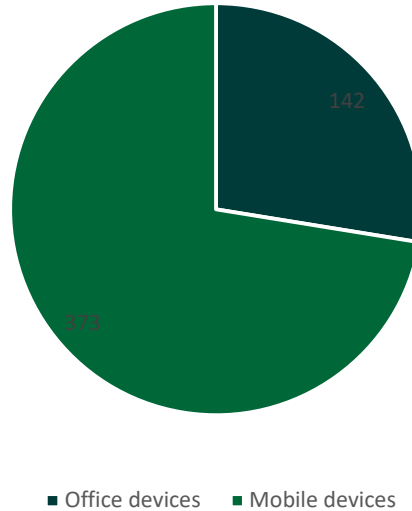
The Village's **Information Technology Department** is responsible for all technology services across all Village Departments. Included in these services are support of: computing devices (desktop and laptop computers, tablets, smart phones, etc.), desk phones, networks and wireless networks, security 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 2024.

End User Computing Devices

Utilizing the Village's networks for connectivity and communications are Village-owned and managed 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 not in an office. 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.

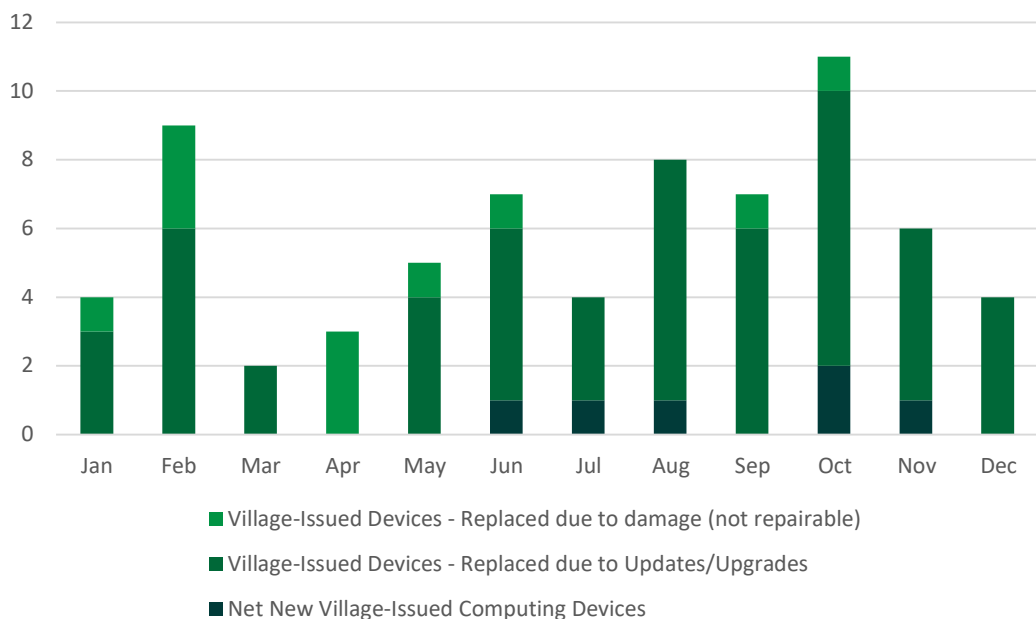


End User Computing Devices by Location Type
CY 2024



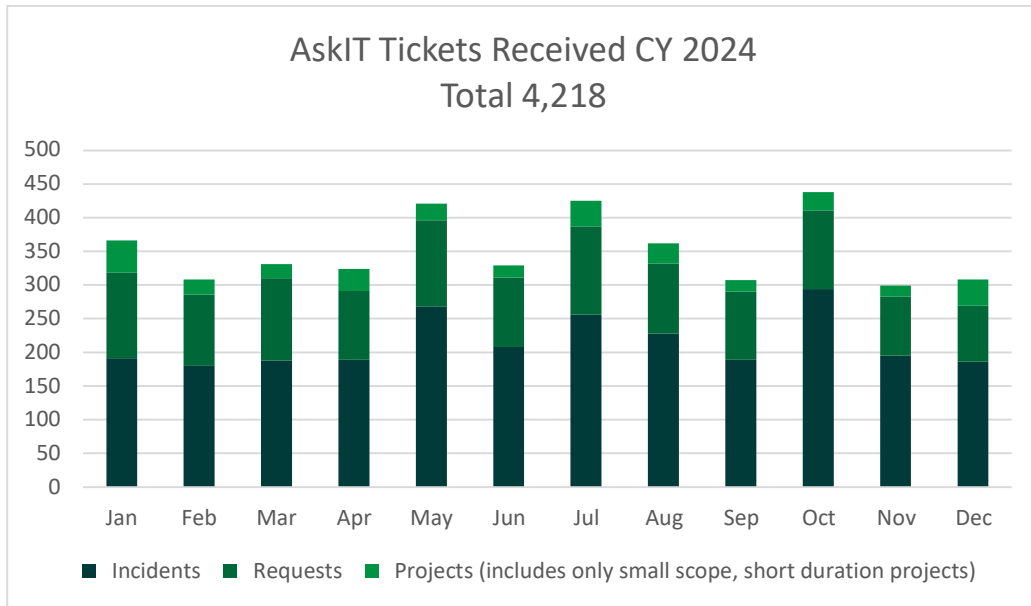
Given the quantity of end user computing devices in use by Village staff, the Village's IT Department has a defined life cycle for each type of device, taking into account the device type and type of usage, ensuring that a current, supportable device is always available for Staff to use when performing Village work. The following shows, by month, for calendar year 2024, 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.

Computing Devices Replaced/Issued for CY 2024

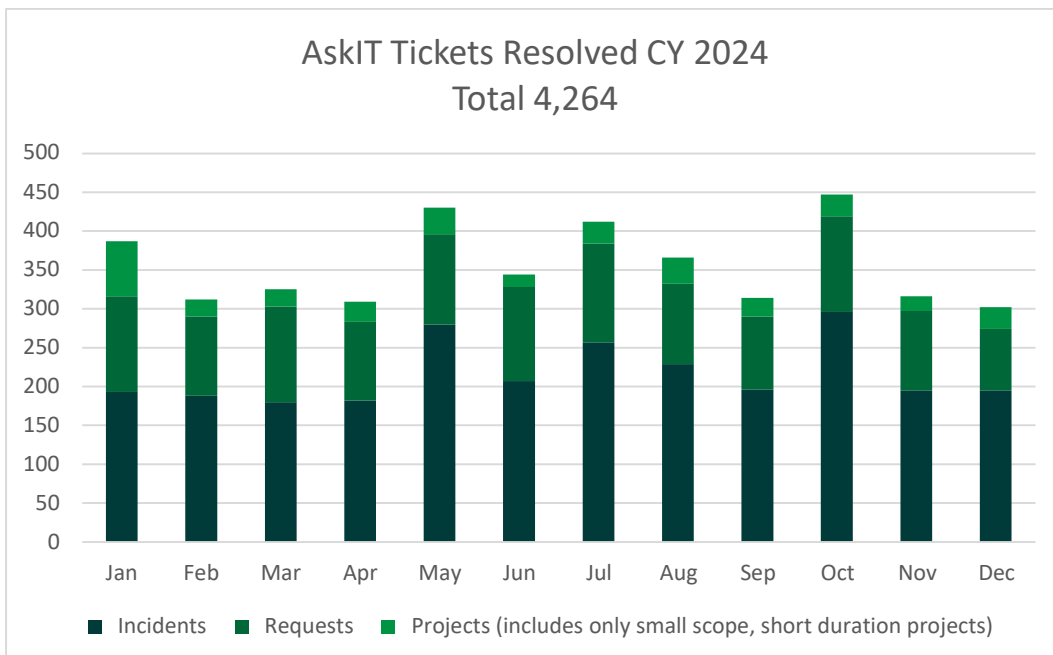


Service Desk Incidents, Requests, and Minor Projects

The Village's Information Technology Department tracks incidents, requests, and minor projects in a system called "AskIT". The following represents the quantity of incidents/requests/projects received by the IT Department for calendar year 2024 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 2024 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 2024, 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**. 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)** whenever possible. 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 to ensure you are not inviting your neighbors or those passing by to connect to and utilize 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 acquire 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

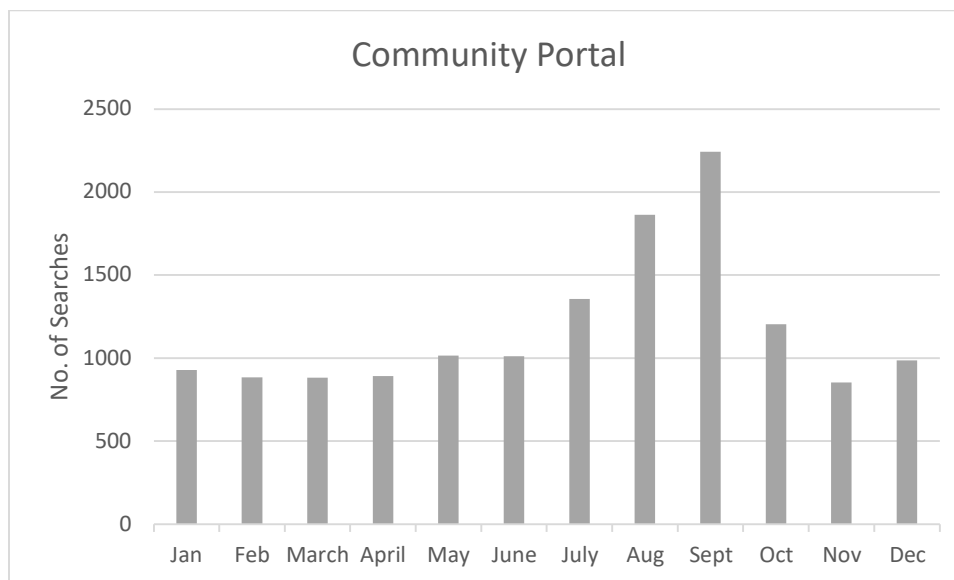
MGP has created GIS applications for its communities including:

- 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.

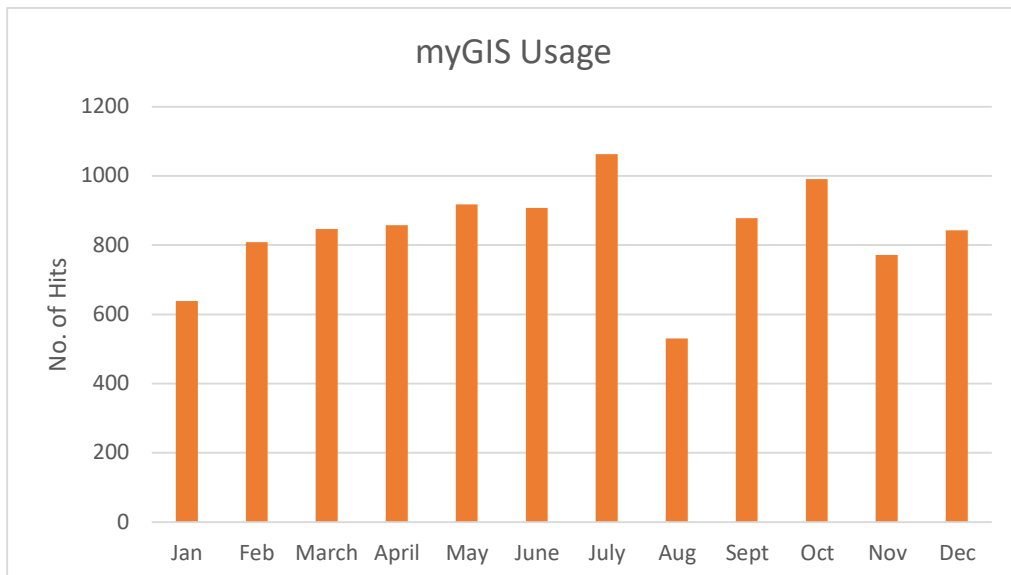
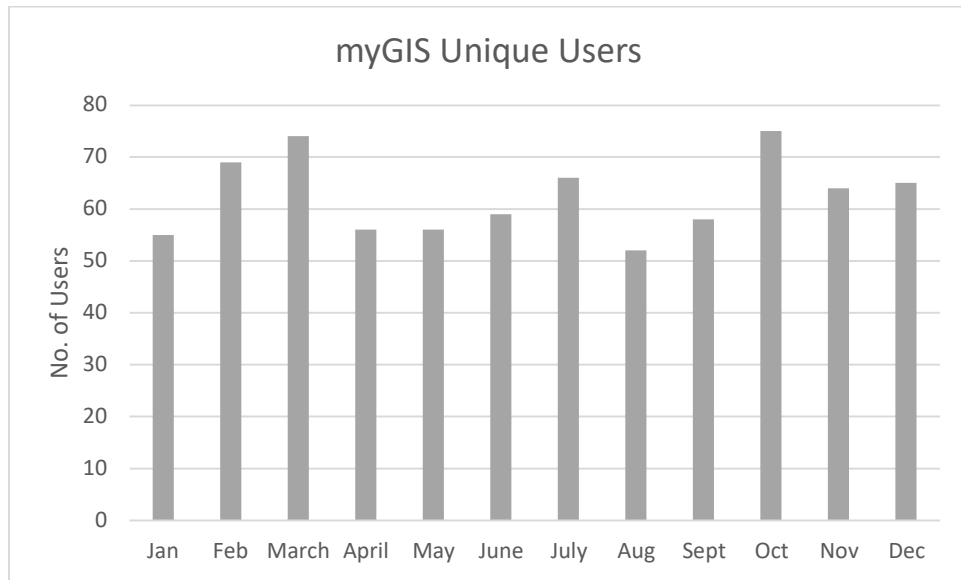
In addition to providing a way for the public to easily lookup and discover property specific information, Community Portal is also used to visualize relevant data for internal purposes like permitting and utility billing. There are currently four database connections that bring together relevant data 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 2024.



myGIS showcases village owned and maintained data as well as third 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

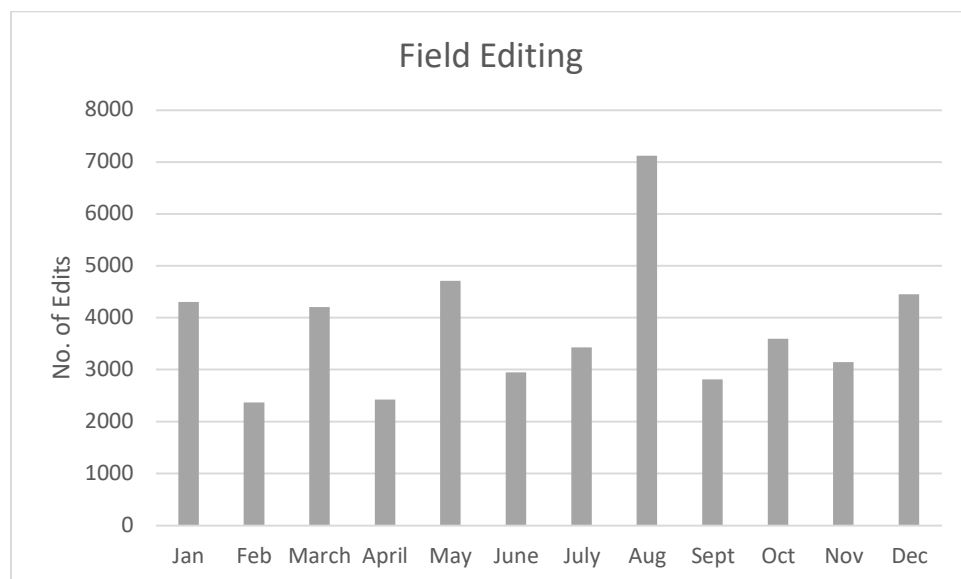
Community Map Viewer is a new tool deployed this year that is publicly available on the village website. The tool is meant for the public to view and interact with publicly available village data. 14 data layers are available to the public in this tool.

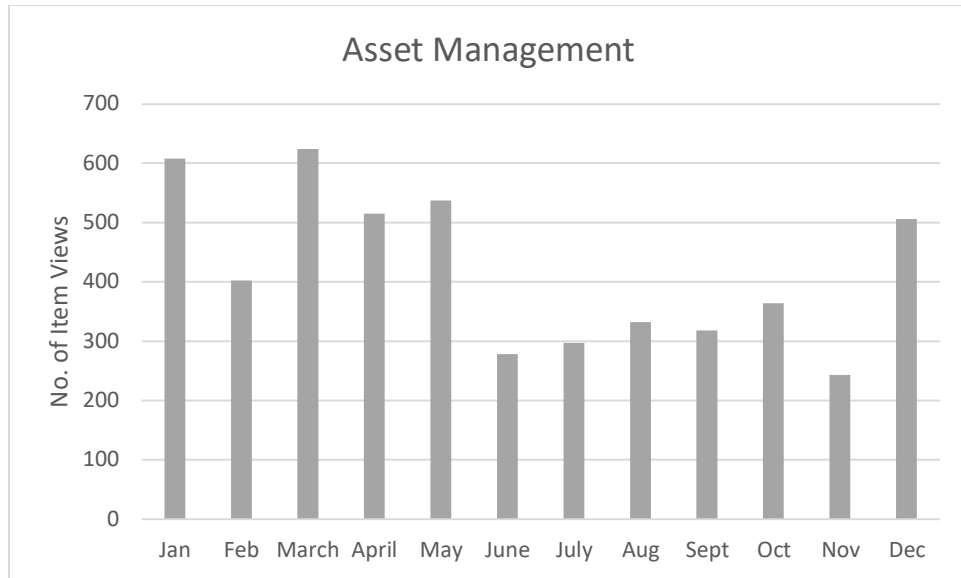
- Parcels
- Subdivisions
- Bikeways
- Streets and Roads
- Parking on Street
- Garbage Collection Areas
- Recycling Areas
- Yard Waste Collection Areas
- Park Districts
- Zoning
- Zoning Overlay
- Taz Increment Financing (TIF) District
- Elementary School Districts
- Secondary School District

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, and Sanitary, Street Lights and Trees. The charts below show usage through data edits and number of logins.





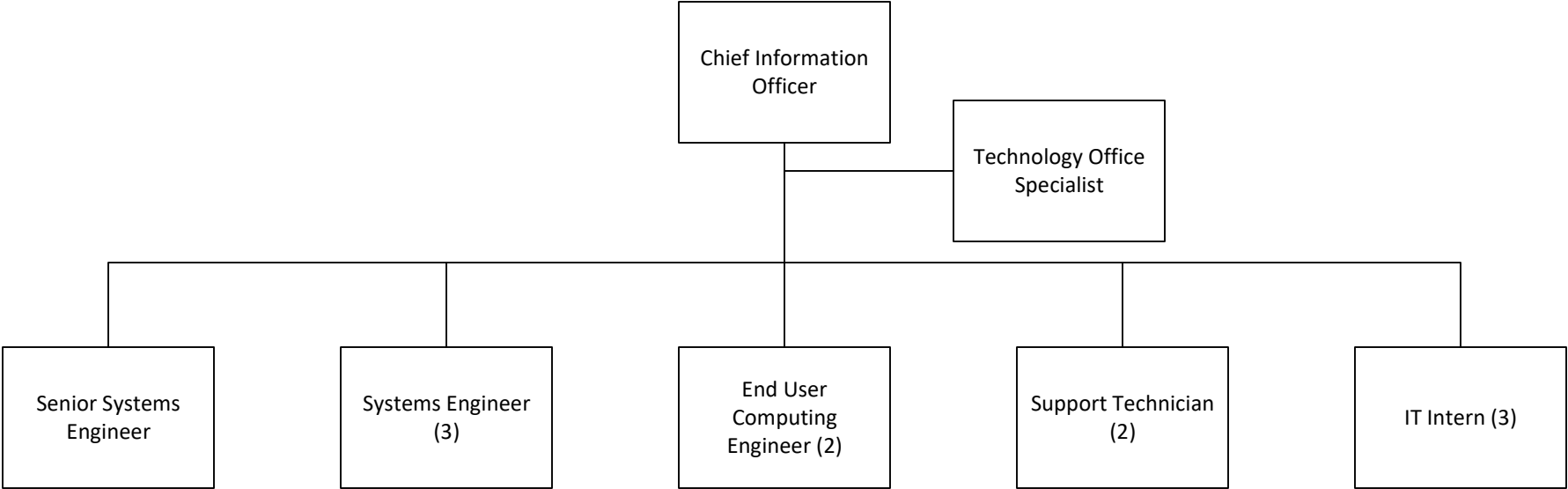
The GIS Program hosts regular training workshops with Village Staff, with the goal of increasing awareness and level of comfort with the available GIS solutions. Many of the solution capabilities can support common local government business processes.

Village of Northbrook
Prior Year Performance Measurers
2024 Data for Fiscal Year 2026 Budget

INFORMATION TECHNOLOGY DEPARTMENT

<u>Category</u>	<u>1/24</u>	<u>2/24</u>	<u>3/24</u>	<u>4/24</u>	<u>5/24</u>	<u>6/24</u>	<u>7/24</u>	<u>8/24</u>	<u>9/24</u>	<u>10/24</u>	<u>11/24</u>	<u>12/24</u>	<u>2024 TOTAL</u>	<u>2023 TOTAL</u>
Internet Bandwidth														
*note - new system installed in Sept 2024 to provide this metric														
Internet Bandwidth Usage (total aggregate inbound/outbound)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	28.7 TB	23.2 TB	36.3 TB	n/a	n/a
Information Technology Service Requests Received														
Incidents	191	180	188	189	268	208	256	228	189	294	195	186	2,572	2,371
Requests	127	106	122	102	128	103	131	104	101	117	88	83	1,312	1,081
Projects (includes only small scope, short duration projects)	48	22	21	33	25	18	38	30	17	27	16	39	334	567
Information Technology Service Requests Resolved														
Incidents	193	188	180	182	280	207	257	229	196	296	195	195	2,598	2,378
Requests	123	102	123	101	116	121	127	103	94	123	102	79	1,314	1,055
Projects (includes only small scope, short duration projects)	71	22	22	26	34	16	28	34	24	28	19	28	352	538
Village Computing Devices Replaced/Issued														
Net New Village-Issued Computing Devices	0	0	0	0	0	1	1	1	0	2	1	0	6	59
Village-Issued Devices - Replaced due to Updates/Upgrades	3	6	2	0	4	5	3	7	6	8	5	4	53	170
Village-Issued Devices - Replaced due to damage (not repairable)	1	3	0	3	1	1	0	0	1	1	0	0	11	3
Village Email														
*note - new system installed in Oct 2024 to provide this metric														
Emails Received	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	26,426	82,851	n/a	n/a
Emails Blocked due to Security Reasons	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	6,028	14,926	n/a	n/a
Emails Sent	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	2,872	10,141	n/a	n/a
Cybersecurity														
Ransomware Incidents	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Logs Analyzed for Security Alerts	583,995,494	519,107,459	555,846,978	729,713,834	824,839,444	1,073,567,473	1,248,853,889	1,121,144,472	684,831,302	945,497,559	945,620,772	995,024,580	10,228,043,256	
Alerts Generated Requiring Investigation	0	0	7	16	15	13	53	7	122	302	41	52	628	
Critical System Uptime														
Critical System Uptime (email, ERP)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	

Information Technology Department



**INFORMATION TECHNOLOGY DEPARTMENT
AUTHORIZED POSITIONS**

	FY 2025		FY 2026	
	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	3	3.00
End-User Computing Engineer	2	2.00	2	2.00
Support Technician	2	2.00	2	2.00
Technology Office Specialist	1	1.00	1	1.00
TOTAL	9	9.00	10	10.00
<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	12	10.50	13	11.50

* FTE - Full-Time Equivalents

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
GENERAL FUND EXPENSES - INFORMATION TECHNOLOGY

GL Number	Description	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY27 FORECAST	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
11-1400-501-01	REGULAR SALARIES	645,640	710,613	844,290	844,290	851,085	1,000,660	1,030,500	18.5%	17.6%
11-1400-502-02	SEASONAL PERSONNEL	15,700	35,280	34,440	34,440	28,000	34,275	35,300	-0.5%	22.4%
11-1400-504-00	GOOD HEALTH BENEFIT	-	-	-	-	825	1,500	1,500		81.8%
11-1400-505-08	ON CALL PAY	-	17,500	18,200	18,200	18,200	18,250	18,250	0.3%	0.3%
	TOTAL PERSONAL SERVICES	661,340	763,393	896,930	896,930	898,110	1,054,685	1,085,550	17.6%	17.4%
11-1400-511-00	IMRF EMPLOYER CONTRIBUTIONS	53,097	56,372	67,850	67,850	67,850	83,340	85,840	22.8%	22.8%
11-1400-512-00	FICA EMPLOYER CONTRIBUTIONS	48,266	55,923	66,415	66,415	66,415	79,005	81,375	19.0%	19.0%
11-1400-513-00	EMPLOYEE LIFE INSURANCE	1,315	1,278	1,315	1,315	1,050	1,250	1,250	-4.9%	19.0%
11-1400-514-00	EMPLOYEE HEALTH/DENTAL INSURANCE	131,945	101,085	164,210	164,210	164,210	196,650	196,650	19.8%	19.8%
11-1400-514-01	EMPLOYEE HEALTH INSURANCE - OPT OUT	-	-	-	-	-	-	-		
11-1400-515-00	WORKERS' COMPENSATION	80	60	60	60	60	60	60	0.0%	0.0%
	TOTAL FRINGE BENEFITS	234,703	214,718	299,850	299,850	299,585	360,305	365,175	20.2%	20.3%
11-1400-523-00	SYSTEM MAINTENANCE	714,904	691,892	929,030	929,030	925,000	382,180	381,180	-58.9%	-58.7%
11-1400-523-45	COPIER MAINTENANCE	50,944	27,477	31,000	31,000	31,000	53,820	53,820	73.6%	73.6%
11-1400-533-00	POSTAGE	-	407	500	500	-	-	-	-100.0%	
11-1400-536-00	TRANSFER TO SELF INSURANCE	21,245	16,275	6,200	6,200	6,200	6,200	6,200	0.0%	0.0%
11-1400-537-01	TELEPHONE MONTHLY SERVICE	70,343	79,565	60,000	75,000	75,000	77,000	77,000	2.7%	2.7%
11-1400-537-05	CELLULAR PHONE SERVICE	5,322	5,557	6,240	6,240	6,240	7,800	7,800	25.0%	25.0%
11-1400-537-07	INTERNET	32,799	32,135	58,000	43,000	42,000	63,345	63,345	47.3%	50.8%
11-1400-540-00	CONFERENCES	-	-	5,000	5,000	5,000	5,000	5,000	0.0%	
11-1400-541-00	GENERAL TRAINING/LOCAL SEMINARS	6,391	2,764	5,000	5,000	5,000	10,200	10,200	104.0%	104.0%
11-1400-542-00	MEMBERSHIPS	674	930	880	880	580	1,750	1,750	98.9%	201.7%
11-1400-543-00	SUBSCRIPTIONS	2,967	3,733	4,000	4,000	4,000	-	-	-100.0%	-100.0%
11-1400-543-01	SOFTWARE AS A SERVICE	-	-	-	-	-	969,215	890,520		
11-1400-554-00	OTHER PROFESSIONAL SERVICES	415,772	457,483	399,190	403,517	399,000	310,540	316,075	-23.0%	-22.2%
11-1400-599-00	MISCELLANEOUS	127	665	750	750	750	750	750	0.0%	0.0%
	TOTAL CONTRACTUAL SERVICES	1,321,488	1,318,883	1,505,790	1,510,117	1,499,770	1,887,800	1,813,640	25.0%	25.9%
11-1400-601-00	OFFICE SUPPLIES	746	661	500	500	500	500	500	0.0%	0.0%
	TOTAL COMMODITIES	746	661	500	500	500	500	500	0.0%	0.0%
11-1400-706-00	EDP SYSTEMS	397,060	(648,132)	-	-	-	-	-		
11-1400-706-00-22001	COMPUTER REPLACEMENTS	-	120,827	190,000	190,000	190,000	125,000	120,000	-34.2%	-34.2%
11-1400-706-00-22002	CYBER SECURITY ENHANCEMENTS	-	41,829	125,000	125,000	70,000	65,000	40,000	-48.0%	-7.1%
11-1400-706-00-22003	EQUIPMENT UPGRADES	-	151,378	120,000	120,000	120,000	150,000	140,000	25.0%	25.0%
11-1400-706-00-22004	TELEPHONY UPGRADES	-	26,059	40,000	40,000	25,000	-	-	-100.0%	-100.0%
11-1400-706-00-22005	POLICE MVR UPGRADE	-	422,549	-	-	-	-	-		
11-1400-706-00-22006	NETWORK UPGRADE	-	68,145	52,000	52,000	29,000	300,000	30,000	476.9%	934.5%

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
GENERAL FUND EXPENSES - INFORMATION TECHNOLOGY

GL Number	Description	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY27 FORECAST	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
11-1400-706-00-22007	VARIOUS REPLACEMENTS	-	40,953	-	-	-	20,000	20,000		
11-1400-706-00-22008	STORAGE REPLACEMENTS	-	244,510	-	-	-	-	-		
11-1400-706-00-22009	PHYSICAL SECURITY ENHANCEMENTS	-	-	20,000	20,000	20,000	235,000	120,000	1075.0%	1075.0%
	TOTAL CAPITAL OUTLAY	397,060	468,118	547,000	547,000	454,000	895,000	470,000	63.6%	97.1%
	TOTAL	2,615,337	2,765,773	3,250,070	3,254,397	3,151,965	4,198,290	3,734,865	29.0%	33.2%

**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense Detail**

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

**Account
Total**

PERSONAL SERVICES

11-1400-501-01 FULL-TIME SALARIES

Regular Salaries - Full Time Employees **1,000,660**

11-1400-502-02 PART-TIME SALARIES

Seasonal Personnel **34,275**

11-1400-504-00 GOOD HEALTH BENEFIT

1,500

11-1400-505-08 OTHER COMPENSATION

On-Call Pay **18,250**

TOTAL PERSONAL SERVICES

1,054,685

FRINGE BENEFITS

11-1400-511-00 IMRF EMPLOYER CONTRIBUTIONS

83,340

11-1400-512-00 FICA EMPLOYER CONTRIBUTIONS

79,005

11-1400-513-00 EMPLOYEE LIFE INSURANCE

1,250

11-1400-514-00 EMPLOYEE HEALTH / DENTAL INSURANCE

196,650

11-1400-515-00 WORKERS' COMPENSATION

60

TOTAL FRINGE BENEFITS

360,305

CONTRACTUAL SERVICES

11-1400-523-XX SYSTEM MAINTENANCE

11-1400-523-00	Network & Telephony Maintenance	83,000
11-1400-523-00	Electronic Content Management System	27,000
11-1400-523-00	Police CAD System	93,350
11-1400-523-00	Department Applications & Other	178,830
11-1400-523-45	New Copier Lease	29,770
11-1400-523-45	Managed Print Services for all Departments	24,050

TOTAL

436,000

11-1400-536-00 INSURANCE

Transfer to Self Insurance Fund
for Property, Casualty and Liability Insurance **6,200**

**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense Detail**

**Fund: General (11)
Department: Information Technology (1400)**

**Account
Total**

CONTRACTUAL SERVICES (CONT'D)

11-1400-537-XX TELEPHONE SERVICE

11-1400-537-01	Monthly Service	77,000
11-1400-537-05	Cellular Phone Service	7,800
11-1400-537-07	Internet	<u>63,345</u>

TOTAL	148,145
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<u>11-1400-540-00 CONFERENCES</u>	5,000
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11-1400-541-00 GENERAL TRAINING/LOCAL SEMINARS

Online IT Training Service	5,000
Cisco Training	200
Other IT Training	<u>5,000</u>

10,200

11-1400-542-00 MEMBERSHIPS

GMIS International	600
WaterISAC	<u>1,150</u>

TOTAL	1,750
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11-1400-543-01 SOFTWARE AS A SERVICE

Cloud-Hosted ERP System	140,000
Microsoft Services & Subscriptions	180,000
Various Cybersecurity Services & Subscriptions	218,000
Agenda Management & Streaming Service Subscription	51,000
Departmental Software as a Service & Other	<u>380,215</u>

969,215

11-1400-554-00 OTHER PROFESSIONAL SERVICES

GIS Services and Software	180,840
CyberSecurity Service	28,200
Internet Security Certificates	6,500
IT Contractual/Consulting Assistance	45,000
Village Fiber Maintenance	<u>50,000</u>

TOTAL	310,540
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11-1400-599-00 MISCELLANEOUS

Miscellaneous	750
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TOTAL CONTRACTUAL SERVICES	<u><u>1,887,800</u></u>
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**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense Detail**

Fund: General (11)		Account
Department: Information Technology (1400)		Total
<hr/>		
COMMODITIES		
<u>11-1400-601-00 OFFICE SUPPLIES</u>		
General Office Supplies		500
TOTAL COMMODITIES		<hr/> 500 <hr/>
CAPITAL OUTLAY		
<u>11-1400-706-00s EDP SYSTEMS</u>		
706-00-22001	Computer Replacements	125,000
706-00-22002	Cybersecurity Enhancements	65,000
706-00-22003	IT Equipment Upgrades	150,000
706-00-22006	Network Upgrades	300,000
706-00-22007	Various Replacement	20,000
706-00-22009	Physical Security Enhancements	<hr/> 235,000
TOTAL		895,000
TOTAL CAPITAL OUTLAY		<hr/> 895,000 <hr/>
TOTAL FOR DEPARTMENT		<hr/> 4,198,290 <hr/>

POLICE DEPARTMENT

PROGRAM DETAIL FISCAL YEAR 2026

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 2025

1. Fully implemented, trained and deployed Body Worn Camera systems, Mobile Video Recording systems, interview room camera systems, and a Digital Evidence software, ahead of the State's January 1, 2025 statutory deadline.
2. Implemented new security measures (equipment and tactics) to increase safety at public events like the Fourth of July and Memorial Day. Researched the purchase of a portable vehicle barrier system, in conjunction with the Public Works Department, to be funded through a State of Illinois grant.
3. Continued efforts in employee wellness by conducting our third annual mental health wellness screenings and continued researching a physical health risk assessment program to provide injury reduction recommendations. Project is ongoing.
4. Acquired and implemented a new counseling services software, intended to support external clients as well as Employee Assistance Program (EAP) clients.
5. Increased community outreach by conducting additional station tours, attending National Night Out, and successfully ran and graduated another Citizen's Police Academy.
6. Collaborated with the Village Manager's Office and Public Works Department with assistance from the Construction Manager and Architect on site selection for a new Police Station.
7. Added a burglary task force position to continue to adapt to crime trends and patterns.
8. Supported the Village's participation in the National Opioid Settlements to recommend distribution of funds through local partner organizations in compliance with disbursement provisions of the State of Illinois to support education, prevention, and abatement efforts related to opioid abuse.
9. Coordinated on the development and presentation of recommended amendments to the Municipal Code to address tobacco/vape sales to minors.

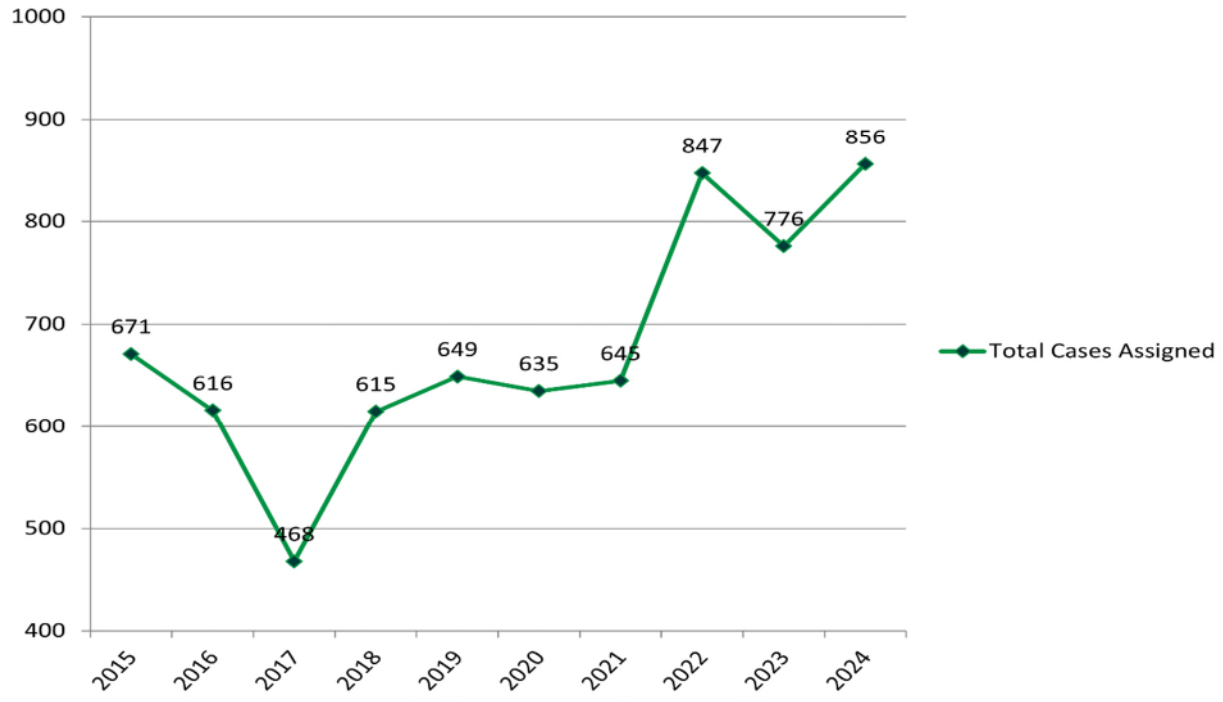
GOALS FOR FISCAL YEAR 2026

1. Continue to collaborate with the Village Manager's Office and Public Works Department with assistance from the Construction Manager and Architect on site selection for a new Police Station in accordance with the adopted Space Needs Study.
2. Combine various Village-wide and departmental services/programs into a comprehensive wellness program for Police Department staff including Employee Assistance Program, Peer Support, Mental Health Screenings, Physical Health Risk Assessments and Prevention Program, wellness screenings with Empower Health, and other programs and services.
3. Work with the Public Works Fleet Division to maintain the Patrol Squad fleet with the acquisition and replacement of vehicles in collaboration with the Village's green initiatives.
4. Complete acquisition, installation, and testing of a redundant Dispatch system, as a result of the pending closure of the current redundant dispatch center.
5. Train two new seasonal part-time crossing guards, in order to establish additional crossing locations to enhance public safety.
6. Train staff on the use of new crime analytics platform, with the goal of establishing an effective and efficient tool for providing Police crime and activity analytics to senior management and the public.
7. Create a program to bolster recruitment efforts, in order to better position the department for future hiring.
8. Deploy a newly formed Northbrook honor guard to staff special events and ceremonies, in partnership with the Fire Department.
9. Support the Board of Police Commissioners in conducting a promotional exam and create an eligibility list for the position of Sergeant.
10. Create a training protocol to develop leadership abilities from within the rank of patrol and send a minimum of six personnel selected to participate in this new training plan.
11. Through an independent consultant, conduct a review of department staffing levels to address current and future needs of the Village.
12. Develop and launch a second Citizen's Police Academy and create a new Jr. Citizen's Police Academy.

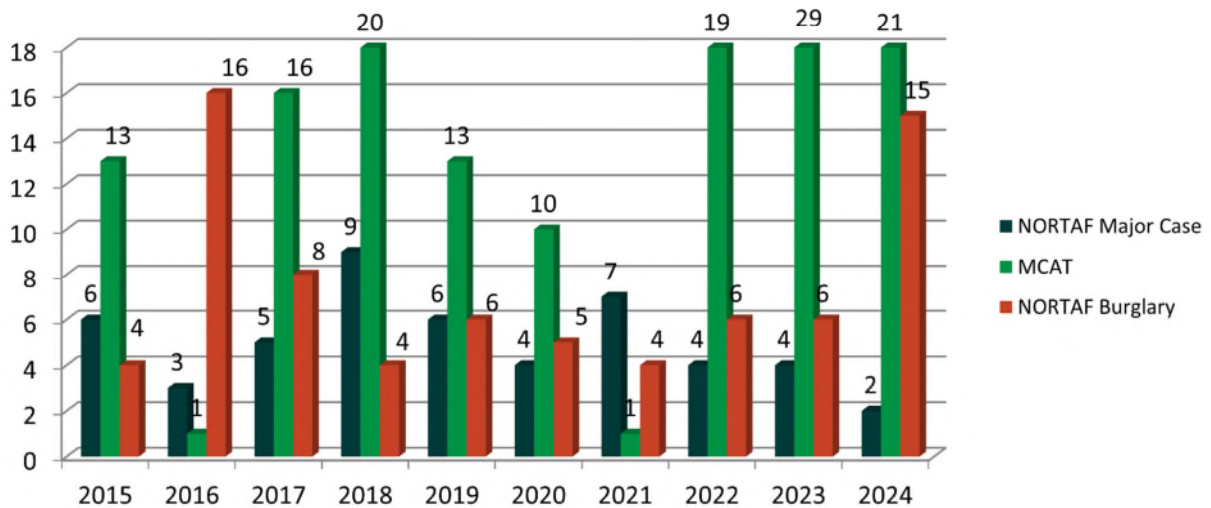
BOARDS/COMMISSION SUPPORT

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

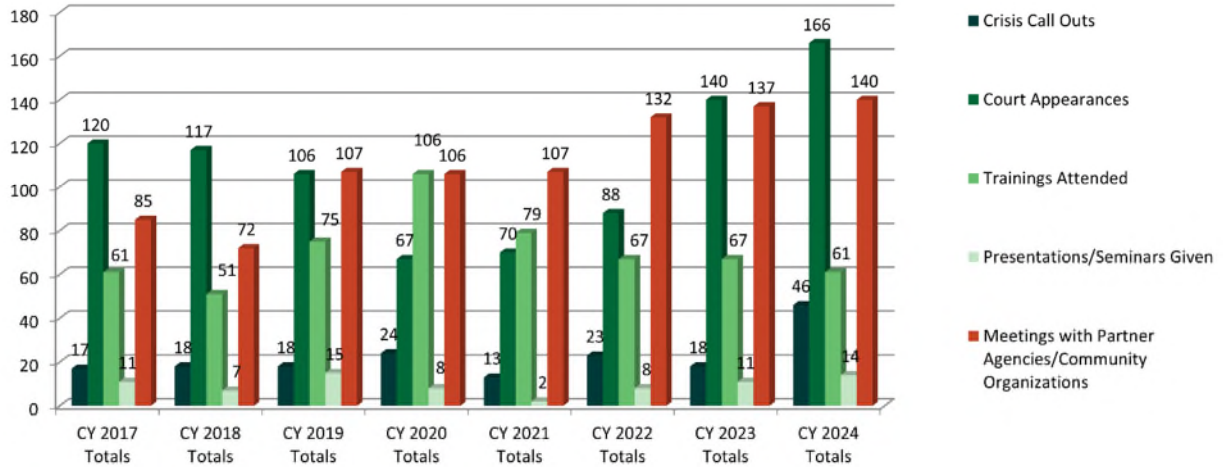
Investigations Division Total Cases Assigned 2015 - 2024



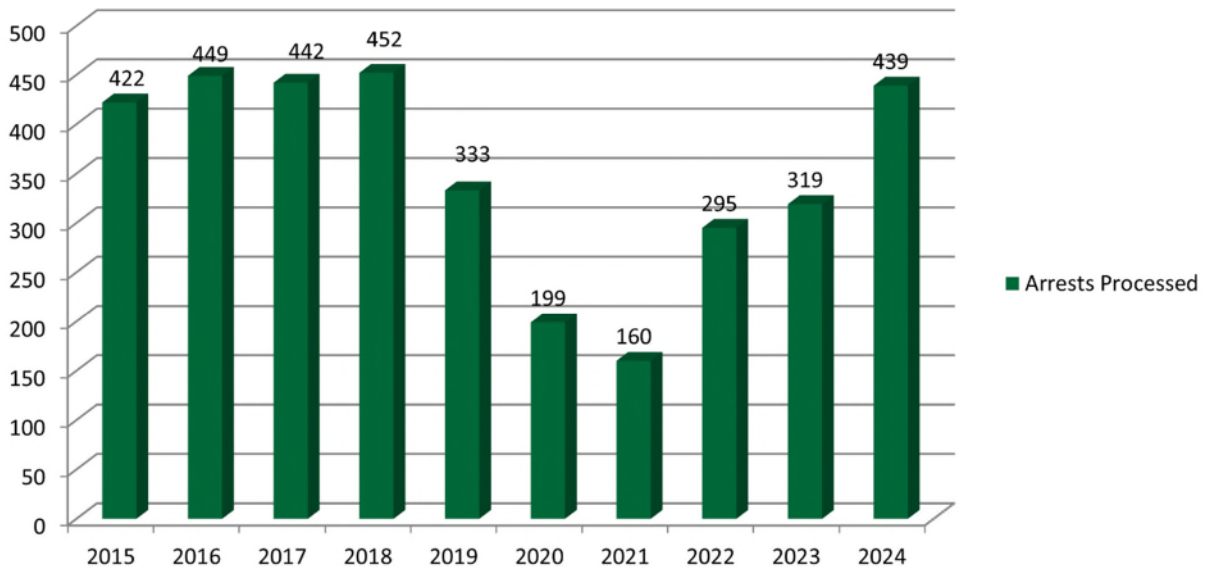
Investigations Division Special Task Force Call Outs 2015 - 2024



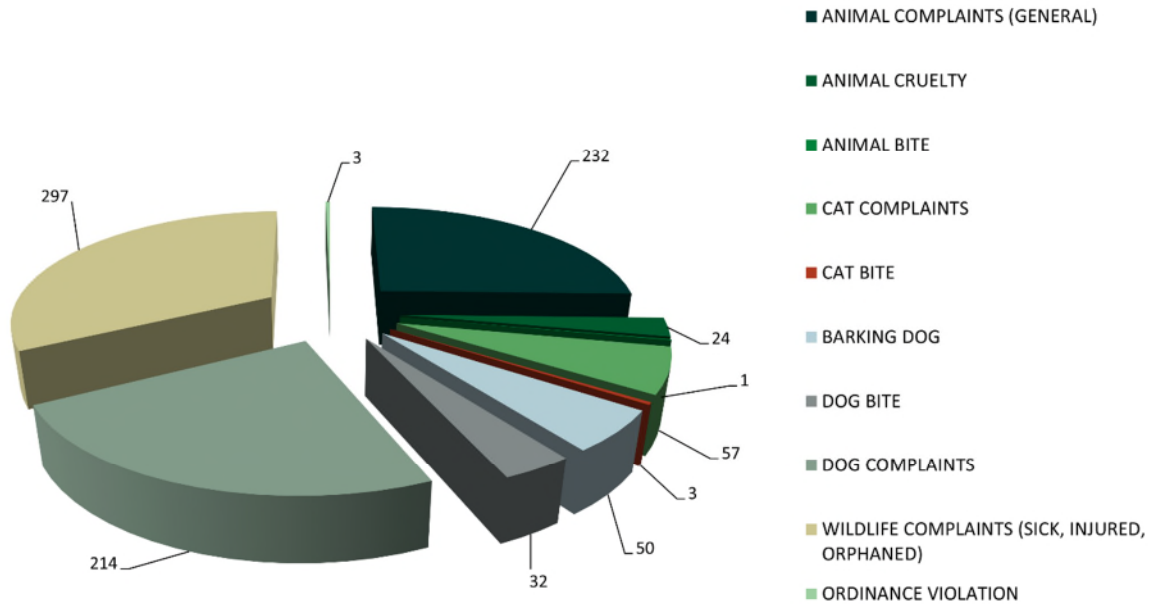
Counseling Services Division CY 2017-2024



Records Division Arrest Packet Processing CY 2015-2024

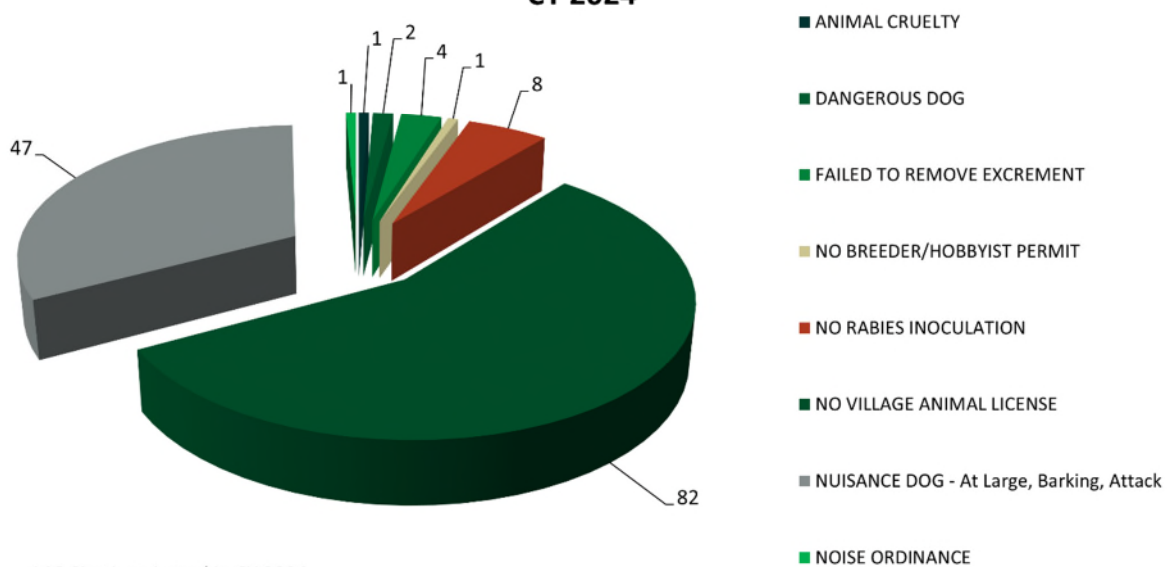


Animal Control Division Complaints Received CY 2024



913 Calls for Service Received in CY 2024

Animal Control Division Citations Issued CY 2024



146 Citations Issued in CY 2024

Village of Northbrook
Prior Year Performance Measurers
2024 Data for Fiscal Year 2026 Budget

POLICE

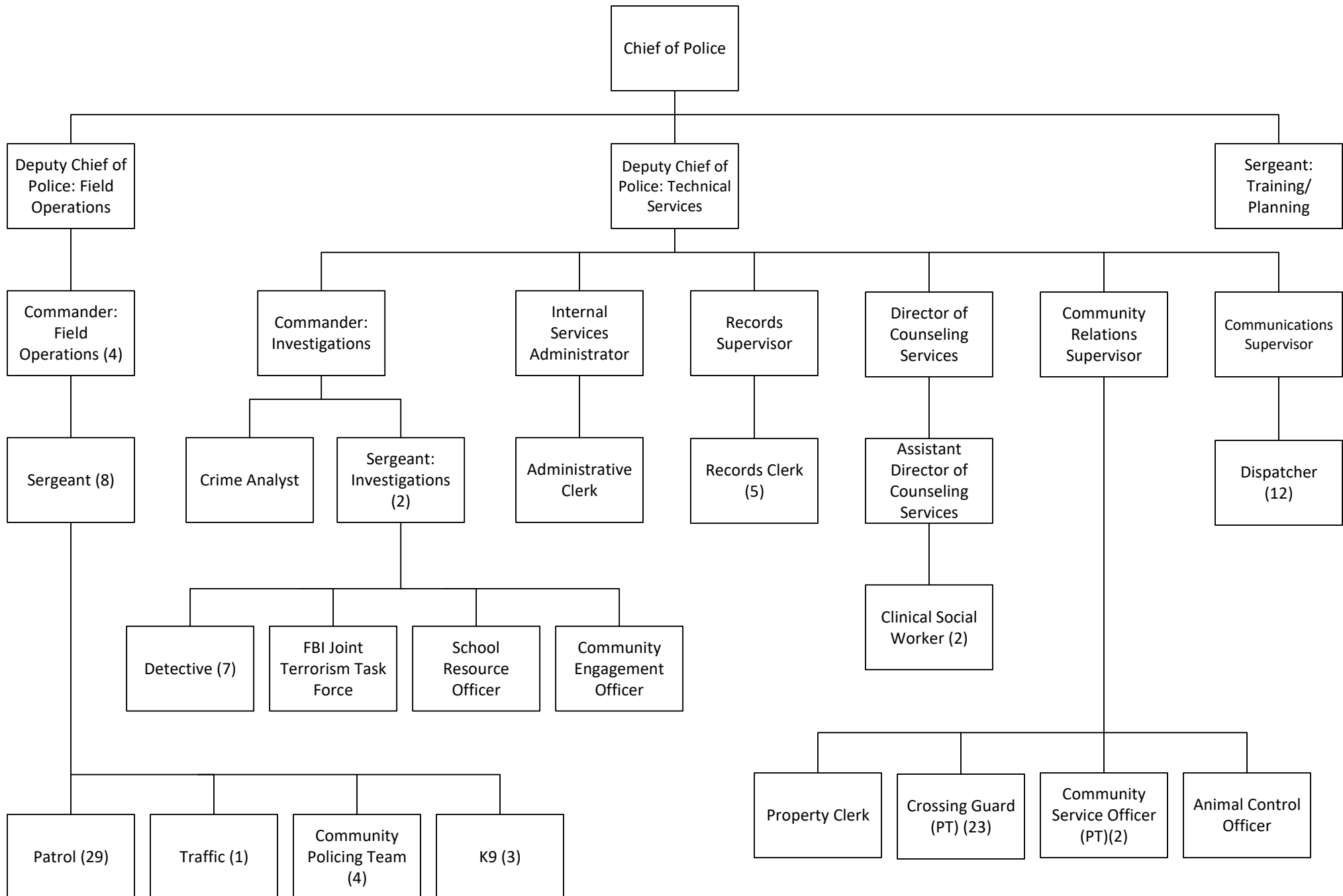
<u>Category</u>	<u>1/24</u>	<u>2/24</u>	<u>3/24</u>	<u>4/24</u>	<u>5/24</u>	<u>6/24</u>	<u>7/24</u>	<u>8/24</u>	<u>9/24</u>	<u>10/24</u>	<u>11/24</u>	<u>12/24</u>	<u>2024 TOTAL</u>	<u>2023 TOTAL</u>
Calls to Dispatch for Service														
Police Calls	1,847	1,525	1,726	1,614	1,742	1,851	1,795	1,963	1,597	2,100	2,085	1,942	21,787	19,348
Fire/EMS Calls transferred to Red Center	427	309	364	345	354	444	374	400	375	453	359	380	4,584	4,623
Non Emergency Calls	2,331	2,180	1,839	1,825	2,089	1,859	1,749	1,471	1,409	1,625	1,838	1,559	21,774	25,098
Investigation Cases Assigned	56	76	68	64	43	94	77	55	90	101	65	67	856	776
Arrests Processed	41	31	42	40	36	40	40	36	31	33	26	43	439	319
Animal Control Citations Issued	26	5	19	4	4	11	10	10	11	25	15	9	149	115
Counseling Services Crisis Call Outs	4	1	4	10	5	4	4	0	3	2	8	1	46	18
Counseling Services Referrals	50	50	54	49	65	58	63	43	54	55	61	75	677	620
Court Appearances	18	8	16	17	14	11	15	19	16	11	12	9	166	140
House Watch Participants	44	32	41	18	19	40	54	37	32	32	33	84	466	453
FOIAs Processed (police)	46	45	42	26	34	43	50	40	44	36	34	51	491	381
<u>Crimes</u>														
AGG VEHICULAR HIJACKING													0	3
AGGRAVATED IDENTITY THEFT	1	1											2	7
ARMED ROBBERY													0	1
BURGLARY	1			4	2	5	3	1		3	4		23	20
BURGLARY FROM MOTOR VEHICLE		1	3	7		44	7	1	2	1	5	1	72	42
AGGRAVATED CRIMINAL SEXUAL ASSAULT							1						1	0
CRIMINAL SEXUAL ASSAULT								1		1	1		3	1
DOMESTIC BATTERY	13	5	7	4	1	9	10	4	9	3	8	1	74	62
HOME INVASION													0	1
IDENTITY THEFT	7	7	11	10	10	11	5	8	5	12	11	5	102	160
MOTOR VEHICLE THEFT	1	2		1	1	6	1			3		3	18	13
POCKET PICKING													0	2
RESIDENTIAL BURGLARY	3	3	2	8	1	2	1		1		2	1	24	21
RETAIL THEFT	7	9	7	6	9	8	11	8	9	10	7	7	98	107
ROBBERY													0	1
THEFT \$500 AND UNDER	3	5	8	7	3	3	6		5	17	4	2	63	50
THEFT FROM MOTOR VEHICLE				1				1		2		1	5	11
THEFT OF LOST/MISLAID PROPERTY	1	1	1	1	1	3	1	1	3	4	4	2	23	23

**Village of Northbrook
Prior Year Performance Measurers
2024 Data for Fiscal Year 2026 Budget**

POLICE

<u>Category</u>	<u>1/24</u>	<u>2/24</u>	<u>3/24</u>	<u>4/24</u>	<u>5/24</u>	<u>6/24</u>	<u>7/24</u>	<u>8/24</u>	<u>9/24</u>	<u>10/24</u>	<u>11/24</u>	<u>12/24</u>	<u>2024 TOTAL</u>	<u>2023 TOTAL</u>
THEFT OF MOTOR VEHICLE PARTS											1		1	4
THEFT OVER \$500	5	6	6	6	7	13	8	2	9	7	2	7	78	90
UNLAWFUL USE OF WEAPON		1	1	1				1	1	2		1	8	6
UNLAWFUL USE WEAPON-AGGRAVATED			1		1	1							3	3
														628
<u>Local Ordinance Tickets Issued</u>														
Local Adjudication	6	11	11	9	7	36	9	10	15	6	6	11	137	149
Circuit Court Adjudication	3	1		3		3			1	1			12	8

Police Department



**POLICE DEPARTMENT
AUTHORIZED POSITIONS**

	FY 2025		FY 2026	
	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	1	1.00	1	1.00
Clinical Social Worker	2	2.00	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	1	1.00	1	1.00
Crime Analyst	1	1.00	1	1.00
Community Relations Supervisor	1	1.00	1	1.00
TOTAL	95	95.00	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	23	6.75
TOTAL	21	6.75	23	6.75
TOTAL POSITIONS FOR DEPARTMENT	118	102.75	120	102.75

* FTE - Full-Time Equivalents

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
GENERAL FUND - POLICE

GL Number	Description	FY23	FY24	FY25	FY25	FY25	FY26	FY27	FY26	FY26
		ACTUAL	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED	ADOPTED	FORECAST	ADOPTED to FY25 AMEND	ADOPTED to FY25 PROJ
11-2100-501-01	REGULAR SALARIES	10,049,339	10,570,324	11,152,860	11,152,860	11,043,825	11,713,270	12,152,620	5.0%	6.1%
11-2100-502-01	PART-TIME SALARIES	34,114	44,057	60,000	60,000	60,000	60,000	60,000	0.0%	0.0%
11-2100-502-02	SEASONAL PERSONNEL	279,073	286,074	287,000	287,000	287,000	305,900	305,900	6.6%	6.6%
11-2100-503-01	REGULAR OVERTIME	924,619	742,147	940,130	937,580	850,000	935,000	958,375	-0.3%	10.0%
11-2100-504-00	GOOD HEALTH BENEFIT	133,072	145,360	158,935	158,935	143,725	162,910	166,985	2.5%	13.3%
11-2100-505-02	HOLIDAY PAY	354,351	329,086	352,500	352,500	352,500	361,315	370,350	2.5%	2.5%
11-2100-505-04	SUPERVISORY DIFFERENTIAL	17,283	12,496	12,815	12,815	14,025	14,375	14,735	12.2%	2.5%
11-2100-505-05	EVIDENCE TECH PAY	26,004	24,936	26,165	26,165	29,065	29,795	30,540	13.9%	2.5%
11-2100-505-06	CANINE HANDLER PAY	11,484	15,944	16,750	19,300	19,205	19,775	20,270	2.5%	3.0%
11-2100-505-07	PHYSICAL FITNESS	35,228	35,972	32,800	32,800	32,800	36,000	36,000	9.8%	9.8%
11-2100-505-09	LANGUAGE PROFICIENCY PAY	-	-	-	-	1,600	2,000	2,000		25.0%
	TOTAL PERSONAL SERVICES	11,864,567	12,206,396	13,039,955	13,039,955	12,833,745	13,640,340	14,117,775	4.6%	6.3%
11-2100-511-00	IMRF EMPLOYER CONTRIBUTIONS	216,832	217,078	236,670	236,670	236,670	254,275	261,905	7.4%	7.4%
11-2100-512-00	FICA EMPLOYER INSURANCE	328,955	345,548	380,820	380,820	380,820	400,030	412,030	5.0%	5.0%
11-2100-513-00	EMPLOYEE LIFE INSURANCE	24,192	15,131	24,195	24,195	14,000	14,000	14,000	-42.1%	0.0%
11-2100-514-00	EMPLOYEE HEALTH INSURANCE	1,561,610	1,196,350	2,062,115	2,062,115	2,062,115	2,067,965	2,067,965	0.3%	0.3%
11-2100-514-01	EMPLOYEE HEALTH INSURANCE - OPT OUT	-	-	-	-	-	24,000	24,000		
11-2100-515-00	WORKERS' COMPENSATION	99,205	76,000	76,000	76,000	76,000	76,193	76,193	0.3%	0.3%
11-2100-805-01	POLICE PENSION CONTRIBUTION	-	1,000,000	4,433,669	4,433,669	4,433,669	5,119,395	5,375,365	15.5%	15.5%
	TOTAL FRINGE BENEFITS	2,230,794	2,850,107	7,213,469	7,213,469	7,203,274	7,955,858	8,231,458	10.3%	10.4%
11-2100-521-36	EQUIPMENT & SOFTWARE MAINTENANCE	19,381	9,083	38,940	38,940	22,995	33,048	33,540	-15.1%	43.7%
11-2100-525-00	MAINTENANCE - VEHICLES	28,564	49,051	40,000	40,000	40,000	42,000	43,260	5.0%	5.0%
11-2100-525-01	MAINTENANCE - VEHICLES - CAR WASHES	2,856	6,789	8,000	8,000	8,000	8,000	8,000	0.0%	0.0%
11-2100-533-00	POSTAGE	1,296	953	1,800	1,800	1,800	1,800	1,800	0.0%	0.0%
11-2100-536-00	TRANSFER TO SELF INSURANCE	600,445	460,000	175,251	175,251	175,251	175,354	175,354	0.1%	0.1%
11-2100-537-01	REGULAR SERVICE	7,795	8,726	8,870	8,870	9,210	9,490	9,775	7.0%	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	546	385	500	500	315	500	500	0.0%	58.7%
11-2100-540-00	CONFERENCES	3,670	11,380	15,750	15,750	15,750	16,500	17,325	4.8%	4.8%
11-2100-541-31	SWORN TRAINING/TUITION REIMBURSEMENT	75,308	68,509	98,500	98,500	85,000	85,000	85,000	-13.7%	0.0%
11-2100-541-32	RECRUIT TRAINING	-	-	10,000	10,000	4,000	10,000	10,000	0.0%	150.0%
11-2100-541-33	NON-SWORN TRAINING	4,661	5,184	17,500	17,500	15,750	6,000	6,000	-65.7%	-61.9%
11-2100-541-34	COMMUNITY RELATIONS TRAINING	483	269	1,250	1,250	1,200	1,350	1,350	8.0%	12.5%
11-2100-541-35	COUNSELING SERVICES	5,331	781	5,150	5,150	5,000	5,250	6,000	1.9%	5.0%
11-2100-542-00	MEMBERSHIPS	85,222	82,787	91,400	91,400	91,400	94,155	94,155	3.0%	3.0%
11-2100-543-00	SUBSCRIPTIONS	39,018	43,437	43,275	43,275	43,950	-	-	-100.0%	-100.0%
11-2100-543-01	SOFTWARE AS A SERVICE	-	-	-	-	-	44,555	46,515		
11-2100-544-00	MILEAGE REIMBURSEMENT	3,514	5,812	5,000	5,000	6,000	5,000	5,000	0.0%	-16.7%
11-2100-545-00	PRINTING	6,050	6,612	6,500	6,500	6,500	7,500	7,500	15.4%	15.4%
11-2100-554-00	OTHER PROFESSIONAL SERVICES	29	14,760	15,000	15,000	15,000	45,000	15,000	200.0%	200.0%
11-2100-554-33	COUNSELING SERVICES CONSULTATION	5,850	5,820	7,750	7,750	6,700	7,200	7,200	-7.1%	7.5%

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
GENERAL FUND - POLICE

GL Number	Description	FY23	FY24	FY25	FY25	FY25	FY26	FY27	FY26	FY26
		ACTUAL	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED	ADOPTED	FORECAST	ADOPTED to FY25 AMEND	ADOPTED to FY25 PROJ
11-2100-554-34	MEDICAL SERVICES	28,521	26,444	30,895	30,895	25,895	31,675	31,885	2.5%	22.3%
11-2100-554-35	CANDIDATE EVALUATION	24,412	20,514	12,000	12,000	12,000	22,000	12,000	83.3%	83.3%
11-2100-554-38	ANIMAL IMPOUNDMENT SERVICES	1,119	1,236	2,000	2,000	2,000	2,000	2,000	0.0%	0.0%
11-2100-554-39	DOCUMENT DESTRUCTION	120	190	500	500	500	500	500	0.0%	0.0%
11-2100-554-40	INVESTIGATIONS UNIT	5,248	10,241	11,700	11,700	11,700	13,210	13,750	12.9%	12.9%
11-2100-554-43	NORTHBROOK ANGEL FUND	-	-	-	-	-	-	10,000		
11-2100-555-00	CUSTODIAL SERVICES	38,616	41,406	49,475	49,475	49,475	51,875	54,470	4.9%	4.9%
11-2100-558-31	DEPARTMENT EQUIPMENT	515	920	500	500	500	500	500	0.0%	0.0%
11-2100-561-00	SERVICE RECOGNITION	3,090	2,618	1,250	1,250	2,000	7,750	8,250	520.0%	287.5%
11-2100-573-00	ADVERTISING	2,372	3,503	2,000	2,000	2,000	2,000	2,000	0.0%	0.0%
11-2100-599-01	MISCELLANEOUS CHIEF'S OFFICE EXPENSES	2,764	2,218	3,000	3,000	3,000	3,000	3,000	0.0%	0.0%
11-2100-599-02	CANTEEN SERVICE	4,916	5,450	6,365	6,365	6,365	6,560	6,890	3.1%	3.1%
	TOTAL CONTRACTUAL SERVICES	1,002,492	895,858	710,901	710,901	670,036	739,552	719,299	4.0%	10.4%
11-2100-601-31	OFFICE ITEMS	7,613	9,030	11,330	11,330	11,330	11,670	12,020	3.0%	3.0%
11-2100-613-00	MAINTENANCE PARTS & SUPPLIES	1,855	2,041	2,200	2,200	2,325	2,400	2,400	9.1%	3.2%
11-2100-614-00	AUTOMOTIVE PARTS & SUPPLIES	102,476	111,300	100,000	100,000	100,000	103,000	106,090	3.0%	3.0%
11-2100-615-01	FUEL	163,658	172,140	165,490	165,490	126,420	121,815	125,470	-26.4%	-3.6%
11-2100-617-00	MEDICAL SUPPLIES	5,238	6,019	6,000	6,000	6,000	6,180	6,365	3.0%	3.0%
11-2100-631-01	CANINE UNIT	11,788	14,739	15,000	15,000	15,000	15,450	15,915	3.0%	3.0%
11-2100-631-02	I.D./PROPERTY CUSTODY	474	1,711	6,500	6,500	3,500	6,500	6,500	0.0%	85.7%
11-2100-631-04	PRISONER CARE	1,953	1,525	2,575	2,575	2,575	2,655	2,735	3.1%	3.1%
11-2100-631-05	FIELD SERVICE ITEMS	13,061	8,642	18,475	18,475	14,375	20,475	20,475	10.8%	42.4%
11-2100-631-06	EVIDENCE TECHNICIAN SUPPLIES	350	3,605	5,400	5,400	5,400	5,565	5,565	3.1%	3.1%
11-2100-631-07	COMMUNICATIONS SUPPLIES	7,053	4,723	6,000	6,000	6,200	6,000	6,000	0.0%	-3.2%
11-2100-631-08	RANGE SUPPLIES	22,234	22,116	30,000	30,000	30,000	32,000	32,000	6.7%	6.7%
11-2100-631-09	ROAD FLARES/BATTERIES	436	2,000	2,000	2,000	2,000	2,000	2,000	0.0%	0.0%
11-2100-631-10	CUSTODIAL SUPPLIES	3,733	3,496	5,000	5,000	5,000	5,000	5,000	0.0%	0.0%
11-2100-631-12	COMMUNITY RELATIONS SUPPLIES	12,824	11,646	15,000	15,000	17,000	20,000	20,000	33.3%	17.6%
11-2100-631-13	INVESTIGATIONS UNIT SUPPLIES	-	9,741	11,500	11,500	11,500	11,845	13,000	3.0%	3.0%
11-2100-631-14	NORTHERN ILLINOIS POLICE ALARM SERVICE	4,578	588	4,000	4,000	5,000	4,000	4,000	0.0%	-20.0%
11-2100-631-16	MOTORCYCLE TRAFFIC UNIT EQUIPMENT	1,856	2,003	3,000	3,000	3,150	3,000	3,000	0.0%	-4.8%
11-2100-631-18	BICYCLE PATROL UNIT	950	371	1,400	1,400	1,400	1,400	1,400	0.0%	0.0%
11-2100-651-00	PUBLICATIONS	162	-	2,500	2,500	2,500	4,710	3,710	88.4%	88.4%
11-2100-653-01	UNIFORM ALLOWANCE	100,087	98,767	99,725	99,725	99,725	115,990	111,155	16.3%	16.3%
11-2100-653-02	UNIFORM REPLACEMENTS	-	252	300	300	1,000	500	500	66.7%	-50.0%
11-2100-653-05	INITIAL ISSUE	30,447	21,719	10,000	10,000	15,000	10,000	10,000	0.0%	-33.3%
11-2100-653-31	PROMOTIONAL UNIFORMS	11,241	13,742	3,000	3,000	5,800	6,000	6,000	100.0%	3.4%
11-2100-653-32	INSIGNIA	2,200	3,148	4,500	4,500	4,500	2,500	2,500	-44.4%	-44.4%
11-2100-653-33	CROSSING GUARD UNIFORMS	1,480	506	1,500	1,500	1,500	1,500	1,500	0.0%	0.0%
11-2100-653-34	NIPAS	4,211	2,073	4,000	7,800	7,800	4,000	4,000	-48.7%	-48.7%
	TOTAL COMMODITIES	511,958	527,643	536,395	540,195	506,000	526,155	529,300	-2.6%	4.0%

**VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
GENERAL FUND - POLICE**

				FY25	FY25				FY26	FY26
GL Number	Description	FY23	FY24	ORIGINAL	AMENDED	FY25	FY26	FY27	ADOPTED to	ADOPTED to
		ACTUAL	ACTUAL	BUDGET	BUDGET	PROJECTED	ADOPTED	FORECAST	FY25 AMEND	FY25 PROJ
11-2100-705-31	MISCELLANEOUS EQUIPMENT	90,777	756,356	370,500	585,884	585,884	731,700	324,100	24.9%	24.9%
11-2100-705-32	DEPARTMENT WEAPONS	-	-	6,800	6,800	6,800	6,800	6,800		
11-2100-705-34	DEPARTMENT FURNITURE	10,826	3,750	18,000	18,000	18,000	4,000	4,000	-77.8%	-77.8%
11-2100-705-35	IU SURVEILLANCE EQUIPMENT	19,860	-	-	-	-	-	-		
11-2100-705-42	PHYSICAL FITNESS EQUIPMENT	6,110	3,836	7,000	7,000	7,000	7,000	8,000	0.0%	0.0%
11-2100-708-00	VEHICLES	206,657	344,146	169,500	180,402	180,402	131,240	262,480	-27.3%	-27.3%
	TOTAL CAPITAL OUTLAY	334,230	1,108,088	571,800	798,086	798,086	880,740	605,380	10.4%	10.4%
	TOTAL	15,944,041	17,588,092	22,072,520	22,302,606	22,011,141	23,742,645	24,203,212	6.5%	7.9%

**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense Detail**

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

**Account
Total**

PERSONAL SERVICES

11-2100-501-01 FULL-TIME SALARIES

Regular Salaries - Full Time Employees **11,713,270**

11-2100-502-XX PART-TIME SALARIES

11-2100-502-01	Regular Part Time	60,000
11-2100-502-02	Seasonal Personnel	<u>305,900</u>

365,900

11-2100-503-01 OVERTIME

Regular Overtime (partially reimbursed) **935,000**

11-2100-504-00 GOOD HEALTH BENEFIT

162,910

11-2100-505-XX OTHER COMPENSATION

11-2100-505-02	Holiday Pay	361,315
11-2100-505-04	Supervisory Differential	14,375
11-2100-505-05	Evidence Technician	29,795
11-2100-505-06	Canine Handler	19,775
11-2100-505-07	Fitness Incentive	36,000
11-2100-505-09	Language Proficiency Pay	2,000

TOTAL **463,260**

TOTAL PERSONAL SERVICES

13,640,340

FRINGE BENEFITS

11-2100-511-00 IMRF EMPLOYER CONTRIBUTIONS **254,275**

11-2100-512-00 FICA EMPLOYER CONTRIBUTIONS **400,030**

11-2100-513-00 EMPLOYEE LIFE INSURANCE **14,000**

11-2100-514-XX EMPLOYEE HEALTH / DENTAL INSURANCE **2,091,965**

11-2100-515-00 WORKERS' COMPENSATION **76,193**

11-2100-805-01 POLICE PENSION CONTRIBUTION **5,119,395**

TOTAL FRINGE BENEFITS

7,955,858

**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense Detail**

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

**Account
Total**

CONTRACTUAL SERVICES

11-2100-521-36 EQUIPMENT & SOFTWARE MAINTENANCE

Range Cleaning	14,500
COPFTO	2,778
IL Dept of Agriculture	200
Geofence	1,000
Powerphone	7,245
Cellebrite	3,100
Berla	4,225
	4,225

TOTAL	33,048
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11-2100-525-XX MAINTENANCE - VEHICLES

11-2100-525-00	Contractual Maintenance of Department Vehicles	42,000
11-2100-525-01	Car Washes	8,000
		8,000

50,000

11-2100-533-00 POSTAGE

1,800

11-2100-536-00 INSURANCE

Transfer to Self Insurance	175,354
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11-2100-537-XX TELEPHONE SERVICE

11-2100-537-01	Monthly Service	9,490
11-2100-537-05	Cellular Phone Service	780
		780

TOTAL	10,270
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11-2100-538-00 ELECTRICITY

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

Administration	5,000
Technical Specialty	11,500
	11,500

TOTAL	16,500
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11-2100-541-XX GENERAL TRAINING/LOCAL SEMINARS

11-2100-541-31	Sworn Training	60,000
11-2100-541-31	Tuition Reimbursement	25,000
11-2100-541-32	Recruit Training	10,000
11-2100-541-33	Non-Sworn Training	6,000
11-2100-541-34	Community Relations Training	1,350
11-2100-541-35	Counseling Services	5,250
		5,250

TOTAL	107,600
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Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense Detail

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

Account
Total

CONTRACTUAL SERVICES (CONT'D)

11-2100-542-00 MEMBERSHIPS

NIRCL	54,425	
NIPSTA	10,960	
NORTAF	6,600	
NEMRT	6,270	
Other	15,900	

TOTAL		94,155
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11-2100-543-01 SOFTWARE AS A SERVICE

LEXIPOL	33,660	
Court Smart	3,300	
911 Tech	5,505	
Velan Solutions	2,090	

TOTAL		44,555
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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

Miscellaneous Department Materials	5,500	
Peer Support Materials	2,000	

TOTAL		7,500
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11-2100-554-XX OTHER PROFESSIONAL SERVICES

11-2100-554-00	Court Reporting Services	15,000	
11-2100-554-00	Staffing Study	30,000	
11-2100-554-33	Counseling Services Consultation	7,200	
11-2100-554-34	Medical Services	31,675	
11-2100-554-35	Candidate Evaluation	22,000	
11-2100-554-38	Animal Impoundment Services	2,000	
11-2100-554-39	Document Destruction	500	
11-2100-554-40	Investigations Unit	13,210	

TOTAL		121,585
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11-2100-555-00 CUSTODIAL SERVICES

51,875

11-2100-558-31 EQUIPMENT RENTAL

Department Equipment		500
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11-2100-561-00 SERVICE RECOGNITION

7,750

**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense Detail**

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

**Account
Total**

CONTRACTUAL SERVICES (CONT'D)

11-2100-573-00 ADVERTISING

Employee Recruitment	2,000	
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11-2100-599-XX MISCELLANEOUS

11-2100-599-01	Chief's Miscellaneous Office Expenses	3,000	
11-2100-599-02	Canteen Service	6,560	

TOTAL		9,560
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TOTAL CONTRACTUAL SERVICES		739,552
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COMMODITIES

11-2100-601-31 OFFICE SUPPLIES

Office Items	11,670	
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TOTAL		11,670
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<u>11-2100-613-00 MAINTENANCE PARTS & SUPPLIES</u>		2,400
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<u>11-2100-614-00 AUTOMOTIVE PARTS & SUPPLIES</u>		103,000
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11-2100-615-01 PETROLEUM PRODUCTS

Fuel		121,815
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<u>11-2100-617-00 MEDICAL SUPPLIES</u>		6,180
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11-2100-631-XX MATERIALS AND SUPPLIES

11-2100-631-01	Canine Unit	15,450	
11-2100-631-02	I.D. /Property Custody	6,500	
11-2100-631-04	Prisoner Care	2,655	
11-2100-631-05	Field Service Items	20,475	
11-2100-631-06	Evidence Technician Supplies	5,565	
11-2100-631-07	Communications Supplies	6,000	
11-2100-631-08	Range Supplies	32,000	
11-2100-631-09	Road Flares/ Batteries	2,000	
11-2100-631-10	Custodial Supplies	5,000	
11-2100-631-12	Community Relations Supplies	20,000	
11-2100-631-13	Investigations Unit Supplies	11,845	
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		135,890
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**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense Detail**

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

**Account
Total**

COMMODITIES (CONT'D)

11-2100-651-00 PUBLICATIONS

Training Literature	2,000	
Miscellaneous Department Literature	2,500	
US Identification Manual	210	
	<hr/>	
TOTAL		4,710

11-2100-653-XX UNIFORMS

11-2100-653-01	Uniform Allowance	115,990	
11-2100-653-02	Uniform Replacements	500	
11-2100-653-05	Initial Issue	10,000	
11-2100-653-31	Promotional Uniforms	6,000	
11-2100-653-32	Insignia	2,500	
11-2100-653-33	Crossing Guard Uniforms	1,500	
11-2100-653-34	NIPAS	4,000	
		<hr/>	
TOTAL			140,490

TOTAL COMMODITIES		<hr/> 526,155 <hr/>
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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	196,800	
11-2100-705-31	LPR	52,500	
11-2100-705-31	Barrier System	412,000	
11-2100-705-32	Department Weapons	6,800	
11-2100-705-34	Furniture	4,000	
11-2100-705-42	Fitness Equipment	7,000	
		<hr/>	
TOTAL			749,500

11-2100-708-00 VEHICLES

Unit 041: 2018 Ford Explorer Utility Patrol	65,620	
Unit 050: 2020 Ford Explorer Utility Patrol	65,620	
	<hr/>	
TOTAL		131,240

TOTAL CAPITAL OUTLAY		<hr/> 880,740 <hr/>
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TOTAL FOR DEPARTMENT		<hr/> 23,742,645 <hr/>
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VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
GENERAL FUND - DRUG FORFEITURE

GL Number	Description	FY23	FY24	FY25	FY25	FY25	FY26	FY27	FY26	FY26
		ACTUAL	ACTUAL	ORIGINAL	AMENDED	PROJECTED	ADOPTED	FORECAST	ADOPTED to	ADOPTED to
11-2200-631-13	INVESTIGATIONS UNIT SUPPLIES	19,560	16,000	15,000	15,000	15,000	15,000	15,000	0.0%	0.0%
	TOTAL COMMODITIES	19,560	16,000	15,000	15,000	15,000	15,000	15,000	0.0%	0.0%
TOTAL		19,560	16,000	15,000	15,000	15,000	15,000	15,000	0.0%	0.0%

Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense Detail

Fund: General (11) Division: Drug Forfeiture (2200)		Account Total
<hr/>		
COMMODITIES		
<u>11-2200-631-13 MATERIALS AND SUPPLIES</u>		
Department Supplies	<u>15,000</u>	
TOTAL		15,000
TOTAL COMMODITIES		<u>15,000</u>
		<hr/>
TOTAL FOR DIVISION		<u>15,000</u>
		<hr/>

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
GENERAL FUND - ENHANCED 911 (E911)

GL Number	Description	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY27 FORECAST	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
11-2300-521-02	RADIO MAINTENANCE	9,978	2,682	15,540	15,540	5,200	12,400	12,920	-20.2%	138.5%
11-2300-521-03	UPS MAINTENANCE/MVR/STARCOM/RS6000	-	3,150	6,365	6,365	5,000	12,000	2,500	88.5%	140.0%
11-2300-521-13	RADIO MAINTENANCE - FD	1,110	3,360	5,000	5,000	5,000	5,150	5,305	3.0%	3.0%
11-2300-521-99	MISC. REPAIR/REPLACEMENT	3,445	2,548	10,000	43,589	43,590	10,000	10,000	-77.1%	-77.1%
11-2300-523-33	LEADS/911/IWIN	10,640	8,799	11,385	11,385	10,675	11,245	11,720	-1.2%	5.3%
11-2300-537-10	EOC MAINTENANCE	9,085	10,514	11,000	11,000	11,000	11,510	11,855	4.6%	4.6%
11-2300-537-30	CELL PHONE SERVICE	70,967	87,147	97,200	97,200	96,155	100,130	103,135	3.0%	4.1%
11-2300-554-00	OTHER PROFESSIONAL SERVICES	197,482	77,395	238,820	251,120	251,120	218,240	221,550	-13.1%	-13.1%
	TOTAL CONTRACTUAL SERVICES	302,707	195,595	395,310	441,199	427,740	380,675	378,985	-13.7%	-11.0%
11-2300-705-11	EOC/ESDA	-	-	3,000	5,540	5,540	3,000	3,100	-45.8%	-45.8%
11-2300-705-13	RADIO EQUIPMENT - FD	10,012	12,298	15,000	15,000	15,000	15,450	15,915	3.0%	3.0%
11-2300-705-99	E911 EQUIPMENT REPLACEMENT CONTINGENCY	-	984	10,000	79,992	79,992	10,000	10,000	-87.5%	-87.5%
	TOTAL CAPITAL OUTLAY	10,012	13,282	28,000	100,532	100,532	28,450	29,015	-71.7%	-71.7%
	TOTAL	312,719	208,877	423,310	541,731	528,272	409,125	408,000	-24.5%	-22.6%

Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense Detail

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

Account
Total

CONTRACTUAL SERVICES

11-2300-521-XX MAINTENANCE EQUIPMENT

11-2300-521-02	Radio Maintenance	12,400
11-2300-521-03	UPS Maintenance	12,000
11-2300-521-13	FD - Radio Maintenance	5,150
11-2300-521-99	Miscellaneous Repair/Replacement (FD/PD)	10,000

TOTAL	39,550
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11-2300-523-33 MAINTENANCE -EDP EQUIPMENT

IL Dept of Tech	1,800
DTN - Weather Service	9,445

TOTAL	11,245
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11-2300-537-XX TELEPHONE SERVICE

11-2300-537-10	EOC Maintenance	11,510
11-2300-537-30	PD Staff Cell Phone Service	52,270
11-2300-537-30	PD Equipment Cell Service	22,430
11-2300-537-30	FD Equipment Cell Service	23,430
11-2300-537-30	IT Equipment Cell Service	2,000

TOTAL	111,640
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11-2300-554-00 OTHER PROFESSIONAL SERVICES

Motorola Starcom Agreement	71,950
Dispatch Phone System Maintenance	35,000
Logger Maintenance	17,510
Monthly Starcom Network Costs	9,600
Monthly Network Costs	16,000
Starcom Airtime	68,180

TOTAL	218,240
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TOTAL CONTRACTUAL SERVICES	380,675
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Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense Detail

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

Account
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	15,450
11-2300-705-99	PD - E911 Replacement Equipment	<u>10,000</u>

TOTAL	<u>28,450</u>
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TOTAL CAPITAL OUTLAY	<u><u>28,450</u></u>
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TOTAL FOR DIVISION	<u><u>409,125</u></u>
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FIRE DEPARTMENT

PROGRAM DETAIL FISCAL YEAR 2026

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 2025

1. Supported the Board of Fire & Police Commissioners (BFPC) in conducted the required biannual firefighter/paramedic entrance exam and established an eligibility list.
2. Conducted the required triennial captain 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. Added and implemented the software solution, Continuum, to the Department's Record Management System (RMS), to improve the Fire Department's data analysis capabilities and the use of data to inform/enhance decision-making.
5. Developed and implemented a Department Honor Guard to honor our fellow firefighters and for community special events. This included the selection, training, and equipping of personnel.
6. Developed and implemented a Department Fire Investigation Team. This included the selection, training, and equipping of personnel. Further, the team enhances the Department's ability to support the MABAS-IL Division 3 Fire Investigation Team.
7. Continued making progress in the transitioning 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.
8. Partnered with the 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.

9. Continued to collaborate with the Village Manager's Office and Public Works Department with assistance from the Construction Manager and Architect on schematic design for a new Fire Station 11.
10. Continued to collaborate with the Village Manager's Office and Public Works Department with assistance from the Construction Manager and Architect on site selection for a new Fire Headquarters.
11. Hosted the annual Fire Department Open House in conjunction with National Fire Prevention Week to educate the public about fire safety.

GOALS FOR FISCAL YEAR 2026

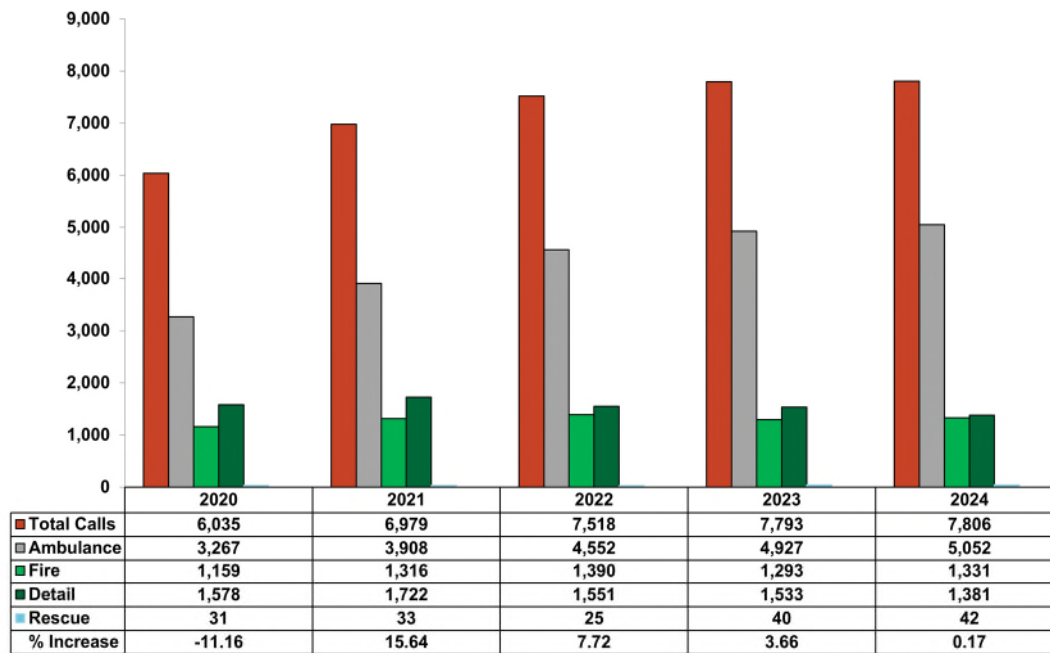
1. In accordance with the adopted budget, increase authorized staffing levels per shift; thus, allowing the operation of an additional unit, Rescue 12, on a full-time basis to improve operational efficiency and effectiveness.
2. Support the Human Resources Division and BFPC in conducting a firefighter/paramedic entrance exam and establish an eligibility list.
3. In compliance with the United States Fire Administration (USFA) mandate, transition from the National Fire Incident Reporting System (NFIRS) to the new National Emergency Response Information System (NERIS) which is intended to modernize and transform the United States fire and emergency services data and reporting system.
4. Support the Human Resources Division and BFPC in conducting the required triennial lieutenant exam and establish an eligibility list.
5. In accordance with the Capital Improvement Plan (CIP) and adopted budget, take delivery and place in-service a replacement fire engine and ambulance.
6. Place in-service a replacement shift commander vehicle and fire investigation vehicle.
7. Replace the Department's special events EMS golf cart with a more capable and functional UTV. The UTV will be 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.
8. Collaborate with the IT Department to implement new fire apparatus and ambulance Mobile Data Computers (MDC's).
9. Continue to collaborate with the Village Manager's Office and Public Works Department with assistance from the Construction Manager and Architect on design development and construction of a new Fire Station 11.
10. Continue to collaborate with the Village Manager's Office and Public Works Department with assistance from the Construction Manager and Architect on site selection for a new Fire Headquarters.
11. In collaboration with other Village Departments, support the preparation of updates to the Village's Emergency Operations Plan for presentation to the Village Board.

12. Continue the work of transitioning all remaining Department governance documents including: General Orders, Rules and Regulations, Directives, Department Operating Guidelines, and Standard Operating Procedures into Lexipol policies and procedures.
13. Host a three-day department-wide live-fire training exercise at NIPSTA with neighboring fire departments including Glenview and Deerfield. Conduct an additional annual training exercise at NIPSTA similar in scale and scope but not including live-fire exercises.
14. Host the annual Fire Department Open House in conjunction with National Fire Prevention Week to educate the public about fire safety.

BOARDS/COMMISSION SUPPORT

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

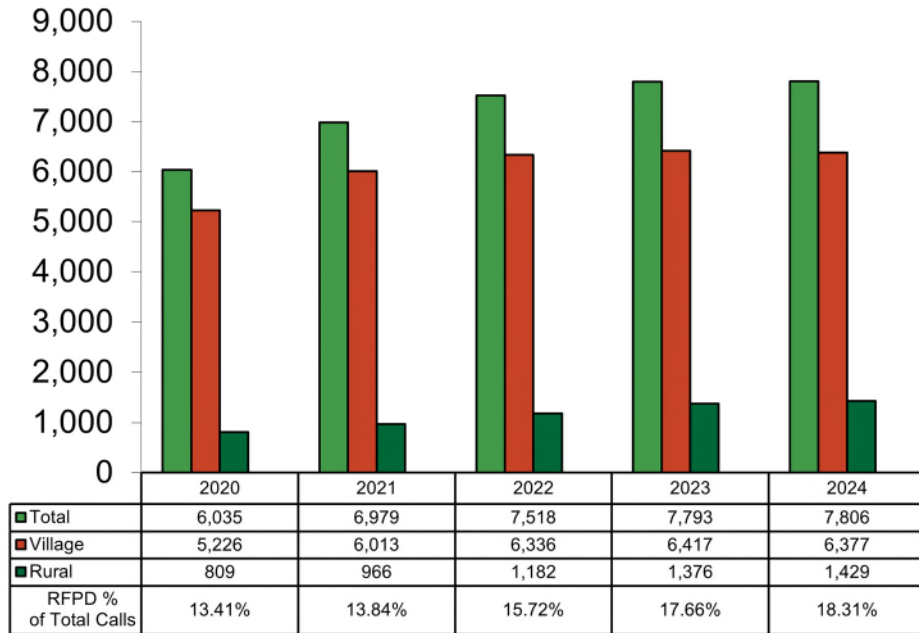
Five Year Call History



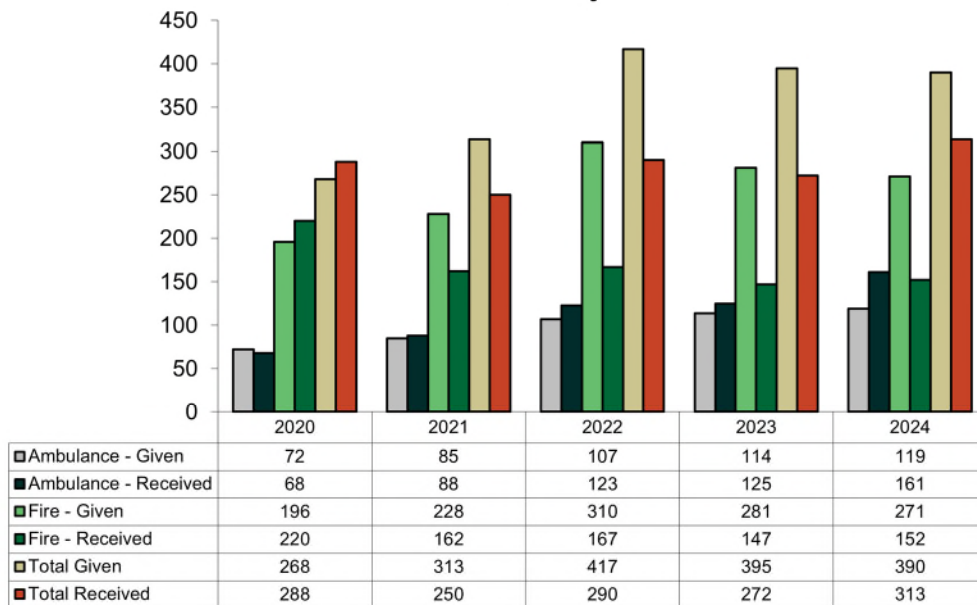
The past five calendar years has seen a 29.35% increase in total call volume. The five year average is 7,227 total calls.

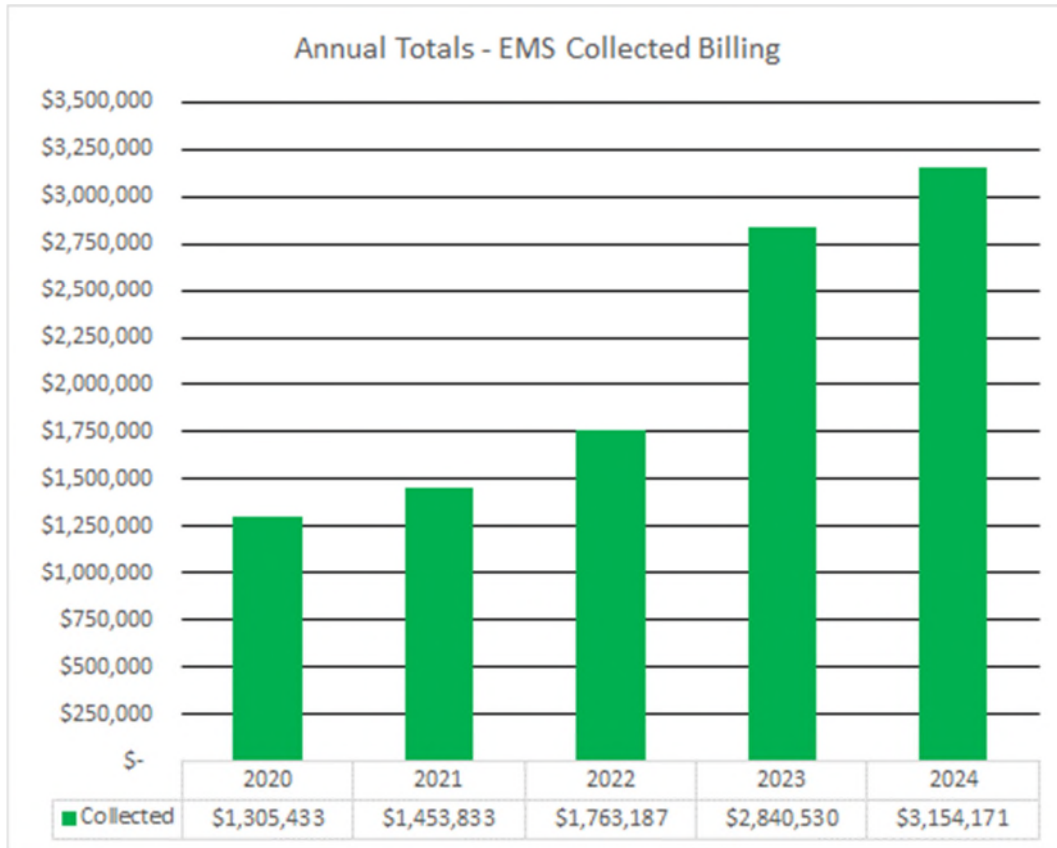
- Fire (emergency response including: all fires, fire alarms, reports of burning, indoor gas leaks, etc).
- Detail (non-emergency service call including: hazardous conditions, power lines down, flooding, trouble alarms, invalid assists, carbon monoxide alarms, etc).
- Rescue (calls including emergency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

Village of Northbrook
Prior Year Performance Measures
2024 Data for Fiscal Year 2026 Budget

FIRE

<u>Category</u>	<u>1/24</u>	<u>2/24</u>	<u>3/24</u>	<u>4/24</u>	<u>5/24</u>	<u>6/24</u>	<u>7/24</u>	<u>8/24</u>	<u>9/24</u>	<u>10/24</u>	<u>11/24</u>	<u>12/24</u>	<u>2024 TOTAL</u>	<u>2023 TOTAL</u>
Calls for Service														
EMS Calls (excluding Rural Fire Protection District)	383	289	301	297	311	367	332	340	350	369	308	348	3,995	3,925
EMS Calls (RFPD)	74	76	95	93	87	90	103	82	68	95	91	103	1,057	1,002
Fire Calls (excluding Rural Fire Protection District)	141	98	80	104	81	124	112	96	85	90	97	90	1,198	1,183
Fire Calls (RFPD)	19	10	6	15	7	11	12	11	10	7	14	11	133	110
Detail Calls (excluding Rural Fire Protection District)	151	100	87	80	77	124	109	90	88	85	59	98	1,148	1,274
Detail Calls (RFPD)	21	24	16	15	17	20	27	14	13	18	17	31	233	260
Rescue Calls (excluding Rural Fire Protection District)	4	2	2	3	4	2	3	4	-	4	5	3	36	36
Rescue Calls (RFPD)	2	-	1	-	1	-	-	1	-	-	1	-	6	4
Average Response Times - All Calls (expressed in minutes and seconds)	4:55	4:52	4:54	4:55	4:53	4:59	5:08	4:58	4:58	4:46	4:46	4:50	4:54	4:53
Individuals Educated in Fire Safety and/or EMS	73	2	30	283	65	50	155	1,370	79	1,808	124	1,500	5,539	3,115
Department Staff Training Hours	2,467	2,461	2,727	3,292	3,050	2,300	2,528	2,753	2,745	3,323	2,874	4,000	34,519	29,755
Fire Inspections Conducted														
Fire Life Safety	114	138	97	128	44	26	15	27	31	91	156	179	1,046	1,651
Re-Inspections	9	29	14	9	1	1	-	-	-	4	9	14	90	298
New Construction	33	23	33	25	44	50	51	52	42	41	27	35	456	463

Notes:

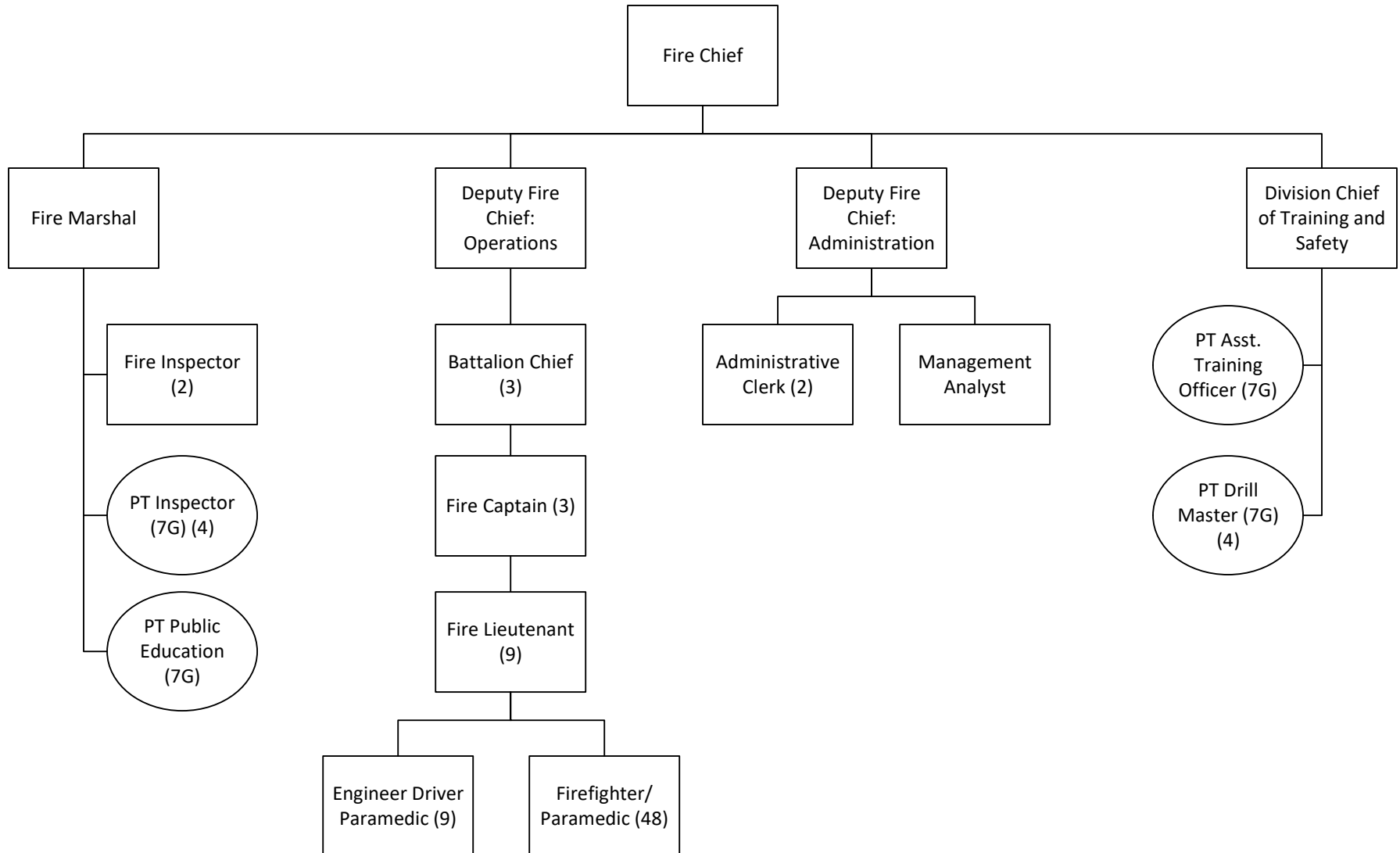
Fire (emergency response including: all fires, fire alarms, reports of burning, indoor gas leaks, etc.)

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

Fire Department



Note: The Fire Department organizational chart is expected to be updated on or after January 1, 2026, by shifting three FTEs from Firefighter/Paramedics to Engineer Driver Paramedics which will result in 12 authorized Engineer Driver Paramedics and 45 Firefighter/Paramedics.

**FIRE DEPARTMENT
AUTHORIZED POSITIONS**

	FY 2025		FY 2026	
	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	1.00	1	1.00
Fire Captain	3	3.00	3	3.00
Fire Lieutenant	9	9.00	9	9.00
Firefighter/Paramedic	1 42	42.00	48	48.00
Engineer Driver Paramedic	1 9	9.00	9	9.00
TOTAL	76	76.00	82	82.00
<u>Temporary/Seasonal Part-Time</u>				
Fire Prevention	5	0.50	5	0.50
Training/Safety (7G positions)	4	0.50	5	0.50
TOTAL	9	1.00	10	1.00
TOTAL POSITIONS FOR DEPARTMENT	85	77.00	92	83.00

* FTE - Full-Time Equivalents

- 1 The Fire Department organizational chart is expected to be updated on or after January 1, 2026, by shifting three FTEs from Firefighter/Paramedics to Engineer Driver Paramedics which will result in 12 authorized Engineer Driver Paramedics and 45 Firefighter/Paramedics.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
GENERAL FUND - FIRE

GL Number	Description	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY27 FORECAST	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
11-3100-501-01	REGULAR SALARIES	8,258,818	8,703,570	9,024,135	9,024,135	8,823,000	9,613,685	10,202,930	6.5%	9.0%
11-3100-502-01	REGULAR PART TIME SALARIES	42,353	32,825	60,350	60,350	25,000	59,200	60,975	-1.9%	136.8%
11-3100-502-02	SEASONAL PERSONNEL	-	-	4,500	4,500	-	-	-	-100.0%	
11-3100-503-01	REGULAR OVERTIME	464,047	313,183	505,000	540,000	540,000	695,000	601,000	28.7%	28.7%
11-3100-503-03	FLSA	45,903	49,721	56,525	56,525	56,525	58,220	59,970	3.0%	3.0%
11-3100-504-00	GOOD HEALTH BENEFITS	48,018	56,600	60,000	60,000	60,000	61,800	63,655	3.0%	3.0%
11-3100-505-02	HOLIDAY PAY	185,763	174,268	220,375	220,375	200,000	220,375	226,985	0.0%	10.2%
11-3100-505-03	PHYSICALFITNESS/STIPENDS/CONTRACT	77,608	79,513	84,800	84,800	82,150	84,800	87,340	0.0%	3.2%
11-3100-505-04	SUPERVISORY DIFFERENTIAL	15,241	19,374	18,750	18,750	17,000	18,750	19,310	0.0%	10.3%
11-3100-505-05	PM LICENSE CERTIFICATION FEE	560	360	600	600	320	1,000	880	66.7%	212.5%
	TOTAL PERSONAL SERVICES	9,138,311	9,429,414	10,035,035	10,070,035	9,803,995	10,812,830	11,323,045	7.4%	10.3%
11-3100-511-00	IMRF EMPLOYER CONTRIBUTIONS	43,722	42,890	44,230	44,230	43,000	46,220	47,610	4.5%	7.5%
11-3100-512-00	FICA EMPLOYER CONTRIBUTIONS	156,040	162,146	181,000	181,000	170,000	187,400	193,025	3.5%	10.2%
11-3100-513-00	EMPLOYEE LIFE INSURANCE	17,487	11,916	17,490	17,490	10,400	11,000	11,000	-37.1%	5.8%
11-3100-514-00	EMPLOYEE HEALTH INSURANCE	1,384,310	1,060,520	1,982,670	1,982,670	1,982,670	2,086,255	2,139,475	5.2%	5.2%
11-3100-514-01	EMPLOYEE HEALTH INSURANCE - OPT OUT	-	-	-	-	-	3,000	3,000		
11-3100-515-00	WORKERS' COMPENSATION	217,985	167,000	167,000	167,000	167,000	167,192	167,192	0.1%	0.1%
11-3100-805-01	FIREFIGHTERS' PENSION CONTRIBUTION	-	1,000,000	5,065,902	5,065,902	5,065,902	5,645,294	5,927,559	11.4%	11.4%
	TOTAL FRINGE BENEFITS	1,819,544	2,444,472	7,458,292	7,458,292	7,438,972	8,146,361	8,488,861	9.2%	9.5%
11-3100-521-42	OTHER EQUIPMENT MAINTENANCE	6,877	3,678	9,780	11,280	11,280	9,780	10,075	-13.3%	-13.3%
11-3100-521-43	SELF CONTAINED BREATHING APPARATUS	12,586	12,303	16,565	16,565	14,065	14,555	14,990	-12.1%	3.5%
11-3100-521-44	DETECTION METERS	2,758	1,549	4,000	4,000	4,000	4,120	4,250	3.0%	3.0%
11-3100-521-46	WARNING SIREN MAINTENANCE	5,675	5,810	5,875	5,875	6,170	6,355	6,550	8.2%	3.0%
11-3100-525-00	MAINTENANCE - VEHICLES	37,281	45,049	35,000	35,000	35,000	36,050	37,130	3.0%	3.0%
11-3100-533-00	POSTAGE	306	221	330	330	330	340	350	3.0%	3.0%
11-3100-536-00	TRANSFER TO SELF INSURANCE	536,210	410,790	156,503	156,503	156,503	156,606	156,606	0.1%	0.1%
11-3100-537-01	MONTHLY SERVICE	2,091	2,441	2,600	2,600	2,600	2,675	2,755	2.9%	2.9%
11-3100-537-05	CELLULAR PHONE SERVICE	9,834	9,637	9,360	9,360	9,050	10,140	10,140	8.3%	12.0%
11-3100-540-00	CONFERENCES	3,758	6,700	13,365	13,365	13,365	13,985	14,400	4.6%	4.6%
11-3100-541-41	ADVANCED EDUCATION PROGRAM	17,975	18,000	2,500	2,500	-	18,000	18,000	620.0%	
11-3100-541-42	TRAINING	66,223	66,947	88,885	88,885	88,885	149,565	93,410	68.3%	68.3%
11-3100-542-00	MEMBERSHIPS	13,455	13,748	14,470	14,470	14,470	14,705	15,145	1.6%	1.6%
11-3100-543-00	SUBSCRIPTIONS	1,582	1,553	2,100	2,100	810	825	850	-60.7%	1.9%
11-3100-544-00	MILEAGE REIMBURSEMENT	1,041	1,169	1,200	1,200	1,200	1,235	1,270	2.9%	2.9%
11-3100-545-00	PRINTING	1,516	1,153	2,000	2,000	2,000	2,000	2,060	0.0%	0.0%
11-3100-554-00	OTHER PROFESSIONAL SERVICES	771,675	754,290	891,545	891,545	891,545	1,057,420	1,005,235	18.6%	18.6%
11-3100-561-00	SERVICE RECOGNITION	969	2,795	2,750	2,750	2,750	2,750	4,000	0.0%	0.0%
11-3100-599-01	CHIEF'S OFFICE	240	725	1,035	1,035	1,035	1,065	1,095	2.9%	2.9%
11-3100-599-02	CANTEEN SERVICE	10,270	12,086	8,330	8,330	5,000	5,150	5,300	-38.2%	3.0%
	TOTAL CONTRACTUAL SERVICES	1,502,322	1,370,644	1,268,193	1,269,693	1,260,058	1,507,321	1,403,611	18.7%	19.6%

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
GENERAL FUND - FIRE

GL Number	Description	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY27 FORECAST	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
11-3100-601-00	OFFICE SUPPLIES	8,161	8,924	10,000	10,000	10,000	10,300	10,600	3.0%	3.0%
11-3100-613-41	CUSTODIAL MAINTENANCE	1,446	470	2,660	8,500	8,000	8,240	8,490	-3.1%	3.0%
11-3100-614-00	AUTOMOTIVE PARTS & SUPPLIES	70,348	102,673	80,000	80,000	80,000	82,400	84,870	3.0%	3.0%
11-3100-615-01	GAS-DIESEL FUEL	92,048	97,804	75,620	75,620	72,595	64,660	66,600	-14.5%	-10.9%
11-3100-617-41	AMBULANCE SERVICE SUPPLIES	46,710	30,133	30,000	30,000	30,000	30,900	31,830	3.0%	3.0%
11-3100-617-42	MEDICAL AIR	1,937	3,257	2,485	2,485	2,485	2,560	2,640	3.0%	3.0%
11-3100-631-41	CUSTODIAL SUPPLIES	4,210	3,023	4,555	4,555	4,555	4,690	4,830	3.0%	3.0%
11-3100-631-42	FIRE SERVICE SUPPLIES	3,792	4,372	8,030	8,030	5,000	5,150	5,300	-35.9%	3.0%
11-3100-631-43	KITCHEN DORM SUPPLIES	4,348	3,040	4,960	4,960	4,960	5,110	5,260	3.0%	3.0%
11-3100-631-44	FIRE PREVENTION SUPPLIES	8,968	7,179	9,640	9,640	9,640	9,640	9,930	0.0%	0.0%
11-3100-631-45	REPLACEMENT HOSE	2,340	3,590	3,820	3,820	3,820	3,935	4,050	3.0%	3.0%
11-3100-631-46	HOSE APPLIANCES	858	618	1,135	1,135	1,135	1,165	1,200	2.6%	2.6%
11-3100-631-47	FOAM/EXPENDABLES	4,179	1,813	2,170	2,170	2,170	2,235	2,300	3.0%	3.0%
11-3100-631-49	VILLAGE FLAGS	130	-	140	140	250	250	260	78.6%	0.0%
11-3100-649-00	TOOLS	115,709	123,133	172,105	166,265	166,265	150,230	156,800	-9.6%	-9.6%
11-3100-651-00	PUBLICATIONS	1,741	1,798	1,860	1,860	1,860	10,250	3,780	451.1%	451.1%
11-3100-653-01	UNIFORM ALLOWANCE	63,600	61,297	68,290	68,290	68,290	70,340	77,210	3.0%	3.0%
11-3100-653-02	FIRE GEAR REPLACEMENT	26,275	27,896	36,335	36,335	36,335	37,585	38,550	3.4%	3.4%
11-3100-653-05	NEW EMPLOYEE ISSUE	27,239	13,866	44,310	88,620	88,620	65,855	29,010	-25.7%	-25.7%
11-3100-653-43	CONTRACT SAFETY EYEWEAR	469	-	515	515	515	530	550	2.9%	2.9%
	TOTAL COMMODITIES	484,508	494,886	558,630	602,940	596,495	566,025	544,060	-6.1%	-5.1%
11-3100-705-00	DEPARTMENT EQUIPMENT	-	-	-	-	-	-	333,100		
11-3100-708-00	VEHICLES	-	-	522,525	522,525	158,004	1,425,928	794,545	172.9%	802.5%
	TOTAL CAPITAL OUTLAY	-	-	522,525	522,525	158,004	1,425,928	1,127,645	172.9%	802.5%
	TOTAL	12,944,685	13,739,416	19,842,675	19,923,485	19,257,524	22,458,465	22,887,222	12.7%	16.6%

**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense Detail**

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

**Account
Total**

PERSONAL SERVICES

11-3100-501-01 FULL-TIME SALARIES

Regular Salaries - Full Time Employees **9,613,685**

11-3100-502-XX PART-TIME SALARIES

11-3100-502-01	Regular Part-Time Salaries (Includes 7G)	59,200
11-3100-502-02	Seasonal	-

59,200

11-3100-503-XX OVERTIME

11-3100-503-01	Regular Overtime	695,000
11-3100-503-03	Fair Labor Standards Act (FLSA)	58,220

TOTAL

753,220

11-3100-504-00 GOOD HEALTH BENEFIT

61,800

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)	1,000

TOTAL

324,925

TOTAL PERSONAL SERVICES

10,812,830

FRINGE BENEFITS

11-3100-511-00 IMRF EMPLOYER CONTRIBUTIONS

46,220

11-3100-512-00 FICA EMPLOYER CONTRIBUTIONS

187,400

11-3100-513-00 EMPLOYEE LIFE INSURANCE

11,000

11-3100-514-XX EMPLOYEE HEALTH / DENTAL INSURANCE

2,089,255

11-3100-515-00 WORKERS' COMPENSATION

167,192

11-3100-805-01 FIREFIGHTERS' PENSION CONTRIBUTION

5,645,294

TOTAL FRINGE BENEFITS

8,146,361

**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense 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)	1,550
11-3100-521-43	SCBA Air Quality	2,590
11-3100-521-43	Air Compressor Maintenance	5,175
11-3100-521-43	SCBA Flow Testing	5,240
11-3100-521-44	Detection Meters/SCUBA Annual Maintenance & Testing	4,120
11-3100-521-46	Warning Siren Maintenance	6,355

TOTAL **34,810**

11-3100-525-00 MAINTENANCE - VEHICLES

Outside Mechanical/Body Work Required for Vehicles	29,020
Ladder Testing	7,030

TOTAL **36,050**

11-3100-533-00 POSTAGE

340

11-3100-536-00 INSURANCE

Transfer to Self Insurance for Property, Casualty and Liability Insurance	156,606
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11-3100-537-XX TELEPHONE SERVICE

11-3100-537-01	Monthly Service	2,675
11-3100-537-05	Cellular Phone Service	10,140

TOTAL **12,815**

11-3100-540-00 CONFERENCES

International Association of Fire Chiefs (FRI)	5,330
Fire Department Instructor's Conference (FDIC)	4,190
Illinois Fire Chiefs Association (IFSC, Symposium)	2,915
MABAS IL (Training Summit)	1,550

TOTAL **13,985**

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

11-3100-541-41	Advanced Education Program	18,000
11-3100-541-42	Training Sworn Personnel	149,565

TOTAL **167,565**

**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense Detail**

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

**Account
Total**

CONTRACTUAL SERVICES (CONT'D)

11-3100-542-00 MEMBERSHIPS

NIPSTA	11,970	
Illinois Fire Service Administrative Professionals	60	
Fire Investigators Strike Force	100	
NIFIA	50	
Illinois Fire Inspectors Association	105	
International Society of Fire Service Instructors	140	
Illinois Fire Chiefs Association	725	
International Association of Fire Chiefs	910	
Metropolitan Fire Chiefs Association	205	
National Fire Protection Association	235	
Society of Fire Service Chaplains	100	
Miscellaneous	105	
TOTAL		14,705

11-3100-543-00 SUBSCRIPTIONS

National Fire Protection Association Fire Codes	540	
Education and Employment Law	170	
Miscellaneous	115	
TOTAL		825

11-3100-544-00 MILEAGE REIMBURSEMENT

Use of Personal Vehicle for Business		1,235
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11-3100-545-00 PRINTING

Printing		2,000
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11-3100-554-00 OTHER PROFESSIONAL SERVICES

RED Center	726,680	
MABAS-IL Division 3 Annual Dues	6,780	
Emergency Preparedness Drills	3,500	
Promo/Entrance Exam	42,035	
OSHA/SCBA/NFPA Physicals	35,000	
Medical Consulting (Fit for Duty)	4,000	
Med Exam (New Emp. Physical)	7,245	
Psychological Exam	5,950	
Polygraph Exam	1,750	
FPB Consulting	100,000	
Community Resilience Specialist	66,725	
Miscellaneous	1,205	
Foam Disposal	8,050	
Fire Investigation Matterport Service Plan	1,500	
PPE Cleaning Service	12,500	
Fire Life Safety Inspections	34,500	
TOTAL		1,057,420

**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense Detail**

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

**Account
Total**

CONTRACTUAL SERVICES (CONT'D)

11-3100-561-00 SERVICE RECOGNITION

Retirement Recognition **2,750**

TOTAL

11-3100-599-XX MISCELLANEOUS

11-3100-599-01	Chief's Office	1,065
11-3100-599-02	Canteen Service (Partially Reimbursable)	5,150

TOTAL **6,215**

TOTAL CONTRACTUAL SERVICES 1,507,321

COMMODITIES

11-3100-601-00 OFFICE SUPPLIES **10,300**

11-3100-613-41 MAINTENANCE PARTS & SUPPLIES

Custodial Maintenance **8,240**

11-3100-614-00 AUTOMOTIVE PARTS & SUPPLIES

Tires		20,600
Equipment/Vehicles		51,500
Routine Maintenance		10,300

TOTAL **82,400**

11-3100-615-01 PETROLEUM PRODUCTS

Gas-Diesel Fuel **64,660**

11-3100-617-XX MEDICAL SUPPLIES

11-3100-617-41	Ambulance Service Supplies	30,900
11-3100-617-42	Medical Air	2,560

TOTAL **33,460**

11-3100-631-XX MATERIALS AND SUPPLIES

11-3100-631-41	Custodial Supplies	4,690
11-3100-631-42	Fire Service Supplies	5,150
11-3100-631-43	Kitchen Dorm Supplies	5,110
11-3100-631-44	Fire Prevention Supplies	9,640
11-3100-631-45	Replacement Hose	3,935
11-3100-631-46	Hose Appliances	1,165
11-3100-631-47	Foam/Expendables	2,235
11-3100-631-49	Village Flags	250

TOTAL **32,175**

**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense Detail**

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

**Account
Total**

COMMODITIES (CONT'D)

11-3100-649-00 TOOLS AND SMALL EQUIPMENT

Cardiac Monitor	46,465
Mechanical CPR Devices	19,430
Thermal Imaging Camera (TIC)	13,360
Fire Investigation Matterport Camera	7,000
Fire/Rescue	4,415
Tarps	550
Ladder Replacement	2,210
Power Tools	5,520
Tool Upgrades	9,090
Dive Team Equipment	4,415
Training Equipment	5,520
SCBA Equipment	3,430
Technical Rescue Equipment	4,415
Haz Mat Team Equipment	2,210
Detection Equipment/Meters	10,000
Appliance Replacement Schedule	5,510
Station Furnishings	5,190
Honor Guard	1,500

TOTAL

150,230

11-3100-651-00 PUBLICATIONS

Training/FPB/EMS

10,250

11-3100-653-XX UNIFORMS

11-3100-653-01	Uniform Allowance	70,340
11-3100-653-02	Fire Gear Replacement	37,585
11-3100-653-05	New Employee Issue	65,855
11-3100-653-43	Contract Safety Eyewear	530

TOTAL

174,310

TOTAL COMMODITIES

566,025

CAPITAL OUTLAY

11-3100-708-00 VEHICLES

Unit 056: 2004 Pierce Saber Engine	969,653
Unit 064: Ambulance Replacement	456,275

1,425,928

TOTAL CAPITAL OUTLAY

1,425,928

TOTAL FOR DEPARTMENT

22,458,465

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
GENERAL FUND - FIRE (FOREIGN FIRE)

Presented for historical purposes only

GL Number	Description	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY27 FORECAST	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
11-3200-541-00	GENERAL TRAINING	27,087	(1,350)	-	-	-	-	-		
11-3200-554-00	OTHER PROFESSIONAL SERVICES	9,087	-	-	-	-	-	-		
	TOTAL CONTRACTUAL SERVICES	36,174	(1,350)	-	-	-	-	-		
11-3200-631-00	MATERIALS AND SUPPLIES	19,328	629	-	-	-	-	-		
11-3200-649-00	TOOLS	-	-	-	-	-	-	-		
11-3200-653-00	UNIFORMS/TURNOUT EQUIPMENT	8,154	-	-	-	-	-	-		
	TOTAL COMMODITIES	27,482	629	-	-	-	-	-		
11-3200-703-00	BUILDINGS IMPROVEMENTS	26,817	186,983	-	-	-	-	-		
11-3200-705-00	DEPARTMENT EQUIPMENT	47,050	-	-	-	-	-	-		
11-3200-708-00	VEHICLES	-	-	-	-	-	-	-		
	TOTAL CAPITAL OUTLAY	73,867	186,983	-	-	-	-	-		
11-3200-999-45	FF EQUITY TRANSFER	597,263	-	-	-	-	-	-		
	TOTAL	734,786	186,262	-	-	-	-	-		

PUBLIC WORKS DEPARTMENT

GENERAL OPERATIONS DIVISION

PROGRAM DETAIL FISCAL YEAR 2026

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 2025

1. In accordance with the Capital Projects Improvements Plan outlined in the (CIP) and subsequent budget appropriations, completed several facility capital projects including the replacement of the Public Works Center roof, Phase 2 renovation of the Village Manager's Office and continued engineering of the Fuel Island for its potential replacement in fiscal year 2025-2026.
2. Implemented the CIP and subsequent budget appropriations by replacing the roof at the Public Works Center along with the following units: Unit 208 (2007 GMC Dump Truck), Unit 223 (2008 International Dump Truck), and performed drivetrain and engine replacements to existing Police units until replacement vehicles are readily available for purchase.
3. Completed Advance Climate Action Plan goals, including:
 - a. The Planting of 525 trees within the community in public rights-of-way.
 - b. Transitioned an additional 130 the Village's streetlights to LED fixtures, for a total of 270, in order to meet the 2030 goal of 100% LED streetlights.
4. Assisted the Village Manager's Office with the replacement of gateway and wayfinding signage to align with the new Village branding.
5. Continued to support and/or assist in planning special events in the Village including Earth/Arbor Day, Memorial Day Parade, 4th of July, Northbrook Grand Prix, Northbrook Days, Illuminate Northbrook, Family Dinner. Also, continued to support efforts in the Central Business District with installation of banners, installation of temporary planters, maintenance of the Pop-Up Park, and installation of temporary barriers to support enlarged outdoor dining areas for restaurants.

GOALS FOR FISCAL YEAR 2026

1. Execute facility and capital projects outlined in the CIP and subsequent budget appropriations encompassing the replacement of the entry doors to the Village Hall, Phase 3 renovation of the Village Manager's Office and Public Works Fuel Island Replacement.
2. Implement the CIP and subsequent budget appropriation by replacing the following units: Unit 432 (2013 Ford Escape), Unit 411 (2009 Ford F250 Pickup Truck), Unit 300 (Ford F550 Dump Truck), Unit 310 (2013 Vactor Hopper), Unit 252 (2007 Morbark Hurricane Chipper), Unit 252 (2007 GMC 5500 Dump Truck) and Unit 209 (2008 Ford F550 Dump Truck).
3. 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.
4. 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.
5. 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.
6. Review the Village's facilities and fleet operations to ensure they operate efficiently and meet the needs of the Village organization as a whole.
7. Support and/or assist in planning special events in the Village including Earth/Arbor Day, Memorial Day Parade, 4th of July, Northbrook Grand Prix, Northbrook Days, Illuminate Northbrook, and Family Dinner.
8. Continue to support the Central Business District with enhancements to infrastructure such as streetscape and other amenities.
9. Support the Village's efforts to implement the Climate Action Plan with the following efforts: support the Sustainability Coordinator's electric vehicle charging stations at Village facilities, propose the purchase of hybrid vehicles for the Village's fleet when appropriate and continue to work to support bicycle and pedestrian improvements as part of roadway and other Village projects as appropriate.

BOARDS/COMMISSION SUPPORT

1. Stormwater Management Commission
2. Pedestrian and Bicycle Commission

PUBLIC WORKS PERFORMANCE INDICATOR

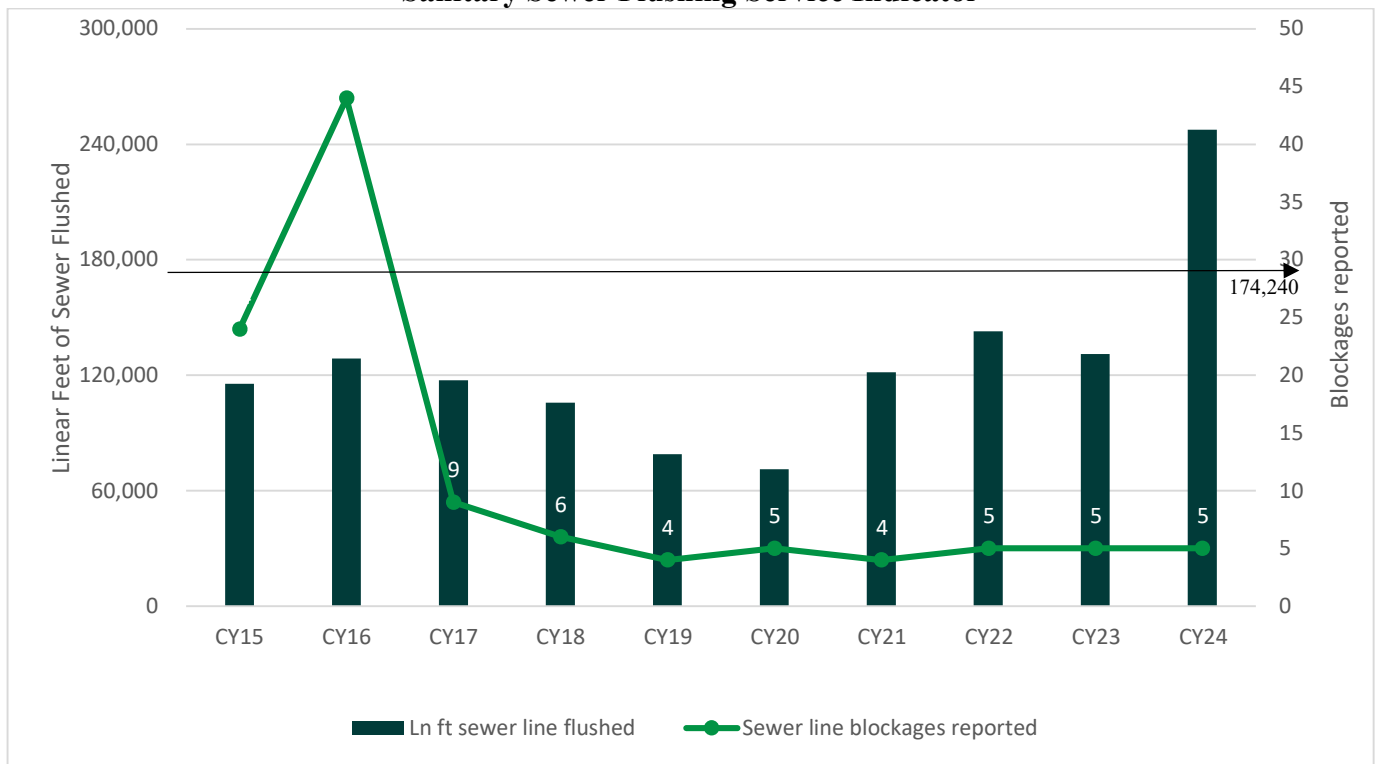
SANITARY SEWER FLUSHING

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 can 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



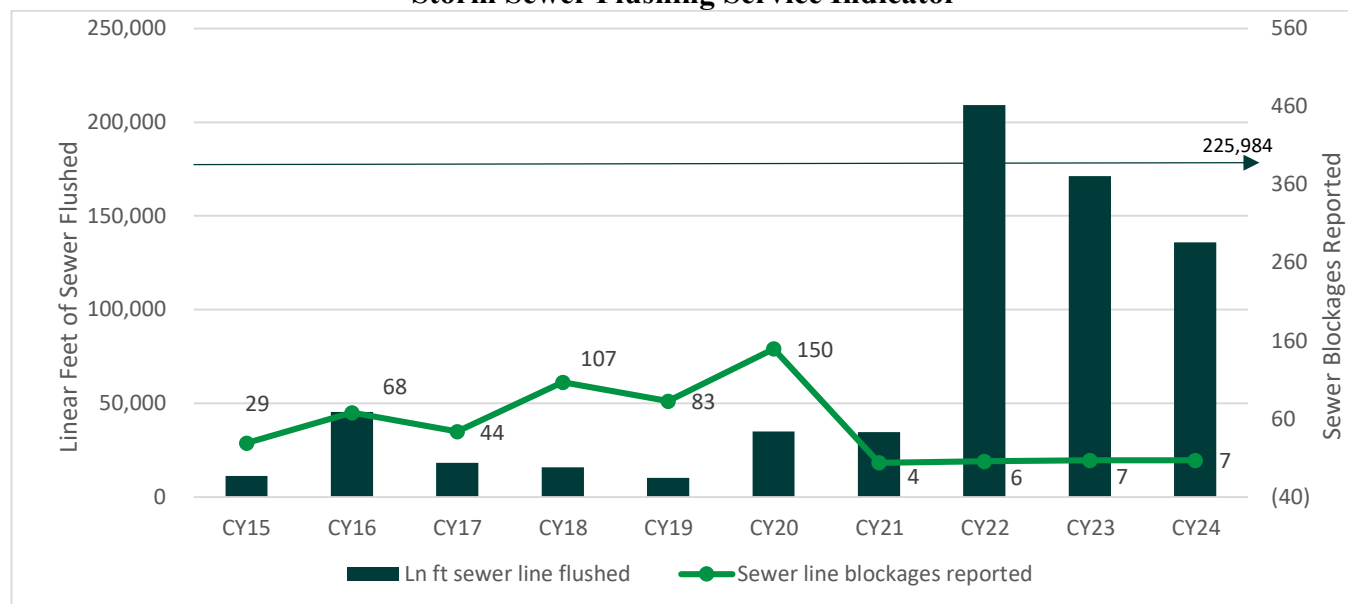
STORM SEWER FLUSHING

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.

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*

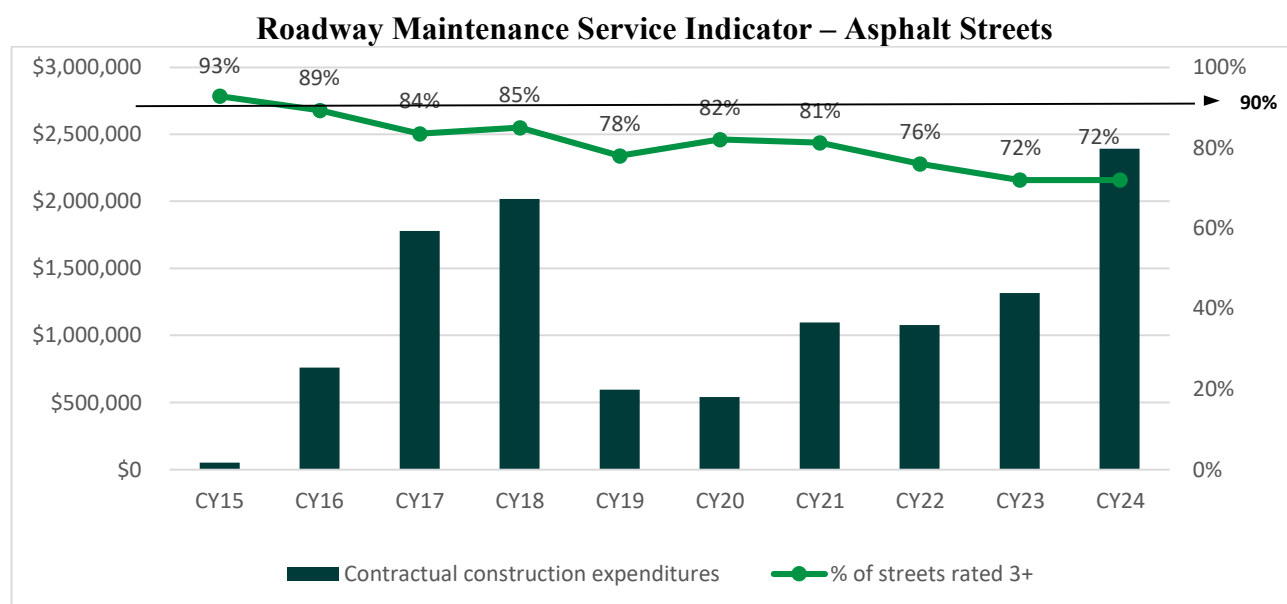
*No callouts where required for these events

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:

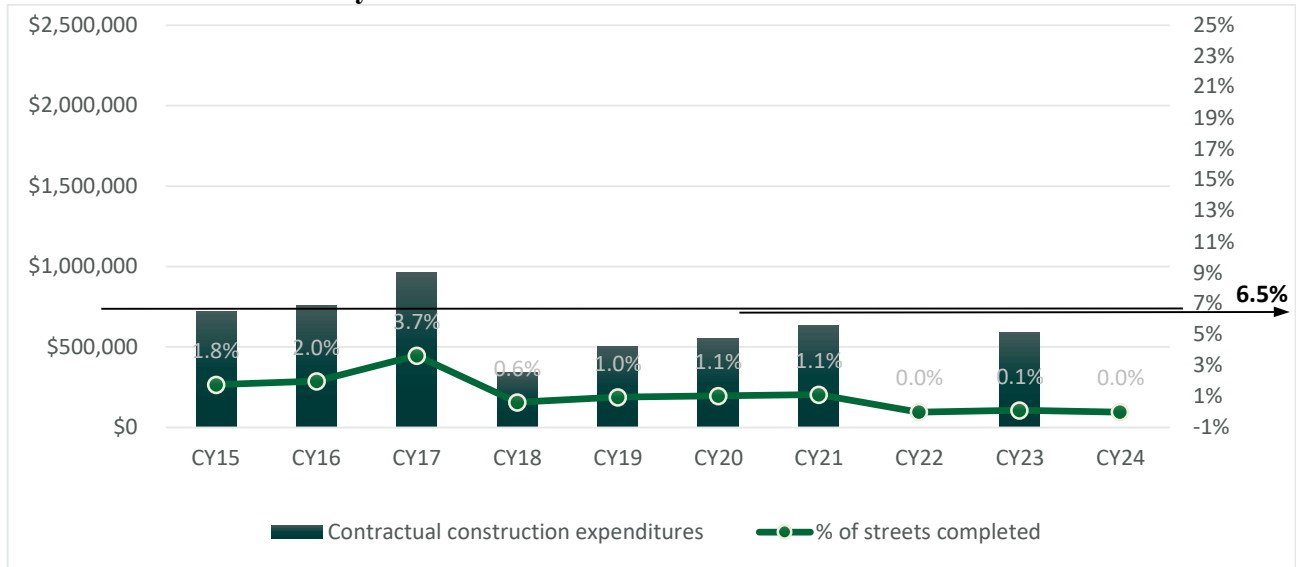
- eliminate all deficient streets with a "1" rating (poor);
- rehabilitate as many "2's" as possible (many failures) with the funding available; and
- maintain a minimum of 90% of the streets with a rating of "3" or better.



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.

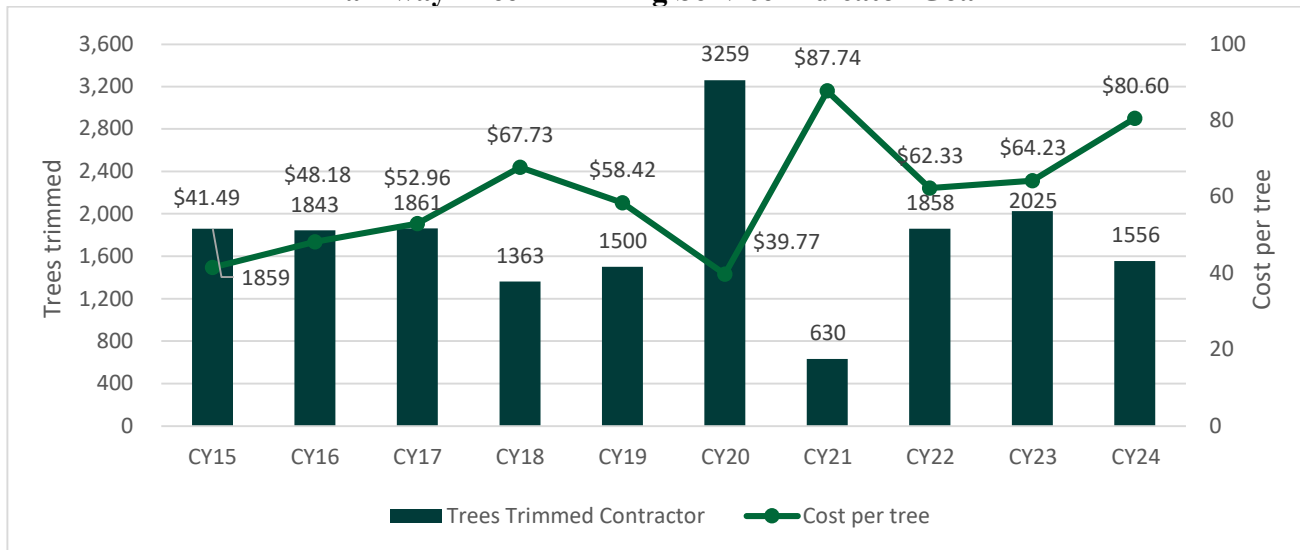
PARKWAY TREE TRIMMING

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



Trees Trimmed	CY 15	CY 16	CY 17	CY 18	CY 19	CY 20	CY 21	CY 22	CY 23	CY 24
Contractual	1,859	1,843	1,861	1,363	1,500	3,259	630	1,858	1,865	1,374
Village	114	198	174	203	221	207	177	221	160	192
	1,973	2,041	2,035	1,566	1,721	3,499	807	2,079	2,025	1,566
Contractual	\$53,230	\$67,576	\$80,472	\$76,556	\$77,225	\$116,654	\$55,109	\$93,145	\$85,556	\$83,200
Village(labor) ¹	<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>	<u>\$42,208</u>
	\$81,859	\$98,332	\$107,765	\$106,036	\$100,544	\$139,152	\$70,722	\$129,579	\$130,069	\$125,408

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.

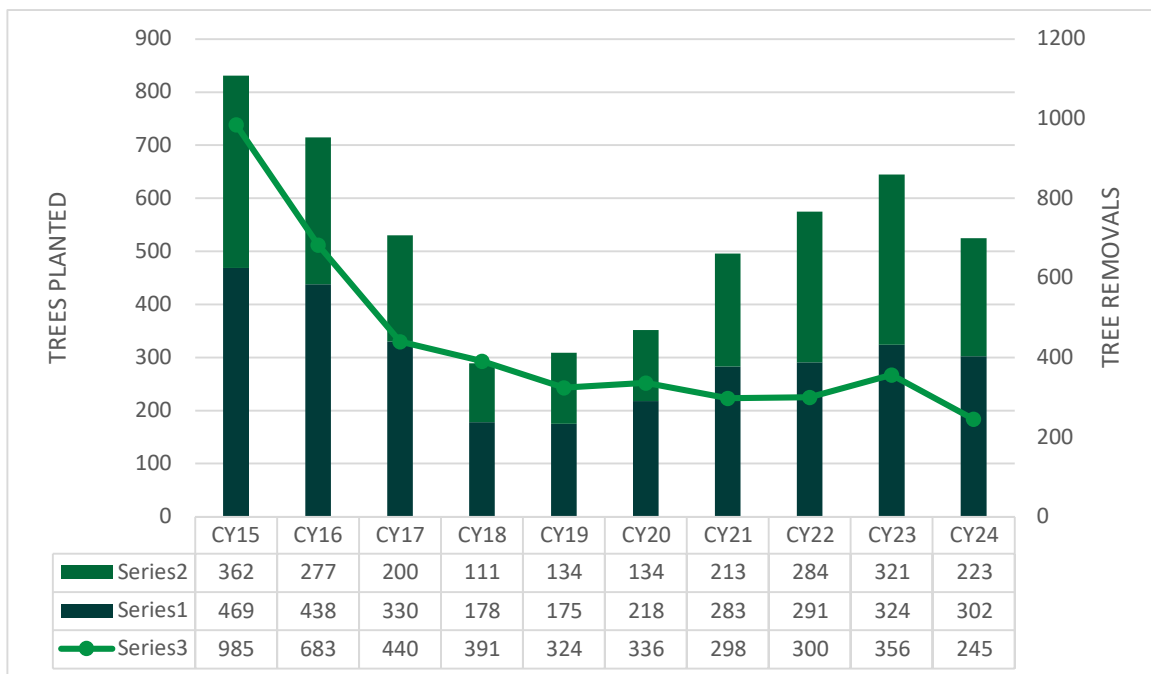
TREE PLANTING PROGRAM

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 the high removal rates in 2015 are due to the Emerald Ash Borer (EAB). 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.

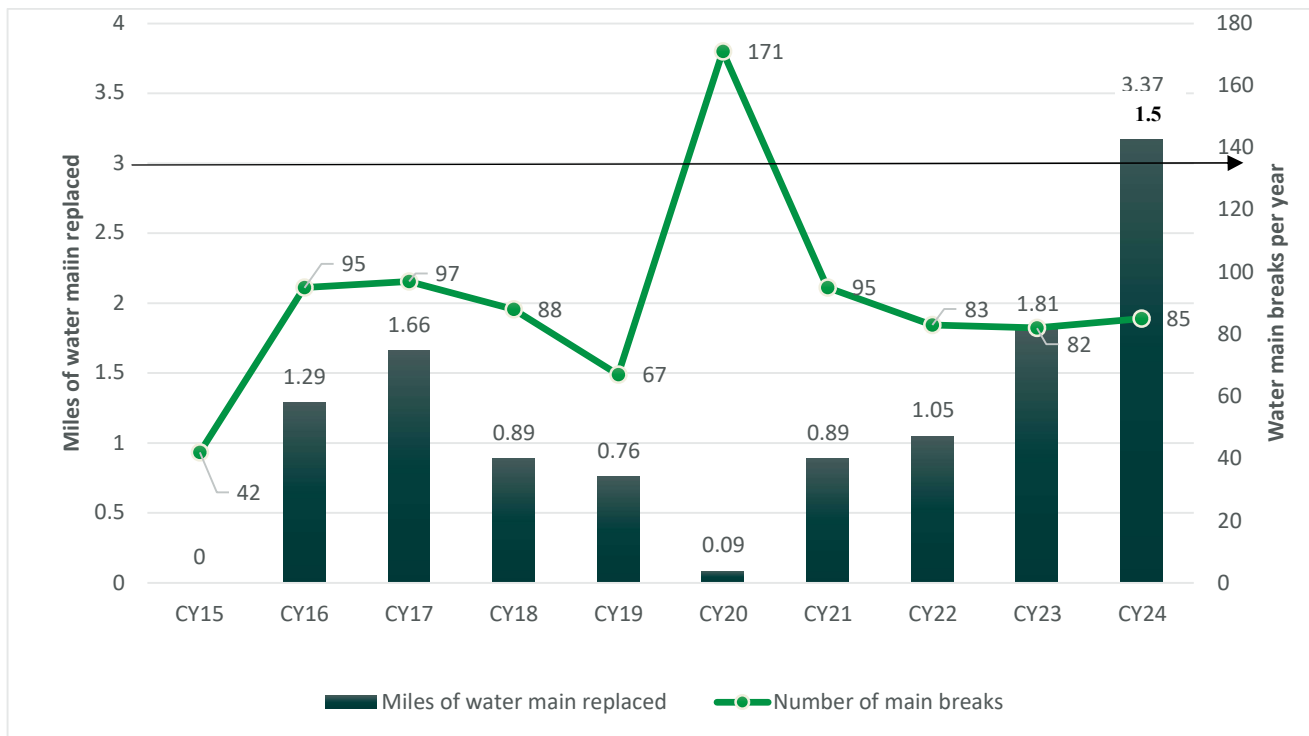
WATER MAIN REPLACEMENT PROGRAM

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.

**Village of Northbrook
Prior Year Performance Measurers
2024 Data for Fiscal Year 2026 Budget**

PUBLIC WORKS

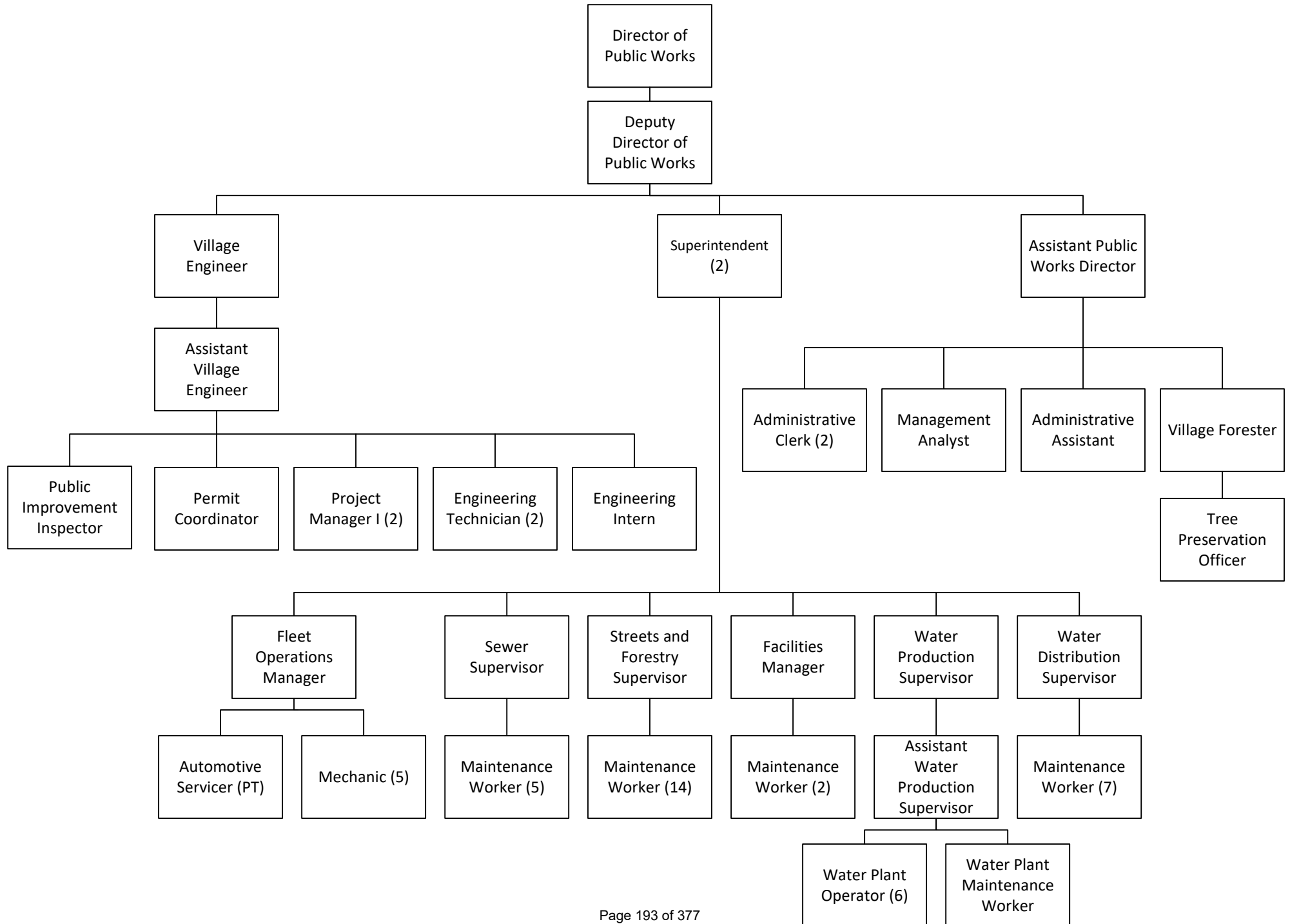
<u>Category</u>	<u>1/24</u>	<u>2/24</u>	<u>3/24</u>	<u>4/24</u>	<u>5/24</u>	<u>6/24</u>	<u>7/24</u>	<u>8/24</u>	<u>9/24</u>	<u>10/24</u>	<u>11/24</u>	<u>12/24</u>	<u>2024 TOTAL</u>	<u>2023 TOTAL</u>
Pieces of Equipment Serviced	92	82	86	77	84	76	59	86	76	77	79	91	965	1,020
Fuel Used (unleaded gallons)	7,600	6,815	6,711	6,711	6,722	6,460	6,868	6,732	6,323	6,409	5,992	6,437	79,781	86,766
Fuel Used (diesel gallons)	7,259	3,300	3,097	3,474	2,995	3,353	3,514	3,548	3,304	3,600	4,243	3,882	45,569	46,931
Snow Events/Plowing/Salting calls outs	8	1	1	0	0	0	0	0	0	0	1	1	12	17
Salt Used (tons)	742	39	26	0	0	0	0	0	0	0	121	192	1,120	1,797
Asphalt Paving (tons)	0	0	118	0	67	0	38	34	55	54	44	15	426	410
Concrete Repairs (yards)	0	0	19.5	29.5	42	27.5	15	5	46.5	18.5	34.5	16.5	255	319
Steet Lights Repaired	37	15	12	29	6	6	12	17	17	14	6	12	183	177
Steet Signals / EVP Repaired	0	0	0	0	3	0	11	16	1	8	0	31	70	22
Sanitary Sewer Lines Flushed (feet)	9,679	16,505	42,870	48,073	25,018	17,749	30,302	33,699	16,942	1,475	913	3,495	246,720	131,015
Storm Water Sewer Lines Flushed (feet)	10,025	31,360	4,941	437	890	802	1,866	431	17,691	33,096	10,161	24,265	135,965	171,323
Net New Water Meters Installed	2	4	8	36	4	2	10	4	6	5	9	10	100	72
Water Meters Replaced	14	20	25	25	26	16	23	31	15	27	18	15	255	272
Water Main Breaks Repaired	23	7	12	4	3	1	4	3	4	11	7	6	85	98
Water Sold (per 1000 gallons sold)	84,959	95,625	109,142	74,818	92,823	114,776	34,126	166,044	176,212	157,289	187,218	166,460	1,459,492	1,686,591
Water Shut Offs	0		0	0	0	1	2	1	3	1	3	3	14	6
Engineering Permits Reviewed	16	19	34	35	36	27	40	34	26	36	31	13	347	428
JULIE Locates Performed	294	421	432	757	1,027	706	872	940	694	737	636	345	7,861	8,633
Total Tree Inspections	13	355	139	24	454	276	242	292	285	71	414	152	2,717	1,402
Trees Maintained/Trimmed	8	1,396	12	20	7	24	32	30	9	6	20	2	1,566	2,070

Village of Northbrook
Prior Year Performance Measurers
2024 Data for Fiscal Year 2026 Budget

PUBLIC WORKS

<u>Category</u>	<u>1/24</u>	<u>2/24</u>	<u>3/24</u>	<u>4/24</u>	<u>5/24</u>	<u>6/24</u>	<u>7/24</u>	<u>8/24</u>	<u>9/24</u>	<u>10/24</u>	<u>11/24</u>	<u>12/24</u>	<u>2024 TOTAL</u>	<u>2023 TOTAL</u>
New Trees Planted	0	0	0	30	294	0	0	0	0	0	201	0	525	650
Trees Removed	4	19	15	8	15	17	22	14	46	48	31	8	247	451
Building Maintenance Requests	22	16	23	19	19	16	23	13	10	14	2	9	186	178
Block Party Street Closures Approved	0	0	0	0	0	0	4	11	10	6	0	0	31	33

Public Works Department



**PUBLIC WORKS DEPARTMENT
ALL DIVISIONS
AUTHORIZED POSITIONS**

	FY 2025		FY 2026	
	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	2	2.00	2	2.00
Permit Coordinator	1	1.00	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>				
Automotive Servicer	1	0.50	1	0.50
TOTAL	1	0.50	1	0.50

* FTE - Full-Time Equivalents

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

**PUBLIC WORKS DEPARTMENT
ALL DIVISIONS
AUTHORIZED POSITIONS**

	FY 2025		FY 2026	
	Positions	FTE*	Positions	FTE*
<u>Temporary/Seasonal Part-Time</u>				
Engineering Intern	1	0.25	1	0.25
TOTAL	1	0.25	1	0.25
TOTAL POSITIONS FOR DEPARTMENT	68	66.75	68	66.75

* FTE - Full-Time Equivalents

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

	FY 2025		FY 2026	
	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
Permit Coordinator	1	1.00	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>Regular Part-Time</u>				
Automotive Servicer	1	0.50	1	0.50
TOTAL	1	0.50	1	0.50
<u>Temporary/Seasonal Part-Time</u>				
Engineering Intern	1	0.25	1	0.25
TOTAL	1	0.25	1	0.25
TOTAL POSITIONS FOR DEPARTMENT	40	38.75	40	38.75

* FTE - Full-Time Equivalents

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
GENERAL FUND - PUBLIC WORKS

GL Number	Description	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY27 FORECAST	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
11-4100-501-01	REGULAR SALARIES	3,160,287	3,452,042	3,632,365	3,632,365	3,510,000	3,855,705	3,988,820	6.1%	9.8%
11-4100-502-01	REGULAR PART TIME SALARIES	26,168	13,152	28,945	28,945	6,700	19,425	19,500	-32.9%	189.9%
11-4100-502-02	SEASONAL PERSONNEL	6,120	-	12,480	12,480	5,610	9,000	9,000	-27.9%	
11-4100-503-00	OVERTIME	107,268	120,976	150,000	150,000	140,000	150,000	150,000	0.0%	7.1%
11-4100-504-00	GOOD HEALTH BENEFIT	50,227	53,336	53,105	53,105	53,105	53,500	53,500	0.7%	0.7%
11-4100-505-04	SUPERVISORY DIFFERENTIAL	3,254	12,466	4,000	4,000	6,000	6,000	6,000	50.0%	0.0%
11-4100-505-08	ON CALL PAY	-	15,000	15,600	15,600	15,600	15,600	15,600	0.0%	0.0%
	TOTAL PERSONAL SERVICES	3,353,324	3,666,972	3,896,495	3,896,495	3,737,015	4,109,230	4,242,420	5.5%	10.0%
11-4100-511-00	IMRF EMPLOYER CONTRIBUTIONS	302,575	306,515	328,535	328,535	320,000	352,880	363,465	7.4%	10.3%
11-4100-512-00	FICA EMPLOYER CONTRIBUTIONS	249,319	272,695	291,380	291,380	280,000	312,740	322,120	7.3%	11.7%
11-4100-513-00	EMPLOYEE LIFE INSURANCE	6,705	4,369	6,705	6,705	4,500	5,000	5,000	-25.4%	11.1%
11-4100-514-00	EMPLOYEE HEALTH INSURANCE	655,045	501,830	840,425	840,425	840,425	946,985	946,985	12.7%	12.7%
11-4100-514-01	EMPLOYEE HEALTH INSURANCE - OPT OUT	-	-	-	-	-	-	-		
11-4100-515-00	WORKERS' COMPENSATION	64,285	49,250	49,250	49,250	49,250	49,250	49,250	0.0%	0.0%
	TOTAL FRINGE BENEFITS	1,277,929	1,134,659	1,516,295	1,516,295	1,494,175	1,666,855	1,686,820	9.9%	11.6%
11-4100-521-00	MAINTENANCE - EQUIPMENT	751	2,832	1,500	1,500	1,500	11,500	1,500	666.7%	666.7%
11-4100-524-00	MAINTENANCE - BUILDINGS AND GROUNDS	40,723	19,438	12,000	12,000	11,145	12,760	2,145	6.3%	14.5%
11-4100-524-71	FLEET MAINTENANCE GARAGE	4,505	6,654	6,785	6,785	7,900	6,520	11,800	-3.9%	-17.5%
11-4100-524-73	PUBLIC WORKS CENTER	10,125	17,706	23,070	23,070	23,070	23,725	23,745	2.8%	2.8%
11-4100-524-75	POLICE DEPARTMENT	30,057	18,272	19,565	19,565	19,565	20,210	20,220	3.3%	3.3%
11-4100-524-76	FIRE STATIONS	44,708	32,758	36,785	36,785	36,785	37,595	37,645	2.2%	2.2%
11-4100-524-77	VILLAGE HALL	12,710	69,088	45,790	45,790	51,790	28,050	28,050	-38.7%	-45.8%
11-4100-524-78	GENERATOR MAINTENANCE	14,836	13,292	12,500	12,500	12,500	12,875	12,875	3.0%	3.0%
11-4100-524-79	HVAC MAINTENANCE	38,000	25,348	27,120	69,708	69,708	30,500	31,000	-56.2%	-56.2%
11-4100-524-80	CIVIC BUILDING MAINTENANCE	8,726	10,509	-	-	-	-	-		
11-4100-525-00	MAINTENANCE - VEHICLES	27,710	38,333	26,685	44,685	44,685	36,685	26,685	-17.9%	-17.9%
11-4100-530-71	VILLAGE SIGNALS	33,226	40,479	37,790	44,425	44,425	47,237	48,197	6.3%	6.3%
11-4100-530-72	COUNTY SIGNALS	66,344	52,266	53,035	58,320	58,320	58,200	59,945	-0.2%	-0.2%
11-4100-530-73	IDOT SIGNALS	43,805	15,486	13,245	21,992	21,992	20,800	21,215	-5.4%	-5.4%
11-4100-531-71	STREET REPAIRS	135,111	25,000	25,000	25,000	25,018	25,000	25,000	0.0%	-0.1%
11-4100-531-72	PARKWAY MAINTENANCE	17,657	10,311	10,000	10,000	10,000	10,000	10,000	0.0%	0.0%
11-4100-531-73	SIDEWALKS	22,103	23,753	20,000	20,000	20,000	45,000	20,000	125.0%	125.0%
11-4100-531-80	CAP FORESTRY EXPENSES	421,988	424,535	425,250	425,250	425,250	466,350	467,050	9.7%	9.7%
11-4100-531-92	TRAFFIC CONTROLS/PAVEMENT MARKINGS	38,559	49,796	70,810	70,810	60,500	60,810	60,810	-14.1%	0.5%
11-4100-531-93	BIKE & PEDESTRIAN IMPROVEMENTS	3,154	-	24,000	24,000	24,000	24,000	24,000	0.0%	
11-4100-536-00	TRANSFER TO SELF INSURANCE	288,670	221,150	84,254	84,254	84,254	84,254	84,254	0.0%	0.0%
11-4100-537-01	MONTHLY SERVICE	2,179	2,349	2,480	2,480	2,480	2,580	2,580	4.0%	4.0%
11-4100-537-05	CELLULAR PHONE SERVICE	10,123	9,759	11,040	11,040	9,920	10,920	10,920	-1.1%	10.1%
11-4100-538-73	PUBLIC WORKS CENTER	7,183	9,249	8,250	8,250	9,350	4,675	5,000	-43.3%	-50.0%
11-4100-539-71	FLEET MAINTENANCE GARAGE	1,948	1,227	3,500	3,500	1,600	3,500	2,500	0.0%	118.8%
11-4100-539-73	PUBLIC WORKS CENTER	5,981	2,989	14,885	14,885	7,800	11,400	11,400	-23.4%	46.2%

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
GENERAL FUND - PUBLIC WORKS

GL Number	Description	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY27 FORECAST	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
11-4100-539-75	POLICE STATIONS	4,473	4,601	8,825	8,825	6,500	7,200	7,200	-18.4%	10.8%
11-4100-539-76	FIRE STATIONS	12,246	14,711	16,160	16,160	13,880	15,150	15,480	-6.3%	9.1%
11-4100-539-77	VILLAGE HALL	8,592	3,874	11,840	11,840	7,900	8,300	8,700	-29.9%	5.1%
11-4100-539-78	2002 WALTERS AVENUE	4,120	3,104	-	-	-	-	-		
11-4100-540-00	CONFERENCES	6,632	2,621	12,500	12,500	12,500	12,500	8,000	0.0%	0.0%
11-4100-541-00	GENERAL TRAINING/LOCAL SEMINARS	16,436	24,545	18,000	26,435	26,435	18,000	18,000	-31.9%	-31.9%
11-4100-542-00	MEMBERSHIPS	5,493	4,817	7,695	7,695	7,695	7,695	7,695	0.0%	0.0%
11-4100-543-01	SOFTWARE AS A SERVICE	-	-	-	-	-	2,500	2,500		
11-4100-554-00	OTHER PROFESSIONAL SERVICES	392,670	450,015	421,425	421,425	377,625	384,145	459,640	-8.8%	1.7%
11-4100-555-71	FLEET MAINTENANCE GARAGE	1,860	2,079	2,350	2,350	2,445	2,820	2,960	20.0%	15.3%
11-4100-555-73	PUBLIC WORKS CENTER	10,884	13,864	13,375	13,375	13,840	16,050	16,850	20.0%	16.0%
11-4100-555-76	CUSTODIAL SERVICES-FIRE STATIONS	8,280	9,299	10,285	10,285	10,660	12,350	12,960	20.1%	15.9%
11-4100-555-77	VILLAGE HALL	25,080	29,726	34,115	34,115	35,480	40,940	43,010	20.0%	15.4%
11-4100-558-02	PAGERS	654	796	825	825	825	825	825	0.0%	0.0%
11-4100-561-00	SERVICE RECOGNITION	1,600	375	800	800	3,000	3,500	3,500	337.5%	16.7%
11-4100-562-72	COM ED RENTAL SYSTEM	41,352	43,800	56,200	56,200	46,680	56,200	56,200	0.0%	20.4%
11-4100-562-73	VILLAGE SYSTEM	104,031	117,706	105,000	105,000	105,000	105,000	105,000	0.0%	0.0%
11-4100-585-71	STREET SWEEPING/MAINTENANCE	-	-	-	-	-	-	-		
11-4100-585-72	PARKWAY TREE MAINTENANCE	11,898	16,095	11,025	11,025	11,465	12,125	12,125	10.0%	5.8%
11-4100-585-77	ELECTRONICS RECYCLING	20,231	18,193	24,000	24,000	24,000	24,000	20,000	0.0%	0.0%
11-4100-585-78	STREET DEBRIS REMOVAL	-	-	-	-	-	15,000	15,000		
11-4100-599-01	OTHER	1,275	1,074	1,000	1,000	1,000	1,000	1,000	0.0%	0.0%
11-4100-599-02	CANTEEN SERVICE	9,258	8,151	8,500	8,500	8,500	8,500	8,500	0.0%	0.0%
	TOTAL CONTRACTUAL SERVICES	2,017,947	1,912,025	1,779,259	1,868,949	1,798,987	1,848,946	1,873,681	-1.1%	2.8%
11-4100-601-00	OFFICE SUPPLIES	9,787	10,241	10,310	10,310	10,310	10,310	10,310	0.0%	0.0%
11-4100-612-71	FLEET MAINTENANCE GARAGE	5,700	8,513	7,000	7,000	8,500	7,000	7,000	0.0%	-17.6%
11-4100-612-73	PUBLIC WORKS CENTER	20,284	10,288	24,000	24,000	24,000	24,000	24,000	0.0%	0.0%
11-4100-612-75	MAINTENANCE - POLICE DEPARTMENT	2,041	6,531	6,500	6,500	6,500	6,500	6,500	0.0%	0.0%
11-4100-612-76	MAINTENANCE - FIRE DEPARTMENT	12,513	23,215	16,500	16,500	16,500	16,500	16,500	0.0%	0.0%
11-4100-612-77	VILLAGE HALL	7,257	7,764	8,000	8,000	8,000	8,000	8,000	0.0%	0.0%
11-4100-613-71	PORTABLE MOTOR EQUIPMENT	2,317	1,530	3,000	3,000	3,000	3,000	3,000	0.0%	0.0%
11-4100-613-74	SNOW REMOVAL EQUIPMENT	22,190	49,248	30,000	30,000	30,000	51,700	35,000	72.3%	72.3%
11-4100-613-75	STREET LIGHTING REPAIRS	41,405	49,835	44,000	59,000	59,000	68,000	44,000	15.3%	15.3%
11-4100-614-71	GENERAL USE EQUIPMENT	36,783	64,409	45,000	45,000	45,000	40,000	40,000	-11.1%	-11.1%
11-4100-614-72	STREET SWEEPING EQUIPMENT	13,173	20,913	12,600	12,600	17,600	13,250	13,250	5.2%	-24.7%
11-4100-614-73	CARS AND SMALL TRUCKS	36,786	38,400	30,000	45,000	45,000	35,000	35,000	-22.2%	-22.2%
11-4100-614-74	DUMP TRUCKS	27,535	34,162	35,000	35,000	35,000	35,000	35,000	0.0%	0.0%
11-4100-615-01	GASOLINE AND DIESEL FUEL	88,028	97,022	115,645	115,645	95,000	89,500	94,000	-22.6%	-5.8%
11-4100-615-71	PROPANE	877	486	1,100	1,100	1,100	1,100	1,100	0.0%	0.0%
11-4100-615-72	OIL, GREASE, LUBE, ETC.	1,403	558	1,500	1,500	1,500	3,500	3,500	133.3%	133.3%
11-4100-625-71	STREET MAINTENANCE	60,800	82,116	87,175	87,175	87,175	98,595	101,190	13.1%	13.1%
11-4100-625-72	TREE AND PARKWAY MATERIALS	12,568	10,924	9,000	9,000	9,000	9,000	9,000	0.0%	0.0%

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
GENERAL FUND - PUBLIC WORKS

GL Number	Description	FY23	FY24	FY25	FY25	FY25	FY26	FY27	FY26	FY26
		ACTUAL	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED	ADOPTED	FORECAST	ADOPTED to FY25 AMEND	ADOPTED to FY25 PROJ
11-4100-625-73	SNOW AND ICE REMOVAL MATERIALS	268,597	229,672	167,165	167,165	154,165	156,150	291,230	-6.6%	1.3%
11-4100-625-74	TRAFFIC CONTROLS	31,719	40,140	32,050	32,050	32,000	32,050	36,500	0.0%	0.2%
11-4100-631-00	MATERIALS AND SUPPLIES	9,238	6,247	6,250	6,250	6,250	4,750	4,750	-24.0%	-24.0%
11-4100-632-00	CUSTODIAL SUPPLIES	11,153	13,270	8,060	8,060	10,750	11,250	11,800	39.6%	4.7%
11-4100-649-00	TOOLS	32,607	28,018	28,000	28,000	28,000	29,700	28,000	6.1%	6.1%
11-4100-653-72	UNIFORM ISSUE	14,508	16,928	20,750	20,750	17,550	20,000	20,000	-3.6%	14.0%
11-4100-653-73	PROTECTIVE GEAR	5,078	4,663	4,600	4,600	4,600	4,900	4,900	6.5%	6.5%
	TOTAL COMMODITIES	774,347	855,093	753,205	783,205	755,500	778,755	883,530	-0.6%	3.1%
11-4100-703-00	BUILDING AND PERMANENT IMPROVEMENTS	369,682	1,089,315	712,250	923,050	539,640	1,227,000	1,103,000	32.9%	127.4%
11-4100-708-00	VEHICLES	288,124	215,669	522,890	522,890	522,890	506,059	342,597	-3.2%	-3.2%
	TOTAL CAPITAL OUTLAY	657,806	1,304,984	1,235,140	1,445,940	1,062,530	1,733,059	1,445,597	19.9%	63.1%
	TOTAL	8,081,353	8,873,733	9,180,394	9,510,884	8,848,207	10,136,845	10,132,048	6.6%	14.6%

**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense Detail**

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

**Account
Total**

PERSONAL SERVICES

11-4100-501-01 FULL-TIME SALARIES

Regular Salaries - Full Time Employees **3,855,705**

11-4100-502-XX PART-TIME SALARIES

11-4100-502-01	Regular Part-Time Salaries	19,425	
11-4100-502-02	Seasonal Personnel	9,000	
		9,000	

TOTAL **28,425**

11-4100-503-00 OVERTIME **150,000**

11-4100-504-00 GOOD HEALTH BENEFIT **53,500**

11-4100-505-XX OTHER COMPENSATION

11-4100-505-04	Supervisory Differential	6,000	
11-4100-505-08	On-Call Pay	15,600	
		15,600	

21,600

TOTAL PERSONAL SERVICES **4,109,230**

FRINGE BENEFITS

11-4100-511-00 IMRF EMPLOYER CONTRIBUTIONS **352,880**

11-4100-512-00 FICA EMPLOYER CONTRIBUTIONS **312,740**

11-4100-513-00 EMPLOYEE LIFE INSURANCE **5,000**

FRINGE BENEFITS (CONT'D)

11-4100-514-00 EMPLOYEE HEALTH / DENTAL INSURANCE **946,985**

11-4100-515-00 WORKERS' COMPENSATION **49,250**

TOTAL FRINGE BENEFITS **1,666,855**

**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense Detail**

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

**Account
Total**

CONTRACTUAL SERVICES

11-4100-521-00 MAINTENANCE - EQUIPMENT

General Equipment	1,500	
Replacement of Handheld Radios	10,000	
	10,000	

TOTAL		11,500
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11-4100-524-XX MAINTENANCE - BUILDINGS AND GROUNDS

11-4100-524-00	Maintenance	12,760	
11-4100-524-71	Fleet Maintenance Garage	6,520	
11-4100-524-73	Public Works Center	23,725	
11-4100-524-75	Police Department	20,210	
11-4100-524-76	Fire Stations	37,595	
11-4100-524-77	Village Hall	28,050	
11-4100-524-78	Generator Maintenance	12,875	
11-4100-524-79	HVAC Maintenance	30,500	
		30,500	

TOTAL		172,235
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11-4100-525-00 MAINTENANCE - VEHICLES

General Use Equipment	14,060	
Street Sweeping Equipment	5,225	
Cars and Small Trucks	5,800	
Dump Trucks - Routine	11,600	
	11,600	

TOTAL		36,685
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11-4100-530-XX MAINTENANCE - TRAFFIC SIGNALS

11-4100-530-71	Village Signals	47,237	
11-4100-530-72	County Signals	58,200	
11-4100-530-73	IDOT Signals	20,800	
		20,800	

TOTAL		126,237
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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	45,000	
11-4100-531-80	Climate Action Plan Forestry Expenses	466,350	
11-4100-531-92	Traffic Controls/Pavement Markings	60,810	
11-4100-531-93	Bike and Pedestrian Improvements	24,000	
		24,000	

TOTAL		631,160
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**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense 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	2,580	
11-4100-537-05	Cellular Phone Service	10,920	

TOTAL		13,500
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11-4100-538-73 ELECTRICITY

Public Works Center	4,675	
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TOTAL		4,675
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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	11,400	
11-4100-539-75	Police Station	7,200	
11-4100-539-76	Fire Stations	15,150	
11-4100-539-77	Village Hall	8,300	

TOTAL		45,550
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11-4100-540-00 CONFERENCES

IPELRA		2,500	
APWA		4,500	
IAWWA		1,000	
IPSI		2,500	
NPELRA		2,000	

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

Continuing Education		5,000	
NIPSTA		12,500	
Laserfiche Training and License		500	

TOTAL		18,000
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**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense 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
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11-4100-543-01 SOFTWARE AS A SERVICE

JULIE Ticket Software	2,500
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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	283,240
Holiday Decorations	30,000
Subscriptions	55
Clean Construction or Demolition Debris (CCDD)	18,000
Vehicle Locating Services	7,500
JULIE Message Charges	11,500
Big Belly Trash/Recycling Bins for CBD	26,600

TOTAL	384,145
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11-4100-555-XX CUSTODIAL SERVICES

11-4100-555-71	Fleet Maintenance Garage	2,820
11-4100-555-73	Public Works Center	16,050
11-4100-555-76	Fire Stations	12,350
11-4100-555-77	Village Hall	40,940

TOTAL	72,160
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**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense Detail**

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

**Account
Total**

CONTRACTUAL SERVICES (CONT'D)

11-4100-558-02 EQUIPMENT RENTAL

Pagers	825	
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11-4100-561-00 SERVICE RECOGNITION	3,500	
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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	
		161,200	

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

11-4100-585-72	Parkway Trees	12,125	
11-4100-585-77	Resident-Specialty Recycling	24,000	
11-4100-585-71	Street Debris Removal	15,000	
		51,125	

TOTAL		51,125
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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	
		9,500	

TOTAL		9,500
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TOTAL CONTRACTUAL SERVICES		1,848,946
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**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense Detail**

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

**Account
Total**

COMMODITIES

<u>11-4100-601-00 OFFICE SUPPLIES</u>	10,310
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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
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11-4100-613-XX MAINTENANCE PARTS AND SUPPLIES

11-4100-613-71	Portable Motor Equipment	3,000
11-4100-613-74	Snow Removal Equipment	51,700
11-4100-613-75	Street Lighting Repairs	<u>68,000</u>

TOTAL	122,700
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11-4100-614-XX AUTOMOTIVE PARTS & SUPPLIES

11-4100-614-71	General Use Equipment	40,000
11-4100-614-72	Street Sweeping Equipment	13,250
11-4100-614-73	Cars And Small Trucks	35,000
11-4100-614-74	Dump Trucks	<u>35,000</u>

TOTAL	123,250
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11-4100-615-XX PETROLEUM PRODUCTS

11-4100-615-01	Gasoline and Diesel Fuel	89,500
11-4100-615-71	Propane	1,100
11-4100-615-72	Oil, Grease, Lube, Etc.	<u>3,500</u>

TOTAL	94,100
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**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense 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	33,700	
	Stone	2,455	
	Concrete	37,240	
	Other Materials	5,200	
	In-House Concrete Panel Replacement Program	<u>20,000</u>	
	SUBTOTAL		98,595
11-4100-625-72	Tree and Parkway Materials		9,000
11-4100-625-73	Snow and Ice Removal Materials		
	Salt	107,000	
	Calcium Chloride	16,240	
	Restorations	7,500	
	Organic Deicing Material	<u>25,410</u>	
	SUBTOTAL		156,150
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	<u>9,000</u>	
	SUBTOTAL		<u>32,050</u>
	TOTAL		295,795

11-4100-631-00 MATERIALS AND SUPPLIES

JULIE Location Supplies **4,750**

11-4100-632-00 CUSTODIAL SUPPLIES **11,250**

11-4100-649-00 TOOLS **29,700**

11-4100-653-XX UNIFORMS

11-4100-653-72	Uniform Issue	20,000	
11-4100-653-73	Protective Gear	<u>4,900</u>	
	TOTAL		24,900

TOTAL COMMODITIES 778,755

**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense Detail**

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

**Account
Total**

CAPITAL OUTLAY

11-4100-703-00 BUILDING AND PERMANENT IMPROVEMENTS

Public Works Facility Solar Panels	571,000
Fuel Island Replacement - Phase 1	270,000
PWC Industrial Ceiling Fan Replacement	65,000
Village Hall Door Refurbishment	96,000
Village Hall Remodeling	100,000
Village Hall Renovations	125,000

TOTAL	1,227,000
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11-4100-708-00 VEHICLES

Unit 209: 2008 Ford F550 Dump Truck	112,472
Unit 211: 2007 GMC 5500 Dump Truck	116,587
Unit 252: 2007 Morbark Hurricane Chipper	150,000
Unit 411: 2009 Ford F250 Pickup Truck	62,000
Unit 432: 2013 Ford Escape	65,000

TOTAL	506,059
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TOTAL CAPITAL OUTLAY	1,733,059
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TOTAL FOR DEPARTMENT	10,136,845
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DEPARTMENT OF DEVELOPMENT & PLANNING SERVICES

PROGRAM DETAIL FISCAL YEAR 2026

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 and minor land development and subdivision activities; (5) long-range land use, housing, and all mode transportation planning activities in accordance with the Comprehensive Plan; (6) targeted economic development initiatives including recruitment and retention; (8) expansion of housing for all; and (9) support to the Manager's Office, Village departments, and a variety of Village Commissions and Committees.

ACCOMPLISHMENTS OF FISCAL YEAR 2025

1. Developed and reviewed the new draft zoning code and conducted public hearing of the document for adoption.
2. Transitioned the Business License Program from the retired Director of Administrative Services to DPS Department. Collaborated with VMO and IT to create a new electronic submittal process to expedite the process, and accept electronic payments. Delivered and processed over 400 payments and finalize electronic system for retaining and maintaining the records going forward.
3. Implemented a 24-hour turnaround review process of several building permit applications upon receipt of a complete application submittal to expedite the issuance of permits including: signs, fences, remove and replace patios, and remove and replace driveways.
4. Collaborated with other departments to research alternatives to provide digital submittal and plan review for planning, zoning, and building permit and review processes. Conducted a pilot project for small permit types.
5. Continued a strategic cross-training plan for department staff to assist with employee advancement and continued education in respective fields while also safeguarding progress so that departmental processes do not slow during employee vacancies or absences.
6. Managed the Plan Commission and Architectural Control Commission's review process for development applications. Noteworthy applications reviewed included:
 - a. Modifications of the originally approved Gateway Townhomes on Shermer Road for completion of the 24 remaining units by a new developer.
 - b. Special Permit for a new daycare facility at 1200 Shermer Road in the Village Green Overlay District.
 - c. Pending consideration and/or final approval from Board for 53 townhome units, inclusive of affordable housing units, at 3700 Dundee Road (former Our Lady of the Brook site).

- d. Final plan approval for the 1.5-acre parcel in the 1657 Shermer Road Planned Development site for an apartment building with 48-units of permanent affordable and supportive housing.
- 7. Completed building and health related inspections for a number of major construction projects. Noteworthy construction projects include:
 - a. Completion of Tesla and Toyota Dealerships on Skokie Boulevard.
 - b. Completion of VASA Fitness, Barnes and Noble Booksellers, J Crew Factory, Lazy Dog Restaurant and Bar, Cabo Mexican Cocina, North Shore Bistro, The Fresh Market, and Moksha Indian Grill.
 - c. Completion of an additional 8 units at the Gateway Townhome Development on Shermer Road.
 - d. Construction and Inspections at the Covenant Living carriage homes and Northbrook Pointe Townhomes developments.
 - e. Permit and inspections in-progress for renovation for Josselyn Center for behavioral health services, expansion of Shelle Jewelers, renovation for Bean Bar and Buffalo Wild Wings Go.

Continued to work with Village retained consultant Community Partners for Affordable Housing on implementation of a Community Land Trust program for scattered sites for affordable housing in Northbrook.

- 8. Created and launched with support of GIS Consortium staff and Village Manager's Office, a New Development Tracker on the Village website to replace prior pages and development maintenance procedures. The map and visual aids updated to reflect progress changes and additions of development work occurring throughout the Village in various stages of development.
- 9. In coordination with other Village departments, the department assisted in the process for incentivizing Hometown Coffee to locate in the Village Green Overlay District in downtown Northbrook.
- 10. Researched, developed, and presented a proposal for a pilot business incentive program. Restarted retention calls with existing businesses. Responded to development inquiries to encourage new investment in Northbrook.

GOALS FOR FISCAL YEAR 2026

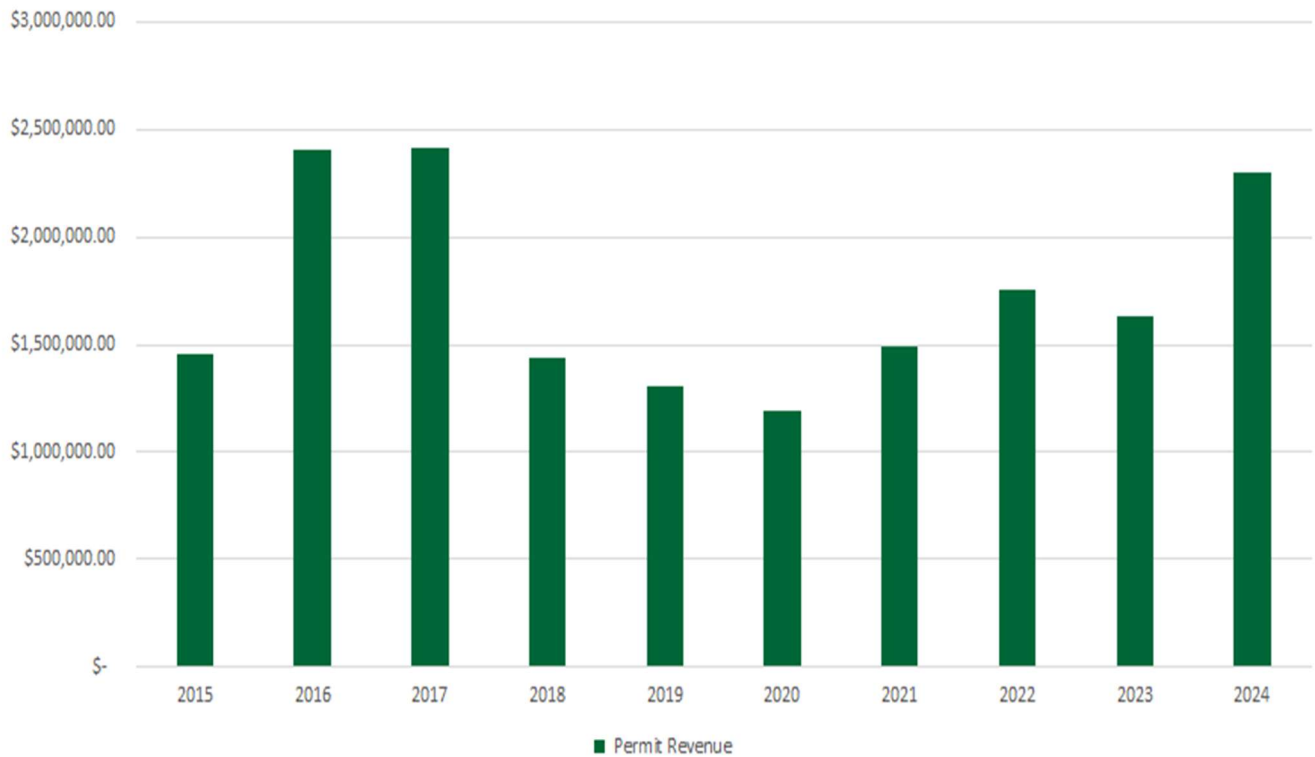
- 1. Implementation of a new zoning code and application manual for zoning relief applications; inclusive of creation of a new Zoning Code webpage.
- 2. Increase the number of building permits that are eligible for a 24-hour turnaround review process. Review all permit types and consider opportunities to shift to registrations where appropriate.
- 3. Continue to work with the Village Manager's Office and other Village Departments to support the ERP transition to BS&A cloud to include permit and business license processes including implementation of functionality to provide digital application submittal, review, response and resubmittal, online plan review process, simplified inspection scheduling, and 24/7 accessibility for status of planning, zoning, and building permits.
- 4. Support priorities established in the Village Strategic Planning process which may include development and implementation of a systemic business retention and expansion program, update of development plans and economic development strategic for key parcels in the Village.
- 5. Work collaboratively with other Village Departments to implement the provision of the Redevelopment and Economic Incentive Agreement for Northbrook Court.

6. Work with the Human Resources Division of the Village Manager's Office to identify continuing education priorities for Department employees.
7. Based on building community feedback on the zoning and building development process in Northbrook, develop a list of potential opportunities to enhance the customer experience, research, draft options and implement the leading alternatives.
8. Review changes made by the International Code Commission (ICC) to all codes and develop implementation strategy for the necessary cyclical code update to the 2024 ICC approved codes.
9. Work with the Village Manager's Office to streamline process for Enforcement and Administrative Adjudication.

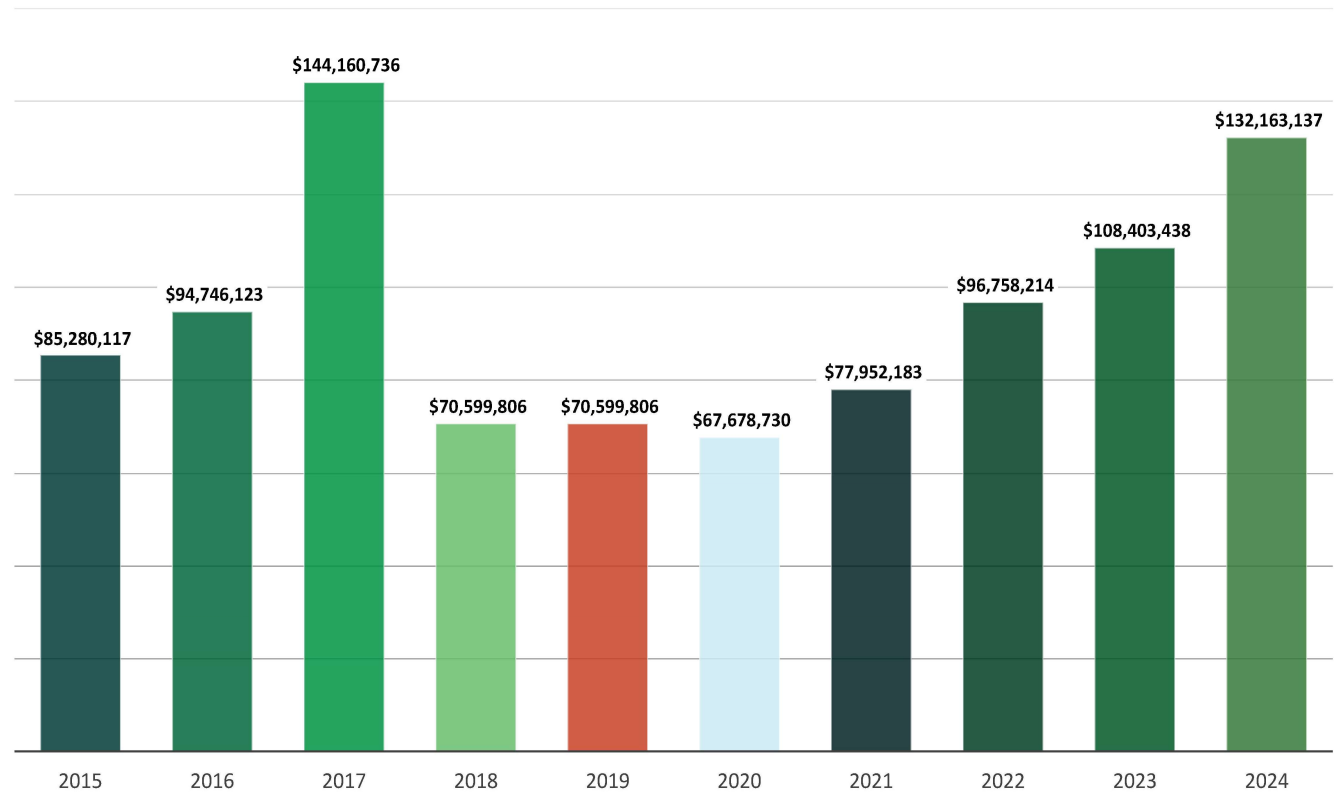
BOARDS/COMMISSION SUPPORT

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

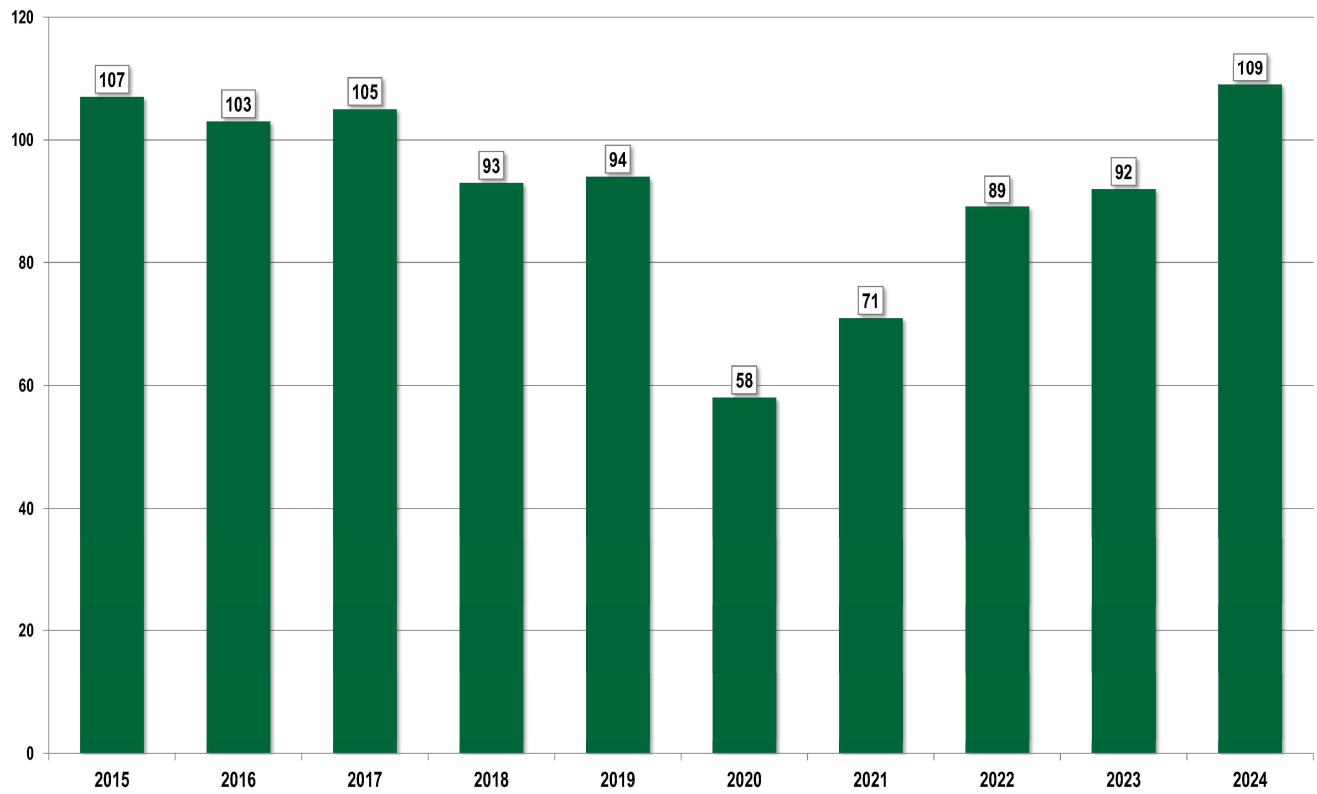
Building Permit Revenue by Year



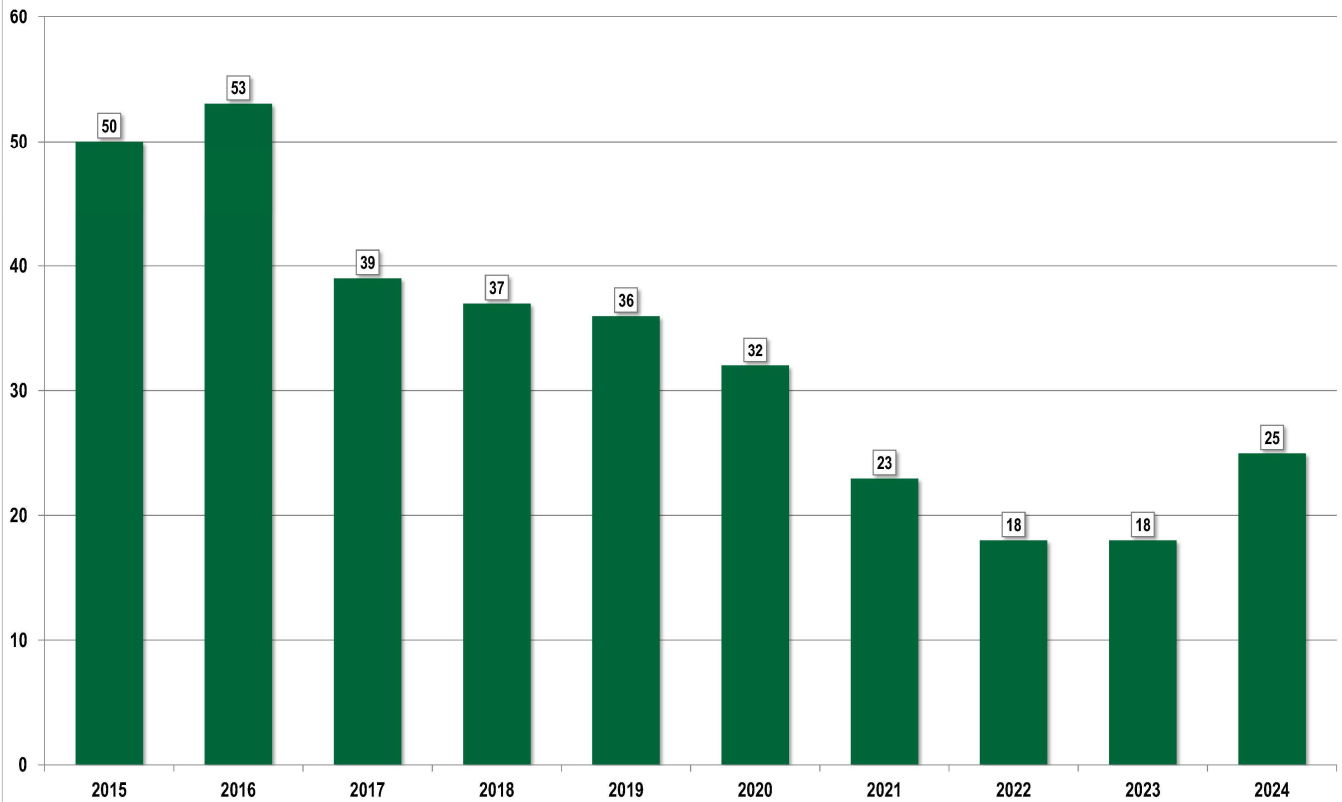
Construction Value of Permits Issued



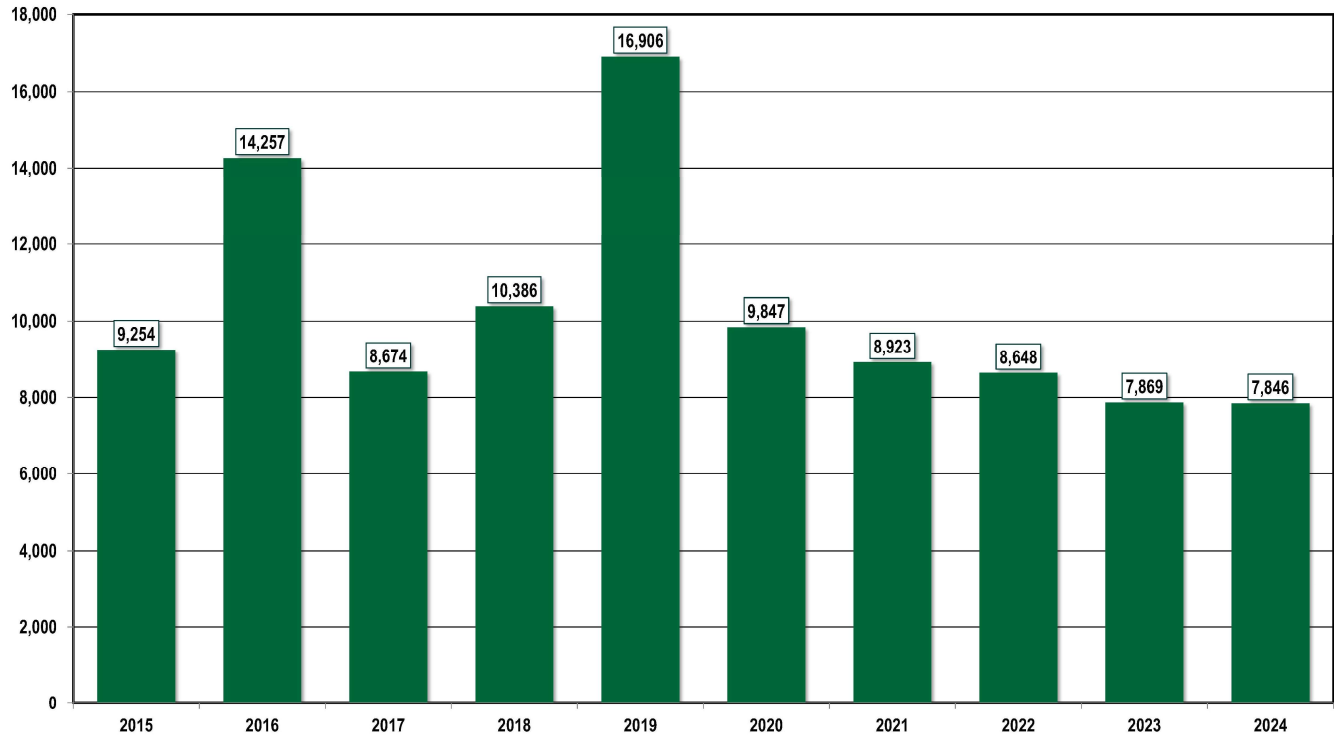
Commercial, Office & Industrial Permit Activity



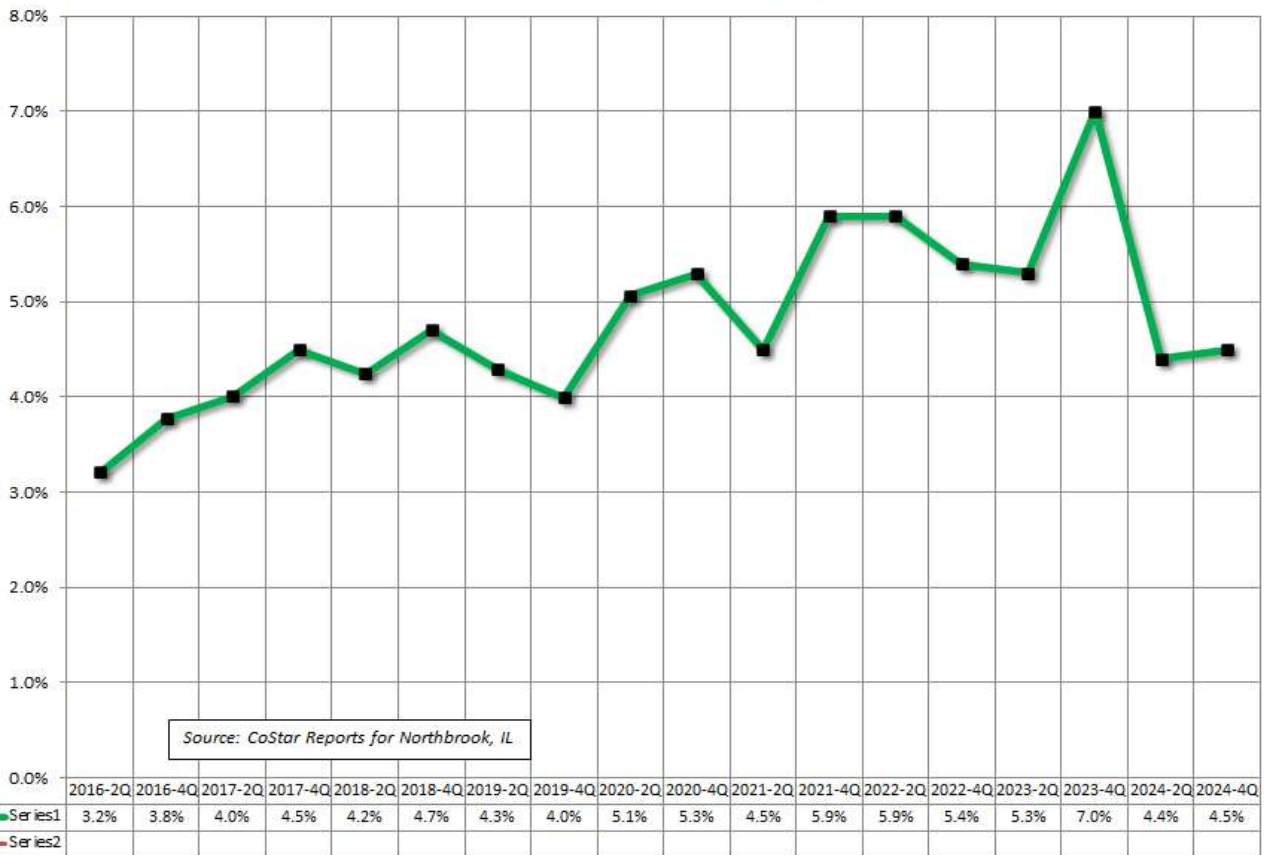
New Single Family Home Permits



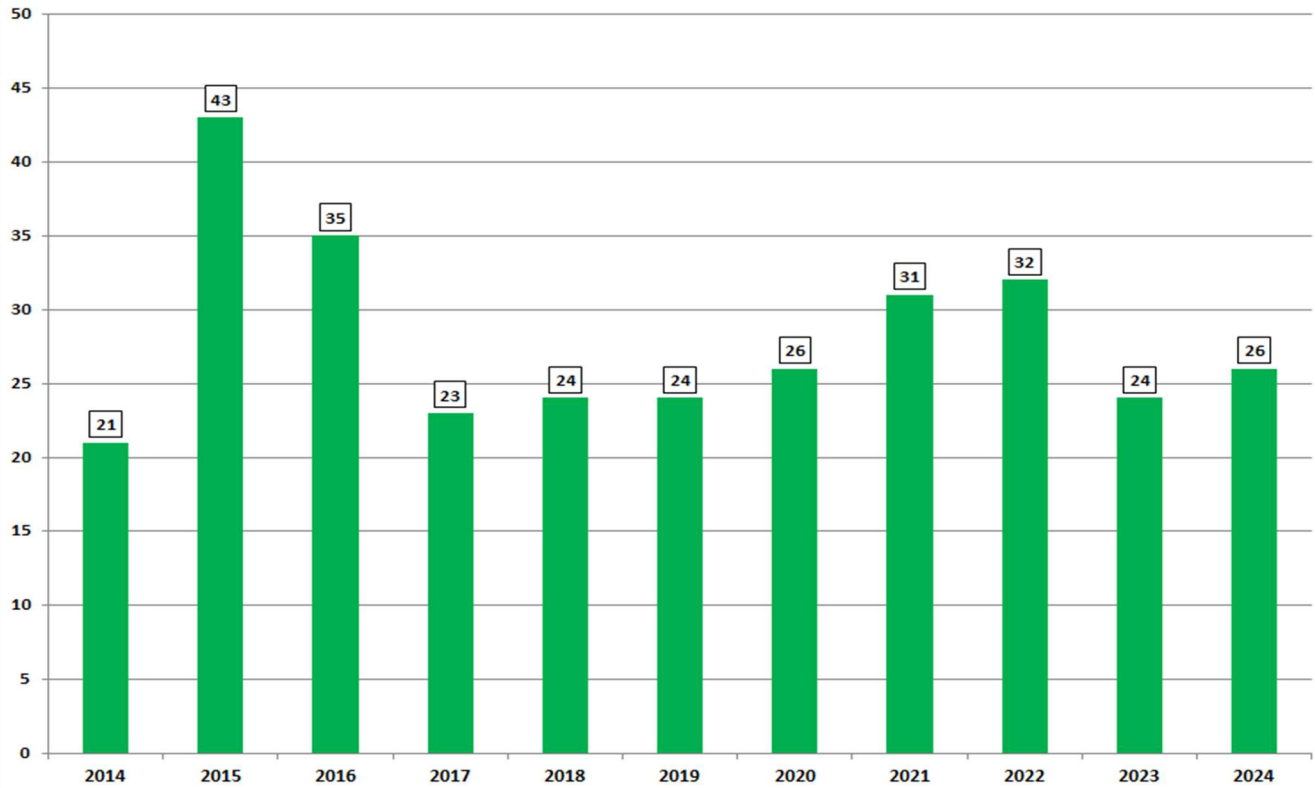
Total Building-Related Inspections



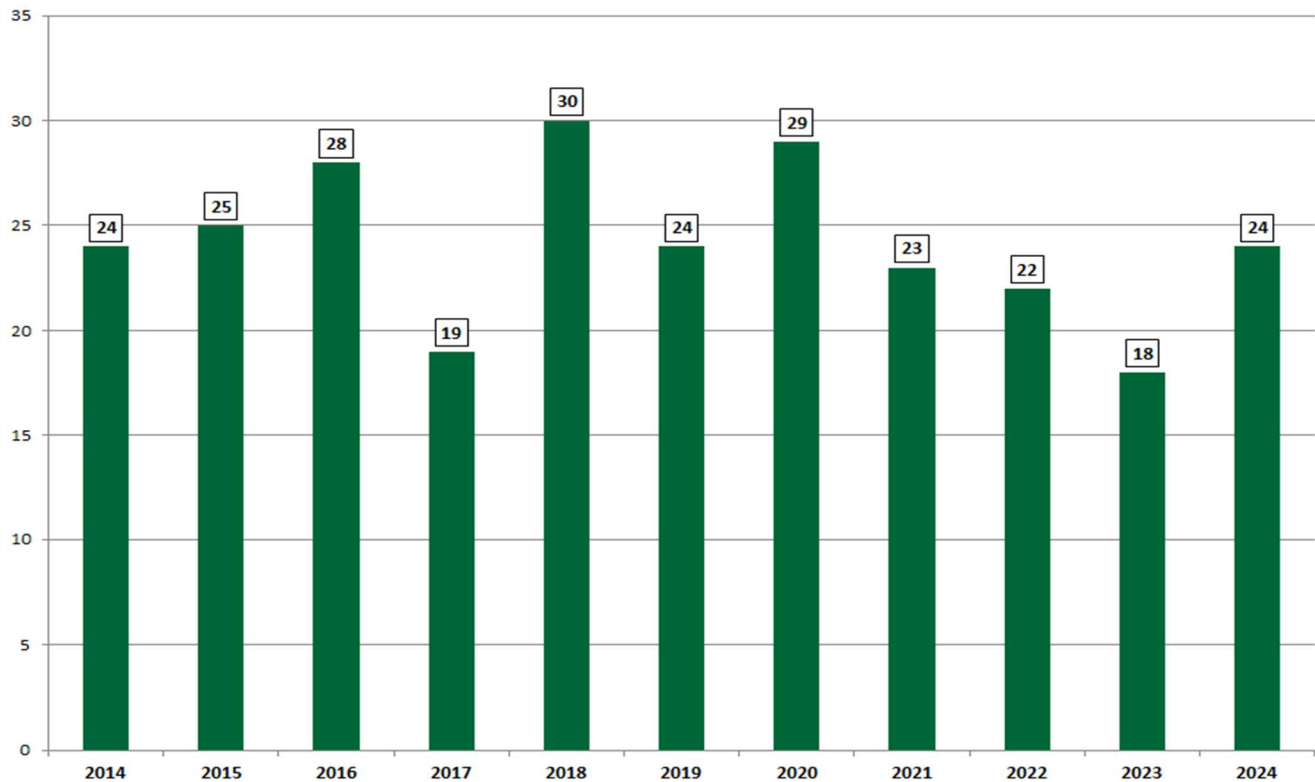
Vacancy Rates for Northbrook Shopping Centers



Plan Commission/Board Development Dockets Filed by Year



Preliminary Development Applications Received by Year

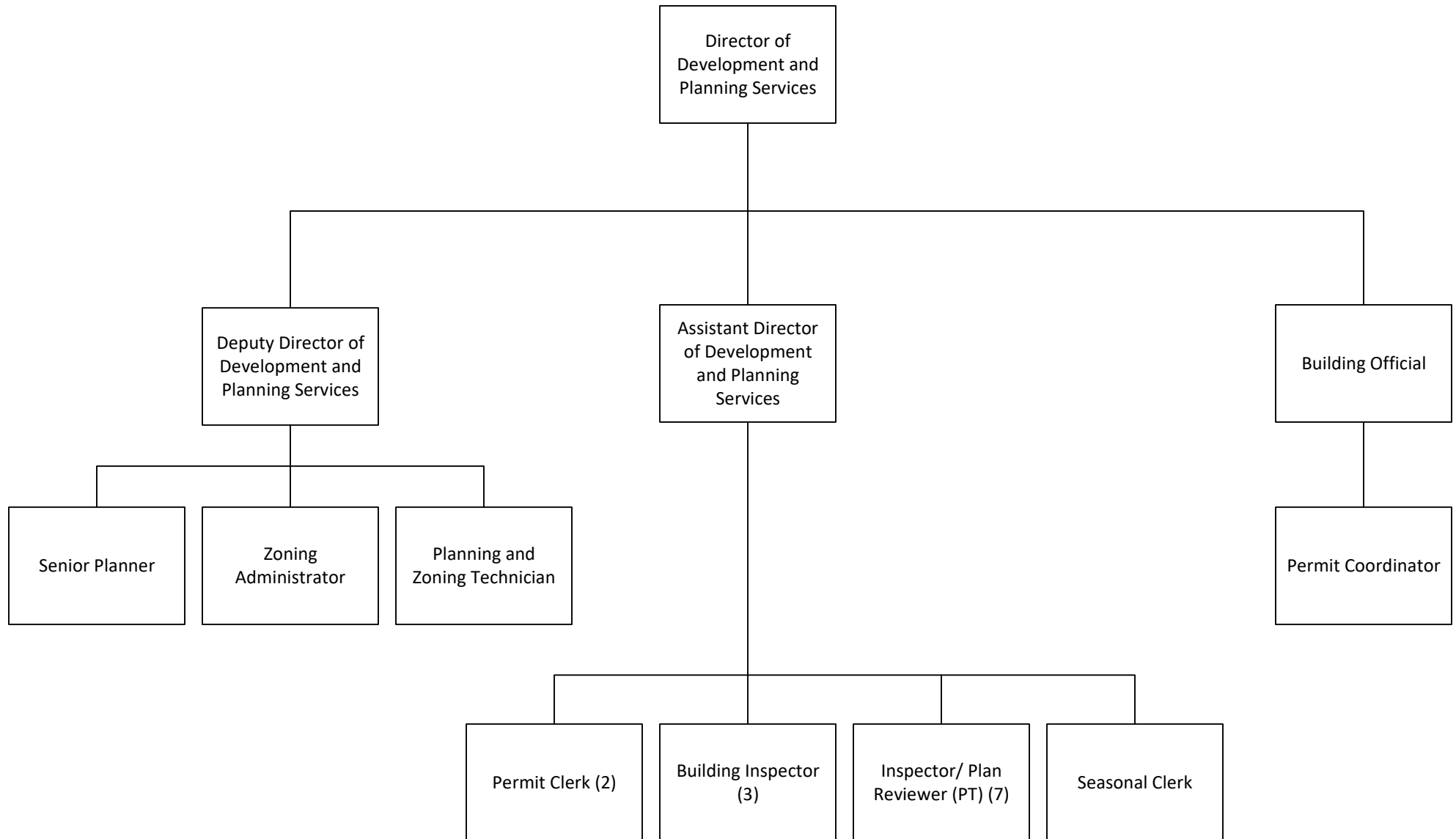


Village of Northbrook
Prior Year Performance Measurers
2024 Data for Fiscal Year 2026 Budget

DEVELOPMENT & PLANNING SERVICES

<u>Category</u>	<u>1/24</u>	<u>2/24</u>	<u>3/24</u>	<u>4/24</u>	<u>5/24</u>	<u>6/24</u>	<u>7/24</u>	<u>8/24</u>	<u>9/24</u>	<u>10/24</u>	<u>11/24</u>	<u>12/24</u>	<u>2024 TOTAL</u>	<u>2023 TOTAL</u>
Preliminary Review Applications Received	2	1	0	0	5	0	2	4	0	2	1	1	18	18
Formal Plan Commission & Board Applications Received	4	1	1	2	2	0	3	4	3	3	3	0	26	23
Zoning Board of Appeals Applications & Administrative Variations	2	2	0	1	0	2	1	1	0	2	0	1	12	7
Building Permit Plan Reviews Completed	135	125	141	129	224	149	183	193	154	211	163	176	1,983	2,008
Large Permits Issued														277
<i>Residential (Single & Multi-Family)</i>	17	21	13	13	10	12	18	28	41	23	24	21	241	185
<i>Commercial</i>	6	8	9	11	14	10	12	11	8	3	3	5	100	92
All Permits Issued	78	86	74	113	116	126	149	123	139	108	70	78	1,260	1,683
Permit Revision Applications														
<i>Reviewed</i>	21	24	39	17	24	21	19	18	19	21	17	28	268	303
<i>Issued</i>	9	17	24	16	14	10	18	12	16	17	13	15	181	198
Building Inspections	432	522	566	680	738	609	706	700	746	871	662	614	7,846	7,869
Property & Building Code Violations														
Complaints Filed	7	5	9	16	25	26	37	17	29	22	14	13	220	247
<i>Inspections of Complaints</i>	9	21	25	34	57	56	87	86	78	61	43	30	587	493
<i>Code Enforcement Citations Issued</i>	2	6	0	6	7	4	6	32	4	6	2	3	78	46
FOIAs Processed by DPS					14	23	15	18	25	20	18	15	148	

Development and Planning Services Department



**DEVELOPMENT & PLANNING SERVICES
AUTHORIZED POSITIONS**

	FY 2025		FY 2026	
	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	1.00	0	0.00
TOTAL	14	14.00	13	13.00
<u>Temporary/Seasonal Part-Time</u>				
Inspector & Plan Reviewer	² 6	1.50	7	1.50
Seasonal Clerk	1	0.25	1	0.25
Sustainability Intern	¹ 1	0.25	0	0.00
TOTAL	8	2.00	8	1.75
TOTAL POSITIONS FOR DEPARTMENT	22	16.00	21	14.75

* FTE - Full-Time Equivalents

1 Sustainability moved to VMO

2 Updated title to reflect work that is being completed by Inspector and Plan Reviewer

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
GENERAL FUND - DEVELOPMENT & PLANNING SERVICES

GL Number	Description	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY27 FORECAST	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
11-6300-501-01	REGULAR SALARIES	1,210,745	1,310,950	1,372,735	1,372,735	1,310,000	1,392,830	1,434,255	1.5%	6.3%
11-6300-502-01	REGULAR PART TIME SALARIES	39,305	41,275	75,000	75,000	50,000	56,840	58,540	-24.2%	13.7%
11-6300-502-02	SEASONAL PERSONNEL	-	12,074	14,350	14,350	14,410	7,080	7,285	-50.7%	-50.9%
11-6300-503-00	OVERTIME	10,399	2,535	7,500	7,500	5,000	5,000	5,000	-33.3%	0.0%
11-6300-504-00	GOOD HEALTH BENEFIT	13,145	12,573	13,500	13,500	13,500	13,500	13,500	0.0%	0.0%
	TOTAL PERSONAL SERVICES	1,273,594	1,379,407	1,483,085	1,483,085	1,392,910	1,475,250	1,518,580	-0.5%	5.9%
11-6300-511-00	IMRF EMPLOYER CONTRIBUTIONS	112,673	112,077	118,980	118,980	114,100	121,680	125,325	2.3%	6.6%
11-6300-512-00	FICA EMPLOYER CONTRIBUTIONS	91,270	102,693	112,425	112,425	103,500	112,860	116,240	0.4%	9.0%
11-6300-513-00	EMPLOYEE LIFE INSURANCE	2,839	1,886	2,840	2,840	1,745	1,600	1,600	-43.7%	-8.3%
11-6300-514-00	EMPLOYEE HEALTH INSURANCE	320,310	245,390	384,210	384,210	384,210	345,060	345,060	-10.2%	-10.2%
11-6300-514-01	EMPLOYEE HEALTH INSURANCE - OPT OUT	-	-	-	-	-	3,000	3,000		
11-6300-515-00	WORKERS' COMPENSATION	2,630	2,015	2,015	2,015	2,015	2,015	2,015	0.0%	0.0%
	TOTAL FRINGE BENEFITS	529,722	464,061	620,470	620,470	605,570	586,215	593,240	-5.5%	-3.2%
11-6300-536-00	TRANSFER TO SELF INSURANCE	118,005	90,405	34,442	34,442	34,442	34,442	34,442	0.0%	0.0%
11-6300-537-05	CELLULAR PHONE SERVICE	6,056	5,098	2,340	2,340	2,340	1,560	1,560	-33.3%	-33.3%
11-6300-540-00	CONFERENCES	1,799	4,290	7,500	7,500	4,400	8,900	8,900	18.7%	102.3%
11-6300-541-00	GENERAL TRAINING/LOCAL SEMINARS	1,552	1,984	4,070	4,070	4,070	5,460	5,460	34.2%	34.2%
11-6300-542-00	MEMBERSHIPS	2,294	3,290	5,445	5,445	5,445	7,820	7,820	43.6%	43.6%
11-6300-543-00	SUBSCRIPTIONS	-	11,273	12,700	12,700	12,900	-	-	-100.0%	-100.0%
11-6300-543-01	SOFTWARE AS A SERVICE	-	-	-	-	-	13,100	13,100		
11-6300-545-00	PRINTING	2,756	2,960	3,650	3,650	3,650	3,800	3,800	4.1%	4.1%
11-6300-554-00	OTHER PROFESSIONAL SERVICES	184,975	132,026	237,000	237,000	241,750	163,600	172,500	-31.0%	-32.3%
11-6300-554-08	SUSTAINABILITY INITIATIVES	-	45,566	98,400	98,400	-	-	-	-100.0%	
11-6300-584-00	CONTRIBUTIONS	73,469	103,648	115,635	115,635	120,000	120,000	125,000	3.8%	0.0%
11-6300-599-00	MISCELLANEOUS	-	-	500	500	500	550	600	10.0%	
	TOTAL CONTRACTUAL SERVICES	390,906	400,540	521,682	521,682	429,497	359,232	373,182	-31.1%	-16.4%
11-6300-601-00	OFFICE SUPPLIES	-	1,465	1,500	1,500	2,000	2,500	2,500	66.7%	25.0%
11-6300-631-00	MATERIALS AND SUPPLIES	635	1,831	2,000	2,000	2,000	2,200	2,000	10.0%	10.0%
11-6300-651-00	PUBLICATIONS	-	-	-	-	-	3,400	-		
11-6300-653-00	UNIFORMS	884	2,070	1,500	1,500	1,500	2,200	2,200	46.7%	46.7%
	TOTAL COMMODITIES	1,519	5,366	5,000	5,000	5,500	10,300	6,700	106.0%	87.3%
11-6300-705-00	DEPARTMENT EQUIPMENT	5,470	-	-	-	-	-	-		
	TOTAL CAPITAL OUTLAY	5,470	-	-	-	-	-	-		
	TOTAL	2,201,211	2,249,374	2,630,237	2,630,237	2,433,477	2,430,997	2,491,702	-7.6%	-0.1%

**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense Detail**

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

**Account
Total**

PERSONAL SERVICES

11-6300-501-01 FULL-TIME SALARIES

Regular Salaries - Full Time Employees **1,392,830**

11-6300-502-XX PART-TIME SALARIES

11-6300-502-01	Regular Part-Time Salaries	56,840
11-6300-502-02	Seasonal Personnel	<u>7,080</u>

TOTAL **63,920**

11-6300-503-00 OVERTIME **5,000**

11-6300-504-00 GOOD HEALTH BENEFIT **13,500**

TOTAL PERSONAL SERVICES **1,475,250**

FRINGE BENEFITS

11-6300-511-00 IMRF EMPLOYER CONTRIBUTIONS **121,680**

11-6300-512-00 FICA EMPLOYER CONTRIBUTIONS **112,860**

11-6300-513-00 EMPLOYEE LIFE INSURANCE **1,600**

11-6300-514-XX EMPLOYEE HEALTH / DENTAL INSURANCE **348,060**

11-6300-515-00 WORKERS' COMPENSATION **2,015**

TOTAL FRINGE BENEFITS **586,215**

CONTRACTUAL SERVICES

11-6300-536-00 INSURANCE

Transfer to Self Insurance
for Property, Casualty and Liability Insurance **34,442**

11-6300-537-05 TELEPHONE SERVICE

Cellular Phone Service **1,560**

11-6300-540-00 CONFERENCES

American Planning Association National Conference	2,400
American Plannning Association State Conference	3,500
International City County Manager Association	2,500
Illinois Economic Development Association	<u>500</u>

TOTAL **8,900**

**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense Detail**

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

**Account
Total**

CONTRACTUAL SERVICES (CONT'D)

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

Illinois Plumbing Inspector Association CEU	1,240	
Illinois Association of Electrical Inspectors CEU	220	
ICC Training	2,300	
American Planning Online CEU	1,500	
IACE Enforcement Training	200	
	<hr/>	
TOTAL		5,460

11-6300-542-00 MEMBERSHIPS

American Planning Association	4,200	
American Association of Code Enforcement	100	
Illinois Association of Code Enforcement	50	
International City County Manager Association	1,400	
International Code Council	170	
American Institute of Architects	800	
National Fire Protection Association	225	
International Association of Electrical Inspectors	125	
Illinois Plumbing Inspectors Association	250	
Illinois Economic Development Association	500	
	<hr/>	
TOTAL		7,820

11-6300-543-01 SOFTWARE AS A SERVICE

Costar Annual Subscription	12,000	
Record Information Services Annual Subscription	1,100	
	<hr/>	
		13,100

11-6300-545-00 PRINTING **3,800**

11-6300-554-00 OTHER PROFESSIONAL SERVICES

Health/Food Inspection	69,000	
Elevator Inspections (Reimbursed in full from fees)	37,600	
Economic Development Resources	25,000	
New Zoning Code	20,000	
Property Maintenance	12,000	
	<hr/>	
TOTAL		163,600

11-6300-584-00 CONTRIBUTIONS

Chicago North Shore Convention & Visitors Bureau	52,000	
Northbrook Chamber of Commerce (Annual contribution)	68,000	
	<hr/>	
TOTAL		120,000

11-6300-599-00 MICELLLANEOUS

Miscellaneous Expense		550
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TOTAL CONTRACTUAL SERVICES		359,232
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Village of Northbrook, Illinois
Fiscal Year 2026 Budget Expense Detail

Fund: General (11) Department: Development & Planning Services (6300)		Account Total
<hr/>		
COMMODITIES		
<u>11-6300-601-00 OFFICE SUPPLIES</u>		
General Office Supplies		2,500
<u>11-6300-631-00 MATERIALS AND SUPPLIES</u>		
DPS Supplies	2,000	
Recording Device	<u>200</u>	
		2,200
<u>11-6300-651-00 PUBLICATIONS</u>		
ICC Code Update		3,400
<u>11-6300-653-00 UNIFORMS</u>		
Gear Replacement		2,200
TOTAL COMMODITIES		<u><u>10,300</u></u>
TOTAL FOR DEPARTMENT		<u><u>2,430,997</u></u>

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
GENERAL FUND - EQUITY TRANSFERS (NON-ASSIGNED DEPARTMENT)

Note: No longer using Equity Transfers starting with FY24. Schedule presented for historical purposes only.

GL Number	Description	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY27 FORECAST
11-0000-999-14	EQUITY TRANSFER OUT-SEWER	-	-	-	-	-	-	-
11-0000-999-22	TRANSFER TO PARKING FUND	-	-	-	-	-	-	-
11-0000-999-38	TRANSFER TO FACILITY CPF	-	-	-	-	-	-	-
11-0000-999-41	EQUITY TRANSFER OUT - POLICE PENSION FUND	398,495	-	-	-	-	-	-
11-0000-999-42	EQUITY TRANSFER OUT - FIREFIGHTERS' PENSION FUND	398,495	-	-	-	-	-	-
	TOTAL INTERFUND TRANSFERS OUT	796,990	-	-	-	-	-	-
	TOTAL	796,990	-	-	-	-	-	-

Village of Northbrook
Capital Improvement Plan - Summary FY 2026 - 2030

General Fund Capital Projects

Project Name	Fund	Dept	Account	Actuals		Budget	Amended Budget	Year End Estimate	Recommended Budget				
				FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Automated License Plate Readers	11	2100	705-31	28,890	55,848	50,000	50,000	50,000	52,500	52,500	52,500	52,500	52,500
Barrier System Equipment Replacement	11	2100	705-31	-	-	-	-	-	412,000	-	-	-	-
E911 Equipment - Body-Worn Cameras	11	2100	705-31	-	117,932	192,600	192,600	192,600	196,800	201,200	205,800	228,400	239,820
End-User Computing Device Replacement	11	1400	706-00	175,678	120,827	190,000	190,000	170,000	125,000	120,000	195,000	255,000	305,000
IT Equipment - Cybersecurity Enhancements	11	1400	706-00	21,273	43,726	125,000	125,000	110,000	65,000	40,000	40,000	40,000	70,000
Drone As First Responder	11	2100	705-31	-	-	-	-	-	-	-	-	-	300,000
Knoxbox Key Replacement	11	3100	703-00	-	-	-	-	-	-	333,100	-	-	-
IT Equipment - Network Upgrades & Replacement	11	1400	706-00	-	68,145	52,000	52,000	52,000	300,000	30,000	41,000	-	325,000
IT Equipment - Physical Security Enhancements	11	1400	706-00	-	-	20,000	20,000	20,000	235,000	120,000	50,000	40,000	50,000
E911 Equipment - Portable Radio Replacement (Fire)	11	2300	705-13	-	-	-	-	-	-	-	-	729,660	-
E911 Equipment - Portable Radio Replacement (Police)	11	2100	705-99	-	-	-	-	-	-	-	-	-	184,900
Facility Improvements	11	4100	703-00	-	-	41,250	41,250	41,250	1,051,000	475,000	652,000	400,000	360,000
E911 Equipment - Starcom Equipment Replacement	11	2300	554-00	-	-	-	-	-	-	-	-	-	313,400
Taser Replacement	11	2100	705-31	50,400	100,800	50,400	50,400	50,400	50,400	50,400	50,400	50,400	50,400
IT Equipment - Technology Equipment Upgrades	11	1400	706-00	182,250	151,378	120,000	120,000	120,000	150,000	140,000	100,000	270,000	140,000
Facility Improvements - Village Hall Renovations	11	4100	703-00	-	260,000	117,000	117,000	117,000	125,000	163,000	384,000	224,000	150,000
Unit 005: 2008 Chrysler Town & Country	11	4100	708-00	-	-	-	-	-	-	-	41,200	-	-
Unit 007: 2024 Ford Explorer Utility Patrol	11	2100	708-00	-	-	-	-	-	-	-	-	-	72,180
Unit 008: 2021 Ford Explorer Utility Patrol K9	11	2100	708-00	-	-	-	-	-	-	-	-	72,180	-
Unit 012: 2016 Ford Explorer Utility Patrol	11	2100	708-00	-	-	-	-	-	-	-	-	67,780	-
Unit 028: 2018 Ford Explorer Utility Patrol	11	2100	708-00	-	-	-	-	-	-	-	-	-	67,780
Unit 030: 2023 Dodge Durango	11	2100	708-00	-	-	-	-	-	-	-	-	-	72,180
Unit 031: 2021 Ford Explorer Utility Hybrid	11	2100	708-00	-	-	-	-	-	-	65,620	-	-	-
Unit 032: 2023 Dodge Durango Pursuit	11	2100	708-00	-	-	-	-	-	-	-	72,180	-	-
Unit 034: 2021 Ford Explorer Utility Hybrid	11	2100	708-00	-	-	-	-	-	-	65,620	-	-	-
Unit 035: 2023 Dodge Durango	11	2100	708-00	-	-	-	-	-	-	-	72,180	-	-
Unit 036: 2021 Ford Explorer Utility Hybrid	11	2100	708-00	-	-	-	-	-	-	65,620	-	-	-
Unit 036R: 2017 Ford Explorer Utility	11	4100	708-00	-	-	-	-	-	-	-	-	-	43,775
Unit 037: 2021 Ford Explorer Utility Hybrid	11	2100	708-00	-	-	-	-	-	-	65,620	-	-	-
Unit 038: 2023 Dodge Durango Pursuit	11	2100	708-00	-	-	-	-	-	-	-	-	72,180	-
Unit 039: 2017 Ford Explorer Utility Patrol	11	2100	708-00	-	-	63,500	63,500	63,500	-	-	-	-	-
Unit 041: 2018 Ford Explorer Utility Patrol	11	2100	708-00	-	-	-	-	-	65,620	-	-	-	-
Unit 042: 2023 Dodge Durango	11	2100	708-00	-	-	-	-	-	-	-	-	-	72,180
Unit 044: 2017 Ford Explorer Utility Patrol	11	2100	708-00	-	-	63,500	63,500	63,500	-	-	-	-	-
Unit 045: 2020 Ford Explorer Utility K9	11	2100	708-00	-	-	-	-	-	-	-	-	72,180	-
Unit 048: 2016 Ford Explorer	11	2100	708-00	-	-	-	-	-	-	-	61,620	-	-
Unit 049: 1999 GMC Van	11	2100	708-00	-	-	42,500	42,500	42,500	-	-	-	-	-
Unit 050: 2020 Ford Explorer Utility Patrol	11	2100	708-00	-	-	-	-	-	65,620	-	-	-	-
Unit 051: 2016 Ford Explorer Utility	11	3100	708-00	-	-	-	-	-	-	59,550	-	-	-

Village of Northbrook
Capital Improvement Plan - Summary FY 2026 - 2030

General Fund Capital Projects

Project Name	Fund	Dept	Account	Actuals		Budget	Amended Budget	Year End Estimate	Recommended Budget				
				FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Unit 052: 2018 Ford Explorer Utility	11	3100	708-00	-	-	-	-	-	-	-	-	67,600	-
Unit 053: 2018 Ford Explorer Utility	11	3100	708-00	-	-	-	-	-	-	-	-	67,600	-
Unit 054: 2018 Ford Escape	11	3100	708-00	-	-	-	-	-	-	59,550	-	-	-
Unit 056: 2004 Pierce Saber Engine	11	3100	708-00	-	-	-	-	-	969,653	-	-	-	-
Unit 058: 2008 Pierce Engine	11	3100	708-00	-	-	-	-	-	-	-	-	1,216,536	-
Unit 059: 2021 Pierce Engine	11	3100	708-00	-	-	-	-	-	-	-	-	-	50,000
Unit 061: 2009 Velocity Tower Ladder	11	3100	708-00	-	-	-	-	-	-	-	-	-	3,073,138
Unit 064: 2014 Medtec w/ Freightliner Chassis	11	3100	708-00	-	-	456,277	456,277	456,277	-	-	-	-	-
Unit 065: 2017 Medtec w/ Freightliner Chassis	11	3100	708-00	-	-	-	-	-	-	-	-	585,466	-
Unit 068: 2016 Ambulance Replacement	11	3100	708-00	-	-	-	-	-	-	546,600	-	-	-
Unit 073: 2017 Ford Expedition	11	3100	708-00	-	-	-	-	-	-	69,295	-	-	-
Unit 075: 2016 Ford Explorer Utility	11	3100	708-00	-	-	-	-	-	-	59,550	-	-	-
Unit 200: 2016 Ford F250 Pickup Truck w/Plow	11	4100	708-00	-	-	-	-	-	-	-	-	62,600	-
Unit 208: 2007 GMC Dump Truck	11	4100	708-00	-	-	92,135	92,135	92,135	-	-	-	-	-
Unit 209: 2008 Ford F550 Dump Truck	11	4100	708-00	-	-	-	-	-	112,472	-	-	-	-
Unit 211: 2007 GMC 5500 Dump Truck	11	4100	708-00	-	-	-	-	-	116,587	-	-	-	-
Unit 212: 2016 Ford F250 Pickup Truck w/Plow	11	4100	708-00	-	-	-	-	-	-	-	-	62,600	-
Unit 221: 2009 Dump Truck	11	4100	708-00	-	-	-	-	-	-	-	277,479	-	-
Unit 222: 2012 International 7400 Dump Truck	11	4100	708-00	-	-	-	-	-	-	-	-	310,441	-
Unit 223: 2008 International Dump Truck	11	4100	708-00	-	-	198,689	198,689	232,153	-	-	-	-	-
Unit 224: International 7400 2010 Dump Truck	11	4100	708-00	-	-	-	-	-	-	-	277,479	-	-
Unit 228: 2009 International Dump Truck	11	4100	708-00	-	-	-	-	-	-	262,597	-	-	-
Unit 246: 2007 John Deere 544J Loader	11	4100	708-00	-	-	-	-	-	-	-	-	-	300,000
Unit 252: 2007 Morbark Hurricane Chipper	11	4100	708-00	-	-	-	-	-	150,000	-	-	-	-
Unit 411: 2009 Ford F250 Pickup Truck w/Plow	11	4100	708-00	-	-	-	-	-	62,000	-	-	-	-
Unit 422: 2013 Ford Explorer	11	4100	708-00	-	-	-	-	-	-	40,000	-	-	-
Unit 427: 2014 Ford Focus	11	4100	708-00	-	-	-	-	-	-	-	-	42,500	-
Unit 432: 2013 Ford Escape	11	4100	708-00	-	-	-	-	-	65,000	-	-	-	-
Unit 433: 2016 Ford Escape	11	4100	708-00	-	-	-	-	-	-	-	41,200	-	-
Unit 439: 2013 Ford Explorer	11	4100	708-00	-	-	-	-	-	-	40,000	-	-	-
Unit A10: 2008 Prius	11	1110	708-00	-	-	-	-	-	-	-	-	-	43,775
Unit D17: 2014 Ford Explorer	11	6300	708-00	-	-	-	-	-	-	40,000	-	-	-
Total				458,491	918,656	1,874,851	1,874,851	1,873,315	4,369,652	3,164,822	2,614,038	4,989,623	6,336,028

OTHER FUNDS

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

FACILITY CAPITAL PROJECTS FUND

PROGRAM DETAIL FISCAL YEAR 2026

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 2025

1. Executed Purchase Sale Agreements for the purchase of 3504 Commercial Avenue for a Fleet Maintenance Garage and 820 Dundee Road for Fire Station 11.
2. Continued support of the Construction Manager and Architect in project management work related to the pre-construction and design services for Fire Station 11 and the Fleet Maintenance Garage. Executed agreements for the schematic design and design for the two facilities
3. Continued review and analysis of two site alternatives that would be suitable for a new Fire Headquarters suitable for new construction, including a existing Village owned property at Fire Station 10 and privately owned property west of 820 Dundee Road adjacent to the new Fire Station 11 parcel in order to present recommendations to the Village Board for consideration in Summer/Fall 2025.
4. Completed the purchase of 3105 Walters Avenue to consolidate with the 1401 Landwehr Road parcel where the Police Facility is located.
5. Continued review and analysis of sites that would be suitable for a new Police Station in order to identify a suitable location for new construction, including a review of the 1401 Landwehr combined parcel in order to present recommendations to the Village Board for consideration in Spring 2025.

GOALS FOR FISCAL YEAR 2026

1. With assistance from the Construction Manager and Architect, continue to manage the professional services needed to finalize design development phase, execute construction documents and begin construction of the Fleet Maintenance Garage and Fire Station 11.
2. Select site for new Police Facility and with continued support of the Construction Manager and Architect in project management work related to the pre-construction and design services for a new Police Facility.
3. Select site for new Fire Headquarters and with continued support of the Construction Manager and Architect in project management work related to the pre-construction and design services for a new Fire Headquarters.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
FACILITY CAPITAL PROJECTS FUND

GL Number	Description	CATEGORY	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
38-0000-406-01	BOND ISSUANCE PROCEEDS	Revenue	-	-	-	-	-	23,820,000		
38-0000-406-03	BOND ISSUANCE PREMIUM	Revenue	-	-	-	-	-	-		
38-0000-426-01	INTEREST INCOME	Revenue	132,356	463,339	150,000	150,000	475,000	300,000	100.00%	-36.84%
38-0000-475-11	INTERFUND TRANSFER - GENERAL FUND	Revenue	-	5,900,127	-	-	4,010,665	-		-100.00%
38-0000-499-11	INTERFUND TRANSFER - GENERAL FUND	Revenue	-	-	-	-	-	-		
	TOTAL REVENUES		132,356	6,363,466	150,000	150,000	4,485,665	24,120,000	15980.00%	437.71%
38-7800-703-00	BUILDING AND PERMANENT IMPROVEMENTS	Expense	118,380	27,362	10,805,000	10,805,000	107,070	-	-100.00%	-100.00%
38-7800-703-00-33001	FLEET MAINTENANCE GARAGE	Expense	-	-	-	-	3,284,000	11,605,000		253.38%
38-7800-703-00-33002	FIRE STATION 11	Expense	-	-	-	-	2,134,000	12,910,510		504.99%
38-7800-703-00-33003	FIRE ADMINISTRATION	Expense	-	-	-	-	350,000	6,350,000		1714.29%
38-7800-703-00-33004	POLICE STATION	Expense	-	-	-	-	550,000	1,100,000		100.00%
	TOTAL CAPITAL OUTLAY		118,380	27,362	10,805,000	10,805,000	6,425,070	31,965,510	195.84%	397.51%
	TOTAL EXPENSES		118,380	27,362	10,805,000	10,805,000	6,425,070	31,965,510	195.84%	397.51%
	NET SURPLUS (DEFICIT)		13,976	6,336,104	(10,655,000)	(10,655,000)	(1,939,405)	(7,845,510)	-26.37%	304.53%
Beginning Audited Fund Balance 5/1/24							11,100,081			
FY25 Projected Surplus (Deficit)							(1,939,405)			
Ending Projected Fund Balance 4/30/25							9,160,676			
Estimated Fund Balance 5/1/25								9,160,676		
FY26 Budgeted Surplus (Deficit)								(7,845,510)		
Ending Estimated Fund Balance 4/30/26								1,315,166		

Village of Northbrook, Illinois
Fiscal Year 2026 Budget Detail

Fund: Facility Capital Projects (38)
Department: Facility Capital Projects (7800)

Account
Total

CAPITAL OUTLAY

38-7800-703-00 BUILDING AND PERMANENT IMPROVEMENTS

703-00-33001	Fleet Maintenance Garage	11,605,000
703-00-33002	Fire Station 11	12,910,510
703-00-33003	Fire Administration	6,350,000
703-00-33004	Police Station	1,100,000

TOTAL CAPITAL OUTLAY	31,965,510
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FUND TOTAL	31,965,510
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Village of Northbrook

Capital Improvement Plan - Summary FY 2026 - 2030

Facility Capital Projects

Project Name	Fund	Dept	Account	Actuals		Budget	Amended Budget	Year End Estimate	Recommended Budget				
				FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Fire Station 11	38	7800	703	39,447	9,121	3,116,270	3,116,270	2,060,000	13,270,000	2,850,000	-	-	-
Fire Department Administration	38	7800	703	-	-	-	-	350,000	6,350,000	4,215,000	-	-	-
Fleet Maintenance Garage	38	7800	703	39,447	9,121	2,206,140	2,206,140	3,230,000	11,650,000	5,600,000	-	-	-
Police Station	38	7800	703	39,447	9,121	5,482,590	5,482,590	2,000,000	-	-	-	-	-
				118,340	27,363	10,805,000	10,805,000	7,640,000	31,270,000	12,665,000	-	-	-

INFRASTRUCTURE CAPITAL PROJECTS FUND

PROGRAM DETAIL FISCAL YEAR 2026

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 2025

1. Completed design and began construction of streetscape enhancements in the Central Business District to accommodate outdoor dining and create a sense of place while encouraging more visitors to the area.
2. Collaborated with the Village Manager's Office to initiate the updating of Village gateway and wayfinding signage, sign design, fabrication, installation, and landscaping.
3. Completed bicycle and pedestrian plan improvements with sidewalk replacements at the Northbrook Estates and Forest Vista subdivisions.
4. Completed 2025 bicycle and pedestrian plan improvements at arterial sidewalks at Skokie Boulevard from Sunset Ridge Road to Village Eden Spur.
5. Completed bicycle and pedestrian plan improvements at the along Walters Avenue between Pfingsten Road and Shermer Road.
6. Completed traffic signal and streetlight improvements, replacement of traffic control cabinets at Shermer Road and Meadow Road as well as Shermer Road and Walters Avenue.
7. Completed engineering and design for segments of the Sky Harbor Business Park concrete street reconstruction and rehabilitation.
8. 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 2026

1. Complete the FY 2026 Minor Area Resurfacing Program.
2. Complete the FY 2026 bicycle and pedestrian improvement projects with the neighborhood and arterial sidewalk rehabilitation or replacements on Skokie Bouvard, Techny Road, Cherry Lane.
3. Complete 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 Avenue.
4. Continue with downtown streetscape enhancements along additional segments on the Downtown.
5. 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.
6. Complete construction and construction oversight of concrete reconstruction and rehabilitation of Shermer Road from Maple Avenue to Techny Road.
7. Complete construction and construction oversight of asphalt reconstruction and rehabilitation of Shermer Road from Techny Road to Willow Road.
8. Complete the construction of the Shermer Road Side path from Willow Road to Walters Avenue.
9. Continue to seek opportunities to include Bicycle and Pedestrian Plan projects in the construction of other Village projects.
10. Continue to proactively inform impacted properties of infrastructure improvement project status.
11. Continue to seek outside funding for the Village's infrastructure projects and improvements to best leverage the Village's financial resources
12. Assist Development and Planning Services with the planning and installation of electric vehicle charging stations.
13. Continue to work with partner units of government, ComEd and the Union Pacific Railroad towards construction of the Skokie Valley Trail from Lake Cook Road to Voltz Road.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
INFRASTRUCTURE CAPITAL PROJECTS FUND

GL Number	Description	CATEGORY	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
40-0000-403-00	MFT ALLOTMENTS	Revenue	1,409,935	-	-	-	-	-		
40-0000-404-00	RESTRICTED INTEREST INCOME (MFT)	Revenue	74,528	-	-	-	-	-		
40-0000-405-00	REBUILD ILLINOIS BOND FUNDS	Revenue	364,339	-	-	-	-	-		
40-0000-406-01	BOND ISSUE PROCEEDS	Revenue	-	-	-	-	-	-		
40-0000-421-00	HOME RULE SALES TAX	Revenue	1,905,788	1,758,708	1,700,000	1,700,000	1,700,000	1,875,000	10.29%	10.29%
40-0000-426-01	INTEREST INCOME	Revenue	278,762	479,629	350,000	350,000	325,000	325,000	-7.14%	0.00%
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	631,540	-	3,754,200	494.45%	
	TOTAL REVENUES		4,033,527	2,363,337	2,681,540	2,681,540	2,025,000	5,954,200	122.04%	194.03%
40-7400-531-07	BICYCLE AND PEDESTRIAN IMPROVEMENTS	Expense	104,906	508,690	844,830	844,830	683,899	2,982,652	253.05%	336.12%
40-7400-531-10	ASPHALT STREETS (NON MFT)	Expense	554,500	131,833	2,391,035	2,391,035	2,391,032	1,612,702	-32.55%	-32.55%
40-7400-531-11	ASPHALT STREETS (MFT)	Expense	932,105	-	-	-	-	-		
40-7400-531-18	STREETSCAPE, GATEWAY & WAYFINDING	Expense	120,424	22,786	370,000	370,000	478,000	1,920,000	418.92%	301.67%
40-7400-531-19	CONCRETE STREETS	Expense	83	591,754	-	-	-	2,727,574		
40-7400-531-24	TRAFFIC SIGNALS AND STREET LIGHTS	Expense	48,346	102,999	150,000	150,000	100,000	105,000	-30.00%	5.00%
40-7400-538-01	ELECTRIC VEHICLE CHARGING STATIONS	Expense	-	-	-	-	-	60,326		
40-7400-553-01	ENGINEERING & TESTING SERVICES	Expense	65,299	38,605	45,000	45,000	30,000	45,000	0.00%	50.00%
40-7400-555-03	PUBLIC SIDEWALKS	Expense	-	1,916	-	-	-	-		
	TOTAL CONTRACTUAL SERVICES		1,825,663	1,398,583	3,800,865	3,800,865	3,682,931	9,453,254	148.71%	156.68%
40-7400-722-02	SIDEWALK CONSTRUCTION	Expense	212,692	235,443	413,175	413,175	368,175	574,117	38.95%	55.94%
	TOTAL CAPITAL OUTLAY		212,692	235,443	413,175	413,175	368,175	574,117	38.95%	55.94%
40-7400-975-13	INTERFUND TRANSFER - DEBT SERVICE FUND	Expense	-	-	1,627,387	1,627,387	1,627,387	1,634,460	0.43%	0.43%
40-7400-999-13	INTERFUND TRANSFER - DEBT SERVICE FUND	Expense	1,804,772	1,807,185	-	-	-	-		
40-7400-975-24	INTERFUND TRANSFER - MFT FUND	Expense	-	1,720,760	-	-	-	-		
40-7400-999-31	MFT TRANSFER TO DEBT SERVICE FUND	Expense	367,792	-	-	-	-	-		
40-8100-802-00	BOND ISSUE COSTS	Expense	-	-	-	-	-	-		
	TOTAL DEBT SERVICE/INTERFUND TRANSFERS OUT		2,172,564	3,527,945	1,627,387	1,627,387	1,627,387	1,634,460	0.43%	0.43%

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
INFRASTRUCTURE CAPITAL PROJECTS FUND

GL Number	Description	CATEGORY	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
	TOTAL EXPENSES		4,210,919	5,161,971	5,841,427	5,841,427	5,678,493	11,661,831	99.64%	105.37%
	NET SURPLUS (DEFICIT)		(177,392)	(2,798,634)	(3,159,887)	(3,159,887)	(3,653,493)	(5,707,631)	80.63%	56.22%
	Beginning Audited Fund Balance 5/1/24						9,429,252			
	FY25 Projected Surplus (Deficit)						(3,653,493)			
	Ending Projected Fund Balance 4/30/25						5,775,759			
	Estimated Fund Balance 5/1/25							5,775,759		
	FY26 Budgeted Surplus (Deficit)							(5,707,631)		
	Ending Estimated Fund Balance 4/30/26							68,128		

**Village of Northbrook, Illinois
Fiscal Year 2026 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	
	Cherry Lane Conventional Bike Lanes	82,086
	Shermer Road (BPP Project L10) Bicycle/Pedestrian Improvements	2,806,097
	Walters Avenue Separated Bike Lanes Bicycle/Pedestrian Improvements	94,469
40-7400-531-10	ASPHALT STREETS (MFT)	
	Minor Area Resurfacing	120,000
	Shermer Rd Techny to Willow Asphalt Street Reconstruction	1,492,702
40-7400-531-18	STREETSCAPE, GATEWAY & WAYFINDING	
	Downtown Streetscape Enhancements	1,750,000
	Gateway and Wayfinding Signage	170,000
40-7400-531-19	CONCRETE STREETS	
	Shermer Rd Maple to Techny Concrete Street Reconstruction	1,577,574
	Sky Harbor Concrete Street Reconstruction	1,150,000
40-7400-531-24	TRAFFIC AND STREET LIGHTS	
	LED Conversion Program	105,000

TOTAL **9,347,928**

40-7400-538-01 EV CHARGING STATIONS

EV Charging	60,326
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40-7400-553-01 ENGINEERING & TESTING SERVICES

Material Testing Services (Concrete & Asphalt)	15,000
Bicycle/Pedestrian Engineering	30,000

TOTAL **45,000**

TOTAL CONTRACTUAL SERVICES	9,453,254
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Village of Northbrook, Illinois
Fiscal Year 2026 Budget Detail

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

Account
Total

CAPITAL OUTLAY

40-7400-722-02 SIDEWALK CONSTRUCTION

Arterial Sidewalk Rehabilitation Bicycle & Pedestrian Improvements	268,244
Sidewalk Replacement	<u>305,873</u>

574,117

TOTAL CAPITAL OUTLAY

574,117

INTERFUND TRANSFERS OTHER

40-7400-975-XX TRANSFER TO OTHER FUNDS

40-7400-975-13 Transfer to Debt Service Fund	1,634,460
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TOTAL INTERFUND TRANSFERS OTHER

1,634,460

FUND TOTAL

11,661,831

Village of Northbrook
Capital Improvement Plan - Summary FY 2026 - 2030

Infrastructure Capital Projects

Project Name	Fund	Dept	Account	Actuals		Budget	Amended Budget	Year End Estimate	Recommended Budget				
				FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Arbor Lane/Preswick Bicycle/Pedestrian Improvements	40	7400	531-07	-	-	-	-	-	-	73,200	-	-	-
Arterial Sidewalk Rehabilitation Bicycle & Pedestrian Improvements	40	7400	722-02	17,136	-	114,470	114,470	114,470	268,244	125,444	141,629	115,626	-
Charlemagne Subdivision Concrete Street Reconstruction	40	7400	531-19	-	-	-	-	-	-	-	-	-	2,435,016
Cherry Lane Conventional Bike Lanes	40	7400	531-07	-	-	-	-	-	82,086	-	82,086	164,172	385,099
Downtown Streetscape Enhancements	40	7400	531-18	-	-	250,000	250,000	250,000	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000
Electric Vehicle Charging Stations	40	7400	538-01	-	-	-	-	-	60,326	120,652	60,652	45,489	30,326
Gateway and Wayfinding Signage	40	7400	531-18	-	-	228,000	228,000	228,000	170,000	75,000	-	-	-
Heathercrest Concrete Street Reconstruction	40	7400	531-19	-	-	-	-	-	-	-	-	1,008,102	-
Huntington Subdivision Asphalt	40	7400	531-10	-	-	2,186,033	2,186,033	-	-	-	-	-	-
Koepke Bicycle/Pedestrian Improvements	40	7400	531-07	-	-	-	-	-	-	-	65,200	-	-
LED Conversion Program	40	7400	531-24	46,000	50,000	100,000	100,000	100,000	105,000	110,250	115,765	121,553	127,630
Midway, Whitfield Bicycle/Pedestrian Improvements	40	7400	531-07	-	-	-	-	-	-	-	-	72,000	-
Minor Area Resurfacing	40	7400	531-10	181,216	120,000	205,000	205,000	205,000	120,000	120,000	120,000	120,000	120,000
Pavement Management Survey	40	7400	553-01	-	-	-	-	-	-	75,000	-	-	-
Shermer Rd Maple to Techny Concrete Street Reconstruction	40	7400	531-19	-	-	-	-	-	1,577,574	-	-	-	-
Shermer Rd Techny to Willow Asphalt Street Reconstruction	40	7400	531-10	-	-	-	-	-	1,492,702	-	-	-	-
Shermer Road (BPP Project L10) Bicycle/Pedestrian Improvements	40	7400	531-07	-	511,980	589,430	589,430	589,430	2,806,097	-	-	-	-
Sidewalk Replacement	40	7400	722-02	169,204	204,803	253,703	253,705	253,705	305,873	446,096	407,483	548,341	351,830
Skierch's and White Plains Concrete Street Reconstruction	40	7400	531-19	-	-	-	-	-	-	-	-	3,647,592	-
Skokie Valley Trail Bicycle/Pedestrian Improvements	40	7400	531-07	-	-	-	-	-	1,545,166	-	-	-	-
Sky Harbor Concrete Street Reconstruction	40	7400	531-19	-	-	-	-	-	1,500,000	1,500,000	1,500,000	-	-
South Bridge Commons Concrete Street Reconstruction	40	7400	531-19	-	-	-	-	-	-	-	-	-	950,017
Techny Rd and Second Street Asphalt	40	7400	531-10	-	-	-	-	-	-	-	107,500	-	-
Traffic Signal & Streetlight Improvements	40	7400	531-24	-	60,755	50,000	50,000	-	-	-	250,000	-	-
Village Wide Multi Use Path and Trail Maintenance	40	7400	531-07	-	-	-	-	-	-	-	-	75,000	-
Walters Avenue Separated Bike Lanes Bicycle/Ped. Improvements	40	7400	531-07	-	-	95,400	95,400	94,469	94,469	1,889,384	-	-	-
Total				413,556	947,538	4,072,036	4,072,038	1,835,074	11,877,537	6,285,026	4,600,315	7,667,875	6,149,918

DEBT SERVICE FUND

**PROGRAM DETAIL
FISCAL YEAR 2026**

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, 2021, and 2024 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 by the formal abatement of the property tax levy by the Village Board annually. 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 2026 BUDGET
DEBT SERVICE FUND

GL Number	Description	CATEGORY	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
13-0000-401-00	PROPERTY TAX - DEBT SERVICE	Revenue	4,116,509	4,085,413	4,410,721	4,410,721	4,410,721	4,418,275	0.17%	0.17%
13-0000-401-11	PROPERTY TAX PRIOR LEVY COLLECTIONS	Revenue	6,858	21,725	-	-	-	-		
13-0000-406-01	BOND ISSUE PROCEEDS	Revenue	-	-	-	-	-	-		
13-0000-426-01	INTEREST INCOME	Revenue	45,713	124,711	60,000	60,000	68,000	40,000	-33.33%	-41.18%
13-0000-426-19	INTEREST INCOME - PROPERTY TAX	Revenue	435	988	-	-	-	-		
13-0000-475-24	INTERFUND TRANSFER - MOTOR FUEL TAX FUND	Revenue	-	367,253	366,544	366,544	366,544	376,751	2.78%	2.78%
13-0000-475-40	INTERFUND TRANSFER - INFRASTRUCTURE CPF	Revenue	-	-	1,627,387	1,627,387	1,627,387	1,634,460	0.43%	0.43%
13-0000-499-40	INTERFUND TRANSFER - INFRASTRUCTURE CPF	Revenue	2,172,564	1,807,185	-	-	-	-		
	TOTAL REVENUES		6,342,079	6,407,275	6,464,652	6,464,652	6,472,652	6,469,486	0.07%	-0.05%
13-8100-554-00	OTHER PROFESSIONAL SERVICES	Expense	2,805	2,812	5,200	5,200	5,200	5,500	5.77%	5.77%
13-8100-802-00	BOND ISSUE COSTS	Expense	-	-	-	-	-	-		
13-8100-851-32	2012B PRINCIPAL PROCEEDS	Expense	66,720	69,500	69,500	69,500	69,500	72,280	4.00%	4.00%
13-8100-851-33	2013A CORPORATE PURPOSE BONDS-PROCEEDS	Expense	47,216	48,509	49,803	49,803	49,803	51,743	3.90%	3.90%
13-8100-851-34	2013A BONDS-MFT RESTRICTED	Expense	207,293	212,973	218,652	218,652	218,652	227,170	3.90%	3.90%
13-8100-851-35	2014A BONDS	Expense	1,435,000	1,508,500	1,585,500	1,585,500	1,585,500	1,673,000	5.52%	5.52%
13-8100-851-36	2015A BONDS	Expense	360,000	365,000	1,035,000	1,035,000	1,035,000	1,070,000	3.38%	3.38%
13-8100-851-37	2015B BONDS	Expense	185,225	191,200	197,175	197,175	197,175	204,345	3.64%	3.64%
13-8100-851-38	2016 BONDS	Expense	454,400	467,200	260,000	260,000	260,000	265,000	1.92%	1.92%
13-8100-851-39	2018 A BONDS	Expense	255,500	264,250	325,000	325,000	325,000	340,000	4.62%	4.62%
13-8100-851-40	2018 B BONDS	Expense	400,000	410,000	425,000	425,000	425,000	435,000	2.35%	2.35%
13-8100-851-41	2019 BONDS	Expense	355,000	355,000	210,000	210,000	210,000	220,000	4.76%	4.76%
13-8100-851-42	2020 PRINCIPAL BONDS 2011 REFUNDING	Expense	155,000	158,000	161,000	161,000	161,000	163,000	1.24%	1.24%
13-8100-851-43	2021 BONDS - PRINCIPAL PMTS	Expense	200,000	270,000	-	-	-	-		
13-8100-851-44	2024 BONDS PRINCIPAL REFUNDED 2013	Expense	-	-	-	-	-	-		
13-8100-851-45	2024 BONDS PRINCIPAL REF 2013 MFT RESTRICTED	Expense	-	-	-	-	-	-		
13-8100-852-31	2012 B CORPORATE PURPOSE BOND-INTEREST	Expense	8,505	7,175	5,785	5,785	5,785	4,395	-24.03%	-24.03%
13-8100-852-33	2013A CORPORATE PURPOSE BONDS-INTEREST	Expense	36,558	35,141	33,686	33,686	19,422	3,603	-89.30%	-81.45%
13-8100-852-34	2013A BONDS-INTEREST MFT RESTRICTED	Expense	160,499	154,280	147,892	147,892	85,271	15,817	-89.31%	-81.45%
13-8100-852-35	2014A BONDS-INTEREST	Expense	453,985	382,235	306,810	306,810	306,810	227,535	-25.84%	-25.84%
13-8100-852-36	2015A BONDS-INTEREST	Expense	484,060	475,420	466,113	466,113	466,113	438,168	-6.00%	-6.00%
13-8100-852-37	2015B BONDS INTEREST	Expense	109,576	104,019	96,371	96,371	96,371	88,484	-8.18%	-8.18%
13-8100-852-38	2016 BONDS INTEREST	Expense	162,068	148,436	126,300	126,300	126,300	118,500	-6.18%	-6.18%
13-8100-852-39	2018 A BONDS INTEREST	Expense	184,634	174,414	177,500	177,500	177,500	164,500	-7.32%	-7.32%
13-8100-852-40	2018 B BONDS INTEREST	Expense	269,078	258,278	246,798	246,798	246,798	234,473	-4.99%	-4.99%
13-8100-852-41	2019 BONDS INTEREST	Expense	127,700	109,950	92,200	92,200	92,200	81,700	-11.39%	-11.39%
13-8100-852-42	2020 INTEREST 2011 REFUNDING	Expense	25,245	23,153	21,020	21,020	21,020	18,846	-10.34%	-10.34%
13-8100-852-43	2021 BONDS - INTEREST PMTS	Expense	207,636	161,050	147,550	147,550	147,550	147,550	0.00%	0.00%
13-8100-852-44	2024 BONDS INTEREST REFUNDED 2013	Expense	-	-	-	-	14,457	30,615		111.77%
13-8100-852-45	2024 BONDS INTEREST-REF 2013 MFT RESTRICTED	Expense	-	-	-	-	63,166	133,764		111.77%
	TOTAL DEBT SERVICE		6,353,703	6,356,495	6,409,855	6,409,855	6,410,593	6,434,988	0.39%	0.38%
	TOTAL EXPENSES		6,353,703	6,356,495	6,409,855	6,409,855	6,410,593	6,434,988	0.39%	0.38%

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
DEBT SERVICE FUND

GL Number	Description	CATEGORY	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
	NET SURPLUS (DEFICIT)		(11,624)	50,780	54,797	54,797	62,059	34,498	-37.04%	-44.41%
	Beginning Audited Fund Balance 5/1/24						43,233			
	FY25 Projected Surplus (Deficit)						<u>62,059</u>			
	Ending Projected Fund Balance 4/30/25						<u>105,292</u>			
	Estimated Fund Balance 5/1/25							105,292		
	FY26 Budgeted Surplus (Deficit)							<u>34,498</u>		
	Ending Estimated Fund Balance 4/30/26							<u>139,790</u>		

**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Detail**

Fund: Debt Service (13)	Account
Department: Debt Service (8100)	Total

DEBT SERVICE

13-8100-554 OTHER PROFESSIONAL SERVICES

Annual Bond Fees	5,500
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13-8100-851-XX PRINCIPAL

General Obligation Issues

13-8100-851-32	2012B Corporate Purpose Bonds	72,280
13-8100-851-33	2013A Corporate Purpose Bonds	51,743
13-8100-851-34	2013A Corporate Purpose Bonds - MFT	227,170
13-8100-851-35	2014A Corporate Purpose Bonds	1,673,000
13-8100-851-36	2015A Corporate Purpose Bonds	1,070,000
13-8100-851-37	2015B Corporate Purpose Bonds	204,345
13-8100-851-38	2016 Corporate Purpose Bonds	265,000
13-8100-851-39	2018A Corporate Purpose Bonds	340,000
13-8100-851-40	2018B Corporate Purpose Bonds	435,000
13-8100-851-41	2019 Corporate Purpose Bonds	220,000
13-8100-851-42	2020 Corporate Purpose Bonds	163,000
13-8100-851-44	2024 Corporate Purpose Bonds	-
13-8100-851-45	2024 Corporate Purpose Bonds - MFT	-
TOTAL		4,721,538

13-8100-852-XX INTEREST AND FISCAL CHARGES

General Obligation Issues

13-8100-852-31	2012B Corporate Purpose Bonds	4,395
13-8100-852-33	2013A Corporate Purpose Bonds	3,603
13-8100-852-34	2013A Corporate Purpose Bonds - MFT	15,817
13-8100-852-35	2014A Corporate Purpose Bonds	227,535
13-8100-852-36	2015A Corporate Purpose Bonds	438,168
13-8100-852-37	2015B Corporate Purpose Bonds	88,484
13-8100-852-38	2016 Corporate Purpose Bonds	118,500
13-8100-852-39	2018A Corporate Purpose Bonds	164,500
13-8100-852-40	2018B Corporate Purpose Bonds	234,473
13-8100-852-41	2019 Corporate Purpose Bonds	81,700
13-8100-852-42	2020 Corporate Purpose Bonds	18,846
13-8100-852-43	2021 Corporate Purpose Bonds	147,550
13-8100-852-44	2024 Corporate Purpose Bonds	30,615
13-8100-852-45	2024 Corporate Purpose Bonds - MFT	133,764
TOTAL		1,707,950

TOTAL DEBT SERVICE	6,434,988
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FUND TOTAL	6,434,988
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WATER FUND

PROGRAM DETAIL FISCAL YEAR 2026

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. In FY 2022/2023, the Village began a water and sanitary sewer utility rate study to determine required system enhancements to maintain the quality and efficiency of the water production and distribution system and related long term funding stream. The study evaluated the increasing cost of the system's operation and maintenance including but not limited to electricity, materials and supplies. The utility rate study final draft was formally adopted by the Village Board on September 26, 2023. Northbrook's water rate will increase from \$6.15 per 1,000 gallons to \$6.40 effective May 1, 2025. An increase to \$6.59 effective May 1, 2026 is also scheduled. Northbrook's rates have been and will remain one of the lowest in the area, even after the schedule rate changes go into effect.

WATER FUND

WATER PRODUCTION DIVISION

PROGRAM DETAIL FISCAL YEAR 2026

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 2025

1. Completed the design for the replacement SCADA system/network and awarded a contract for the installation of that new system.
2. Completed Water Production System pipe support and electrical conduit replacement in preparation of the new SCADA system build out.
3. Completed pump and motor refurbishment at the Water Treatment Plant.
4. Completed lighting improvements at the Water Treatment Plant.
5. Completed repairs to the electrical system including the replacement of a failed electrical breaker to restore the automatic transfer over to the back-up generator at the Water Treatment Plant in case of a power failure.

GOALS FOR FISCAL YEAR 2026

1. Complete the SCADA replacement project and construction and construction oversight of the new SCADA system.
2. Complete tuck-pointing at the Village's Lakefront Pumping Station.

WATER FUND

WATER DISTRIBUTION DIVISION

PROGRAM DETAIL FISCAL YEAR 2026

DIVISION RESPONSIBILITIES

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 12,203 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 2025

1. Completed construction and construction oversight of water main replacements in the Huntington, Northbrook Glen and Ridgcroft Subdivisions.
2. Completed construction and construction oversight of a 24-inch cast iron water main on Dundee Road between Ash Lane and Meadow Road.
3. Continued 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.
4. Initiated the implementation of replacement water meters and associated technology executed contracts for the purchase of water meters, radio equipment and software, meter installation services, and project oversight services of meter replacements beginning in FY 2024/25.

GOALS FOR FISCAL YEAR 2026

1. Complete implementation of replacement water meters, associated technology and oversight of meter replacement project.
2. Enter into a new service agreement with Backflow Solutions, Inc. for continued backflow device management and compliance services.
3. Implement the (CIP) and subsequent budget appropriations by replacing the Unit 429 (2015 Ford Transit).
4. Continue to work on modeling of the water distribution system and design efforts to accommodate improvements at Northbrook Court and an emergency interconnect with the Village of Deerfield.

5. Complete survey and design of water main replacements at Walters Avenue from Shermer Road to Pfingsten Road.
6. Complete the necessary design of improvements the water distribution system for improvements at Northbrook Court.
7. Complete design and improvements needed for the Village of Deerfield interconnection.
8. Continue the implementation of the Village's hydrant flushing and valve turning programs.
9. 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.
10. 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.
11. Continue funding and communication of the lead service line replacement program.

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

	FY 2025		FY 2026	
	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	1.00	1	1.00
TOTAL	9	9.00	9	9.00
<u>Regular Part-Time</u>				
Special Projects Manager	0	0.00	0	0.00
TOTAL	0	0.00	0	0.00
TOTAL POSITIONS FOR DIVISION	9	9.00	9	9.00

* FTE - Full-Time Equivalents

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

	FY 2025		FY 2026	
	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 2026 BUDGET
WATER FUND

GL Number	Description	CATEGORY	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
21-0000-402-00	SALE OF WATER	Revenue	9,008,541	9,759,748	10,500,000	10,500,000	10,000,000	10,500,000	0.00%	5.00%
21-0000-406-01	BOND ISSUE PROCEEDS	Revenue	-	-	6,700,000	6,700,000	-	16,740,000	149.85%	
21-0000-426-01	INTEREST INCOME	Revenue	231,095	438,470	100,000	100,000	40,000	50,000	-50.00%	25.00%
21-0000-452-00	WATER PERMITS	Revenue	38,297	54,473	50,000	50,000	70,000	55,000	10.00%	-21.43%
21-0000-472-02	RONDOUT IRON AND METAL CO	Revenue	113	159	-	-	-	-		
21-0000-473-02	HYDRANT & METER USE FEES	Revenue	1,099	-	1,000	1,000	10,000	5,000	400.00%	-50.00%
21-0000-473-09	MISCELLANEOUS INCOME	Revenue	-	-	-	-	-	-		
21-0000-474-17	RECAPTURE FEES	Revenue	69,548	49,714	50,000	50,000	50,000	50,000	0.00%	0.00%
21-0000-477-02	METER COMPONENTS & BRASS SALES	Revenue	9,730	8,351	7,500	7,500	7,500	7,500	0.00%	0.00%
21-0000-477-12	TURN-ON FEES RECOVERY	Revenue	886	190	500	500	515	500	0.00%	-2.91%
21-0000-481-32	OTHER GRANTS	Revenue	-	-	13,140	13,140	13,140	-	-100.00%	-100.00%
	TOTAL REVENUES		9,359,309	10,311,105	17,422,140	17,422,140	10,191,155	27,408,000	57.32%	168.94%

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
WATER FUND

GL Number	Description	CATEGORY	FY23	FY24	FY25	FY25	FY25	FY26	FY26	FY26
			ACTUAL	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED	ADOPTED	ADOPTED to FY25 AMEND	ADOPTED to FY25 PROJ
21-4170-501-01	REGULAR SALARIES	Expense	727,098	724,439	816,395	816,395	805,000	856,930	4.97%	6.45%
21-4170-501-21	COMPENSATED ABSENCES ADJUSTMENT	Expense	(6,129)	3,088	-	-	-	-		
21-4170-502-01	REGULAR PART TIME SALARIES	Expense	43,519	34,481	46,125	46,125	-	-	-100.00%	
21-4170-503-00	OVERTIME	Expense	32,225	75,679	50,400	50,400	21,200	35,000	-30.56%	65.09%
21-4170-504-00	GOOD HEALTH BENEFIT	Expense	10,048	10,176	10,000	10,000	10,000	10,000	0.00%	0.00%
21-4170-505-02	HOLIDAY PAY	Expense	23,929	26,139	31,450	31,450	31,450	31,500	0.16%	0.16%
21-4170-505-08	ON CALL PAY	Expense	-	15,600	15,600	15,600	15,600	15,600	0.00%	0.00%
21-4180-501-01	REGULAR SALARIES	Expense	862,386	876,292	917,315	917,315	830,000	889,080	-3.08%	7.12%
21-4180-501-21	COMPENSATED ABSENCES ADJUSTMENT	Expense	11,169	(926)	-	-	-	-		
21-4180-503-00	OVERTIME	Expense	53,827	77,505	60,100	60,100	60,100	70,400	17.14%	17.14%
21-4180-504-00	GOOD HEALTH BENEFIT	Expense	5,289	7,682	6,845	6,845	6,845	7,000	2.26%	2.26%
21-4180-505-04	SUPERVISORY DIFFERENTIAL	Expense	5,680	8,787	4,500	4,500	4,500	4,500	0.00%	0.00%
	TOTAL PERSONAL SERVICES		1,769,041	1,858,942	1,958,730	1,958,730	1,784,695	1,920,010	-1.98%	7.58%
21-4170-511-00	IMRF EMPLOYER CONTRIBUTIONS	Expense	71,867	71,946	79,635	79,635	73,500	78,310	-1.66%	6.54%
21-4170-512-00	FICA EMPLOYER CONTRIBUTIONS	Expense	62,154	66,428	74,205	74,205	67,500	72,560	-2.22%	7.50%
21-4170-513-00	EMPLOYEE LIFE INSURANCE	Expense	1,513	1,074	1,515	1,515	1,050	1,100	-27.39%	4.76%
21-4170-514-00	EMPLOYEE HEALTH INSURANCE	Expense	213,905	213,905	220,390	220,390	220,390	220,990	0.27%	0.27%
21-4170-515-00	INTERFUND TRANSFER SELF INSURANCE W/C	Expense	13,610	13,610	13,610	13,610	13,610	14,000	2.87%	2.87%
21-4170-516-00	GASB 75 OPEB EXPENSE	Expense	23,763	(54,792)	-	-	-	-		
21-4170-517-00	GASB 68 IMRF PENSION EXPENSE	Expense	139,276	(223,895)	-	-	-	-		
21-4180-511-00	IMRF EMPLOYER CONTRIBUTIONS	Expense	84,490	81,575	85,230	85,230	77,500	84,245	-1.16%	8.70%
21-4180-512-00	FICA EMPLOYER CONTRIBUTIONS	Expense	70,881	72,964	76,510	76,510	68,000	74,280	-2.91%	9.24%
21-4180-513-00	EMPLOYEE LIFE INSURANCE	Expense	1,795	1,214	1,795	1,795	1,230	1,250	-30.36%	1.63%
21-4180-514-00	EMPLOYEE HEALTH INSURANCE	Expense	201,680	201,680	243,680	243,680	243,680	209,940	-13.85%	-13.85%
21-4180-514-01	EMPLOYEE HEALTH INSURANCE - OPT OUT	Expense	-	-	-	-	-	3,000		
21-4180-515-00	INTERFUND TRANSFER SELF INSURANCE W/C	Expense	15,855	15,855	15,855	15,855	15,855	16,000	0.91%	0.91%
	TOTAL FRINGE BENEFITS		900,789	461,564	812,425	812,425	782,315	775,675	-4.52%	-0.85%

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
WATER FUND

GL Number	Description	CATEGORY	FY23	FY24	FY25	FY25	FY25	FY26	FY26	FY26
			ACTUAL	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	PROJECTED	ADOPTED	ADOPTED to FY25 AMEND	ADOPTED to FY25 PROJ
21-4170-524-78	GENERATOR MAINTENANCE	Expense	103,039	122,640	5,445	5,687	6,495	6,495	14.21%	0.00%
21-4170-524-79	HVAC MAINTENANCE	Expense	1,305	5,157	6,820	6,820	6,820	16,675	144.50%	144.50%
21-4170-524-82	WATER FILTRATION PLANT	Expense	5,950	7,152	7,175	26,575	26,575	34,524	29.91%	29.91%
21-4170-528-81	WATER PLANT/LAKE FRONT PUMP STATION	Expense	77,561	58,428	60,000	60,000	60,000	60,000	0.00%	0.00%
21-4170-528-83	WEST SIDE RESERVOIR	Expense	1,449	825	2,500	2,500	2,500	2,500	0.00%	0.00%
21-4170-528-85	WATER TOWER	Expense	-	4,862	7,000	7,000	7,000	7,000	0.00%	0.00%
21-4170-528-89	SLUDGE REMOVAL	Expense	21,324	768	30,000	30,000	24,000	24,000	-20.00%	0.00%
21-4170-530-00	MAINTENANCE - ELECTRONICS	Expense	68,191	59,935	62,610	62,610	62,610	75,100	19.95%	19.95%
21-4170-533-00	POSTAGE	Expense	20,808	25,776	23,200	23,200	23,200	28,200	21.55%	21.55%
21-4170-534-00	INTERFUND TRANSFER ADMINISTRATIVE SERVICES	Expense	675,965	696,245	717,135	717,135	717,135	717,000	-0.02%	-0.02%
21-4170-536-00	INTERFUND TRANSFER TO SELF INSURANCE	Expense	92,745	92,745	35,334	35,334	35,334	35,000	-0.95%	-0.95%
21-4170-537-01	MONTHLY SERVICE	Expense	43,409	59,483	57,000	57,000	70,800	59,000	3.51%	-16.67%
21-4170-537-05	CELLULAR PHONE SERVICE	Expense	1,560	1,560	1,560	1,560	1,560	1,560	0.00%	0.00%
21-4170-538-81	LAKEFRONT PUMP STATION	Expense	97,258	121,122	115,000	115,000	115,000	125,175	8.85%	8.85%
21-4170-538-82	WATER FILTRATION PLANT	Expense	141,777	202,739	160,000	160,000	160,000	167,200	4.50%	4.50%
21-4170-538-83	WEST SIDE RESERVOIR	Expense	56,088	56,721	75,000	75,000	75,000	75,375	0.50%	0.50%
21-4170-539-81	LAKEFRONT PUMP STATION	Expense	2,976	2,736	4,900	4,900	4,900	4,900	0.00%	0.00%
21-4170-539-82	WATER FILTRATION PLANT	Expense	17,182	20,614	28,500	28,500	28,500	28,500	0.00%	0.00%
21-4170-539-83	WEST SIDE RESERVOIR	Expense	4,720	3,633	6,000	6,000	6,000	6,000	0.00%	0.00%
21-4170-542-00	MEMBERSHIPS	Expense	4,203	4,325	4,400	4,400	4,457	4,500	2.27%	0.96%
21-4170-554-00	OTHER PROFESSIONAL SERVICES	Expense	40,489	6,207	88,555	88,555	88,555	88,980	0.48%	0.48%
21-4170-555-00	CUSTODIAL SERVICES	Expense	3,720	4,180	4,600	4,600	4,600	5,600	21.74%	21.74%
21-4170-556-00	LAB ANALYSIS	Expense	-	294	-	-	-	-		
21-4170-556-81	IEPA SAMPLING	Expense	5,654	8,973	8,200	8,200	8,200	8,200	0.00%	0.00%
21-4170-556-82	SLUDGE SAMPLING	Expense	1,050	1,120	1,400	1,400	1,400	1,400	0.00%	0.00%
21-4170-556-83	DISTRIBUTION SAMPLING	Expense	3,548	8,114	5,810	5,810	7,700	5,990	3.10%	-22.21%
21-4170-556-84	LEAD/COPPER ANALYSIS	Expense	-	699	1,500	1,500	1,500	10,400	593.33%	593.33%
21-4170-556-85	SPECIAL DISTRIBUTION SAMPLES	Expense	-	-	1,000	1,000	1,000	1,000	0.00%	0.00%
21-4180-529-00	MAINTENANCE - WATER LINES/METERS	Expense	29,765	199,784	125,000	125,000	125,000	187,000	49.60%	49.60%
21-4180-534-00	INTERFUND TRANSFER ADMINISTRATIVE SERVICES	Expense	1,249,330	1,286,810	1,325,415	1,325,415	1,325,415	1,325,000	-0.03%	-0.03%
21-4180-536-00	INTERFUND TRANSFER TO SELF INSURANCE	Expense	111,110	111,110	42,331	42,331	42,331	42,000	-0.78%	-0.78%
21-4180-537-05	CELLULAR PHONE SERVICE	Expense	1,495	1,416	1,560	1,560	1,560	1,560	0.00%	0.00%
21-4180-545-00	PRINTING	Expense	9,201	17,928	17,830	17,830	14,800	17,830	0.00%	20.47%
21-4180-554-00	OTHER PROFESSIONAL SERVICES	Expense	389,817	325,934	408,475	408,475	408,475	489,795	19.91%	19.91%
21-4180-585-00	SOLID WASTE MANAGEMENT	Expense	61,865	85,805	77,250	77,250	77,250	85,000	10.03%	10.03%
	TOTAL CONTRACTUAL SERVICES		3,344,554	3,605,840	3,518,505	3,538,147	3,545,672	3,748,459	5.94%	5.72%

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
WATER FUND

GL Number	Description	CATEGORY	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
21-4170-612-81	LAKEFRONT PUMP STATION	Expense	964	2,012	1,000	1,000	1,000	1,000	0.00%	0.00%
21-4170-612-82	WATER FILTRATION PLANT	Expense	10,259	8,100	8,000	8,000	10,900	8,000	0.00%	-26.61%
21-4170-612-83	WEST SIDE RESERVOIR	Expense	542	647	650	650	520	650	0.00%	25.00%
21-4170-614-73	PICKUP PARTS	Expense	5	35	200	200	100	200	0.00%	100.00%
21-4170-615-01	GASOLINE AND DIESEL FUEL	Expense	1,999	2,176	2,760	2,760	4,500	2,000	-27.54%	-55.56%
21-4170-631-00	MATERIALS & SUPPLIES	Expense	999	1,298	1,300	1,300	1,300	1,830	40.77%	40.77%
21-4170-632-00	CUSTODIAL SUPPLIES	Expense	1,693	1,698	1,700	1,700	1,700	1,870	10.00%	10.00%
21-4170-641-00	LAB SUPPLIES	Expense	16,990	16,935	17,000	17,000	17,000	17,000	0.00%	0.00%
21-4170-643-81	ONE TON CONTAINERS	Expense	43,318	44,576	43,200	43,200	44,000	44,500	3.01%	1.14%
21-4170-643-82	SODIUM HYPOCHLORITE	Expense	28,734	30,032	30,000	30,000	30,000	30,930	3.10%	3.10%
21-4170-643-83	ALUMINUM SULFATE	Expense	36,430	35,859	47,900	47,900	35,800	47,900	0.00%	33.80%
21-4170-643-84	FLUORIDE	Expense	13,813	17,114	17,000	17,000	17,000	17,500	2.94%	2.94%
21-4170-643-85	POLYORTHOPHOSPHATE	Expense	14,635	26,220	24,000	24,000	22,800	24,000	0.00%	5.26%
21-4170-645-82	WATER PLANT/LAKE FRONT PUMP STATION	Expense	27,850	25,692	35,500	35,500	28,000	28,000	-21.13%	0.00%
21-4170-645-83	WEST SIDE RESERVOIR	Expense	722	747	750	750	750	750	0.00%	0.00%
21-4170-649-00	TOOLS	Expense	1,486	1,498	1,500	1,500	1,500	5,954	296.93%	296.93%
21-4170-653-71	JACKETS	Expense	2,799	3,462	3,600	3,600	3,600	3,600	0.00%	0.00%
21-4170-653-73	PROTECTIVE GEAR	Expense	735	749	750	750	750	750	0.00%	0.00%
21-4180-615-01	GASOLINE AND DIESEL FUEL	Expense	27,918	24,966	42,750	42,750	33,500	31,880	-25.43%	-4.84%
21-4180-625-71	MAINTENANCE SUPPLIES	Expense	-	-	-	-	-	100,000		
21-4180-645-00	WATER LINE PARTS	Expense	187,545	231,306	185,000	185,000	235,000	105,000	-43.24%	-55.32%
21-4180-649-00	TOOLS	Expense	7,274	9,908	19,805	19,805	19,805	26,054	31.55%	31.55%
21-4180-653-71	JACKETS	Expense	3,569	2,641	4,000	4,000	3,600	3,600	-10.00%	0.00%
21-4180-653-73	PROTECTIVE GEAR	Expense	-	1,063	1,850	1,850	1,850	1,850	0.00%	0.00%
	TOTAL COMMODITIES		430,279	488,734	490,215	490,215	514,975	504,818	2.98%	-1.97%
21-4170-729-00	PLANT CONSTRUCTION	Expense	(98,989)	103,570	1,427,105	1,427,105	1,064,529	1,673,077	17.24%	57.17%
21-4180-702-00	METERS	Expense	116,955	94,749	200,000	7,347,100	7,347,100	3,160,000	-56.99%	-56.99%
21-4180-708-00	VEHICLES	Expense	180,823	-	-	-	-	65,505		
21-4180-727-00	WATER MAIN EXTENSION	Expense	112,919	30,321	9,263,740	9,263,740	10,256,419	1,089,000	-88.24%	-89.38%
21-4180-799-00	DEPRECIATION EXPENSE	Expense	1,831,485	1,889,377	-	-	-	-		
	TOTAL CAPITAL OUTLAY		2,143,193	2,118,017	10,890,845	18,037,945	18,668,048	5,987,582	-66.81%	-67.93%

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
WATER FUND

GL Number	Description	CATEGORY	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
21-8100-554-00	OTHER PROFESSIONAL SERVICES	Expense	860	950	-	-	-	-		
21-8100-801-00	AMORTIZATION EXPENSE	Expense	(57,644)	(57,644)	-	-	-	-		
21-8100-802-00	BOND ISSUE COSTS	Expense	-	-	-	-	-	-		
21-8100-851-32	2013A CORPORATE PURPOSE BONDS-PROCEEDS	Expense	-	-	51,981	51,981	51,981	54,007	3.90%	3.90%
21-8100-851-34	2014 CORPORATE PURPOSE BONDS	Expense	-	-	407,700	407,700	407,700	430,200	5.52%	5.52%
21-8100-851-37	2015B BONDS	Expense	-	-	386,925	386,925	386,925	400,995	3.64%	3.64%
21-8100-851-38	2016 BONDS	Expense	-	-	25,000	25,000	25,000	25,000	0.00%	0.00%
21-8100-851-39	2018 A BONDS	Expense	-	-	350,000	350,000	350,000	365,000	4.29%	4.29%
21-8100-851-41	2019 BONDS	Expense	-	-	235,000	235,000	235,000	245,000	4.26%	4.26%
21-8100-851-43	2021 BONDS - PRINCIPAL PMTS	Expense	-	-	105,000	105,000	105,000	110,000	4.76%	4.76%
21-8100-851-44	2024 BONDS	Expense	-	-	-	-	-	-		
21-8100-852-32	2013A CORPORATE PURPOSE BONDS-INTEREST	Expense	37,539	36,045	35,159	35,159	20,272	3,760	-89.31%	-81.45%
21-8100-852-34	2014A BONDS INTEREST	Expense	109,052	90,208	78,894	78,894	78,894	58,509	-25.84%	-25.84%
21-8100-852-37	2015B BONDS INTEREST	Expense	210,481	197,867	189,113	189,113	189,113	173,636	-8.18%	-8.18%
21-8100-852-38	2016 BONDS INTEREST	Expense	30,153	21,976	12,675	12,675	12,675	11,925	-5.92%	-5.92%
21-8100-852-39	2018 A BONDS INTEREST	Expense	211,297	198,951	191,444	191,444	191,444	177,444	-7.31%	-7.31%
21-8100-852-41	2019 BONDS INTEREST	Expense	121,671	110,713	104,150	104,150	104,150	92,400	-11.28%	-11.28%
21-8100-852-43	2021 BONDS - INTEREST PMTS	Expense	87,554	80,067	77,150	77,150	77,150	71,900	-6.80%	-6.80%
21-8100-852-44	2024 BONDS - INTEREST PMTS	Expense	-	-	-	-	15,013	31,793		111.77%
	TOTAL DEBT SERVICE		750,963	679,133	2,250,191	2,250,191	2,250,317	2,251,569	0.06%	0.06%
	TOTAL EXPENSES		9,338,819	9,212,230	19,920,911	27,087,653	27,546,022	15,188,113	-43.93%	-44.86%
	NET SURPLUS (DEFICIT)		20,490	1,098,875	(2,498,771)	(9,665,513)	(17,354,867)	12,219,887	-226.43%	-170.41%
	Beginning Audited Cash Balance 5/1/24						6,186,205			
	FY25 Projected Surplus (Deficit)						(17,354,867)			
	Ending Projected Cash Balance 4/30/25						(11,168,662)			
	Estimated Cash Balance 5/1/25							(11,168,662)		
	FY26 Budgeted Surplus (Deficit)							12,219,887		
	Ending Estimated Cash Balance 4/30/26							1,051,225		

Village of Northbrook, Illinois
Fiscal Year 2026 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 856,930

21-4170-502-01 PART-TIME SALARIES

Regular Part-Time Salaries -

21-4170-503-00 OVERTIME 35,000

21-4170-504-00 GOOD HEALTH BENEFIT 10,000

21-4170-505-XX OTHER COMPENSATION

21-4170-505-02	Holiday Pay - Water Plant Operators	31,500	
21-4170-505-08	On-Call Pay	15,600	
			47,100

TOTAL PERSONAL SERVICES 949,030

FRINGE BENEFITS

21-4170-511-00 IMRF EMPLOYER CONTRIBUTIONS 78,310

21-4170-512-00 FICA EMPLOYER CONTRIBUTIONS 72,560

21-4170-513-00 EMPLOYEE LIFE INSURANCE 1,100

21-4170-514-00 EMPLOYEE HEALTH / DENTAL INSURANCE 220,990

21-4170-515-00 WORKERS' COMPENSATION 14,000

TOTAL FRINGE BENEFITS 386,960

**Village of Northbrook, Illinois
Fiscal Year 2026 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	6,495
21-4170-524-79	HVAC Maintenance	16,675
21-4170-524-82	Water Filtration Plant	<u>34,524</u>

TOTAL	57,694
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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>24,000</u>

TOTAL	93,500
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21-4170-530-00 MAINTENANCE - ELECTRONICS

Computerized Control System Modifications	75,100
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21-4170-533-00 POSTAGE **28,200**

21-4170-534-00 ADMINISTRATIVE SERVICES

Interfund Transfer Out	717,000
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21-4170-536-00 INSURANCE

Transfer to Self Insurance for Property, Casualty, and Liability Insurance	35,000
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21-4170-537-XX TELEPHONE SERVICE

21-4170-537-01	Monthly Service	59,000
21-4170-537-05	Cellular Phone Service	<u>1,560</u>

TOTAL	60,560
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**Village of Northbrook, Illinois
Fiscal Year 2026 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	125,175	
21-4170-538-82	Water Filtration Plant	167,200	
21-4170-538-83	West Side Reservoir	75,375	
		<hr/>	
	TOTAL		367,750

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	
		<hr/>	
	TOTAL		39,400

21-4170-542-00 MEMBERSHIPS

American Waterworks Association	4,500
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21-4170-554-00 OTHER PROFESSIONAL SERVICES

Water Samples	8,980	
Intake Inspections	80,000	
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TOTAL		88,980

21-4170-555-00 CUSTODIAL SERVICES

Water Filtration Plant	5,600
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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	5,990	
21-4170-556-84	Lead/Copper Analysis	10,400	
21-4170-556-85	Special Distribution Samples	1,000	
		<hr/>	
	TOTAL		26,990

TOTAL CONTRACTUAL SERVICES	<hr/> 1,600,274 <hr/>
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**Village of Northbrook, Illinois
Fiscal Year 2026 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	2,000
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21-4170-631-00 MATERIAL AND SUPPLIES

Anthracite For Filters	1,330	
Sampling Supplies	500	
TOTAL		1,830

21-4170-632-00 CUSTODIAL SUPPLIES

Soaps, Towels, Light Bulbs, Etc.	1,870
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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	44,500	
21-4170-643-82	Sodium Hypochlorite	30,930	
21-4170-643-83	Aluminum Sulfate	47,900	
21-4170-643-84	Fluoride	17,500	
21-4170-643-85	Polyorthophosphate	24,000	
	TOTAL		164,830

**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Detail**

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

**Account
Total**

COMMODITIES (CONT'D)

21-4170-645-XX WATER LINE PARTS

21-4170-645-82	Water Plant/Lake Front Pump Station	28,000	
21-4170-645-83	West Side Reservoir	<u>750</u>	
TOTAL			28,750

21-4170-649-00 TOOLS

Replace Hand and Power Tools	1,500	
Gas Air Monitor and Charging Station	<u>4,454</u>	
TOTAL		5,954

21-4170-653-XX UNIFORMS

21-4170-653-71	Jackets	3,600	
21-4170-653-73	Protective Gear	<u>750</u>	
TOTAL			4,350

TOTAL COMMODITIES	<u>236,434</u>
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CAPITAL OUTLAY

21-4170-729-00 PLANT CONSTRUCTION

Lakefront Pumping Station Tuckpointing	150,000	
SCADA System Replacement	1,445,735	
Water Plant Lighting Upgrade	<u>77,342</u>	
		1,673,077

TOTAL CAPITAL OUTLAY	<u>1,673,077</u>
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**Village of Northbrook, Illinois
Fiscal Year 2026 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	54,007
21-8100-851-34	2014 Corporate Purpose Bonds	430,200
21-8100-851-37	2015B Corporate Purpose Bonds	400,995
21-8100-851-38	2016 Corporate Purpose Bonds	25,000
21-8100-851-39	2018A Corporate Purpose Bonds	365,000
21-8100-851-41	2019 Corporate Purpose Bonds	245,000
21-8100-851-43	2021 Corporate Purpose Bonds	110,000
21-8100-851-44	2024 Corporate Purpose Bonds	-

TOTAL

1,630,202

21-8100-852-XX INTEREST AND FISCAL CHARGES

21-8100-852-32	2013A Corporate Purpose Bonds	3,760
21-8100-852-34	2014 Corporate Purpose Bonds	58,509
21-8100-852-37	2015B Corporate Purpose Bonds	173,636
21-8100-852-38	2016 Corporate Purpose Bonds	11,925
21-8100-852-39	2018A Corporate Purpose Bonds	177,444
21-8100-852-41	2019 Corporate Purpose Bonds	92,400
21-8100-852-43	2021 Corporate Purpose Bonds	71,900
21-8100-852-44	2024 Corporate Purpose Bonds	31,793

TOTAL

621,367

TOTAL DEBT SERVICE

2,251,569

DIVISION TOTAL

7,097,344

**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Detail**

Fund: Water (21)	Account
Division: Water Distribution (4180)	Total
<hr/>	
PERSONAL SERVICES	
<u>21-4180-501-01 FULL-TIME SALARIES</u>	
Regular Salaries - Full Time Employees	889,080
<u>21-4180-503-00 OVERTIME</u>	70,400
<u>21-4180-504-00 GOOD HEALTH BENEFIT</u>	7,000
<u>21-4180-505-04 OTHER COMPENSATION</u>	
Supervisory Differential	4,500
TOTAL PERSONAL SERVICES	<hr/> 970,980 <hr/>
FRINGE BENEFITS	
<u>21-4180-511-00 IMRF EMPLOYER CONTRIBUTIONS</u>	84,245
<u>21-4180-512-00 FICA EMPLOYER CONTRIBUTIONS</u>	74,280
<u>21-4180-513-00 EMPLOYEE LIFE INSURANCE</u>	1,250
<u>21-4180-514-00 EMPLOYEE HEALTH / DENTAL INSURANCE</u>	212,940
<u>21-4180-515-00 WORKERS' COMPENSATION</u>	16,000
TOTAL FRINGE BENEFITS	<hr/> 388,715 <hr/>

**Village of Northbrook, Illinois
Fiscal Year 2026 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	
Valve Repairs	12,000	
Lead Service Line Replacement Program 50/50	<u>50,000</u>	
TOTAL		187,000
<u>21-4180-534-00 ADMINISTRATIVE SERVICES</u>		
Interfund Transfer Out		1,325,000
<u>21-4180-536-00 INSURANCE</u>		
Transfer To Self Insurance		
For Property, Casualty And Liability Insurance		42,000
<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	<u>15,250</u>	
TOTAL		17,830
<u>21-4180-554-00 OTHER PROFESSIONAL SERVICES</u>		
Village Wide Leak Detection	98,270	
Hydrant Painting	33,320	
GIS Consortium	60,100	
SCBA Medical Exams	750	
CDL Drug and Alcohol Testing	950	
Credit and Debit Card Fees	74,750	
RPZ Record/Survey Management	98,855	
Meter Reading Services	82,800	
Water Modeling Updates	<u>40,000</u>	
TOTAL		489,795

**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Detail**

Fund: Water (21) Division: Water Distribution (4180)		Account Total
<hr/>		
CONTRACTUAL SERVICES (CONT'D)		
<u>21-4180-585-00 SOLID WASTE MANAGEMENT</u>		
Water Main Maintenance		85,000
TOTAL CONTRACTUAL SERVICES		<u>2,148,185</u>
COMMODITIES		
<u>21-4180-615-01 PETROLEUM PRODUCTS</u>		
Gasoline And Diesel Fuel		31,880
 <u>21-4180-625-71 MAINTENANCE SUPPLIES</u>		
Asphalt	30,000	
Stone	42,500	
Concrete	<u>27,500</u>	
TOTAL		100,000
 <u>21-4180-645-00 WATER LINE PARTS</u>		
Water Main Parts	63,000	
Large Meter Replacements	21,000	
New Home Connections	<u>21,000</u>	
TOTAL		105,000
 <u>21-4180-649-00 TOOLS</u>		
Water Tools	12,500	
Utility Locating Device	9,100	
Gas Air Monitor and Charging Station	<u>4,454</u>	
TOTAL		26,054
 <u>21-4180-653-XX UNIFORMS</u>		
21-4180-653-71 Uniforms for 9 Employees	3,600	
21-4180-653-73 Protective Gear	<u>1,850</u>	
TOTAL		5,450
TOTAL COMMODITIES		<u>268,384</u>

Village of Northbrook, Illinois
Fiscal Year 2026 Budget Detail

Fund: Water (21) Division: Water Distribution (4180)		Account Total
<hr/>		
CAPITAL OUTLAY		
<u>21-4180-702-00 METERS</u>		
Water Meter		3,160,000
<u>21-4180-708-00 VEHICLES</u>		
Unit 429: 2015 Ford Transit		65,505
<u>21-4180-727-00 WATER MAIN EXTENSION</u>		
Lee Road	783,000	
Walter Avenue - Shermer to Pfingsten	284,400	
Willow Creek	21,600	
	<hr/>	
TOTAL		1,089,000
TOTAL CAPITAL OUTLAY		<hr/>
		4,314,505
		<hr/>
DIVISION TOTAL		<hr/>
		8,090,769
		<hr/>

Village of Northbrook
Capital Improvement Plan - Summary FY 2026 - 2030

Water Capital Projects

	Fund	Dept	Account	Actuals		Budget	Amended Budget	Year End Estimate	FY 2026	Recommended Budget			
				FY 2023	FY 2024	FY 2025	FY 2025	FY 2025		FY 2027	FY 2028	FY 2029	FY 2030
Dundee at Railroad Tracks	21	4180	727-00	45,462	1,493,893	2,360,155	2,360,155	3,565,563	-	-	-	-	-
Filter, Filter Basin Valve Replacements	21	4180	705-00	25,730	-	-	-	-	-	-	100,000	375,000	386,250
Lakefront Pumping Station Tuckpointing	21	4170	729-00	-	-	19,000	19,000	19,000	150,000	-	-	-	-
Motor Control Center Replacements	21	4180	705-00	-	-	-	-	-	-	-	-	150,000	600,000
Pipe Support & Electrical Conduit Replacement	21	4170	729-00	-	-	500,000	500,000	500,000	-	-	-	-	-
Pump and Motor Refurbishment	21	4170	729-00	-	-	200,000	200,000	200,000	-	-	218,545	225,105	231,840
SCADA System Replacement	21	4170	729-00	-	310,912	411,750	411,750	474,174	1,445,735	220,000	-	-	-
Unit 042: 2016 Ford F250	21	4180	708-00	-	-	-	-	-	-	-	-	62,600	-
Unit 409: 2015 Ford F250	21	4180	708-00	-	-	-	-	-	-	68,505	-	-	-
Unit 429: 2015 Ford Transit	21	4180	708-00	-	-	-	-	-	65,505	-	-	-	-
Variable Frequency Drive Replacements	21	4170	729-00	-	96,000	-	-	-	-	-	-	-	98,346
Water Main Replacement Grace Manor	21	4180	727-00	-	-	-	-	-	-	154,361	-	-	-
Water Main Replacement Huntington Subdivision	21	4180	727-00	-	-	3,994,000	3,994,000	4,062,820	-	-	-	-	-
Water Main Replacement Lee Road	21	4180	727-00	-	-	-	-	-	783,000	2,990,400	1,536,000	2,739,000	-
Water Main Replacement Northbrook Park	21	4180	727-00	-	-	-	-	-	-	-	3,735,837	-	-
Water Main Replacement Northbrook Glen & Ridgcroft Subdivision	21	4180	727-00	-	-	2,720,470	2,720,470	2,507,741	-	-	-	-	-
Water Main Replacement Skierch's & White Plans	21	4180	727-00	-	-	-	-	-	-	-	352,440	3,204,000	-
Water Main Replacement South Bridge Commons	21	4180	727-00	-	-	-	-	-	-	-	-	485,928	4,859,283
Water Main Replacement Walters Avenue: Shermer to Pfingsten	21	4180	727-00	-	-	120,295	120,295	120,295	284,400	284,400	2,843,992	-	-
Water Meter Replacement	21	4180	702-00	116,955	94,750	100,000	100,000	1,700,000	9,000,000	-	-	-	-
Water Plant Lighting Upgrade	21	4170	729-00	-	-	71,353	71,353	71,353	77,342	70,375	-	-	-
Water Plant Safety Improvements	21	4170	729-00	-	-	85,000	85,000	85,000	-	-	-	-	170,000
Total				188,147	1,995,555	10,582,023	10,582,023	13,305,946	11,805,982	3,788,041	8,786,814	7,241,633	6,345,719

SANITARY SEWER FUND

PROGRAM DETAIL FISCAL YEAR 2026

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. In FY 2022/2023, the Village began a water and sanitary sewer utility rate study to determine required system enhancements to maintain the quality and efficiency of transporting wastewater and related long term funding stream. The study evaluated the increasing cost of the system's operation and maintenance including but not limited to electricity, materials and supplies. The utility rate study final draft was formally adopted by the Village Board on September 26, 2023.

ACCOMPLISHMENTS FOR FISCAL YEAR 2025

1. Utilized in-house staff and contractors to televise and clean approximately 284,400 linear feet of sanitary sewer main and inspect 1,539 manholes, all 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. Lined approximately 6,363 linear feet of sanitary sewer to extend its useful life, reinforce its structural integrity, and eliminate sources of stormwater and groundwater inflow and infiltration.
3. Rehabilitated manholes and completed point repairs to sanitary sewers as needed.
4. Replaced lift station controls and cabinets responsible for operating the Edgewood Sanitary Lift Station.
5. Installed the Edgewood Sanitary Lift Station generator.
6. Continued public education on inflow and infiltration and address private sector defects, as identified.
7. Completed 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).

GOALS FOR FISCAL YEAR 2026

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. Procure and install Kilarney Lift Station generator.
4. Implement the (CIP) and subsequent budget appropriations by replacing Unit 300 (2007 Ford 550 Dump Truck.
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 2025		FY 2026	
	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 2026 BUDGET
SANITARY SEWER FUND

GL Number	Description	CATEGORY	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
14-0000-403-00	SANITARY SEWER USER FEES	Revenue	1,509,931	2,083,576	2,000,000	2,000,000	2,145,000	2,350,000	17.50%	9.56%
14-0000-406-01	BOND ISSUE PROCEEDS	Revenue	-	-	375,000	375,000	-	-	-100.00%	
14-0000-426-01	INTEREST INCOME	Revenue	10,111	10,410	11,000	11,000	1,000	2,000	-81.82%	100.00%
14-0000-473-09	MISCELLANEOUS INCOME	Revenue	-	-	-	-	-	-		
14-0000-474-17	RECAPTURE FEES	Revenue	-	-	5,000	5,000	2,000	2,000	-60.00%	0.00%
14-0000-499-11	INTERFUND TRANSFER - GENERAL FUND	Revenue	-	-	-	-	-	-		
	TOTAL REVENUES		1,520,042	2,093,986	2,391,000	2,391,000	2,148,000	2,354,000	-1.55%	9.59%

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
SANITARY SEWER FUND

GL Number	Description	CATEGORY	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
14-4160-501-01	REGULAR SALARIES	Expense	364,153	328,228	379,970	379,970	305,000	359,620	-5.36%	17.91%
14-4160-501-21	COMPENSATED ABSENCES ADJUSTMENT	Expense	2,960	(6,923)	-	-	-	-		
14-4160-503-00	OVERTIME	Expense	20,985	25,924	33,750	33,750	30,000	30,000	-11.11%	0.00%
14-4160-504-00	GOOD HEALTH BENEFIT	Expense	3,106	3,332	3,000	3,000	3,000	3,000	0.00%	0.00%
14-4160-505-04	SUPERVISORY DIFFERENTIAL	Expense	3,128	1,543	2,750	2,750	2,000	2,000	-27.27%	0.00%
	TOTAL PERSONAL SERVICES		394,333	352,104	419,470	419,470	340,000	394,620	-5.92%	16.06%
14-4160-511-00	IMRF EMPLOYER CONTRIBUTIONS	Expense	35,561	30,081	35,665	35,665	29,000	34,210	-4.08%	17.97%
14-4160-512-00	FICA EMPLOYER CONTRIBUTIONS	Expense	29,097	25,645	31,650	31,650	27,000	30,200	-4.58%	11.85%
14-4160-513-00	EMPLOYEE LIFE INSURANCE	Expense	788	483	805	805	300	300	-62.73%	0.00%
14-4160-514-00	EMPLOYEE HEALTH INSURANCE	Expense	71,250	71,250	91,300	91,300	91,300	95,805	4.93%	4.93%
14-4160-514-01	EMPLOYEE HEALTH INSURANCE - OPT OUT	Expense	-	-	-	-	-	-		
14-4160-515-00	INTERFUND TRANSFER SELF INSURANCE W/C	Expense	5,500	5,500	5,500	5,500	5,500	5,500	0.00%	0.00%
14-4160-516-00	GASB 75 OPEB EXPENSE	Expense	(1,014)	(9,092)	-	-	-	-		
14-4160-517-00	GASB 68 IMRF PENSION EXPENSE	Expense	30,723	(49,813)	-	-	-	-		
	TOTAL FRINGE BENEFITS		171,905	74,054	164,920	164,920	153,100	166,015	0.66%	8.44%
14-4160-524-78	GENERATOR MAINTENANCE	Expense	19,635	31,595	15,965	21,386	20,970	20,970	-1.95%	0.00%
14-4160-526-00	MAINTENANCE - SEWER	Expense	25,540	66,720	74,895	74,895	74,895	81,970	9.45%	9.45%
14-4160-534-00	INTERFUND TRANSFER ADMINISTRATIVE SERVICES	Expense	608,715	626,975	626,975	626,975	626,975	627,000	0.00%	0.00%
14-4160-536-00	INTERFUND TRANSFER TO SELF INSURANCE	Expense	30,925	30,925	11,782	11,782	11,782	12,000	1.85%	1.85%
14-4160-537-01	MONTHLY SERVICE	Expense	9,855	11,156	10,500	10,500	11,160	11,500	9.52%	3.05%
14-4160-537-05	CELLULAR PHONE SERVICE	Expense	780	390	780	780	780	780	0.00%	0.00%
14-4160-538-00	ELECTRICITY	Expense	22,526	26,903	22,000	22,000	22,000	23,300	5.91%	5.91%
14-4160-539-00	NATURAL GAS	Expense	8,094	6,715	7,300	7,300	8,000	7,520	3.01%	-6.00%
14-4160-554-00	OTHER PROFESSIONAL SERVICES	Expense	13,285	18,891	29,575	29,575	27,545	41,545	40.47%	50.83%
14-4160-554-01	CREDIT AND DEBIT CARD FEES	Expense	12,493	12,648	12,850	12,850	12,850	16,000	24.51%	24.51%
	TOTAL CONTRACTUAL SERVICES		751,849	832,918	812,622	818,043	816,957	842,585	3.00%	3.14%
14-4160-613-00	MAINTENANCE PARTS AND SUPPLIES	Expense	5,609	8,426	9,000	9,000	5,000	9,000	0.00%	80.00%
14-4160-615-01	GASOLINE AND DIESEL FUEL	Expense	13,300	15,323	15,205	15,205	11,300	12,100	-20.42%	7.08%
14-4160-646-00	SEWER LINE AND LIFT STATION PARTS	Expense	12,723	12,300	12,750	12,750	12,750	12,750	0.00%	0.00%
14-4160-649-00	TOOLS	Expense	7,592	7,588	7,500	7,500	7,500	11,954	59.39%	59.39%
14-4160-653-71	UNIFORMS	Expense	1,588	1,177	1,600	1,600	1,600	1,600	0.00%	0.00%
	TOTAL COMMODITIES		40,812	44,814	46,055	46,055	38,150	47,404	2.93%	24.26%
14-4160-723-00	SEWER LINE CONSTRUCTION	Expense	327,118	293,840	480,190	480,190	385,190	398,000	-17.12%	3.33%
14-4160-708-00	VEHICLES/EQUIPMENT	Expense	-	-	-	-	-	88,202		
14-4160-799-00	DEPRECIATION EXPENSE	Expense	277,163	278,366	-	-	-	-		
	TOTAL CAPITAL OUTLAY		604,281	572,206	480,190	480,190	385,190	486,202	1.25%	26.22%

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
SANITARY SEWER FUND

GL Number	Description	CATEGORY	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
14-8100-554-00	OTHER PROFESSIONAL SERVICES	Expense	147	278	-	-	-	-		
14-8100-801-00	AMORTIZATION EXPENSE	Expense	(24,494)	(24,494)	-	-	-	-		
14-8100-802-00	BOND ISSUE COSTS	Expense	-	-	-	-	-	-		
14-8100-851-12	2013A CORPORATE PURPOSE BONDS-PROCEEDS	Expense	-	-	24,753	24,753	24,753	25,717	3.89%	3.89%
14-8100-851-13	2014 CORPORATE PURPOSE BONDS	Expense	-	-	181,200	181,200	181,200	191,200	5.52%	5.52%
14-8100-851-37	2015B BONDS	Expense	-	-	55,275	55,275	55,275	57,285	3.64%	3.64%
14-8100-851-38	2016 BONDS	Expense	-	-	-	-	-	-		
14-8100-851-39	2018 A BONDS	Expense	-	-	-	-	-	-		
14-8100-851-41	2019 BONDS	Expense	-	-	5,000	5,000	5,000	5,000	0.00%	0.00%
14-8100-851-43	2021 BONDS - PRINCIPAL PMTS	Expense	-	-	10,000	10,000	10,000	15,000	50.00%	50.00%
14-8100-851-44	2024 BONDS	Expense	-	-	-	-	-	-		
14-8100-852-12	2013A CORPORATE PURPOSE BONDS-INTEREST	Expense	17,877	17,164	16,742	16,742	9,653	1,791	-89.30%	-81.45%
14-8100-852-13	2014A BONDS-INTEREST	Expense	48,467	40,092	35,064	35,064	35,064	26,004	-25.84%	-25.84%
14-8100-852-37	2015B BONDS INTEREST	Expense	30,069	28,267	27,016	27,016	27,016	24,805	-8.18%	-8.18%
14-8100-852-38	2016 BONDS INTEREST	Expense	4,692	5,191	6,225	6,225	6,225	6,225	0.00%	0.00%
14-8100-852-39	2018 A BONDS INTEREST	Expense	25,768	23,870	22,406	22,406	22,406	22,406	0.00%	0.00%
14-8100-852-41	2019 BONDS INTEREST	Expense	4,396	4,146	4,000	4,000	4,000	3,750	-6.25%	-6.25%
14-8100-852-43	2021 BONDS - INTEREST PMTS	Expense	10,148	9,292	9,000	9,000	9,000	8,500	-5.56%	-5.56%
14-8100-852-44	2024 BONDS INTEREST	Expense	-	-	-	-	7,117	15,072		111.77%
	TOTAL DEBT SERVICE		117,069	103,806	396,681	396,681	396,709	402,755	1.53%	1.52%
	TOTAL EXPENSES		2,080,248	1,979,902	2,319,938	2,325,359	2,130,106	2,339,581	0.61%	9.83%
	NET SURPLUS (DEFICIT)		(560,206)	114,084	71,062	65,641	17,894	14,419	-78.03%	-19.42%
Beginning Audited Cash Balance 5/1/24							(15,788)			
FY25 Projected Surplus (Deficit)							17,894			
Ending Projected Cash Balance 4/30/25							2,106			
Estimated Cash Balance 5/1/25							2,106			
FY26 Budgeted Surplus (Deficit)							14,419			
Ending Estimated Cash Balance 4/30/26							16,525			

**Village of Northbrook, Illinois
Fiscal Year 2026 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 **359,620**

14-4160-503-00 OVERTIME **30,000**

14-4160-504-00 GOOD HEALTH BENEFIT **3,000**

14-4160-505-04 OTHER COMPENSATION

Supervisory Differential **2,000**

TOTAL PERSONAL SERVICES **394,620**

FRINGE BENEFITS

14-4160-511-00 IMRF EMPLOYER CONTRIBUTIONS **34,210**

14-4160-512-00 FICA EMPLOYER CONTRIBUTIONS **30,200**

14-4160-513-00 EMPLOYEE LIFE INSURANCE **300**

14-4160-514-00 EMPLOYEE HEALTH / DENTAL INSURANCE **95,805**

14-4160-515-00 WORKERS' COMPENSATION **5,500**

TOTAL FRINGE BENEFITS **166,015**

CONTRACTUAL SERVICES

14-4160-524-78 MAINTENANCE - BUILDINGS AND GROUNDS

Generator Maintenance **20,970**

14-4160-526-00 MAINTENANCE - SEWER

Lift Stations Repairs	9,000
Emergency Line Repairs	7,500
Televised Inspections	61,870
Lift Station Wet Well Cleaning	3,600

TOTAL **81,970**

**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Detail**

Fund: Sanitary Sewer (14)
Department: Sanitary Sewer (4160)

**Account
Total**

CONTRACTUAL SERVICES (CONT'D)

14-4160-534-00 ADMINISTRATIVE SERVICES

Interfund Transfer Out **627,000**

14-4160-536-00 INSURANCE

Transfer to Self Insurance
for Property, Casualty and Liability Insurance **12,000**

14-4160-537-XX TELEPHONE SERVICES

14-4160-537-01	Monthly Service	11,500
14-4160-537-05	Cellular Phone Service	<u>780</u>

TOTAL **12,280**

14-4160-538-00 ELECTRICITY

Electricity For 13 Lift Stations **23,300**

14-4160-539-00 NATURAL GAS

13 Lift Station Stand-by Emergency Generators **7,520**

14-4160-554-XX OTHER PROFESSIONAL SERVICES

14-4160-554-00	Overhead Sewer Conversion Program	15,000
14-4160-554-00	GIS Consortium	12,020
14-4160-554-00	SCBA Medical Exams	225
14-4160-554-00	CDL Drug & Alcohol Screening	300
14-4160-554-00	Station and Pump Repairs	14,000
14-4160-554-01	Credit and Debit Card Fees	<u>16,000</u>

TOTAL **57,545**

TOTAL CONTRACTUAL SERVICES 842,585

**Village of Northbrook, Illinois
Fiscal Year 2026 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**

14-4160-615-01 PETROLEUM PRODUCTS

Gasoline and Diesel Fuel **12,100**

14-4160-646-00 SEWER LINE AND LIFT STATION PARTS

Sewer Repair Materials **12,750**

14-4160-649-00 TOOLS

Replace Hand and Power Tools 7,500

Gas Air Monitor and Charging Station 4,454

TOTAL **11,954**

14-4160-653-XX UNIFORMS

14-4160-653-71 Uniforms for Employees **1,600**

TOTAL COMMODITIES **47,404**

CAPITAL OUTLAY

14-4160-708-00 VEHICLES

Unit #300: 2007 Ford F550 Dump Truck **88,202**

14-4160-723-00 SEWER LINE CONSTRUCTION

Sewer Lining 245,000

Manhole Lining 64,000

Kilarny Lift Station Generator Replacement 89,000

TOTAL **398,000**

TOTAL CAPITAL OUTLAY **486,202**

**Village of Northbrook, Illinois
Fiscal Year 2026 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	25,717	
14-8100-851-13	2014A Corporate Purpose Bonds	191,200	
14-8100-851-37	2015B Corporate Purpose Bonds	57,285	
14-8100-851-41	2019 Corporate Purpose Bonds	5,000	
14-8100-851-43	2021 Corporate Purpose Bonds	<u>15,000</u>	
			294,202

14-8100-852-XX INTEREST AND FISCAL CHARGES

11-8100-852-12	2013A Corporate Purpose Bonds	1,791	
14-8100-852-13	2014A Corporate Purpose Bonds	26,004	
14-8100-852-37	2015B Corporate Purpose Bonds	24,805	
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	3,750	
14-8100-852-43	2021 Corporate Purpose Bonds	8,500	
14-8100-852-44	2024 Corporate Purpose Bonds	<u>15,072</u>	
			108,553

TOTAL DEBT SERVICE

402,755

FUND TOTAL

2,339,581

Village of Northbrook

Capital Improvement Plan - Summary FY 2026 - 2030

Sanitary Sewer Capital Projects

Project Name	Fund	Dept	Account	Actuals		Budget	Amended Budget	Year End Estimate	Recommended Budget				
				FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Controls Replacement : Cotswold Sanitary Lift Station	14	4160	723-00	-	-	95,000	95,000	95,000	-	-	-	110,000	-
Generator Replacement : Cotswold Sanitary Lift Station	14	4160	723-00	-	-	-	-	-	-	-	-	98,102	-
Generator Replacement : Edgewood Sanitary Lift Station	14	4160	723-00	-	-	83,280	83,280	75,571	-	-	-	-	-
Generator Replacement : Forestview Sanitary Lift Station	14	4160	723-00	-	-	-	-	-	-	-	-	98,151	-
Generator Replacement : Kilarny Sanitary Lift Station	14	4160	723-00	-	-	-	-	-	89,000	-	-	-	-
Generator Replacement : Royal Ridge Sanitary Lift Station	14	4160	723-00	-	-	-	-	-	-	93,450	-	-	-
Manhole Rehabilitation	14	4160	723-00	58,305	58,840	61,910	61,910	59,763	64,000	64,000	64,000	64,000	64,000
Sanitary Sewer Lining	14	4160	723-00	231,796	235,000	240,000	240,000	240,000	245,000	245,000	245,000	245,000	245,000
Sewer Televising Equipment Replacement	14	4160	705-00	-	-	-	-	-	-	-	-	140,000	-
Unit 300: 2007 Ford F550 Dump Truck	14	4160	708-00	-	-	-	-	-	88,202	-	-	-	-
Unit 424: 2013 Ford F250	14	4160	708-00	-	-	-	-	-	-	-	65,050	-	-
Total				290,101	293,840	480,190	480,190	470,334	486,202	402,450	374,050	755,253	309,000

STORMWATER FUND

PROGRAM DETAIL FISCAL YEAR 2026

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 intended to be self-sustaining with 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 2025

1. Completed \$43,396 in localized drainage improvements at specified locations in the Village to help alleviate specific concerns reported by residents.
2. 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.
3. Completed a third addendum to the Stormwater Management Plan with the Stormwater Management Commission and support the Village Board's review of the addendum.
4. The Public Works and Finance Departments partnered with New Gen Strategies and Solutions, LLC. to perform a stormwater utility rate study to evaluate the cost of future stormwater projects, the costs of maintaining the stormwater system and required rates to support the system.

GOALS FOR FISCAL YEAR 2026

1. Present the stormwater utility rate study prepared by New Gen Strategies and Solutions, LLC. to the Village Board to obtain policy direction related to the financial stability of the Stormwater Utility and existing debt service.
2. Complete the engineering and design of Koepke Road Master Stormwater Management Plan Project #37 with construction scheduled in Fiscal Year 2026, subject to budget appropriation.
3. Implement the (CIP) and subsequent budget appropriations by replacing the hopper of the Vactor (2013 Freightliner Vactor Hopper).

4. 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.
5. 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.
6. Continue the prescribed burn program to support native landscaping health at Village detention basins.
7. 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.
8. Program the projects identified in the Third Addendum to the Master Stormwater Management Plan into the Capital Improvement Plan and continue implementation of the Stormwater Management Plan by identifying future projects in conjunction with the Stormwater Management Commission, subject to budget appropriation.

**PUBLIC WORKS DEPARTMENT
STORMWATER DIVISION
AUTHORIZED POSITIONS**

	FY 2025		FY 2026	
	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 2026 BUDGET
STORMWATER FUND

GL Number	Description	CATEGORY	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
16-0000-406-01	BOND PROCEEDS	Revenue	-	-	-	-	-	-		
16-0000-426-01	INTEREST INCOME	Revenue	27,259	26,135	40,000	40,000	-	10,000	-75.00%	
16-0000-451-00	STORMWATER UTILITY FEES	Revenue	1,339,558	1,366,042	1,688,000	1,688,000	1,450,000	3,050,000	80.69%	110.34%
16-0000-455-02	IMPERVIOUS SURFACE FEE	Revenue	35,270	37,832	40,000	40,000	15,000	20,000	-50.00%	33.33%
16-0000-480-00	STORM ANNEXATION FEES	Revenue	3,622	5,128	6,000	6,000	2,000	6,000	0.00%	200.00%
16-0000-481-32	OTHER GRANTS	Revenue	629,876	-	-	-	112,971	-		-100.00%
16-0000-499-11	INTERFUND TRANSFER GENERAL FUND	Revenue	-	-	-	-	1,000,000	700,000		-30.00%
	TOTAL REVENUES		2,035,585	1,435,137	1,774,000	1,774,000	2,579,971	3,786,000	113.42%	46.75%

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
STORMWATER FUND

GL Number	Description	CATEGORY	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
16-4190-501-01	REGULAR SALARIES	Expense	399,148	426,992	501,240	501,240	495,000	515,860	2.92%	4.21%
16-4190-501-21	COMPENSATED ABSENCES ADJUSTMENT	Expense	(17,725)	2,774	-	-	-	-		
16-4190-503-00	OVERTIME	Expense	15,004	11,794	19,000	19,000	21,000	19,000	0.00%	-9.52%
	TOTAL PERSONAL SERVICES		396,427	441,560	520,240	520,240	516,000	534,860	2.81%	3.66%
16-4190-511-00	IMRF EMPLOYER CONTRIBUTIONS	Expense	38,336	35,395	44,845	44,845	43,800	46,960	4.72%	7.21%
16-4190-512-00	FICA EMPLOYER CONTRIBUTIONS	Expense	30,232	33,716	39,800	39,800	39,200	40,920	2.81%	4.39%
16-4190-513-00	EMPLOYEE LIFE INSURANCE	Expense	1,059	559	1,060	1,060	600	620	-41.51%	3.33%
16-4190-514-00	EMPLOYEE HEALTH/DENTAL INSURANCE	Expense	43,955	43,955	127,725	127,725	127,725	130,820	2.42%	2.42%
16-4190-514-01	EMPLOYEE HEALTH INSURANCE - OPT OUT	Expense	-	-	-	-	-	-		
16-4190-515-00	INTERFUND TRANSFER SELF INSURANCE W/C	Expense	5,060	5,060	5,060	5,060	5,060	5,000	-1.19%	-1.19%
16-4190-516-00	GASB 75 OPEB EXPENSE	Expense	(1,906)	(7,685)	-	-	-	-		
16-4190-517-00	GASB 68 IMRF PENSION EXPENSE	Expense	31,340	(54,380)	-	-	-	-		
	TOTAL FRINGE BENEFITS		148,076	56,620	218,490	218,490	216,385	224,320	2.67%	3.67%
16-4190-524-78	GENERATOR MAINTENANCE	Expense	1,150	3,052	1,330	1,330	1,330	1,370	3.01%	3.01%
16-4190-527-00	MAINTENANCE - STORM SEWER	Expense	148,750	115,987	172,450	172,450	169,950	172,950	0.29%	1.77%
16-4190-531-71	STREET REPAIRS	Expense	11,764	-	20,000	20,000	20,000	20,000	0.00%	0.00%
16-4190-534-00	INTERFUND TRANSFER ADMINISTRATIVE SERVICES	Expense	95,945	98,825	101,790	101,790	101,790	102,000	0.21%	0.21%
16-4190-536-00	INTERFUND TRANSFER TO SELF INSURANCE	Expense	41,995	41,995	15,999	15,999	15,999	16,000	0.01%	0.01%
16-4190-537-05	CELL PHONE SERVICE	Expense	1,016	951	1,560	1,560	1,560	1,560	0.00%	0.00%
16-4190-538-91	LIFT STATIONS	Expense	2,311	4,950	2,800	2,800	4,300	2,800	0.00%	-34.88%
16-4190-554-00	OTHER PROFESSIONAL SERVICES	Expense	56,970	58,033	64,900	64,900	61,900	72,500	11.71%	17.12%
16-4190-585-73	STORM SEWER MAINTENANCE	Expense	11,529	18,500	19,055	19,055	21,600	19,625	2.99%	-9.14%
	TOTAL CONTRACTUAL SERVICES		371,430	342,293	399,884	399,884	398,429	408,805	2.23%	2.60%
16-4190-613-73	SEWER EQUIPMENT	Expense	500	178	500	500	500	500	0.00%	0.00%
16-4190-615-01	GASOLINE AND DIESEL FUEL	Expense	14,622	17,415	15,150	15,150	12,500	12,500	-17.49%	0.00%
16-4190-646-00	SEWER LINE AND LIFT STATION PARTS	Expense	19,103	17,697	18,500	18,500	18,500	23,862	28.98%	28.98%
16-4190-649-00	TOOLS	Expense	-	-	-	-	-	4,260		
16-4190-653-72	UNIFORM ISSUE	Expense	1,599	2,389	2,100	2,100	2,100	2,100	0.00%	0.00%
16-4190-653-73	PROTECTIVE GEAR	Expense	976	966	1,000	1,000	1,000	1,000	0.00%	0.00%
	TOTAL COMMODITIES		36,800	38,645	37,250	37,250	34,600	44,222	18.72%	27.81%
16-4190-730-03	STORMWATER IMPROVEMENTS	Expense	(18,016)	57,691	153,595	153,595	43,396	159,901	4.11%	268.47%
16-4190-708-00	VEHICLES/EQUIPMENT	Expense	-	-	-	-	-	100,000		
16-4190-799-00	DEPRECIATION EXPENSE	Expense	804,446	810,027	-	-	-	-		
	TOTAL CAPITAL OUTLAY		786,430	867,718	153,595	153,595	43,396	259,901	69.21%	498.91%

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
STORMWATER FUND

GL Number	Description	CATEGORY	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
16-8100-554-00	OTHER PROFESSIONAL SERVICES	Expense	781	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	57,720	4.00%	4.00%
16-8100-851-02	2013A CORPORATE PURPOSE BONDS	Expense	-	-	39,811	39,811	39,811	41,362	3.90%	3.90%
16-8100-851-03	2014A CORPORATE PURPOSE BONDS	Expense	-	-	90,600	90,600	90,600	95,600	5.52%	5.52%
16-8100-851-37	2015B BONDS	Expense	-	-	185,625	185,625	185,625	192,375	3.64%	3.64%
16-8100-851-38	2016 BONDS	Expense	-	-	485,000	485,000	485,000	495,000	2.06%	2.06%
16-8100-851-39	2018 A BONDS	Expense	-	-	110,000	110,000	110,000	115,000	4.55%	4.55%
16-8100-851-41	2019 BONDS	Expense	-	-	90,000	90,000	90,000	95,000	5.56%	5.56%
16-8100-851-44	2024 BONDS	Expense	-	-	-	-	-	-		
16-8100-852-01	2012 B CORPORATE PURPOSE BOND-INTEREST	Expense	6,349	5,263	4,615	4,615	4,615	3,505	-24.05%	-24.05%
16-8100-852-02	2013A CORPORATE PURPOSE BONDS-INTEREST	Expense	28,753	27,606	26,927	26,927	15,525	2,880	-89.30%	-81.45%
16-8100-852-03	2014A BONDS-INTEREST	Expense	24,234	20,046	17,532	17,532	17,532	13,002	-25.84%	-25.84%
16-8100-852-37	2015B BONDS INTEREST	Expense	100,977	94,926	90,726	90,726	90,726	83,301	-8.18%	-8.18%
16-8100-852-38	2016 BONDS INTEREST	Expense	297,479	279,232	274,863	274,863	274,863	260,313	-5.29%	-5.29%
16-8100-852-39	2018 A BONDS INTEREST	Expense	97,918	87,221	76,775	76,775	76,775	72,375	-5.73%	-5.73%
16-8100-852-41	2019 BONDS INTEREST	Expense	61,800	61,800	61,800	61,800	61,800	57,300	-7.28%	-7.28%
16-8100-852-44	2024 BONDS INTEREST	Expense	-	-	-	-	11,454	24,256		111.77%
	TOTAL DEBT SERVICE		571,280	529,633	1,609,774	1,609,774	1,609,826	1,608,989	-0.05%	-0.05%
	TOTAL EXPENSES		2,310,443	2,276,469	2,939,233	2,939,233	2,818,636	3,081,097	4.83%	9.31%
	NET SURPLUS (DEFICIT)		(274,858)	(841,332)	(1,165,233)	(1,165,233)	(238,665)	704,903	-160.49%	-395.35%
Beginning Audited Cash Balance 5/1/24							(465,061)			
FY25 Projected Surplus (Deficit)							(238,665)			
Ending Projected Cash Balance 4/30/25							(703,726)			
Estimated Cash Balance 5/1/25								(703,726)		
FY26 Budgeted Surplus (Deficit)								704,903		
Ending Estimated Cash Balance 4/30/26								1,177		

**Village of Northbrook, Illinois
Fiscal Year 2026 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 **515,860**

16-4190-503-00 OVERTIME **19,000**

TOTAL PERSONAL SERVICES **534,860**

FRINGE BENEFITS

16-4190-511-00 IMRF EMPLOYER CONTRIBUTIONS **46,960**

16-4190-512-00 FICA EMPLOYER CONTRIBUTIONS **40,920**

16-4190-513-00 EMPLOYEE LIFE INSURANCE **620**

16-4190-514-00 EMPLOYEE HEALTH / DENTAL INSURANCE **130,820**

16-4190-515-00 WORKERS' COMPENSATION **5,000**

TOTAL FRINGE BENEFITS **224,320**

CONTRACTUAL SERVICES

16-4190-524-78 MAINTENANCE - BUILDINGS AND GROUNDS

Generator Maintenance **1,370**

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
Restorations	2,500
Annual NPDES Permit Fees	5,000
Annual Metra Easement Fee for 84" Storm Sewer	10,000
Televised Inspections	25,000
Native Planting Conversion from Turf Grass	30,000
Pond Maintenance	1,500
Ditch Maintenance	4,500

TOTAL **172,950**

Village of Northbrook, Illinois
Fiscal Year 2026 Budget Detail

Fund: Stormwater (16)
Department: Public Works (4190)

Account
Total

CONTRACTUAL SERVICES (CONT'D)

16-4190-531-71 MAINTENANCE - STREETS

Street Repairs - Curb and Gutter 20,000

16-4190-534-00 ADMINISTRATIVE SERVICES

102,000

16-4190-536-00 INSURANCE

Transfer to Self Insurance
for Property, Casualty, and Liability Insurance 16,000

16-4190-537-05 TELEPHONE SERVICE

Cellular Phone Service 1,560

16-4190-538-91 ELECTRICITY

Lift Stations 2,800

16-4190-554-00 OTHER PROFESSIONAL SERVICES

Engineering Services	5,000
CDL Renewal Reimbursement	200
GIS Consortium	13,800
Rain Barrels	9,000
Credit and Debit Card Fees	10,000
North Branch Chicago River Consortium	16,000
50/50 Cul-du-sac Island Conversion Program	10,000
Rate Study	4,500
Station Pump Repairs	4,000

TOTAL 72,500

16-4190-585-73 SOLID WASTE MANAGEMENT

Storm Sewer Maintenance 19,625

TOTAL CONTRACTUAL SERVICES

408,805

Village of Northbrook, Illinois
Fiscal Year 2026 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 12,500

16-4190-646-00 SEWER LINE AND LIFT STATION PARTS

Storm Sewer Maintenance Supplies 18,500
Pump Station Monitor and Docking Station 5,362

TOTAL 23,862

16-4190-649-00 TOOLS

Gas Air Monitor and Charging Station 4,260

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 44,222

CAPITAL OUTLAY

14-4190-708-00 VEHICLES

Unit #310: 2013 Vactor Hopper 100,000

16-4190-730-03 STORMWATER IMPROVEMENTS

Koepke Road (MSMP Project #37) 109,901
Local Drainage Improvement Projects 50,000

159,901

TOTAL CAPITAL OUTLAY 259,901

**Village of Northbrook, Illinois
Fiscal Year 2026 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	57,720
16-8100-851-02	2013A Corporate Purpose Bonds	41,362
16-8100-851-03	2014A Corporate Purpose Bonds	95,600
16-8100-851-37	2015B Corporate Purpose Bonds	192,375
16-8100-851-38	2016 Corporate Purpose Bonds	495,000
16-8100-851-39	2018A Corporate Purpose Bonds	115,000
16-8100-851-41	2019 Corporate Purpose Bonds	95,000
16-8100-851-44	2024 Corporate Purpose Bonds	-

TOTAL

1,092,057

16-8100-852-XX INTEREST AND FISCAL CHARGES

16-8100-852-01	2012B Corporate Purpose Bonds	3,505
16-8100-852-02	2013A Corporate Purpose Bonds	2,880
16-8100-852-03	2014A Corporate Purpose Bonds	13,002
16-8100-852-37	2015B Corporate Purpose Bonds	83,301
16-8100-852-38	2016 Corporate Purpose Bonds	260,313
16-8100-852-39	2018A Corporate Purpose Bonds	72,375
16-8100-852-41	2019 Corporate Purpose Bonds	57,300
16-8100-852-44	2024 Corporate Purpose Bonds	24,256

TOTAL

516,932

TOTAL DEBT SERVICE

1,608,989

FUND TOTAL

3,081,097

Village of Northbrook

Capital Improvement Plan - Summary FY 2026 - 2030

Stormwater Capital Projects

Project Name	Fund	Dept	Account	Actuals		Budget	Amended Budget	Year End Estimate	Recommended Budget				
				FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Koepke Road (MSMP Project #37)	16	4190	730-03	-	-	103,594	103,594	-	109,901	109,901	1,099,008	-	-
Localized Drainage Improvements	16	4190	730-03	19,000	-	50,000	50,000	43,396	50,000	-	-	-	-
Unit 310: 2013 Vactor Hopper	16	4190	708-00	-	-	-	-	-	100,000	-	-	-	-
Unit 310: 2013 Freightliner Vactor	16	4190	708-00	-	-	-	-	-	-	-	-	-	800,000
Total				19,000	-	153,594	153,594	43,396	259,901	109,901	1,099,008	-	800,000

SENIOR HOUSING FUND

PROGRAM DETAIL FISCAL YEAR 2026

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 Senior Services Commission ("*Commission*") participated in the review of 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 2025

1. With assistance from the Commission, the Crestwood Place tenant committee met to assess their needs, gather resident input, and develop and schedule programming.
2. Continued to complete ongoing repairs and capital improvements at Crestwood Place.
3. The Commission continued to hold three of its meetings at the Village Hall and three meetings at Crestwood Place. Meetings held at Crestwood Place allowed for Crestwood Place tenants to bring matters to the Commission.
4. The Village obtained proposals to update the long-term capital assessment/reserve study for Crestwood Place and engaged the firm of Reserve Advisors. The study was completed in October 2024.
5. The Commission recommended and implemented a rental increase for tenants of Crestwood Place effective January 1, 2025. The 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.

GOALS FOR FISCAL YEAR 2026

1. Assist the Village Board in review of senior service programs and additional public senior housing opportunities, as requested.
2. Complete capital facility projects at Crestwood Place in accordance with the Reserve Advisors study and the Village's Capital Improvement Plan.
3. 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 2026 BUDGET
SENIOR HOUSING FUND

GL Number	Description	CATEGORY	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
15-0000-406-02	BOND ISSUE PROCEEDS	Revenue	-	-	-	-	-	-		
15-0000-426-01	INTEREST INCOME	Revenue	65,602	112,126	90,000	90,000	100,000	85,000	-5.56%	-15.00%
15-0000-461-01	RENTAL INCOME	Revenue	890,364	911,623	915,600	915,600	920,000	940,310	2.70%	2.21%
15-0000-473-07	MISCELLANEOUS INCOME	Revenue	5,003	7,015	11,500	11,500	7,000	10,400	-9.57%	48.57%
15-0000-481-32	OTHER GRANTS	Revenue	-	-	-	-	-	-		
	TOTAL REVENUES		960,969	1,030,764	1,017,100	1,017,100	1,027,000	1,035,710	1.83%	0.85%

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
SENIOR HOUSING FUND

GL Number	Description	CATEGORY	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
15-7100-521-00	MAINTENANCE - EQUIPMENT	Expense	9,201	9,534	23,500	23,500	23,500	19,000	-19.15%	-19.15%
15-7100-524-00	MAINTENANCE - BUILDING AND GROUNDS	Expense	1,978	-	-	-	-	-		
15-7100-524-01	REPAIRS & MAINTENANCE - BLDG & GROUND	Expense	166,859	218,825	174,750	174,750	137,850	206,300	18.05%	49.66%
15-7100-524-02	HVAC MAINTENANCE	Expense	13,302	14,184	22,000	22,000	16,000	19,500	-11.36%	21.88%
15-7100-524-04	GROUNDS MAINTENANCE SERVICE	Expense	65,573	58,757	83,000	83,000	71,000	71,000	-14.46%	0.00%
15-7100-524-05	GENERAL EXTERIOR MAINTENANCE	Expense	3,094	8,606	14,700	14,700	12,700	17,300	17.69%	36.22%
15-7100-534-00	INTERFUND TRANSFER ADMINISTRATIVE SERVICES	Expense	99,670	102,660	105,230	105,230	105,230	105,000	-0.22%	-0.22%
15-7100-535-00	WATER/SEWER	Expense	33,529	33,236	40,000	40,000	30,000	40,000	0.00%	33.33%
15-7100-536-00	INTERFUND TRANSFER TO SELF INSURANCE	Expense	60,060	60,060	22,882	22,882	22,882	23,000	0.52%	0.52%
15-7100-537-00	TELEPHONE SERVICE	Expense	4,806	4,931	6,500	6,500	4,400	5,000	-23.08%	13.64%
15-7100-538-00	ELECTRICITY	Expense	27,131	37,416	33,300	33,300	28,000	28,000	-15.92%	0.00%
15-7100-539-00	NATURAL GAS	Expense	17,054	13,606	15,000	15,000	15,000	15,000	0.00%	0.00%
15-7100-543-01	SOFTWARE AS A SERVICE	Expense	-	-	-	-	-	9,800		
15-7100-551-00	LEGAL SERVICES	Expense	-	-	1,000	1,000	-	-	-100.00%	
15-7100-554-00	OTHER PROFESSIONAL SERVICES	Expense	165,075	159,702	206,525	206,525	180,655	171,695	-16.86%	-4.96%
15-7100-555-00	CUSTODIAL SERVICES	Expense	81,563	78,266	103,145	103,145	103,145	105,730	2.51%	2.51%
15-7100-558-00	EQUIPMENT RENTAL	Expense	-	-	-	-	3,900	3,900		0.00%
15-7100-573-00	ADVERTISING	Expense	223	920	700	700	700	700	0.00%	0.00%
15-7100-585-00	SOLID WASTE MANAGEMENT	Expense	-	-	300	300	-	-	-100.00%	
15-7100-586-00	SENIOR CITIZEN PROGRAMS	Expense	34,698	29,233	29,000	29,000	33,000	33,000	13.79%	0.00%
15-7100-599-00	MISCELLANEOUS	Expense	3,596	2,856	4,500	4,500	2,850	3,250	-27.78%	14.04%
	TOTAL CONTRACTUAL SERVICES		787,412	832,792	886,032	886,032	790,812	877,175	-1.00%	10.92%
15-7100-601-00	OFFICE SUPPLIES	Expense	6,529	5,696	7,000	7,000	10,000	8,000	14.29%	-20.00%
15-7100-613-00	MAINTENANCE PARTS AND SUPPLIES	Expense	14,432	13,296	12,750	12,750	12,000	12,000	-5.88%	0.00%
15-7100-630-00	CRESTWOOD APPT. APPLIANCES	Expense	-	-	20,000	20,000	24,000	20,000	0.00%	-16.67%
	TOTAL COMMODITIES		20,961	18,992	39,750	39,750	46,000	40,000	0.63%	-13.04%
15-7100-703-00	BUILDING & PERMANENT IMPROVEMENTS	Expense	-	6,256	43,000	43,000	5,400	109,000	153.49%	1918.52%
15-7100-705-00	DEPARTMENT EQUIPMENT	Expense	-	-	285,000	285,000	206,325	5,000	-98.25%	-97.58%
15-7100-799-00	DEPRECIATION EXPENSE	Expense	143,928	168,440	-	-	-	-		
	TOTAL CAPITAL OUTLAY		143,928	174,696	328,000	328,000	211,725	114,000	-65.24%	-46.16%

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
SENIOR HOUSING FUND

GL Number	Description	CATEGORY	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
15-8100-801-00	AMORTIZATION EXPENSE	Expense	(7,014)	(7,014)	-	-	-	-		
15-8100-802-00	BOND ISSUE COSTS	Expense	-	-	-	-	-	-		
15-8100-851-43	2021 BONDS - PRINCIPAL PMTS	Expense	-	-	55,000	55,000	55,000	55,000	0.00%	0.00%
15-8100-852-43	2021 BONDS - INTEREST PMTS	Expense	43,803	40,058	38,600	38,600	38,600	35,850	-7.12%	-7.12%
	TOTAL DEBT SERVICE		<u>36,789</u>	<u>33,044</u>	<u>93,600</u>	<u>93,600</u>	<u>93,600</u>	<u>90,850</u>	<u>-2.94%</u>	<u>-2.94%</u>
	TOTAL EXPENSES		<u>989,090</u>	<u>1,059,524</u>	<u>1,347,382</u>	<u>1,347,382</u>	<u>1,142,137</u>	<u>1,122,025</u>	<u>-16.73%</u>	<u>-1.76%</u>
	NET SURPLUS (DEFICIT)		<u>(28,121)</u>	<u>(28,760)</u>	<u>(330,282)</u>	<u>(330,282)</u>	<u>(115,137)</u>	<u>(86,315)</u>	<u>-73.87%</u>	<u>-25.03%</u>

Beginning Audited **Cash** Balance 5/1/24
FY25 Projected Surplus (Deficit)
Ending Projected **Cash** Balance 4/30/25

2,033,295
(115,137)
1,918,158

Estimated **Cash** Balance 5/1/25
FY26 Budgeted Surplus (Deficit)
Ending Estimated **Cash** Balance 4/30/26

1,918,158
(86,315)
1,831,843

**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Detail**

Fund: Senior Housing (15)
Department: Senior Housing (7100)

**Account
Total**

CONTRACTUAL SERVICES

15-7100-521-00 MAINTENANCE - EQUIPMENT

Maintenance/Building Equipment	8,000
Fire Protection	6,500
Appliance Repairs	500
Generator Maintenance	<u>4,000</u>

TOTAL	19,000
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15-7100-524-XX REPAIRS AND MAINTENANCE - BUILDING AND GROUNDS

15-7100-524-01 Building Repairs and Maintenance

Elevator Maintenance	14,000
Plumbing Maintenance	20,000
Electrical Maintenance	20,000
Carpet Cleaning & Repairs	10,000
Floor Maintenance & Repairs	3,000
Interior Repairs & Updating - Common Area	27,700
Interior Repairs & Updating - Apartments	56,000
Roof & Gutters Maintenance	20,000
Windows & Glazing	2,500
Paving & Walks	5,000
Exterior Repairs & Updating	6,000
Miscellaneous Maintenance & Repairs	11,100
Shades/Rods/Blinds	8,000
Carpentry	1,500
Locksmith	<u>1,500</u>

SUBTOTAL	206,300
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15-7100-524-02 HVAC Maintenance	19,500
15-7100-524-04 Grounds Maintenance/Snow Removal	71,000
15-7100-524-05 General Exterior Maintenance	<u>17,300</u>

SUBTOTAL	<u>107,800</u>
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TOTAL	314,100
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15-7100-534-00 ADMINISTRATIVE SERVICES

105,000

15-7100-535-00 WATER

Crestwood Place Water and Sewer	40,000
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**Village of Northbrook, Illinois
Fiscal Year 2026 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	23,000
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15-7100-537-00 TELEPHONE SERVICE

Monthly Service, Equipment Leases & Answering Service	5,000
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15-7100-538-00 ELECTRICITY

Crestwood Place	28,000
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15-7100-539-00 NATURAL GAS

Crestwood Place	15,000
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15-7100-543-01 SOFTWARE AS A SERVICE

Entrata Subscription	9,000	
Microsoft Subscription	400	
Netvondor Subscription	400	
		9,800

15-7100-554-00 OTHER PROFESSIONAL SERVICES

On-Site Office Payroll	26,300	
Management Fee	43,260	
Management Payroll	63,085	
Payroll Services	2,800	
Payroll Taxes	16,500	
Fidelity Bond Insurance	1,500	
Workers Compensation Insurance	3,000	
Health Insurance/Employee Benefits	15,250	

TOTAL	171,695
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15-7100-555-00 CUSTODIAL SERVICES

Janitor Payroll	42,640	
Maintenance Payroll	63,090	

TOTAL	105,730
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Village of Northbrook, Illinois
Fiscal Year 2026 Budget Detail

Fund: Senior Housing (15)
Department: Senior Housing (7100)

Account
Total

CONTRACTUAL SERVICES (CONT'D)

15-7100-558-00 EQUIPMENT RENTAL 3,900

15-7100-573-00 ADVERTISING 700

15-7100-586-00 SENIOR CITIZEN PROGRAMS

Tenant Services 33,000

15-7100-599-00 MISCELLANEOUS

Messenger Service	500
Bad Debt Expense	750
Education & Training	900
Miscellaneous Administrative Expense	1,000
Bank Service Fees	100
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TOTAL 3,250

TOTAL CONTRACTUAL SERVICES 877,175

COMMODITIES

15-7100-601-00 OFFICE SUPPLIES 8,000

15-7100-613-00 MAINTENANCE PARTS AND SUPPLIES

Janitor's Supplies	2,500
Electrical Supplies (light bulbs)	2,000
Hardware	7,500
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TOTAL 12,000

15-7100-630-00 APPLIANCE MAINTENANCE AND REPLACEMENTS 20,000

TOTAL COMMODITIES 40,000

**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Detail**

Fund: Senior Housing (15)
Department: Senior Housing (7100)

**Account
Total**

CAPITAL OUTLAY

15-7100-703-00 BUILDING AND PERMANENT IMPROVEMENTS

Roof Replacements (Phase 1)	100,000	
Flooring - Common Area	9,000	
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TOTAL		109,000
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15-7100-705-00 DEPARTMENT EQUIPMENT

HVAC - Apartments	5,000	
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TOTAL		5,000
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TOTAL CAPITAL OUTLAY		<hr/> 114,000 <hr/>
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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		35,850
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TOTAL DEBT SERVICE		<hr/> 90,850 <hr/>
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FUND TOTAL		<hr/> 1,122,025 <hr/>
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Village of Northbrook

Capital Improvement Plan - Summary FY 2026 - 2030

Senior Housing Capital Projects

Project Name	Fund	Dept	Account	Actuals		Budget	Amended Budget	Year End Estimate	Recommended Budget				
				FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Water Heaters Crestwood Buildings A, B & C	15	7100	705-00			270,000	270,000	270,000	-	-	-	-	-
Total				-	-	270,000	270,000	270,000	-	-	-	-	-

PARKING FUND

PROGRAM DETAIL FISCAL YEAR 2026

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, and railroad 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 2025

1. Implemented a new Commuter Parking Lot daily fee and presented recommendations to provide commuters with alternatives to paying parking fees on a daily basis.
2. Continued to work closely with the Civic Foundation to convert the Metra parking lot into a temporary event space for the 2024 Northbrook Days event.

GOALS FOR FISCAL YEAR 2026

1. Prepare recommendations for monthly or quarter resident permits.
2. Evaluate the impact to commuter parking during the closure of the lot for Northbrook Days event.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
PARKING FUND

GL Number	Description	CATEGORY	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
22-0000-404-01	PARKING FEES - EAST LOT	Revenue	11,845	14,445	28,000	28,000	29,000	31,000	10.71%	6.90%
22-0000-404-02	PARKING FEES - WEST LOT	Revenue	26,922	44,782	80,000	80,000	80,000	82,000	2.50%	2.50%
22-0000-404-05	PARKING FEES - NORTH LOT	Revenue	27,388	35,390	66,000	66,000	69,000	72,000	9.09%	4.35%
22-0000-404-07	PARKING FEES - VILLAGE HALL LOT	Revenue	8,686	12,715	24,000	24,000	24,000	27,000	12.50%	12.50%
22-0000-426-01	INTEREST INCOME	Revenue	2,101	3,147	2,500	2,500	4,000	2,500	0.00%	-37.50%
22-0000-461-05	RENTAL INCOME - COMMUTER STATION	Revenue	-	3,300	3,300	3,300	3,300	3,300	0.00%	0.00%
22-0000-473-07	MISCELLENEOUS INCOME	Revenue	-	4	-	-	-	-		
22-0000-475-11	INTERFUND TRANSFER - GENERAL FUND	Revenue	-	-	-	-	-	-		
	TOTAL REVENUES		76,942	113,783	203,800	203,800	209,300	217,800	6.87%	4.06%

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
PARKING FUND

GL Number	Description	CATEGORY	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
22-7200-524-00	MAINTENANCE - BUILDINGS AND GROUNDS	Expense	7,709	14,894	14,275	14,275	14,275	14,650	2.63%	2.63%
22-7200-534-00	INTERFUND TRANSFER ADMINISTRATIVE SERVICES	Expense	47,090	48,505	49,960	49,960	49,960	50,000	0.08%	0.08%
22-7200-536-00	INTERFUND TRANSFER TO SELF INSURANCE	Expense	3,350	3,350	1,276	1,276	1,276	1,300	1.88%	1.88%
22-7200-538-00	ELECTRICITY	Expense	5,000	6,268	5,500	5,500	5,500	5,500	0.00%	0.00%
22-7200-539-00	NATURAL GAS	Expense	2,474	1,930	3,100	3,100	2,750	3,100	0.00%	12.73%
22-7200-554-00	COMMUTER LOT GLOBAL SERVICE FEE	Expense	31,782	44,103	60,015	60,015	60,015	60,015	0.00%	0.00%
22-7200-555-00	CUSTODIAL SERVICES	Expense	2,100	2,357	3,380	3,380	3,380	3,550	5.03%	5.03%
22-7200-559-00	BUILDING RENTAL	Expense	2,600	5,100	2,800	2,800	2,600	2,600	-7.14%	0.00%
	TOTAL CONTRACTUAL SERVICES		102,105	126,507	140,306	140,306	139,756	140,715	0.29%	0.69%
22-7200-613-00	MAINTENANCE PARTS AND SUPPLIES	Expense	24	796	1,250	1,250	1,250	1,250	0.00%	0.00%
22-7200-632-00	CUSTODIAL SUPPLIES	Expense	-	-	800	800	800	800	0.00%	0.00%
	TOTAL COMMODITIES		24	796	2,050	2,050	2,050	2,050	0.00%	0.00%
22-7200-704-00	OTHER IMPROVEMENTS	Expense	-	-	-	-	-	-		
22-7200-799-00	DEPRECIATION EXPENSE	Expense	35,580	35,580	-	-	-	-		
	TOTAL CAPITAL OUTLAY		35,580	35,580	-	-	-	-		
	TOTAL EXPENSES		137,709	162,883	142,356	142,356	141,806	142,765	0.29%	0.68%
	NET SURPLUS (DEFICIT)		(60,767)	(49,100)	61,444	61,444	67,494	75,035	22.12%	11.17%
Beginning Audited Cash Balance 5/1/24							44,221			
FY25 Projected Surplus (Deficit)							67,494			
Ending Projected Cash Balance 4/30/25							111,715			
Estimated Cash Balance 5/1/25								111,715		
FY26 Budgeted Surplus (Deficit)								75,035		
Ending Estimated Cash Balance 4/30/26								186,750		

**Village of Northbrook, Illinois
Fiscal Year 2026 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	12,650	
	<hr/>	
TOTAL		14,650
<u>22-7200-534-00 ADMINISTRATIVE SERVICES</u>		50,000
<u>22-7200-536-00 INSURANCE</u>		
Transfer to Self Insurance for Property, Casualty, and Liability Insurance		1,300
<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		3,550
<u>22-7200-559-00 BUILDING RENTAL</u>		
East Lot Parking Right-Of-Way Site Rental		2,600
TOTAL CONTRACTUAL SERVICES		140,715
		<hr/> <hr/>

Village of Northbrook, Illinois
Fiscal Year 2026 Budget Detail

Fund: Parking (22)
Department: Parking (7200)

Account
Total

COMMODITIES

22-7200-613-00 MAINTENANCE PARTS AND SUPPLIES

Commuter Train Station Maintenance 1,250

22-7200-632-00 CUSTODIAL SUPPLIES

800

TOTAL COMMODITIES

2,050

FUND TOTAL

142,765

Village of Northbrook

Capital Improvement Plan - Summary FY 2026 - 2030

Parking Capital Projects

Project Name	Fund	Dept	Account	Actuals		Budget	Amended Budget	Year End Estimate	Recommended Budget				
				FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Parking Machine and Software Replacement	22	7200	704-00	-	-	-	-	-	-	-	120,000	-	-
North Metra Lot Improvement	22	7200	704-00	-	-	-	-	-	-	-	-	-	215,325
Total				-	-	-	-	-	-	-	120,000	-	215,325

SELF-INSURANCE FUND

PROGRAM DETAIL FISCAL YEAR 2026

FUND RESPONSIBILITIES

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 2026 BUDGET
SELF-INSURANCE FUND

Beginning with FY25, Health/Dental budgeted in separate Fund

GL Number	Description	CATEGORY	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
28-0000-402-00	HEALTH INSURANCE PAYROLL DEDUCTION REVENUE	Revenue	1,565,174	-	-	-	-	-		
28-0000-402-01	DENTAL PREMIUM CONTRIBUTIONS	Revenue	118,544	-	-	-	-	-		
28-0000-426-01	INTEREST INCOME	Revenue	21,201	27,411	15,000	15,000	50,000	30,000	100.00%	-40.00%
28-0000-473-00	MISCELLANEOUS INCOME - EXCESS RESERVE REFUND	Revenue	65,255	171,016	-	-	-	-		
28-0000-475-11	INTERFUND TRANSFER - GENERAL FUND	Revenue	6,388,005	1,569,735	780,409	780,409	780,409	781,000	0.08%	0.08%
28-0000-475-14	INTERFUND TRANSFER - SEWER FUND	Revenue	107,675	36,425	17,282	17,282	17,282	17,500	1.26%	1.26%
28-0000-475-15	INTERFUND TRANSFER - SENIOR HOUSING FUND	Revenue	60,060	60,060	22,882	22,882	22,882	23,000	0.52%	0.52%
28-0000-475-16	INTERFUND TRANSFER - STORMWATER FUND	Revenue	91,010	47,055	21,059	21,059	21,059	21,000	-0.28%	-0.28%
28-0000-475-20	INTERFUND TRANSFER - CEMETERY FUND	Revenue	150	150	57	57	57	100	75.44%	75.44%
28-0000-475-21	INTERFUND TRANSFER - WATER FUND	Revenue	648,905	233,320	107,130	107,130	107,130	107,000	-0.12%	-0.12%
28-0000-475-22	INTERFUND TRANSFER - PARKING FUND	Revenue	3,350	3,350	1,276	1,276	1,276	1,300	1.88%	1.88%
28-0000-482-02	INSURANCE PROCEEDS - AUTOMOTIVE CLAIMS	Revenue	23,132	90,239	30,000	30,000	20,000	20,000	-33.33%	0.00%
28-0000-482-03	INSURANCE PROCEEDS - PROPERTY CLAIMS	Revenue	6,300	14,510	25,000	25,000	25,000	25,000	0.00%	0.00%
28-0000-482-05	INSURANCE PROCEEDS - TEMPORARY DISABILITY	Revenue	45,641	41,641	50,000	50,000	35,000	35,000	-30.00%	0.00%
	TOTAL REVENUES		9,144,402	2,294,912	1,070,095	1,070,095	1,080,095	1,060,900	-0.86%	-1.78%
28-7700-820-00	HEALTH PREMIUM (PPO, HMO, ADMIN)	Expense	7,295,401	-	-	-	-	-		
28-7700-820-01	HEALTH INSURANCE OPT-OUT INCENTIVES	Expense	37,518	-	-	-	-	-		
28-7700-824-00	DENTAL PREMIUMS	Expense	230,365	-	-	-	-	-		
28-7700-831-00	CASUALTY/LIABILITY INSURANCE PREMIUM	Expense	1,062,945	1,236,281	1,300,000	1,300,000	1,300,000	1,300,000	0.00%	0.00%
28-7700-833-00	DEDUCTIBLES	Expense	238,525	243,446	200,000	200,000	250,000	250,000	25.00%	0.00%
28-7700-836-13	AUTOMOTIVE CLAIMS - POLICE	Expense	5,746	-	-	-	-	-		
28-7700-836-14	AUTOMOTIVE CLAIMS - FIRE	Expense	-	-	-	-	-	-		
28-7700-836-17	AUTOMOTIVE CLAIMS - PW - GENERAL	Expense	-	-	-	-	-	-		
28-7700-837-00	PROPERTY CLAIMS	Expense	-	55,702	-	-	-	-		
28-7700-838-00	WORKERS' COMPENSATION CLAIMS	Expense	19,908	19,908	20,000	20,000	30,000	35,000	75.00%	16.67%
28-7700-839-00	CLAIM AND LOSS PREVENTION SERVICES	Expense	3,655	-	-	-	-	-		
28-7700-839-04	CLAIM/LOSS PREVENTION WELLNESS PROGRAMS	Expense	435	-	-	-	-	-		
28-7700-845-00	UNEMPLOYMENT COMPENSATION CLAIMS	Expense	11,600	56	15,000	15,000	21,850	12,000	-20.00%	-45.08%
28-7700-975-34	INTERFUND TRANSFER OUT- HEALTH INS FUND	Expense	-	3,163,785	-	-	-	-		
	TOTAL OTHER		8,906,098	4,719,178	1,535,000	1,535,000	1,601,850	1,597,000	4.04%	-0.30%
	TOTAL EXPENSES		8,906,098	4,719,178	1,535,000	1,535,000	1,601,850	1,597,000	4.04%	-0.30%

Beginning with FY25, Health/Dental budgeted in separate Fund

GL Number	Description	CATEGORY	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
	NET SURPLUS (DEFICIT)		238,304	(2,424,266)	(464,905)	(464,905)	(521,755)	(536,100)	15.31%	2.75%
	Beginning Audited Fund Balance 5/1/24						2,731,124			
	FY25 Projected Surplus (Deficit)						<u>(521,755)</u>			
	Ending Projected Fund Balance 4/30/25						<u>2,209,369</u>			
	Estimated Fund Balance 5/1/25							2,209,369		
	FY26 Budgeted Surplus (Deficit)							<u>(536,100)</u>		
	Ending Estimated Fund Balance 4/30/26							<u>1,673,269</u>		

**Village of Northbrook, Illinois
Fiscal Year 2026 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.	250,000
 <u>28-7700-838-00 WORKERS' COMPENSATION CLAIMS</u>	
	35,000
 <u>28-7700-845-00 UNEMPLOYMENT COMPENSATION CLAIMS</u>	
Anticipated Unemployment Compensation Claims	12,000
 TOTAL OTHER	 1,597,000
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 FUND TOTAL	 1,597,000
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HEALTH INSURANCE FUND

PROGRAM DETAIL FISCAL YEAR 2026

FUND RESPONSIBILITIES

The Health Insurance Fund is an Internal Service Fund which is a fund used to track revenues and expenses that are budgeted and tracked independently for internal control, transparency, and accounting purposes, although they are not legal required to be separated from the General Fund. 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 2026 BUDGET
HEALTH INSURANCE FUND

Historical data prior to FY24 shown in the Self-Insurance Fund

GL Number	Description	CATEGORY	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
34-0000-402-00	HEALTH INSURANCE PREMIUM CONTRIBUTIONS	Revenue	-	1,734,632	1,650,000	1,650,000	1,650,000	1,700,000	3.03%	3.03%
34-0000-402-01	DENTAL INSURANCE PREMIUM CONTRIBUTIONS	Revenue	-	115,678	125,000	125,000	115,000	120,000	-4.00%	4.35%
34-0000-426-01	INTEREST INCOME	Revenue	-	17,372	15,000	15,000	2,000	2,000	-86.67%	0.00%
34-0000-473-00	MISCELLANEOUS INCOME - EXCESS RESERVE REFUND	Revenue	-	441,119	2,000,000	2,000,000	2,000,000	2,500,000	25.00%	25.00%
34-0000-475-11	INTERFUND TRANSFER - GENERAL FUND	Revenue	-	3,343,270	5,708,180	5,708,180	5,774,365	6,034,890	5.72%	4.51%
34-0000-475-14	INTERFUND TRANSFER - SANITARY SEWER FUND	Revenue	-	71,250	81,390	81,390	91,300	96,105	18.08%	5.26%
34-0000-475-16	INTERFUND TRANSFER - STORMWATER FUND	Revenue	-	43,955	127,135	127,135	127,725	131,440	3.39%	2.91%
34-0000-475-21	INTERFUND TRANSFER - WATER FUND	Revenue	-	415,585	463,015	463,015	464,070	433,280	-6.42%	-6.63%
34-0000-475-28	INTERFUND TRANSFER- SELF INSURANCE FUND	Revenue	-	3,163,785	-	-	-	-		
	TOTAL REVENUES		-	9,346,646	10,169,720	10,169,720	10,224,460	11,017,715	8.34%	7.76%
34-7700-820-00	HEALTH INSURANCE PREMIUMS	Expense	-	7,636,308	7,906,300	7,906,300	8,000,000	8,263,000	4.51%	3.29%
34-7700-511-00	IMRF EMPLOYER CONTRIBUTIONS	Expense	-	647	-	-	-	-		
34-7700-512-00	FICA EMPLOYER CONTRIBUTIONS	Expense	-	614	-	-	-	-		
34-7700-820-01	HEALTH INSURANCE OPT-OUT INCENTIVES	Expense	-	13,250	45,000	45,000	45,000	-	-100.00%	-100.00%
34-7700-823-00	LIFE INSURANCE PREMIUMS	Expense	-	-	-	-	-	40,000		
34-7700-824-00	DENTAL INSURANCE PREMIUMS	Expense	-	228,789	230,000	230,000	230,000	235,000	2.17%	2.17%
34-7700-839-04	CLAIM/LOSS PREVENTION WELLNESS PROGRAMS	Expense	-	12,102	10,000	10,000	12,000	12,000	20.00%	0.00%
	TOTAL OTHER		-	7,891,710	8,191,300	8,191,300	8,287,000	8,550,000	4.38%	3.17%
34-7700-975-11	INTERFUND TRANSFER - GENERAL FUND	Expense	-	-	2,000,000	2,000,000	2,000,000	2,500,000	25.00%	25.00%
	TOTAL INTERFUND TRANSFERS OUT		-	-	2,000,000	2,000,000	2,000,000	2,500,000	25.00%	25.00%
	TOTAL EXPENSES		-	7,891,710	10,191,300	10,191,300	10,287,000	11,050,000	8.43%	7.42%
	NET SURPLUS (DEFICIT)		-	1,454,936	(21,580)	(21,580)	(62,540)	(32,285)	49.61%	-48.38%
Beginning Audited Fund Balance 5/1/24							1,454,937			
FY25 Projected Surplus (Deficit)							(62,540)			
Ending Projected Fund Balance 4/30/25							1,392,397			
Estimated Fund Balance 5/1/25							1,392,397			
FY26 Budgeted Surplus (Deficit)							(32,285)			
Ending Estimated Fund Balance 4/30/26							1,360,112			

**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Detail**

**Fund: Health Insurance (34)
Department: Health Insurance (7700)**

**Account
Total**

OTHER

34-7700-820-00 HEALTH INSURANCE PREMIUMS

IPBC	7,313,000
LOCAL 150	<u>950,000</u>

TOTAL	8,263,000
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34-7700-823-00 LIFE INSURANCE PREMIUMS

40,000

34-7700-824-00 DENTAL INSURANCE PREMIUMS

235,000

34-7700-839-04 CLAIMS AND LOSS PREVENTION SERVICES

Medical Assessments and Wellness Programs	12,000
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TOTAL OTHER	<u><u>8,550,000</u></u>
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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	2,500,000
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TOTAL INTERFUND TRANSFERS OUT	<u><u>2,500,000</u></u>
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FUND TOTAL	<u><u>11,050,000</u></u>
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POLICE PENSION FUND

PROGRAM DETAIL FISCAL YEAR 2026

FUND RESPONSIBILITIES

The Police Pension Fund is a Fiduciary Fund and established pursuant to State of Illinois Compiled Statutes (ILCS) and 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 (which are the Police Chief and Village Treasurer pursuant to the Village Code). This fiduciary fund used to account for assets held by the Village in a trustee capacity. The investments and expenses in the pension fund are 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 oversight relative to the expenses and investment results in these funds. The Board approves all disbursements, investments, applications for admittance, and pensions granted. The Treasurer of the Village serves as Treasurer of the Fund. Each year, the Village levies a property tax to fund the actuarially determined funding as established by State Statute.

ACCOMPLISHMENTS OF FISCAL YEAR 2025

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, 2025.
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 4/30/24	\$123,246,965
Less Current Assets 4/30/24	\$ <u>72,905,481</u>
Unfunded Accrued Liability 4/30/24	\$ 50,341,484

GOALS FOR FISCAL YEAR 2026

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 2026 BUDGET
POLICE PENSION FUND

GL Number	Description	CATEGORY	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
41-0000-401-00	PROPERTY TAX REVENUE	Revenue	4,286,924	4,364,917	4,433,669	4,433,669	4,433,669	5,119,395	15.47%	15.47%
41-0000-401-11	PRIOR LEVY COLLECTIONS	Revenue	-	-	-	-	-	-		
41-0000-406-01	CONTRIBUTION FROM THE VILLAGE	Revenue	398,495	1,000,000	325,000	325,000	357,000	400,000	23.08%	12.04%
41-0000-411-01	EMPLOYEE PENSION CONTRIBUTIONS	Revenue	749,567	798,908	793,000	793,000	817,000	850,000	7.19%	4.04%
41-0000-411-02	PENSION CONTRIBUTIONS-PORTABILITY	Revenue	10,450	-	-	-	150,998	-		
41-0000-426-01	INTEREST INCOME	Revenue	60,042	117,563	90,000	90,000	80,000	75,000	-16.67%	-6.25%
41-0000-426-07	VANGUARD GROUP - MARKET ADJUSTMENT	Revenue	(411,551)	-	-	-	-	-		
41-0000-426-10	DIVIDEND INCOME	Revenue	2,500	-	-	-	-	-		
41-0000-426-19	INTEREST INCOME - PROPERTY TAX	Revenue	427	965	1,000	1,000	-	1,000	0.00%	
41-0000-427-00	IPOPIF INVESTMENT INCOME (LOSS)	Revenue	372,687	416,957	400,000	400,000	400,000	400,000	0.00%	0.00%
41-0000-427-02	IPOPIF REALIZED GAIN (LOSS)	Revenue	(510,972)	955,369	-	-	1,500,000	1,500,000		0.00%
41-0000-427-03	IPOPIF UNREALIZED GAIN (LOSS)	Revenue	976,506	4,664,342	1,500,000	1,500,000	2,000,000	2,500,000	66.67%	25.00%
41-0000-473-09	MISCELLANEOUS INCOME	Revenue	-	2,273	-	-	216	-		
	TOTAL REVENUES		5,935,075	12,321,294	7,542,669	7,542,669	9,738,883	10,845,395	43.79%	11.36%
41-7500-554-00	OTHER PROFESSIONAL SERVICES	Expense	90,260	62,988	58,000	58,000	65,000	70,000	20.69%	7.69%
41-7500-599-00	MISCELLANEOUS	Expense	8,000	-	10,000	10,000	10,000	10,000	0.00%	0.00%
	TOTAL CONTRACTUAL SERVICES		98,260	62,988	68,000	68,000	75,000	80,000	17.65%	6.67%
41-7500-805-01	RETIREMENT PENSIONS	Expense	4,820,953	5,404,236	5,667,000	5,667,000	5,500,000	5,665,000	-0.04%	3.00%
41-7500-805-02	DISABILITY PENSIONS	Expense	176,747	179,012	186,000	186,000	235,000	242,000	30.11%	2.98%
41-7500-805-03	SURVIVOR'S PENSIONS	Expense	971,428	1,030,422	1,040,000	1,040,000	1,040,000	1,071,000	2.98%	2.98%
41-7500-806-00	EMPLOYEE CONTRIBUTION REFUNDS	Expense	61,847	-	-	-	55,950	-		
	TOTAL BENEFITS		6,030,975	6,613,670	6,893,000	6,893,000	6,830,950	6,978,000	1.23%	2.15%
	TOTAL EXPENSES		6,129,235	6,676,658	6,961,000	6,961,000	6,905,950	7,058,000	1.39%	2.20%
	NET SURPLUS (DEFICIT)		(194,160)	5,644,636	581,669	581,669	2,832,933	3,787,395	551.13%	33.69%
Beginning Audited Fund Balance 5/1/24							72,905,482			
FY25 Projected Surplus (Deficit)							2,832,933			
Ending Projected Fund Balance 4/30/25							75,738,415			
Estimated Fund Balance 5/1/25							75,738,415			
FY26 Budgeted Surplus (Deficit)							3,787,395			
Ending Estimated Fund Balance 4/30/26							79,525,810			

Village of Northbrook, Illinois
Fiscal Year 2026 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	42,000
Legal	8,000
Insurance Expense	8,000
Benefits Administration Services	4,600
Training	4,900
Other	2,500

TOTAL 70,000

41-7500-599-00 MISCELLANEOUS

Department of Insurance 10,000

TOTAL CONTRACTUAL SERVICES 80,000

BENEFITS

41-7500-805-XX PENSION BENEFITS

41-7500-805-01	Retirement Pensions	5,665,000
41-7500-805-02	Disability Pensions	242,000
41-7500-805-03	Survivor's Pensions	1,071,000

TOTAL 6,978,000

TOTAL BENEFITS 6,978,000

FUND TOTAL 7,058,000

FIREFIGHTERS' PENSION FUND

PROGRAM DETAIL FISCAL YEAR 2026

FUND RESPONSIBILITIES

The Firefighters' Pension Fund is a Fiduciary Fund and established pursuant to State of Illinois Compiled Statutes (ILCS) and 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 (which are the Fire Chief and Village Treasurer pursuant to the Village Code). This fiduciary fund used to account for assets held by the Village in a trustee capacity. The investments and expenses in the pension fund are 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 oversight relative to the expenses and investment results in these funds. The Board approves all disbursements, investments, applications for admittance, and pensions granted. The Treasurer of the Village serves as Treasurer of the Fund. Each year, the Village levies a property tax to fund the actuarially determined funding as established by State Statute.

ACCOMPLISHMENTS OF FISCAL YEAR 2025

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, 2025.
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 4/30/24	\$127,941,708
Less Current Assets 4/30/24	\$ <u>72,774,966</u>
Unfunded Accrued Liability 4/30/24	\$ 55,166,742

GOALS FOR FISCAL YEAR 2026

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 2026 BUDGET
FIREFIGHTERS' PENSION FUND

GL Number	Description	CATEGORY	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
42-0000-401-00	PROPERTY TAX REVENUE	Revenue	4,583,641	4,843,013	5,065,902	5,065,902	5,065,902	5,645,294	11.44%	11.44%
42-0000-401-11	PRIOR LEVY COLLECTIONS	Revenue	-	-	-	-	-	-		
42-0000-406-01	CONTRIBUTION FROM THE VILLAGE	Revenue	398,495	1,000,000	325,000	325,000	357,000	400,000	23.08%	12.04%
42-0000-411-01	EMPLOYEE PENSION CONTRIBUTIONS	Revenue	736,447	782,049	806,000	806,000	774,000	804,000	-0.25%	3.88%
42-0000-411-02	PENSION CONTRIBUTIONS-PORTABILITY	Revenue	-	-	-	-	1,468	-		
42-0000-426-01	INTEREST INCOME	Revenue	16,731	79,026	30,000	30,000	90,000	80,000	166.67%	-11.11%
42-0000-426-05	GAIN (LOSS) ON SALE OF INVESTMENTS	Revenue	29,476	-	-	-	-	-		
42-0000-426-10	DIVIDEND INCOME	Revenue	833	-	-	-	-	-		
42-0000-426-19	INTEREST INCOME - PROPERTY TAX	Revenue	449	1,018	1,000	1,000	-	-	-100.00%	
42-0000-427-00	IFPIF INTEREST	Revenue	134,013	821,850	500,000	500,000	900,000	550,000	10.00%	-38.89%
42-0000-427-01	IFPIF DIVIDEND INCOME	Revenue	493,241	441,758	400,000	400,000	420,000	420,000	5.00%	0.00%
42-0000-427-02	IFPIF REALIZED GAIN (LOSS)	Revenue	(2,904,301)	226,613	-	-	500,000	500,000		0.00%
42-0000-427-03	IFPIF UNREALIZED GAIN (LOSS)	Revenue	2,623,298	5,120,067	1,000,000	1,000,000	2,000,000	2,500,000	150.00%	25.00%
42-0000-473-07	MISCELLANEOUS INCOME (NON-RECURRING)	Revenue	96	5,324	4,000	4,000	4,000	4,000	0.00%	0.00%
42-0000-473-09	MISCELLANEOUS INCOME	Revenue	-	-	-	-	-	-		
	TOTAL REVENUES		6,112,419	13,320,718	8,131,902	8,131,902	10,112,370	10,903,294	34.08%	7.82%
42-7600-554-00	OTHER PROFESSIONAL SERVICES	Expense	108,030	123,196	128,000	128,000	145,000	140,000	9.38%	-3.45%
42-7600-599-00	MISCELLANEOUS	Expense	-	4,055	-	-	-	-		
	TOTAL CONTRACTUAL SERVICES		108,030	127,251	128,000	128,000	145,000	140,000	9.38%	-3.45%
42-7600-805-01	RETIREMENT PENSIONS	Expense	4,673,532	4,962,821	5,125,000	5,125,000	5,200,000	5,356,000	4.51%	3.00%
42-7600-805-02	DISABILITY PENSIONS	Expense	903,760	1,037,924	1,010,000	1,010,000	1,010,000	1,040,000	2.97%	2.97%
42-7600-805-03	SURVIVOR'S PENSIONS	Expense	404,624	335,295	400,000	400,000	380,000	391,000	-2.25%	2.89%
42-7600-806-00	EMPLOYEE CONTRIBUTION REFUNDS	Expense	-	-	-	-	7,545	-		
	TOTAL BENEFITS		5,981,916	6,336,040	6,535,000	6,535,000	6,597,545	6,787,000	3.86%	2.87%
	TOTAL EXPENSES		6,089,946	6,463,291	6,663,000	6,663,000	6,742,545	6,927,000	3.96%	2.74%
	NET SURPLUS (DEFICIT)		22,473	6,857,427	1,468,902	1,468,902	3,369,825	3,976,294	170.70%	18.00%
Beginning Audited Fund Balance 5/1/24							72,774,966			
FY25 Projected Surplus (Deficit)							3,369,825			
Ending Projected Fund Balance 4/30/25							76,144,791			
Estimated Fund Balance 5/1/25							76,144,791			
FY26 Budgeted Surplus (Deficit)							3,976,294			
Ending Estimated Fund Balance 4/30/26							80,121,085			

Village of Northbrook, Illinois
Fiscal Year 2026 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	80,000	
Legal	30,000	
Insurance	8,000	
Benefits Administration Services	9,500	
Medical Services	10,000	
Other	2,500	
TOTAL		140,000
TOTAL CONTRACTUAL SERVICES		140,000

BENEFITS

42-7600-805-XX PENSION BENEFITS

42-7600-805-01	Retirement Pensions	5,356,000	
42-7600-805-02	Disability Pensions	1,040,000	
42-7600-805-03	Survivor's Pensions	391,000	
TOTAL			6,787,000
TOTAL BENEFITS			6,787,000

FUND TOTAL			6,927,000
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CEMETERY FUND

PROGRAM DETAIL FISCAL YEAR 2026

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 2025

1. Facilitated 10 sales and 12 burials in Village-owned cemeteries in Calendar Year 2024.
2. Integration of historical records from St. Peter's Cemetery into the Village's Cemetery Information Management System (CIMS) was increased to 65 percent.

GOALS FOR FISCAL YEAR 2026

1. Complete the integration of the historical records from St. Peter's Cemetery into the Village's Cemetery Information Management System (CIMS).
2. Investigate the potential use of ground penetrating radar to detect any unmarked graves.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
CEMETERY FUND

GL Number	Description	CATEGORY	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
20-0000-426-01	INTEREST INCOME	Revenue	8,878	15,699	10,000	10,000	15,000	11,000	10.00%	-26.67%
20-0000-473-01	MISCELLANEOUS INCOME (NON-RECURRING)	Revenue	26,814	13,021	15,000	15,000	25,650	25,000	66.67%	-2.53%
	TOTAL REVENUES		35,692	28,720	25,000	25,000	40,650	36,000	44.00%	-11.44%
20-1000-524-00	MAINTENANCE	Expense	33,446	26,374	34,500	34,500	34,500	36,208	4.95%	4.95%
20-1000-534-00	INTERFUND TRANSFER ADMINISTRATIVE SERVICES	Expense	1,875	1,930	1,990	1,990	1,990	2,000	0.50%	0.50%
20-1000-536-00	INTERFUND TRANSFER TO SELF INSURANCE	Expense	150	150	57	57	57	100	75.44%	75.44%
20-1000-543-01	SOFTWARE AS A SERVICE	Expense	-	-	-	-	-	850		
20-1000-554-00	OTHER PROFESSIONAL SERVICES	Expense	850	850	1,000	1,000	850	-	-100.00%	-100.00%
	TOTAL CONTRACTUAL SERVICES		36,321	29,304	37,547	37,547	37,397	39,158	4.29%	4.71%
	TOTAL EXPENSES		36,321	29,304	37,547	37,547	37,397	39,158	4.29%	4.71%
	NET SURPLUS (DEFICIT)		(629)	(584)	(12,547)	(12,547)	3,253	(3,158)	-74.83%	-197.08%

Beginning Audited Fund Balance 5/1/24
FY25 Projected Surplus (Deficit)
Ending Projected Fund Balance 4/30/25

364,895
3,253
368,148

Estimated Fund Balance 5/1/25
FY26 Budgeted Surplus (Deficit)
Ending Estimated Fund Balance 4/30/26

368,148
(3,158)
364,990

**Village of Northbrook, Illinois
Fiscal Year 2026 Budget Detail**

Fund: Cemetery (20)		Account
Department: Cemetery (1000)		Total
<hr/>		
CONTRACTUAL SERVICES		
 <u>20-1000-524-00 MAINTENANCE - GROUNDS</u>		
Grave Markers	9,350	
Landscaping	<u>26,858</u>	
TOTAL		36,208
 <u>20-1000-534-00 ADMINISTRATIVE SERVICES</u>		
Public Works		2,000
 <u>20-1000-536-00 INSURANCE</u>		
Transfer to Self Insurance for Property, Casualty, and Liability Insurance		100
 <u>20-1000-543-01 SOFTWARE AS A SERVICE</u>		
Cemetery Management Software		850
TOTAL CONTRACTUAL SERVICES		<u>39,158</u>
 FUND TOTAL		<u>39,158</u>

MOTOR FUEL TAX FUND

PROGRAM DETAIL FISCAL YEAR 2026

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 2025, the Village received \$1,078,238 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 2025

1. Repaved the Northbrook Glen Subdivision to coincide with the watermain replacement program.
2. Completed the Huntington Subdivision Reconstruction Project utilizing Rebuild Illinois Funds

GOALS FOR FISCAL YEAR 2026

1. Apply MFT funds to asphalt street reconstruction and rehabilitation project along Greenwood Road.
2. Apply MFT Funds to asphalt street reconstruction and rehabilitation project for the Weller Subdivision and Pamella Lane.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
MOTOR FUEL TAX FUND

GL Number	Description	CATEGORY	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
24-0000-403-00	MOTOR FUEL ALLOTMENT	Revenue	-	1,627,119	1,500,000	1,500,000	1,600,000	1,600,000	6.67%	0.00%
24-0000-475-40	INTERFUND TRANSFER - INFRASTRUCTURE FUND	Revenue	-	1,720,760	-	-	-	-		
24-0000-426-01	INTEREST INCOME	Revenue	-	128,803	100,000	100,000	100,000	100,000	0.00%	0.00%
	TOTAL REVENUES		-	3,476,682	1,600,000	1,600,000	1,700,000	1,700,000	6.25%	0.00%
24-7300-531-11	ASPHALT STREETS	Expense	-	1,222,445	1,078,235	2,456,946	2,456,946	485,868	-80.22%	-80.22%
	TOTAL CONTRACTUAL SERVICES		-	1,222,445	1,078,235	2,456,946	2,456,946	485,868	-80.22%	-80.22%
24-7300-975-13	INTERFUND TRANSFER - DEBT SERVICE FUND	Expense	-	367,253	366,544	366,544	366,544	376,751	2.78%	2.78%
	TOTAL INTERFUND TRANSFERS OUT		-	367,253	366,544	366,544	366,544	376,751	2.78%	2.78%
	TOTAL EXPENSES		-	1,589,698	1,444,779	2,823,490	2,823,490	862,619	-69.45%	-69.45%
	NET SURPLUS (DEFICIT)		-	1,886,984	155,221	(1,223,490)	(1,123,490)	837,381	-168.44%	-174.53%
							1,886,983			
							(1,123,490)			
							763,493			
								763,493		
								837,381		
								1,600,874		

Village of Northbrook, Illinois
Fiscal Year 2026 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)

Greenwood Road Asphalt	189,408
Weller Subdivision and Pamela Lane Asphalt	296,460

TOTAL	485,868
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TOTAL CONTRACTUAL SERVICES	485,868
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OTHER

24-7300-975-XX TRANSFER TO OTHER FUNDS

24-7300-975-13	Transfer to Debt Service Fund	376,751
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TOTAL OTHER	376,751
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FUND TOTAL	862,619
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Village of Northbrook
Capital Improvement Plan - Summary FY 2026 - 2030

Motor Fuel Tax Capital Projects

Project Name	Fund	Dept	Account	Actuals		Budget	Amended Budget	Year End Estimate	Recommended Budget				
				FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Briarwood Ln, Keystone Rd, Koepke Rd Asphalt	24	7300	531-11	-	-	-	-	-	-	-	1,018,496	-	-
Cherry Lane Asphalt	24	7300	531-11	-	-	-	-	-	-	-	-	-	1,256,616
Grace Manor & Marden Court Asphalt	24	7300	531-11	-	-	-	-	-	-	82,700	-	-	-
Greenwood Rd Asphalt	24	7300	531-11	-	-	-	-	-	189,408	-	-	-	-
Huntington Subdivision Asphalt	24	7300	531-11	-	-	814,225	2,192,935	2,192,935	-	-	-	-	-
Kiest Ave, Milton Ave, Angle Ave Asphalt	24	7300	531-11	-	-	-	-	-	-	-	-	-	275,597
Miscellaneous Asphalt Projects	24	7300	531-11	-	-	-	-	-	-	-	-	-	1,245,302
Northbrook Glenn Asphalt	24	7300	531-11	-	-	264,011	264,011	264,011	-	-	-	-	-
Northbrook Park Asphalt	24	7300	531-11	-	-	-	-	-	-	-	792,416	-	-
Skokie Blvd Asphalt	24	7300	531-11	-	-	-	-	-	-	2,626,788	-	-	-
Sunridge, Skokie Highlands, Northbrook East Asph	24	7300	531-11	-	-	-	-	-	-	-	-	1,606,759	-
Techny Road Asphalt	24	7300	531-11	-	-	-	-	-	-	-	244,771	-	-
Walters Ave Asphalt	24	7300	531-11	-	-	-	-	-	-	-	1,197,939	-	-
Weller Subdivision & Pamella Lane Asphalt	24	7300	531-11	-	-	-	-	-	296,460	-	-	-	-
Total				-	-	1,078,236	2,456,946	2,456,946	485,868	2,709,488	3,253,622	1,606,759	2,777,515

AFFORDABLE HOUSING FUND

PROGRAM DETAIL FISCAL YEAR 2026

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 to be used to expand inclusionary housing alternatives for all and revenue is generated through payments received in-lieu of providing affordable housing units when required within a development and through the demolition tax.

ACCOMPLISHMENTS OF FISCAL YEAR 2025

1. Worked with Community Partners for Affordable Housing (CPAH) to implement the Affordable Housing Ordinance.
2. Maintained and shared information with people inquiring about next steps towards finding affordable housing units in Northbrook.
3. Collected 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. The Village joined Missing Middle Housing Peer Network participating in educational meetings conducted by the Metropolitan Mayors Caucus.
6. The Ad Hoc Housing Committee of the Board of Trustees conducted several meetings to assess various mechanisms for use of affordable housing funds and made a recommendation to the Board of Trustees to implement several of the mechanisms.
7. The Village Board approved transitioning the Ad Hoc Housing Committee to a standing Housing Committee of the Village Board.
8. The Village began taking steps to work with Community Partners for Affordable Housing (CPAH) on participating in a Community Land Trust program with the ability for the Village to work towards acquiring four homes for qualifying residents.

GOALS FOR FISCAL YEAR 2026

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 Village Manager and the Housing Committee of the Village Board to review and present recommendations to the full Village Board for the use of Affordable Housing Funds.
3. Continued to work with Village retained consultant and Community Partners for Affordable Housing on implementation of the affordable housing plan.
4. Present to the Village Board recommendation of the Housing Committee including an agreement to participate in a Community Land Trust program for scattered site affordable housing in Northbrook.
5. 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.
6. Develop and present recommendations for middle housing, worker housing and other housing alternatives to strengthen the diversity of housing options within the Village.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
AFFORDABLE HOUSING FUND

GL Number	Description	CATEGORY			FY25	FY25	FY25	FY26	FY26	FY26
			FY23	FY24	ORIGINAL	AMENDED			ADOPTED to	ADOPTED to
			ACTUAL	ACTUAL	BUDGET	BUDGET	PROJECTED	ADOPTED	FY25 AMEND	FY25 PROJ
33-0000-426-01	INTEREST INCOME	Revenue	8,685	23,991	15,000	15,000	35,000	20,000	33.33%	-42.86%
33-0000-452-08	AFFORDABLE HOUSING DEMO FEE	Revenue	100,000	180,000	150,000	150,000	170,000	100,000	-33.33%	-41.18%
33-0000-452-09	AFFORDABLE HOUSING FEE IN LIEU OF	Revenue	-	12,500	-	-	153,750	660,000		329.27%
	TOTAL REVENUES		108,685	216,491	165,000	165,000	358,750	780,000	372.73%	117.42%
33-6500-554-00	OTHER PROFESSIONAL SERVICES	Expense	-	4,838	25,000	25,000	25,000	525,000	2000.00%	2000.00%
	TOTAL CONTRACTUAL SERVICES		-	4,838	25,000	25,000	25,000	525,000	2000.00%	2000.00%
	TOTAL EXPENSES		-	4,838	25,000	25,000	25,000	525,000	2000.00%	2000.00%
	NET SURPLUS (DEFICIT)		108,685	211,653	140,000	140,000	333,750	255,000	82.14%	-23.60%
							665,534			
							333,750			
							999,284			
								999,284		
								255,000		
								1,254,284		

Village of Northbrook, Illinois
Fiscal Year 2026 Budget Detail

Fund: Affordable Housing (33)

Department: Affordable Housing Fund (6500)

Account
Total

CONTRACTUAL SERVICES

33-6500-554-00 OTHER PROFESSIONAL SERVICES

Community Partners of Affordable Housing
CPAH CLT 4 Units

25,000

500,000

TOTAL

525,000

TOTAL CONTRACTUAL SERVICES

525,000

FUND TOTAL

525,000

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
TRAFFIC IMPACT FUND

GL Number	Description	CATEGORY	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
25-0000-426-01	INTEREST INCOME	Revenue	8,938	16,862	-	-	15,200	9,000		-40.79%
	TOTAL REVENUES		8,938	16,862	-	-	15,200	9,000		-40.79%
25-9100-531-92	TRAFFIC CONTROLS	Expense	-	-	-	75,000	75,000	76,541	2.05%	2.05%
	TOTAL CONTRACTUAL SERVICES		-	-	-	75,000	75,000	76,541	2.05%	2.05%
	TOTAL EXPENSES		-	-	-	75,000	75,000	76,541	2.05%	2.05%
	NET SURPLUS (DEFICIT)		8,938	16,862	-	(75,000)	(59,800)	(67,541)	-9.95%	12.94%
Beginning Audited Fund Balance 5/1/24							127,341			
FY25 Projected Surplus (Deficit)							(59,800)			
Ending Projected Fund Balance 4/30/25							67,541			
Estimated Fund Balance 5/1/25								67,541		
FY26 Budgeted Surplus (Deficit)								(67,541)		
Ending Estimated Fund Balance 4/30/26								-		

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
NORTHBROOK COURT (OLD) TIF

TIF terminated - Schedule included for historical purposes only

GL Number	Description	CATEGORY	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
32-0000-401-00	PROPERTY TAX	Revenue	-	-	-	-	-	-		
32-0000-401-01	PROPERTY TAX LEVY-NORTHBROOK MALL TIF	Revenue	-	-	-	-	-	-		
32-0000-426-01	INTEREST INCOME	Revenue	18,237	17,927	-	-	-	-		
32-0000-426-19	INTEREST INCOME - PROPERTY TAX	Revenue	-	-	-	-	-	-		
32-0000-470-00	TIF LOAN PROCEEDS	Revenue	-	-	-	-	-	-		
	TOTAL REVENUES		18,237	17,927	-	-	-	-		
32-1000-554-00	OTHER PROFESSIONAL SERVICES	Expense	-	653,547	-	-	-	-		
32-1000-570-00	TIF DEVELOPER EXPENSE	Expense	-	-	-	-	-	-		
32-1000-975-37	INTERFUND TRANSFER OUT- DUNDEE TIF	Expense	-	833,748						
	TOTAL CONTRACTUAL SERVICES		-	1,487,295	-	-	-	-		
	TOTAL EXPENSES		-	1,487,295	-	-	-	-		
	NET SURPLUS (DEFICIT)		18,237	(1,469,368)	-	-	-	-		
Beginning Audited Fund Balance 5/1/24							-			
FY25 Projected Surplus (Deficit)							-			
Ending Projected Fund Balance 4/30/25							-			
Estimated Fund Balance 5/1/25								-		
FY26 Budgeted Surplus (Deficit)								-		
Ending Estimated Fund Balance 4/30/26								-		

NORTHBROOK COURT II TIF FUND

PROGRAM DETAIL FISCAL YEAR 2026

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. TIF districts help to overcome the extraordinary costs that often prevent development and private investment from occurring, including property that is 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 2026 BUDGET
NORTHBROOK COURT (NEW) TIF

GL Number	Description	CATEGORY	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
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 5/1/24							-			
FY25 Projected Surplus (Deficit)							-			
Ending Projected Fund Balance 4/30/25							-			
Estimated Fund Balance 5/1/25								-		
FY26 Budgeted Surplus (Deficit)								-		
Ending Estimated Fund Balance 4/30/26								-		

DUNDEE RD/SKOKIE BLVD TIF FUND

PROGRAM DETAIL FISCAL YEAR 2026

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 2025

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 2026

None- The Skokie Blvd/Dundee TIF has been terminated but included in the budget for historical information purposes only.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
DUNDEE/SKOKIE BLVD TIF

TIF terminated - Schedule included for historical purposes only

GL Number	Description	CATEGORY	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
37-0000-401-00	PROPERTY TAX	Revenue	1,132,836	389,156	-	-	-	-		
37-0000-401-01	PROPERTY TAX LEVY-NORTHBROOK MALL TIF	Revenue	-	-	-	-	-	-		
37-0000-426-01	INTEREST INCOME	Revenue	23,622	29,496	-	-	-	-		
37-0000-426-19	INTEREST INCOME - PROPERTY TAX	Revenue	104	844	-	-	-	-		
37-0000-470-00	TIF LOAN PROCEEDS	Revenue	-	-	-	-	-	-		
37-0000-475-32	INTERFUND TRANSFER IN- NB COURT TIF	Revenue	-	833,748	-	-	-	-		
	TOTAL REVENUES		1,156,562	1,253,244	-	-	-	-		
37-1000-554-00	OTHER PROFESSIONAL SERVICES	Expense	-	205,455	-	-	-	-		
37-1000-570-00	TIF DEVELOPER EXPENSE	Expense	-	-	-	-	-	-		
	TOTAL CONTRACTUAL SERVICES		-	205,455	-	-	-	-		
37-8100-851-01	TIF NORTH SHORE 770 PRINCIPAL	Expense	1,031,031	1,002,668	-	-	-	-		
37-8100-852-01	TIF NORTH SHORE 770 INTEREST	Expense	91,516	45,120	-	-	-	-		
	TOTAL OTHER		1,122,547	1,047,788	-	-	-	-		
	TOTAL EXPENSES		1,122,547	1,253,243	-	-	-	-		
	NET SURPLUS (DEFICIT)		34,015	1	-	-	-	-		
Beginning Audited Fund Balance 5/1/24							-			
FY25 Projected Surplus (Deficit)							-			
Ending Projected Fund Balance 4/30/25							-			
Estimated Fund Balance 5/1/25								-		
FY26 Budgeted Surplus (Deficit)								-		
Ending Estimated Fund Balance 4/30/26								-		

BUSINESS DISTRICT FUND

PROGRAM DETAIL FISCAL YEAR 2026

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. 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. The effective date of the Business District Tax will be established in the coming twelve to eighteen months.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
BUSINESS DISTRICT

GL Number	Description	CATEGORY	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
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	-	-	-	-	-	-		
46-7200-975-11	INTERFUND TRANSFER - GENERAL FUND	Expense	-	-	-	-	-	-		
	TOTAL CONTRACTUAL SERVICES		-	-	-	-	-	-		
	TOTAL EXPENSES		-	-	-	-	-	-		
	NET SURPLUS (DEFICIT)		-	-	-	-	-	-		
Beginning Audited Fund Balance 5/1/24										
FY25 Projected Surplus (Deficit)							-			
Ending Projected Fund Balance 4/30/25							-			
Estimated Fund Balance 5/1/25										
FY26 Budgeted Surplus (Deficit)								-		
Ending Estimated Fund Balance 4/30/26								-		

VILLAGE OF NORTHBROOK
FISCAL YEAR 2026 BUDGET
PUBLIC SAFETY PENSION CONTRIBUTION FUND

Presented for historical purposes only

GL Number	Description	CATEGORY	FY23 ACTUAL	FY24 ACTUAL	FY25 ORIGINAL BUDGET	FY25 AMENDED BUDGET	FY25 PROJECTED	FY26 ADOPTED	FY26 ADOPTED to FY25 AMEND	FY26 ADOPTED to FY25 PROJ
44-0000-401-01	PROPERTY TAXES - POLICE	Revenue	4,286,924	4,364,917	-	-	-	-		
44-0000-401-02	PROPERTY TAXES - FIRE	Revenue	4,583,641	4,843,013	-	-	-	-		
44-0000-426-01	INTEREST INCOME (MISC. ADJUSTMENT)	Revenue	-	(23)						
	SUBTOTAL		8,870,565	9,207,907	-	-	-	-		
44-7300-805-01	PENSION CONTRIBUTIONS - POLICE	Expenditure	4,286,924	4,364,917	-	-	-	-		
44-7300-805-02	PENSION CONTRIBUTIONS - FIRE	Expenditure	4,583,641	4,843,013	-	-	-	-		
	SUBTOTAL		8,870,565	9,207,930	-	-	-	-		
	NET SURPLUS (DEFICIT)		-	(23)	-	-	-	-		
Beginning Audited Fund Balance 5/1/24							-			
FY25 Projected Surplus (Deficit)							-			
Ending Projected Fund Balance 4/30/25							-			
Estimated Fund Balance 5/1/25								-		
FY26 Budgeted Surplus (Deficit)								-		
Ending Estimated Fund Balance 4/30/26								-		

NORTHBROOK PUBLIC LIBRARY FY 2026 BUDGET



**Northbrook Public Library
Revenue Projections
Fiscal Year 2026**

Account Category / Description	Account Number	FY23 Actual	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Projection	FY26 Adopted Budget
LIBRARY GENERAL FUND (01)							
Property Taxes	40110	7,518,447	8,010,867	8,446,880	8,446,880	8,270,431	8,869,000
Replacement Tax	41110	459,160	332,001	150,000	150,000	180,000	150,000
Fines, Fees, Rental	43110	38,695	43,659	35,000	35,000	52,140	40,000
Impact Fees	43100	5,525	4,294	-	-	-	-
Interest / Investment	44110	29,426	66,071	20,000	20,000	75,506	35,000
Gifts / Designated	47110	101,032	107,967	600,000	600,000	754,291	100,000
Miscellaneous	45110	28,059	25,412	100,000	100,000	9,074	100,000
TOTAL LIBRARY GENERAL FUND		8,180,344	8,590,271	9,351,880	9,351,880	9,341,442	9,294,000
LIBRARY SPECIAL REVENUE FUND (02)							
Property Taxes - IMRF/FICA	40110-11/12	702,544	704,230	680,000	680,000	665,795	705,000
Interest - IMRF/FICA	44110-11/12	3,069	6,413	2,500	2,500	6,850	2,500
TOTAL SPECIAL REVENUE FUND		705,613	710,643	682,500	682,500	672,645	707,500
LIBRARY CAPITAL IMPROVEMENTS FUND (03)							
Interest	44110	22,170	31,288	20,000	20,000	41,498	20,000
Grants / Other		25,893	7,500	-	-	25,000	-
Transfers In	49110	1,120,000	995,000	425,000	425,000	425,000	425,000
TOTAL CAPITAL IMPROVEMENTS FUND		1,168,063	1,033,788	445,000	445,000	491,498	445,000

**Northbrook Public Library
Revenue Projections
Fiscal Year 2026**

Account Category / Description	Account Number	FY23 Actual	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Projection	FY26 Adopted Budget
DEBT SERVICE FUND (05)							
Property Taxes	40110	745,395	750,489	758,350	758,350	742,509	770,000
Transfers In	49110	12,554	20,080	-	-	15,841	600
Interest / Investment	44110	172	163	600	600	484	-
TOTAL DEBT SERVICE FUND		758,121	770,732	758,950	758,950	758,834	770,600
TOTAL LIBRARY FUNDS REVENUE		10,812,141	11,105,434	11,238,330	11,238,330	11,264,419	11,217,100

**Northbrook Public Library
Fund: General (01)
Department: Public Library
Fiscal Year 2026**

Account Category / Description	Account Number	FY23 Actual	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Projection	FY26 Adopted Budget
PERSONAL SERVICES							
Salaries and Wages	51110	4,092,322	4,349,882	4,800,000	4,800,000	4,553,148	4,843,000
TOTAL PERSONAL SERVICES		4,092,322	4,349,882	4,800,000	4,800,000	4,553,148	4,843,000
FRINGE BENEFITS							
Group Insurance	51210	673,498	730,697	790,000	790,000	741,786	880,000
Unemployment / Workers' Comp.	51230	26,047	25,070	24,000	24,000	24,000	18,000
Staff Development	51270	58,301	65,072	63,000	63,000	68,000	74,000
TOTAL FRINGE BENEFITS		757,846	820,839	877,000	877,000	833,786	972,000
CONTRACTUAL SERVICES							
OCLC	50220	26,683	26,818	29,000	29,000	25,348	29,000
CCS Shared Costs	50240	78,410	75,471	76,000	76,000	70,051	76,000
Photocopy	52110	24,857	20,889	19,000	19,000	19,437	18,000
General Insurance	52210	71,158	76,765	84,000	84,000	84,000	88,000
Telephone/Internet	52220	36,442	36,185	39,000	39,000	37,355	40,000
Professional Services	52230	309,174	382,263	434,000	434,000	436,506	630,000
Equipment Rental / Maintenance	52250	46,468	43,088	46,000	46,000	39,715	53,000
Vehicle Maintenance	53110	810	1,823	3,000	3,000	2,549	3,000
Utilities	53210	50,656	55,942	54,000	54,000	52,905	60,000
Building Repairs	53320	41,207	23,683	35,000	35,000	35,000	35,000
Contracted Services	53230	144,868	142,527	223,000	223,000	229,103	245,000
Recruiting	54110	420	150	1,000	1,000	333	1,000
TOTAL CONTRACTUAL SERVICES		831,153	885,604	1,043,000	1,043,000	1,032,302	1,278,000

**Northbrook Public Library
Fund: General (01)
Department: Public Library
Fiscal Year 2026**

Account Category / Description	Account Number	FY23 Actual	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Projection	FY26 Adopted Budget
COMMODITIES							
Books and Materials	50110	885,993	886,167	1,001,500	1,001,500	1,001,500	1,050,000
Programs	50210	71,125	89,540	112,000	112,000	89,560	124,000
Office / Library Supplies	52120	56,483	49,400	70,000	70,000	47,066	70,000
Software		92,146	96,864	106,000	106,000	98,556	110,000
Postage	52140	18,556	17,658	20,000	20,000	16,859	20,000
Community Relations	52260	47,434	36,709	55,000	55,000	44,376	55,000
Janitorial Supplies	53120	44,678	46,640	45,000	45,000	31,626	45,000
TOTAL COMMODITIES		1,216,415	1,222,978	1,409,500	1,409,500	1,329,543	1,474,000
CAPITAL OUTLAY							
Furniture and Equipment	55240	30,722	100,113	70,000	70,000	70,000	75,000
TOTAL CAPITAL OUTLAY		30,722	100,113	70,000	70,000	70,000	75,000
OTHER							
Contingency & Misc Exp	54120	9,739	8,562	100,000	100,000	10,018	100,000
Board Development	54130	620	1,092	1,000	1,000	595	1,000
Transfer to Capital Impr. Fund	79130	1,120,000	995,000	425,000	425,000	790,000	425,000
Transfer to Debt Service		12,554	20,080	25,000	25,000	15,957	25,000
Gifts/Designated	77110	108,970	181,129	600,000	600,000	696,735	100,000
TOTAL OTHER		1,251,883	1,205,863	1,151,000	1,151,000	1,513,305	651,000
TOTAL FOR FUND		8,180,341	8,585,279	9,350,500	9,350,500	9,332,084	9,293,000

Northbrook Public Library
Fund: Special Revenue (02)
Department: Public Library
Fiscal Year 2026

Account Category / Description	Account Number	FY23 Actual	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Projection	FY26 Adopted Budget
FRINGE BENEFITS							
IMRF Employer Contributions	51211	339,493	333,101	380,000	380,000	347,780	365,000
FICA Employer Contributions	51212	301,541	321,397	325,000	325,000	337,634	340,000
TOTAL FRINGE BENEFITS		641,034	654,498	705,000	705,000	685,414	705,000
TOTAL FOR FUND		641,034	654,498	705,000	705,000	685,414	705,000

Northbrook Public Library
Fund: Capital Improvements (03)
Department: Public Library
Fiscal Year 2026

Account Category / Description	Account Number	FY23 Actual	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Projection	FY26 Adopted Budget
OTHER							
Renovations, Repairs	60110	259,387	331,568	885,000	885,000	438,000	715,000
Furniture & Equipment	62110	-	-	-	-	5,000	-
Other - Professional Services	61110	16,193	7,768	100,000	100,000	10,000	50,000
TOTAL OTHER		275,580	339,336	985,000	985,000	453,000	765,000
TOTAL FOR FUND		275,580	339,336	985,000	985,000	453,000	765,000

Northbrook Public Library
Fund: Debt Service (05)
Department: Public Library
Fiscal Year 2026

Account Category / Description	Account Number	FY23 Actual	FY24 Actual	FY25 Original Budget	FY25 Amended Budget	FY25 Projection	FY26 Adopted Budget
OTHER							
Interest Payments	67110	367,550	350,900	333,350	333,350	332,935	325,000
Principal Payments	67120	390,000	410,000	425,000	425,000	425,000	445,000
Other Financing Uses		572	574	600	600	475	600
TOTAL OTHER		758,122	761,474	758,950	758,950	758,410	770,600
TOTAL FOR FUND		758,122	761,474	758,950	758,950	758,410	770,600

APPENDIX

- Miscellaneous Statistics
- Financial Policies
- Glossary of Terms
- Budget Information
- List of Village Funds
- List of Village Departments & Department/Fund Relationship
- Pension Funding Summary / Metrics
- Assessed Valuations by Category
- Sales Tax Historical Data
- Tax Levy History
- Debt Rating History
- 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	285
Miles of Streets (Center Line)	130
Miles of Alleys	.80
Miles of Sanitary Sewer	134
Miles of Storm Sewer	123
Building Inspections:	
	CY 2020 9,847
	CY 2021 8,923
	CY 2022 8,648
	CY 2023 7,869
	CY 2024 7,846
Number of Building Permits* Issued:	
	CY 2020 535
	CY 2021 753
	CY 2022 658
	CY 2023 609
	CY 2024 623

Miscellaneous Statistics, cont.

Value of Construction Authorized:

CY 2020	\$67,678,730
CY 2021	\$77,952,183
CY 2022	\$96,758,214
CY 2023	\$108,403,438
CY 2024	\$132,163,137

*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	2,879
I.S.O. Rating	1

Police Protection

Number of Police Officers	66
Number of Crossing Guards	23
Number of Police Vehicles	39
(Includes squad cars, investigative unit vehicles, community relations vehicle, animal control truck, and administrative vehicles)	

Municipal Water Utility

Rated Daily Treatment Capacity (Gallons)	20,000,000
Average Daily Finished Water (Gallons)	4,975,052
Miles of Water Mains	205
Number of Metered Accounts	12,258

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	Northbrook Court TIF (Old)	Special Revenue Fund
33	Affordable Housing	Special Revenue Fund
34	Health Insurance Fund	Internal Service
36	Northbrook Court II TIF (New)	Special Revenue Fund
37	Dundee Rd/Skokie Blvd TIF	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

**Village of Northbrook
Operating Departments / Divisions
(Functional Units)**

1110	Legislative
1120	Administrative
1121	Human Resources
1122	Sustainability
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						
	Legislative & Village Manager's Office **	Finance	Information Technology	Police	Fire	Public Works	Dev. & Planning Services
General	X	X	X	X	X	X	X
Facility Capital Projects						X	
Infrastructure Capital Projects						X	
Debt Service		X					
Water						X	
Sanitary Sewer						X	
Stormwater						X	
Senior Housing		X					
Parking						X	
Self-Insurance	X	X					
Health Insurance	X	X					
Police Pension		X					
Firefighters' Pension		X					
Cemetery						X	
Motor Fuel Tax						X	
Affordable Housing							X
Traffic Impact Fee						X	
TIF Northbrook Court		X					

**Village Manager's Office includes Administrative, Human Resources, Sustainability and Legal divisions.

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 Treasurer's Office.

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%
Police 4/30/24	72,905,481	123,246,965	59.2%
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%
Fire 4/30/24	72,774,966	127,941,708	56.9%
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%
IMRF 12/31/23	108,539,568	117,446,955	92.4%

Note: Numbers above for police and fire reflect investment prices based on actual market values (not smoothed) as of 4/30 each year. Therefore, large fluctuations can occur based on stock market volatility.

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
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%
2023	2,205,841,935	689,188,448	311,309,156	-	3,206,339,539	0.685	9,619,018,617	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 Tax Historical Data**

	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 2024 Retailers' Occupation	187,225	1,517,017	1,112,786	497,929	753,042	397,180	1,490,866	3,075,040	1,193,777	848,676	11,073,538	
Calendar Year 2024 Home Rule	181,267	358,339	1,100,881	497,112	747,628	395,721	334,479	2,234,113	969,443	89,828	6,908,811	
Total	368,492	1,875,356	2,213,667	995,041	1,500,670	792,901	1,825,345	5,309,153	2,163,220	938,504	17,982,349	6.3%
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%
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	1.9%
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 History

<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 2024	7,880,051	4,418,277	5,119,395	5,645,294	23,063,017		TBD	
Tax Year 2023	8,035,843	4,410,721	4,433,669	5,065,902	21,946,135		3,206,339,539	0.684%
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

UPGRADE/DOWNGRADE HISTORY

<u>Year</u>	<u>Moody's Rating</u>	<u>Note</u>	<u>Year</u>	<u>S&P Rating</u>	<u>Note</u>
1992	Aa1		2000	AAA	
1994	Aaa	Upgrade	2024	AAA	Stable Outlook
2017	Aaa	Negative Outlook			
2019	Aaa	Stable Outlook			
2024	Aaa	Stable Outlook			

Reference Key:

Moody's

Aaa	Prime	→	Most Recent Rating
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		

Reference Key:

S&P

AAA	Prime	→	Most Recent Rating
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		

DEBT POLICY

The Village faces continuing capital and infrastructure costs to meet the increasing needs of our residents and business community. 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. As of the most recent debt refunding in 2024, both agencies reaffirmed the top ratings.

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	Net Debt Per Capita	As a Percentage of	
			Assessed Value	Fund Reserves
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	1.94%	199.88%
2024	55,431,278	1,573.77	1.73%	210.44%

As shown in the above table, the Village's debt level as a percentage of assessed valuation, has remained below 3% except fiscal year 2016. It has been decreasing since fiscal year 2018, dropping to less than 2% starting fiscal year 2023.

Village of Northbrook
Property Tax Levy Recap
All Outstanding Issues

	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36	FY37	FY38	FY39	FY40	FY41	
	TY2023	TY2024	TY2025	TY2026	TY2027	TY2028	TY2029	TY2030	TY2031	TY2032	TY2033	TY2034	TY2035	TY2036	TY2037	TY2038	TY2039	
Bond Series	Gross	Gross	Gross	Gross	Gross	Gross	Gross	Gross	Gross	Gross	Gross	Gross	Gross	Gross	Gross	Gross	Gross	Total
	Levy	Levy	Levy	Levy	Levy	Levy	Levy	Levy	Levy	Levy	Levy	Levy	Levy	Levy	Levy	Levy	Levy	
2012B	135,400	137,900	135,300	137,700	-	-	-	-	-	-	-	-	-	-	-	-	-	546,300
2013A	645,406	427,850	424,350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,497,606
2014A	2,703,300	2,715,050	2,714,450	2,725,050	1,792,200	-	-	-	-	-	-	-	-	-	-	-	-	12,650,050
2015A	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	-	-	-	-	-	-	16,640,230
2015B	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	-	-	-	-	-	14,614,138
2016	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	-	-	-	-	16,662,050
2018A	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	-	-	-	18,689,088
2018B	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	-	-	-	9,381,688
2019	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	-	-	8,818,950
2020	182,020	181,846	182,646	187,405	186,069	184,720	183,358	186,982	189,525	-	-	-	-	-	-	-	-	1,664,568
2021	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	12,041,950
2024	-	235,500	235,500	610,500	611,750	612,000	611,250	609,500	611,750	607,750	607,750	606,500	609,000	-	-	-	-	6,568,750
TOTAL	10,754,898	10,783,649	10,796,403	10,752,987	10,206,974	8,470,658	8,255,430	8,265,349	8,281,555	7,986,163	7,995,875	6,297,055	5,087,755	3,152,318	1,107,100	788,100	793,100	119,775,367

Village of Northbrook
Projected Outstanding Debt Balances
5/1/24 - 4/30/26

<u>Bond Series</u>	<u>5/1/24 Balance</u>	<u>FY 2025</u>	<u>FY25 Debt Payments</u>		<u>4/30/25 Balance</u>	<u>Anticipated</u>	<u>FY26 Debt Payments</u>		<u>4/30/26 Balance</u>
	<u>Principal</u>	<u>Debt Issuances</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>FY 2026</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>
						<u>Debt Issuances</u>			
2012B	520,000	-	(125,000)	(10,400)	395,000	-	(130,000)	(7,900)	265,000
2013A	1,195,000	-	(385,000)	(150,144)	810,000	-	(400,000)	(27,850)	410,000
2014A	11,475,000	-	(2,265,000)	(438,300)	9,210,000	-	(2,390,000)	(325,050)	6,820,000
2015A	13,525,000	-	(1,035,000)	(466,112)	12,490,000	-	(1,070,000)	(438,168)	11,420,000
2015B	11,895,000	-	(825,000)	(403,226)	11,070,000	-	(855,000)	(370,226)	10,215,000
2016B	13,385,000	-	(770,000)	(420,062)	12,615,000	-	(785,000)	(396,962)	11,830,000
2018A	14,960,000	-	(785,000)	(468,126)	14,175,000	-	(820,000)	(436,726)	13,355,000
2018B	7,315,000	-	(425,000)	(246,798)	6,890,000	-	(435,000)	(234,472)	6,455,000
2019	7,185,000	-	(540,000)	(262,150)	6,645,000	-	(565,000)	(235,150)	6,080,000
2020	1,557,000	-	(161,000)	(21,020)	1,396,000	-	(163,000)	(18,846)	1,233,000
2021	9,510,000	-	(170,000)	(272,300)	9,340,000	-	(180,000)	(263,800)	9,160,000
2024 (refunded 2013)	-	4,710,000	-	(111,208)	4,710,000	-	-	(235,500)	4,710,000
2025	-	-	-	-	-	-	-	-	-
Subtotal Bond Series	92,522,000	4,710,000	(7,486,000)	(3,269,846)	89,746,000	-	(7,793,000)	(2,990,650)	81,953,000

**Village of Northbrook
Debt Amortization Schedule
2024 to Final Maturity**

<u>Payment Date</u>	<u>Interest</u>	<u>Principal</u>	<u>Outstanding</u>
06/01/24	1,634,449	-	97,232,000
12/01/24	1,635,395	7,486,000	89,746,000
06/01/25	1,495,324	-	89,746,000
12/01/25	1,495,324	7,793,000	81,953,000
06/01/26	1,352,702	-	81,953,000
12/01/26	1,352,702	8,091,000	73,862,000
06/01/27	1,207,494	-	73,862,000
12/01/27	1,207,494	8,338,000	65,524,000
06/01/28	1,071,487	-	65,524,000
12/01/28	1,071,487	8,064,000	57,460,000
06/01/29	940,329	-	57,460,000
12/01/29	940,329	6,590,000	50,870,000
06/01/30	829,715	-	50,870,000
12/01/30	829,715	6,596,000	44,274,000
06/01/31	716,675	-	44,274,000
12/01/31	716,675	6,832,000	37,442,000
06/01/32	607,277	-	37,442,000
12/01/32	607,277	7,067,000	30,375,000
06/01/33	493,081	-	30,375,000
12/01/33	493,081	7,000,000	23,375,000
06/01/34	375,438	-	23,375,000
12/01/34	375,438	7,245,000	16,130,000
06/01/35	253,528	-	16,130,000
12/01/35	253,528	5,790,000	10,340,000
06/01/36	156,378	-	10,340,000
12/01/36	156,378	4,775,000	5,565,000
06/01/37	76,159	-	5,565,000
12/01/37	76,159	3,000,000	2,565,000
06/01/38	31,050	-	2,565,000
12/01/38	31,050	1,045,000	1,520,000
06/01/39	19,050	-	1,520,000
12/01/39	19,050	750,000	770,000
06/01/40	11,550	-	770,000
12/01/40	11,550	770,000	-
TOTALS	22,544,313	97,232,000	

**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>FY35/36</u>	<u>FY 2037</u>	<u>FY 2041</u>	<u>Total (Note 1)</u>
<u>DEBT SERVICE FUND</u>															
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												154,583
Interest	19,422	3,603	1,856												24,881
Subtotal	69,225	55,346	54,893												179,464
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	280,825			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	9,829			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	290,654			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	360,000	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	25,725	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	385,725	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	460,000	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	43,800	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	503,800	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	600,000	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	70,905	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	670,905	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	435,000	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	59,700	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	494,700	496,000	494,400	7,021,500
2024 Corporate Purpose Bonds															
Principal	-	-	-	48,750	51,350	53,950	56,550	59,150	62,400	65,000	68,250	71,500	75,400		612,300
Interest	14,457	30,615	30,615	30,615	28,178	25,610	22,913	20,085	17,128	14,008	10,758	7,345	3,770		256,095
Subtotal	14,457	30,615	30,615	79,365	79,528	79,560	79,463	79,235	79,528	79,008	79,008	78,845	79,170		868,395
Total															
Principal	4,317,978	4,494,368	4,656,137	4,820,800	4,598,010	3,465,780	3,546,550	3,673,515	3,803,935	3,642,900	3,765,710	2,207,325	1,990,400	480,000	51,978,408
Interest	1,720,325	1,558,368	1,401,782	1,240,872	1,091,901	944,638	828,658	707,081	590,527	468,005	344,832	217,304	146,300	14,400	11,414,203
Total Debt Service Fund	\$ 6,038,303	\$ 6,052,736	\$ 6,057,919	\$ 6,061,672	\$ 5,689,911	\$ 4,410,418	\$ 4,375,208	\$ 4,380,596	\$ 4,394,462	\$ 4,110,905	\$ 4,110,542	\$ 2,424,629	\$ 2,136,700	\$ 494,400	\$ 63,392,611

**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>FY35/36</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												\$ 161,345
Interest	20,272	3,760	1,938												25,970
Subtotal	72,253	57,767	57,295												187,315
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	551,075			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	19,288			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	570,363			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	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	2,450	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	37,450	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	495,000	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	47,194	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	542,194	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	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	17,100	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	152,100	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	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	22,100	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	182,100	183,900	185,400	3,108,000
2024 Corporate Purpose Bonds															
Principal	-	-	-	50,625	53,325	56,025	58,725	61,425	64,800	67,500	70,875	74,250	78,300		635,850
Interest	15,013	31,793	31,793	31,793	29,261	26,595	23,794	20,858	17,786	14,546	11,171	7,628	3,915		265,944
Subtotal	15,013	31,793	31,793	82,418	82,586	82,620	82,519	82,283	82,586	82,046	82,046	81,878	82,215		901,794
Total															
Principal	1,561,606	1,630,202	1,700,377	1,759,515	1,657,385	1,385,955	1,242,725	1,286,840	1,329,285	1,368,400	1,415,535	1,450,325	928,300	180,000	20,226,450
Interest	688,710	621,366	553,195	485,807	424,109	370,721	325,322	283,480	243,932	203,009	160,135	115,759	69,434	5,400	4,616,936
Total Water Fund	\$ 2,250,316	\$ 2,251,568	\$ 2,253,572	\$ 2,245,322	\$ 2,081,494	\$ 1,756,676	\$ 1,568,047	\$ 1,570,320	\$ 1,573,217	\$ 1,571,409	\$ 1,575,670	\$ 1,566,084	\$ 997,734	\$ 185,400	\$ 24,843,386

**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>FY35/36</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												\$ 76,830
Interest	9,653	1,791	923												12,366
Subtotal	34,406	27,508	27,283												89,196
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	78,725			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	2,755			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	81,480			979,147
2016 Corporate Purpose Bonds															
Principal	-	-	-	-	-	20,000	25,000	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	1,750	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	26,750	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	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	7,556	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	87,556	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	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	1,200	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	11,200	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	\$ 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	2,600	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	22,600	22,200	20,600	362,450
2024 Corporate Purpose Bonds															
Principal	-	-	-	24,000	25,280	26,560	27,840	29,120	30,720	32,000	33,600	35,200	37,120		301,440
Interest	7,117	15,072	15,072	15,072	13,872	12,608	11,280	9,888	8,432	6,896	5,296	3,616	1,856		126,077
Subtotal	7,117	15,072	15,072	39,072	39,152	39,168	39,120	39,008	39,152	38,896	38,896	38,816	38,976		427,517
Total															
Principal	276,228	294,202	304,120	312,570	312,460	196,550	214,840	218,465	227,075	235,700	239,980	248,925	172,120	20,000	3,438,235
Interest	120,482	108,553	96,746	84,513	74,255	64,076	57,348	49,963	42,803	35,348	27,498	19,478	10,987	600	800,405
Total Sanitary Sewer Fund	\$ 396,710	\$ 402,755	\$ 400,866	\$ 397,083	\$ 386,715	\$ 260,626	\$ 272,188	\$ 268,428	\$ 269,878	\$ 271,048	\$ 267,478	\$ 268,403	\$ 183,107	\$ 20,600	\$ 4,238,640

**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>FY35/36</u>	<u>FY 2037</u>	<u>FY 2041</u>	<u>Total (Note 1)</u>
<u>STORMWATER FUND</u>															
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												123,569
Interest	15,525	2,880	1,484												19,889
Subtotal	55,336	44,242	43,880												143,458
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	264,375			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	9,253			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	273,628			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	815,000	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	58,275	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	873,275	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	220,000	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	20,975	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	240,975	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	135,000	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	17,100	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	152,100	153,050		2,285,900
2024 Corporate Purpose Bonds															
Principal	-	-	-	38,625	40,685	42,745	44,805	46,865	49,440	51,500	54,075	56,650	59,740		485,130
Interest	11,454	24,257	24,257	24,257	22,325	20,291	18,154	15,914	13,570	11,098	8,523	5,820	2,987		202,906
Subtotal	11,454	24,257	24,257	62,882	63,010	63,036	62,959	62,779	63,010	62,598	62,598	62,470	62,727		688,036
Total															
Principal	1,056,536	1,092,057	1,137,516	1,172,115	1,206,785	1,240,995	1,274,805	1,319,740	1,359,065	1,394,000	1,445,575	1,491,025	1,274,740		16,994,954
Interest	553,290	516,931	478,666	439,932	402,494	365,477	327,392	287,970	246,859	204,499	158,808	111,423	60,162		4,174,596
Total Storm Water Fund	\$ 1,609,826	\$ 1,608,988	\$ 1,616,182	\$ 1,612,047	\$ 1,609,279	\$ 1,606,472	\$ 1,602,197	\$ 1,607,710	\$ 1,605,924	\$ 1,598,499	\$ 1,604,383	\$ 1,602,448	\$ 1,334,902		\$ 21,169,550

Village of Northbrook
Debt Amortization Schedule by Fund
FY 2025 to Final Maturity

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY35/36	FY 2037	FY 2041	Total (Note 1)
SENIOR HOUSING FUND															
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	\$ 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	11,000	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	91,000	89,400	92,700	1,550,000
MOTOR FUEL TAX															
2013A Corporate Purpose Bonds															
Principal	218,652	227,170	232,850												678,672
Interest	85,271	15,817	8,150												109,237
Subtotal	303,923	242,987	241,000												787,909
2024 Corporate Purpose Bonds															
Principal	-	-	-	213,000	224,360	235,720	247,080	258,440	272,640	284,000	298,200	312,400	329,440		2,675,280
Interest	63,166	133,764	133,764	133,764	123,114	111,896	100,110	87,756	74,834	61,202	47,002	32,092	16,472		1,118,936
Subtotal	63,166	133,764	133,764	346,764	347,474	347,616	347,190	346,196	347,474	345,202	345,202	344,492	345,912		3,794,216
Total															
Principal	218,652	227,170	232,850	213,000	224,360	235,720	247,080	258,440	272,640	284,000	298,200	312,400	329,440		3,353,952
Interest	148,437	149,581	141,914	133,764	123,114	111,896	100,110	87,756	74,834	61,202	47,002	32,092	16,472		1,228,173
Total Motor Fuel Tax	\$ 367,089	\$ 376,751	\$ 374,764	\$ 346,764	\$ 347,474	\$ 347,616	\$ 347,190	\$ 346,196	\$ 347,474	\$ 345,202	\$ 345,202	\$ 344,492	\$ 345,912		\$ 4,582,125
TOTAL ALL FUNDS															
TOTAL PRINCIPAL	7,486,000	7,793,000	8,091,000	8,338,000	8,064,000	6,590,000	6,596,000	6,832,000	7,067,000	7,000,000	7,245,000	5,790,000	4,775,000	770,000	97,232,000
TOTAL INTEREST	3,269,844	2,990,648	2,705,404	2,414,988	2,142,974	1,880,658	1,659,430	1,433,349	1,214,555	986,163	750,875	507,055	312,755	23,100	22,544,313
TOTAL PRINCIPAL AND INTEREST	\$ 10,755,844	\$ 10,783,648	\$ 10,796,404	\$ 10,752,988	\$ 10,206,974	\$ 8,470,658	\$ 8,255,430	\$ 8,265,349	\$ 8,281,555	\$ 7,986,163	\$ 7,995,875	\$ 6,297,055	\$ 5,087,755	\$ 793,100	\$ 119,776,313

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		\$ 15.00	\$ 23.03	\$ 31.05
145	Community Service Officer Crossing Guard Records Retention Specialist Engineering Intern Payroll Clerk		\$ 22.77	\$ 32.09	\$ 41.40
175	Inspector (DPS) Inspector (Fire) Special Projects Manager		\$ 27.95	\$ 57.96	\$ 87.98

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		\$ 51,750	\$ 65,981	\$ 80,213
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		\$ 62,100	\$ 79,436	\$ 96,773

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	\$	72,450	\$	90,821	\$	109,193
295	Accounting Manager Building Official Clinical Social Worker Systems Engineer Senior Human Resources Generalist Employee Support Coordinator Tree Preservation Officer End User Computing Engineer	\$	82,800	\$	101,835	\$	120,870

Pay Grade	Position Classification	Annualized Salary Range					
300s	Management and Professional	Minimum		Midpoint		Maximum	
320	Asst. Water Production Supervisor Asst. Director of Counseling Services Civil Engineering Permit Coordinator Internal Services Administrator Records Supervisor Village Forester	\$	93,150	\$	109,560	\$	125,970
340	Assistant Director DPS 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	\$	103,500	\$	130,035	\$	156,570

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	\$ 124,200	\$ 145,485	\$ 166,770
380	Division Fire Chief Deputy Fire Chief Deputy Police Chief Village Engineer Deputy Director Public Works	\$ 139,725	\$ 160,898	\$ 182,070

Pay Grade	Position Classification	Annualized Salary Range		
400	Executive Leadership	Minimum	Midpoint	Maximum
		As Determined by Village Manager Not to Exceed \$204,412.50		
	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		To be determined	
Years 7 - 9		To be determined	
Years 10 -14		To be determined	
Years 15 - 19		To be determined	
Years 20 +		To be determined	

Phone Stipend				
	\$	32.50		\$ 780
Vehicle Allowance				
	\$	250		\$6,000
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 2026 Calendar of Village Special Events or Community Special Events Supported by the Village

May 2025	June 2025
Flamingo Friday Kickoff (May 9) Art in the Park (May 10 – 11) Leu Blond Run, District 30 (May 17) Memorial Day Parade (May 26)	Pride Month Programming Grapes on the Green (June 14) Northbrook Climate Action Day (June 7) St. Norbert's Block Party (June 7)
July 2025	August 2025
Fourth of July Northbrook Grand Prix (July 24) Farmers Market (June 18 – October 8) Northbrook Days (July 30 – August 3)	National Night Out (August 5) Farmers Market (June 18 – October 8) Northbrook Days (July 30 – August 3)
September 2025	October 2025
Northbrook Brewfest (September 6) Farmers Market (June 18 – October 8)	Fire Department Open House (October 4) Shermerfest/Rubber Ducky Race (October TBD) Farmers Market (June 18 – October 8)
November 2025	December 2025
Pumpkin Smash (November 8) Family Dinner (November TBD) Illuminate Northbrook (November 21)	Winter Magic Light Show
January 2026	February 2026
State of the Village (TBD)	Cultural Fair (TBD)
March 2026	April 2026
(No Events)	Earth Day Recycling Event (TBD) Student Government Day (TBD)

- **Bold:** hosted by another organization with Northbrook support subject to granting of Special Event Permit when required
- *PTA Council (D27), Homer O. Harvey (D28), and Healthy Kids (YMCA) 5ks and the Plein Air Photography Festival are not listed as dates are TBD
- Dates are approximate and may change with VMO approval

FY 2026 Banner and Flag Calendar

April 21 – May 12	Art in the Park
May 1 - June 12	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
August 6 - September 30	Shermerfest
October 1 - October 31	Down Syndrome Awareness Month
October 1 - October 31	Substance Abuse Awareness Month
November 1 - January 8	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
April 21 – May 12	Art in the Park (2026)
TBD	Northbrook Symphony Orchestra

- Start and end dates are approximate. The Village Manager may alter display dates as required.
- 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.