

October 28, 2025

# **FY 26 Q1 (7/31/25) FINANCIAL REVIEW**

Village of Northbrook

# General Fund Summary

## FY26 Budget to YTD Actual

|   | FY26<br>Original<br>Budget | FY26<br>Amended<br>Budget | FY26<br>YTD<br>7/31/25 | FY26<br>Actual % of<br>Budget |
|---|----------------------------|---------------------------|------------------------|-------------------------------|
| <b><u>REVENUES</u></b>                        |                            |                           |                        |                               |
| Taxes Property                                | 19,329,740                 | 19,329,740                | 4,478,112              | 23.2%                         |
| Taxes Sales                                   | 19,500,000                 | 19,500,000                | 5,268,880              | 27.0%                         |
| Taxes Other                                   | 11,229,000                 | 11,229,000                | 3,499,782              | 31.2%                         |
| Fees/Licenses/Permits                         | 4,232,300                  | 4,232,300                 | 1,478,614              | 34.9%                         |
| Fines & Forfeitures                           | 205,000                    | 205,000                   | 42,528                 | 20.7%                         |
| Interfund Transfers In                        | 5,428,000                  | 5,428,000                 | 1,841,172              | 33.9%                         |
| Charges for Services                          | 6,499,500                  | 6,499,500                 | 878,952                | 13.5%                         |
| Grants  | 356,000                    | 356,000                   | 6,500                  | 0.0%                          |
| Investment Returns                            | 1,010,000                  | 1,010,000                 | 317,767                | 31.5%                         |
| Bond Proceeds                                 | 2,200,000                  | 2,200,000                 | 2,224,979              | 101.1%                        |
| Miscellaneous                                 | 420,000                    | 420,000                   | 234,553                | 55.8%                         |
| Total Revenues                                | 70,409,540                 | 70,409,540                | 20,271,839             | 28.8%                         |
| <b><u>EXPENSES BY DEPARTMENT/DIVISION</u></b> |                            |                           |                        |                               |
| Legislative                                   | 772,660                    | 1,132,660                 | 551,044                | 71.3%                         |
| Administrative                                | 1,495,315                  | 1,638,091                 | 358,193                | 24.0%                         |
| Human Resources                               | 644,375                    | 644,375                   | 137,706                | 21.4%                         |
| Sustainability                                | 296,230                    | 296,230                   | 56,335                 | 19.0%                         |
| Legal   | 814,000                    | 814,000                   | 178,617                | 21.9%                         |
| Finance                                       | 5,417,384                  | 5,417,384                 | 451,908                | 8.3%                          |
| Information Technology                        | 4,198,290                  | 4,198,290                 | 804,105                | 19.2%                         |
| Police  | 24,166,770                 | 24,290,728                | 4,413,596              | 18.3%                         |
| Fire  | 22,458,465                 | 22,471,785                | 3,712,526              | 16.5%                         |
| Public Works                                  | 10,136,845                 | 10,136,845                | 1,823,763              | 18.0%                         |
| Development & Planning                        | 2,430,997                  | 2,473,814                 | 575,464                | 23.7%                         |
| Total Expenditures                            | 72,831,331                 | 73,514,202                | 13,063,256             | 17.9%                         |
| Net Surplus (Deficit)                         | (2,421,791)                | (3,104,662)               | 7,208,583              |                               |

General operating revenues are on track with budget expectations. The 2nd property tax installment for tax year 2024 has not been mailed out yet as of mid-October, thus the large property tax variance. The YTD interfund transfer amount of \$1,841,172 includes \$1,109,172 from the Health Insurance Fund as appropriated. All other transfers made are at 25% of the annual budget. Sales tax has been collected through the first quarter.

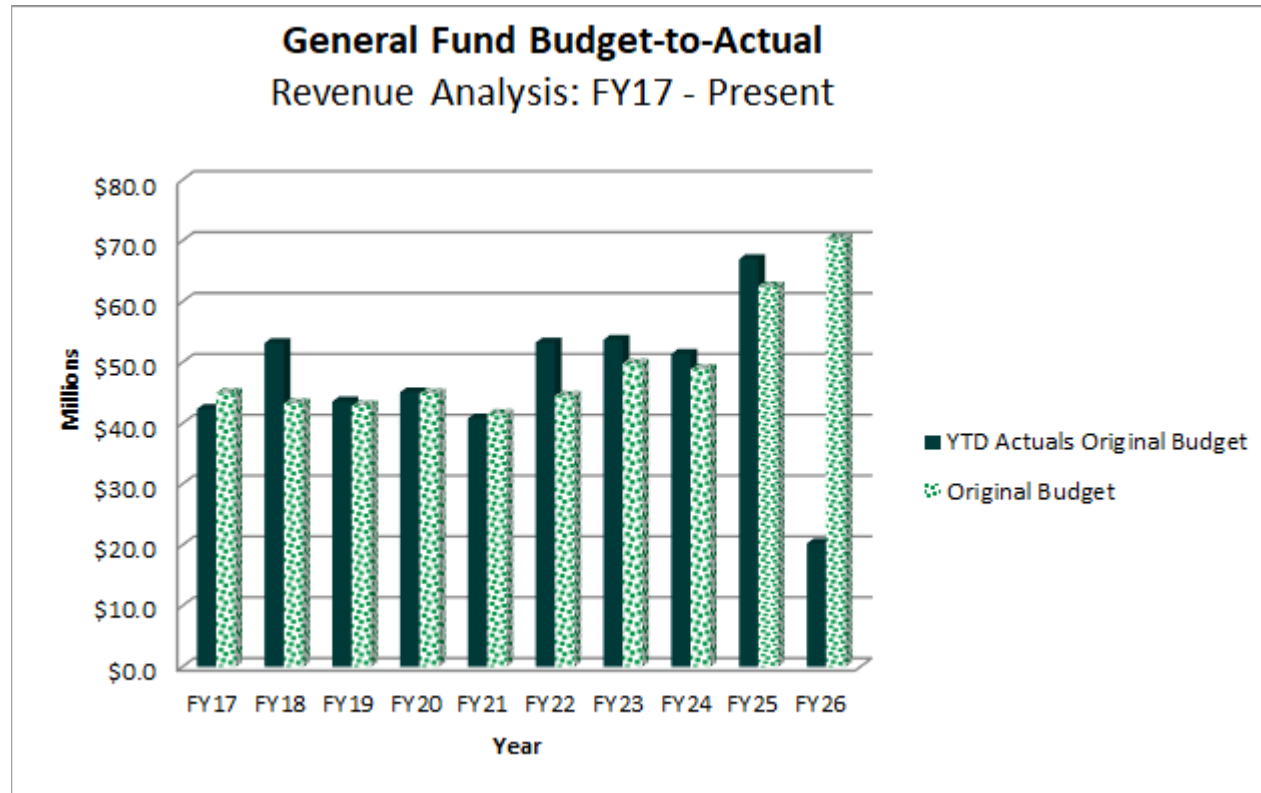
Expenditures are also on track with budget and are at/or below the 25% target for the first fiscal quarter.

## General Fund Revenue Breakdown by Major Categories

|                                   | FY25          | FY26          | YTD                     |
|-----------------------------------|---------------|---------------|-------------------------|
|                                   | <u>Actual</u> | <u>Budget</u> | <u>FY26<br/>7/31/25</u> |
| Property Taxes Excluding Pensions | 7,863,443     | 7,880,051     | 4,113,009               |
| Property Taxes Pensions Only      | 9,965,118     | 10,764,689    | -                       |
| Road & Bridge Tax                 | 681,497       | 685,000       | 365,103                 |
| Replacement Tax                   | 631,515       | 675,000       | 224,119                 |
| Sales/Use Taxes                   | 19,203,150    | 19,500,000    | 5,268,880               |
| Income Tax                        | 6,121,738     | 6,200,000     | 2,126,080               |
| Telecommunications Tax            | 1,221,404     | 1,200,000     | 285,845                 |
| Other Taxes not Itemized          | 2,481,958     | 3,154,000     | 863,737                 |
| Permits                           | 1,835,950     | 1,906,500     | 610,482                 |
| Licenses                          | 722,479       | 798,000       | 498,129                 |
| Fees                              | 1,711,571     | 1,527,800     | 370,003                 |
| Charges for Services              | 6,795,002     | 6,499,500     | 878,952                 |
| Interest                          | 1,546,528     | 1,010,000     | 317,767                 |

*Note: Above revenues are not all-inclusive*

# General Fund Revenue Budget to Actual Comparison FY17 to Present



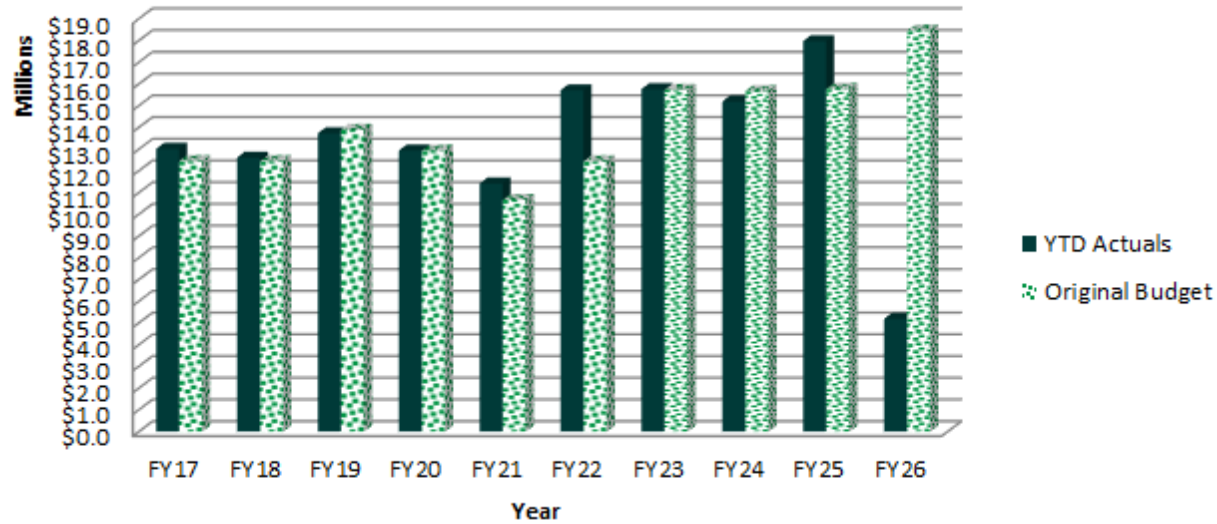
| Fiscal Year | YTD Actuals | Original Budget |
|-------------|-------------|-----------------|
| FY17        | 42,366,867  | 45,009,330      |
| FY18        | 53,215,965  | 43,269,795      |
| FY19        | 43,591,065  | 42,970,625      |
| FY20        | 45,108,203  | 44,936,380      |
| FY21        | 40,822,736  | 41,537,495      |
| FY22        | 53,266,121  | 44,529,540      |
| FY23        | 53,743,693  | 49,839,735      |
| FY24        | 51,418,731  | 48,957,220      |
| FY25        | 66,964,293  | 62,544,359      |
| FY26        | 20,271,839  | 70,409,540      |

# Sales and Local Cannabis Tax Collections – General Fund

## Actual to Budget

### FY26, Q1

**General Fund Budget-to-Actual**  
Sales & Local Cannabis Tax:  
FY17-Present



| Fiscal Year | YTD Actuals | Original Budget |
|-------------|-------------|-----------------|
| FY17        | 13,016,830  | 12,450,000      |
| FY18        | 12,606,152  | 12,450,000      |
| FY19        | 13,736,808  | 13,900,000      |
| FY20        | 12,943,877  | 12,925,600      |
| FY21        | 11,421,127  | 10,665,000      |
| FY22        | 15,712,459  | 12,435,000      |
| FY23        | 15,763,366  | 15,730,000      |
| FY24        | 15,198,326  | 15,680,125      |
| FY25        | 17,969,270  | 15,775,000      |
| FY26        | 5,189,025   | 18,450,000      |

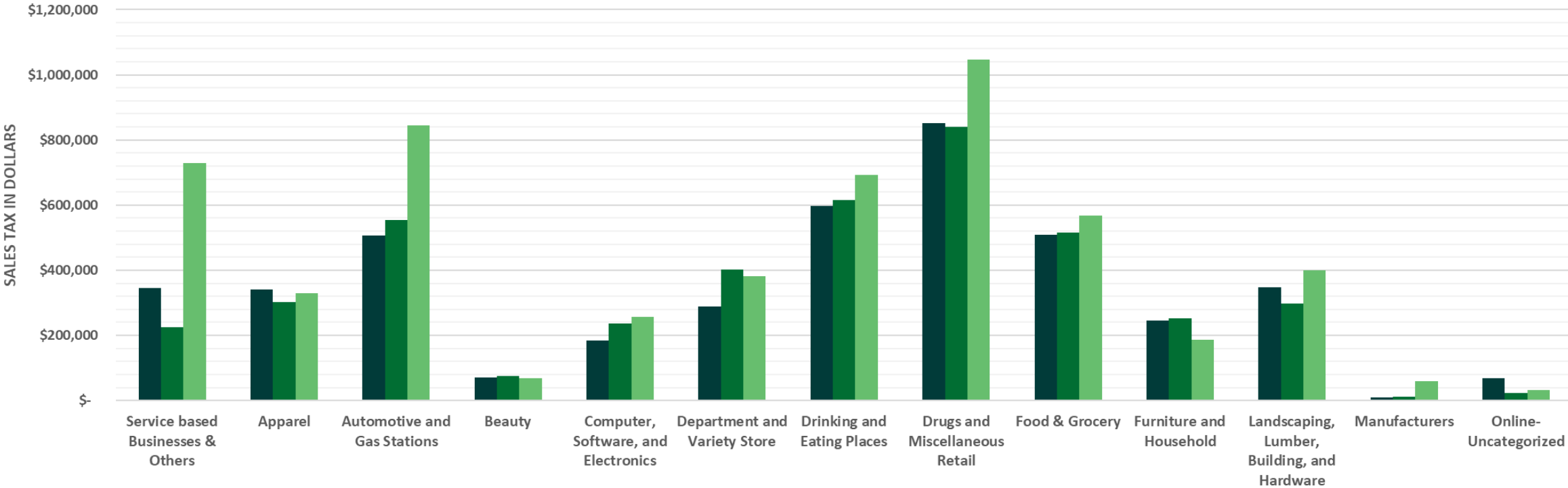
| Month        | Original Budget   | YTD Revenue      |
|--------------|-------------------|------------------|
| May          |                   | 1,724,046        |
| June         |                   | 1,776,534        |
| July         |                   | 1,688,445        |
| August       |                   | -                |
| September    |                   | -                |
| October      |                   | -                |
| November     |                   | -                |
| December     |                   | -                |
| January      |                   | -                |
| February     |                   | -                |
| March        |                   | -                |
| April        |                   | -                |
| <b>Total</b> | <b>18,450,000</b> | <b>5,189,025</b> |

28%

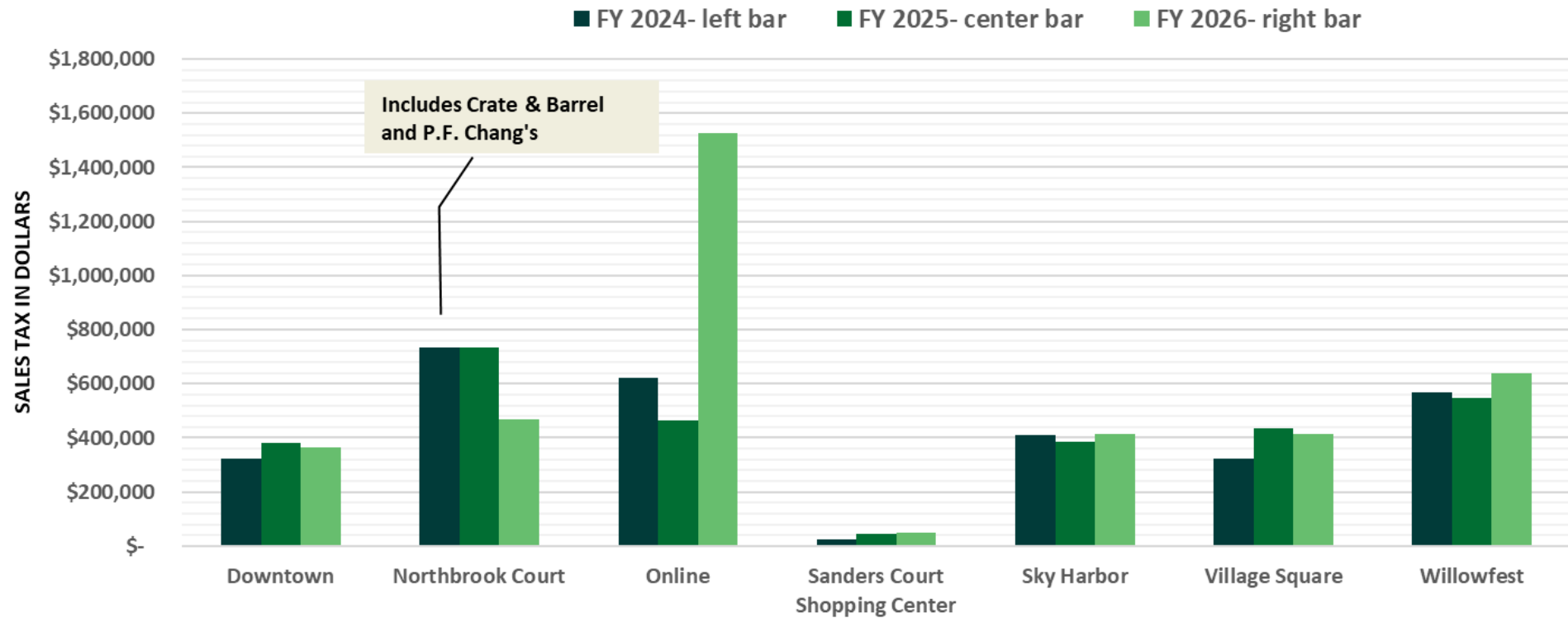
*Note: The budgeted and actual sales tax amounts on this slide exclude the 25% of home rule sales tax, which is allocated to the Capital Projects Fund.*

# First Quarter Sales Tax Comparison by Business Type

FY 2024- left bar    FY 2025- center bar    FY 2026- right bar



## First Quarter Sales Tax Comparison by Shopping Area

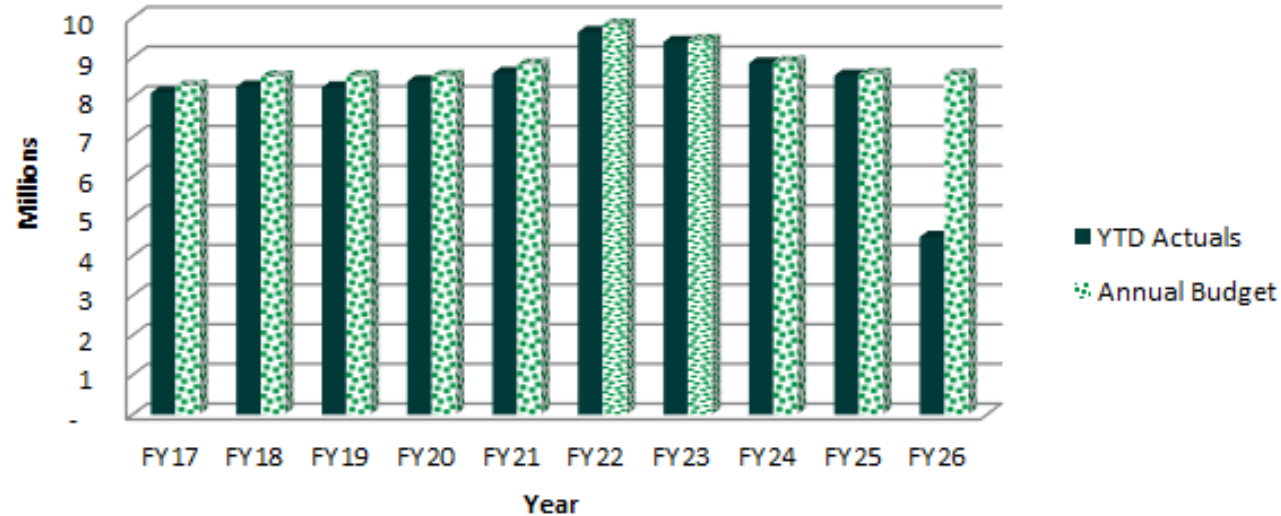


# Property Tax Collection History- GF Only

## Actual to Budget

### FY26, Q1

**General Fund Budget-to-Actual**  
Property Tax (Excluding Police/Fire Pensions):  
FY17-Present



| Fiscal Year | YTD Actuals | Annual Budget |
|-------------|-------------|---------------|
| FY17        | 8,113,342   | 8,280,750     |
| FY18        | 8,269,890   | 8,520,370     |
| FY19        | 8,242,005   | 8,530,370     |
| FY20        | 8,394,420   | 8,535,370     |
| FY21        | 8,605,743   | 8,832,050     |
| FY22        | 9,640,962   | 9,837,050     |
| FY23        | 9,394,574   | 9,440,960     |
| FY24        | 8,853,960   | 8,891,915     |
| FY25        | 8,544,940   | 8,585,843     |
| FY26        | 4,478,112   | 8,565,051     |

| GF Levy Allocation     | FY26 Budget | YTD Actual |       |
|------------------------|-------------|------------|-------|
| General Operating Levy | 8,565,051   | 4,478,112  | 52.3% |



# Utility Tax Collection History (Natural Gas, Electric, Telecommunications)

## Actual to Budget

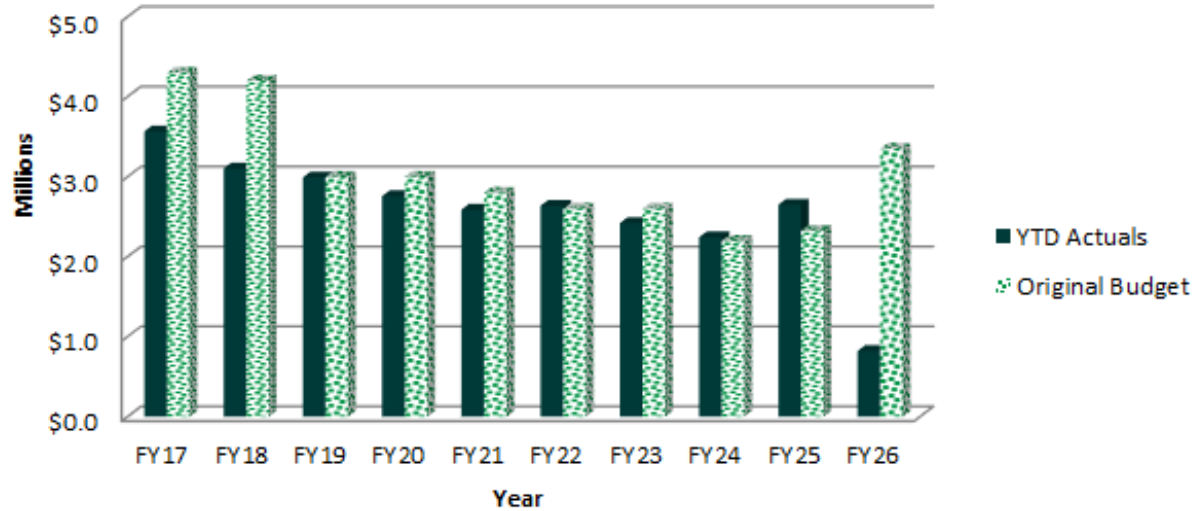
### FY26, Q1

#### General Fund Budget-to-Actual

#### Utility & Telecommunication Tax Analysis:

FY17-Present

Includes Electric, Natural Gas & Telecommunications



This revenue category is on track to meet budget expectations.

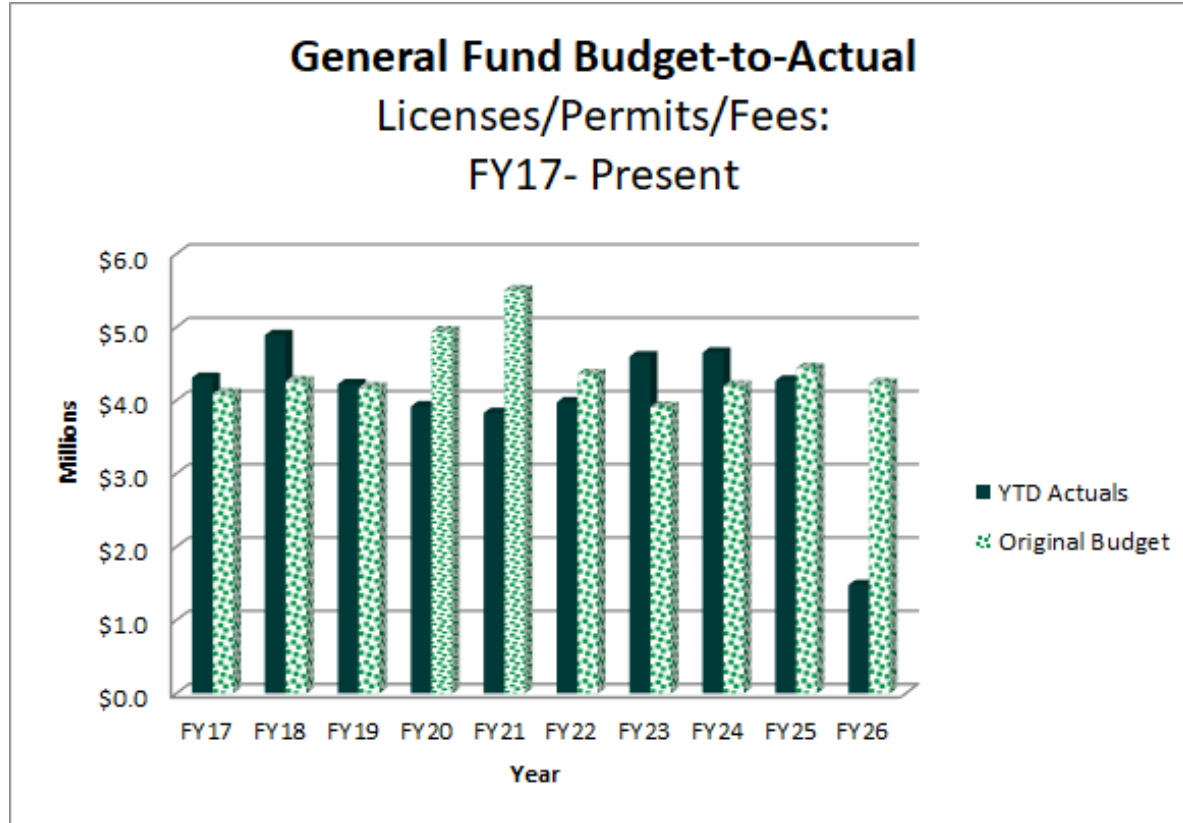
| Fiscal Year | YTD Actuals | Original Budget |
|-------------|-------------|-----------------|
| FY17        | 3,566,851   | 4,300,000       |
| FY18        | 3,104,096   | 4,200,000       |
| FY19        | 2,991,626   | 3,000,000       |
| FY20        | 2,759,345   | 3,000,000       |
| FY21        | 2,587,600   | 2,800,000       |
| FY22        | 2,636,673   | 2,600,000       |
| FY23        | 2,419,988   | 2,600,000       |
| FY24        | 2,243,292   | 2,200,000       |
| FY25        | 2,648,465   | 2,325,000       |
| FY26        | 820,600     | 3,350,000       |

| Month     | Combined Original Budget | Telecom Tax YTD Revenue | Electric YTD Revenue | Natural Gas YTD Revenue | Combined YTD Revenue |     |
|-----------|--------------------------|-------------------------|----------------------|-------------------------|----------------------|-----|
| May       |                          | 108,943                 | 100,458              | 88,850                  | 298,251              |     |
| June      |                          | 92,324                  | 94,425               | 83,529                  | 270,278              |     |
| July      |                          | 84,578                  | 109,840              | 57,652                  | 252,070              |     |
| August    |                          | -                       | -                    | -                       | -                    |     |
| September |                          | -                       | -                    | -                       | -                    |     |
| October   |                          | -                       | -                    | -                       | -                    |     |
| November  |                          | -                       | -                    | -                       | -                    |     |
| December  |                          | -                       | -                    | -                       | -                    |     |
| January   |                          | -                       | -                    | -                       | -                    |     |
| February  |                          | -                       | -                    | -                       | -                    |     |
| March     |                          | -                       | -                    | -                       | -                    |     |
| April     |                          | -                       | -                    | -                       | -                    |     |
| Total     | 3,350,000                | 285,845                 | 304,723              | 230,031                 | 820,600              | 24% |

# Licenses, Permits, & Fees Collection History

## Actual to Budget

### FY26, Q1



YTD revenue in this category appears to be on track with budget and may possibly exceed budget expectations.

| Fiscal Year | YTD Actuals | Original Budget |
|-------------|-------------|-----------------|
| FY17        | 4,308,636   | 4,092,750       |
| FY18        | 4,890,655   | 4,259,875       |
| FY19        | 4,220,659   | 4,175,775       |
| FY20        | 3,916,721   | 4,942,375       |
| FY21        | 3,827,908   | 5,505,000       |
| FY22        | 3,973,597   | 4,358,500       |
| FY23        | 4,597,922   | 3,912,250       |
| FY24        | 4,652,082   | 4,198,250       |
| FY25        | 4,270,000   | 4,434,950       |
| FY26        | 1,478,614   | 4,232,300       |

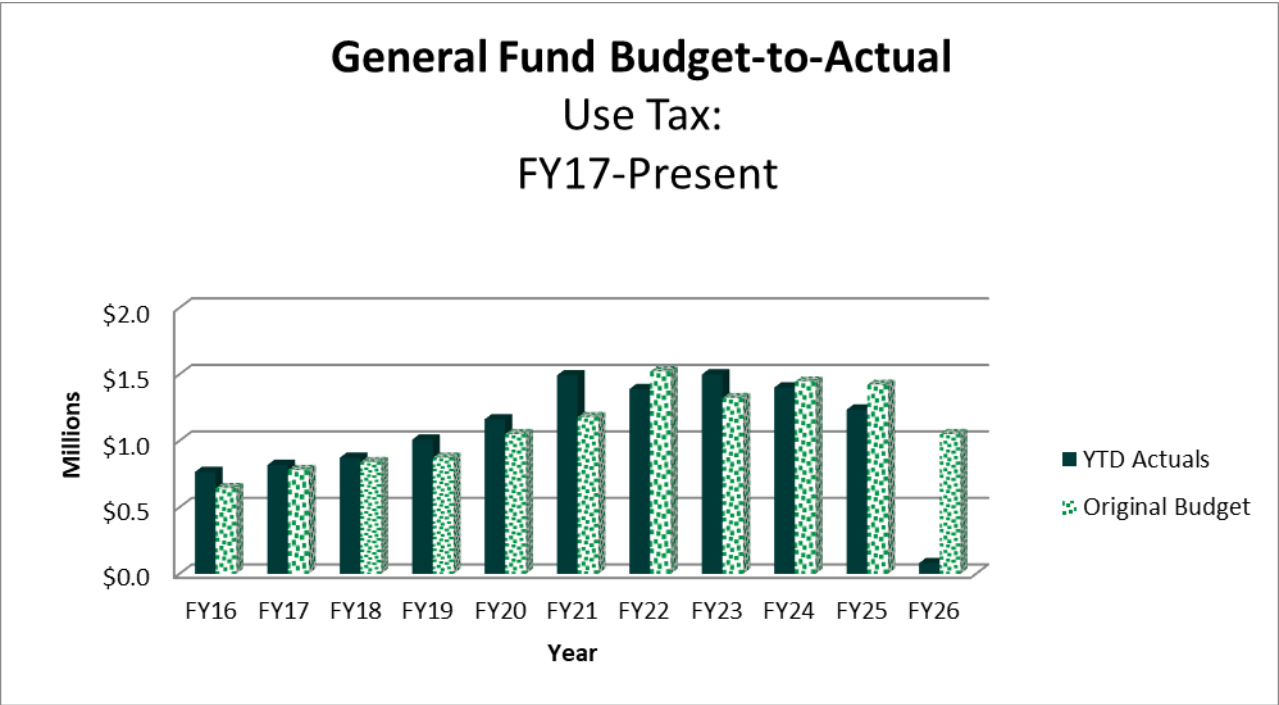
| Month     | Combined Original Budget | Licenses YTD Revenue | Permits YTD Revenue | Fees YTD Revenue | Combined YTD Revenue |
|-----------|--------------------------|----------------------|---------------------|------------------|----------------------|
| May       |                          | 24,338               | 288,361             | 185,363          | 498,062              |
| June      |                          | 355,049              | 141,938             | 49,454           | 546,440              |
| July      |                          | 118,741              | 180,184             | 135,187          | 434,112              |
| August    |                          | -                    | -                   | -                | -                    |
| September |                          | -                    | -                   | -                | -                    |
| October   |                          | -                    | -                   | -                | -                    |
| November  |                          | -                    | -                   | -                | -                    |
| December  |                          | -                    | -                   | -                | -                    |
| January   |                          | -                    | -                   | -                | -                    |
| February  |                          | -                    | -                   | -                | -                    |
| March     |                          | -                    | -                   | -                | -                    |
| April     |                          | -                    | -                   | -                | -                    |
| Total     | 4,232,300                | 498,129              | 610,482             | 370,003          | 1,478,614            |

35%

# Use Tax Collection History

## Actual to Budget

### FY26, Q1



Use tax (online purchases) is below the original projected budget.

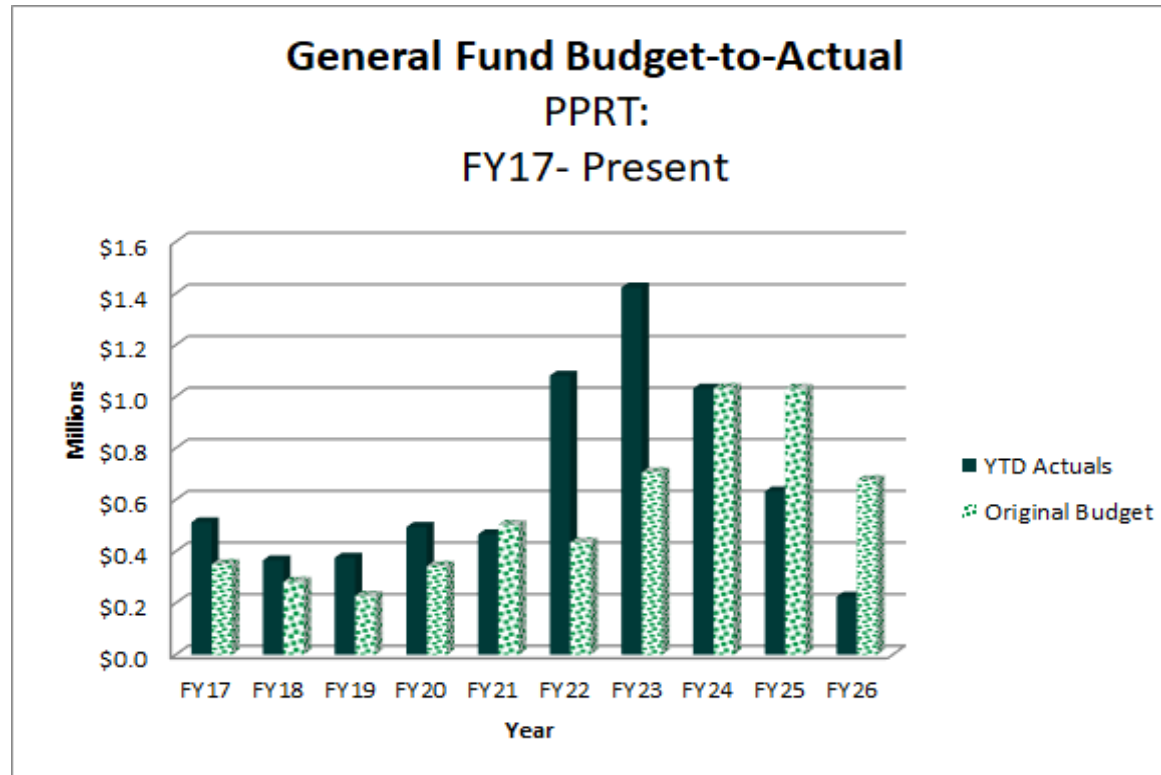
This revenue is projected to fall \$650K short due to a new Illinois remote seller rule effective January 2025, but this is fully offset by a corresponding increase in sales tax.

| Fiscal Year | YTD Actuals | Original Budget |
|-------------|-------------|-----------------|
| FY16        | 765,696     | 643,500         |
| FY17        | 817,854     | 779,500         |
| FY18        | 872,486     | 839,200         |
| FY19        | 1,008,471   | 872,370         |
| FY20        | 1,160,716   | 1,050,000       |
| FY21        | 1,492,222   | 1,177,535       |
| FY22        | 1,388,558   | 1,520,345       |
| FY23        | 1,498,571   | 1,320,825       |
| FY24        | 1,400,062   | 1,444,100       |
| FY25        | 1,233,880   | 1,420,000       |
| FY26        | 79,855      | 1,050,000       |

| Month     | Original Budget | YTD Revenue |
|-----------|-----------------|-------------|
| May       |                 | 21,675      |
| June      |                 | 28,051      |
| July      |                 | 30,130      |
| August    |                 | -           |
| September |                 | -           |
| October   |                 | -           |
| November  |                 | -           |
| December  |                 | -           |
| January   |                 | -           |
| February  |                 | -           |
| March     |                 | -           |
| April     |                 | -           |
| Total     | 1,050,000       | 79,855      |

8%

# Personal Property Replacement Tax (PPRT) Collection History Actual to Budget FY26, Q1



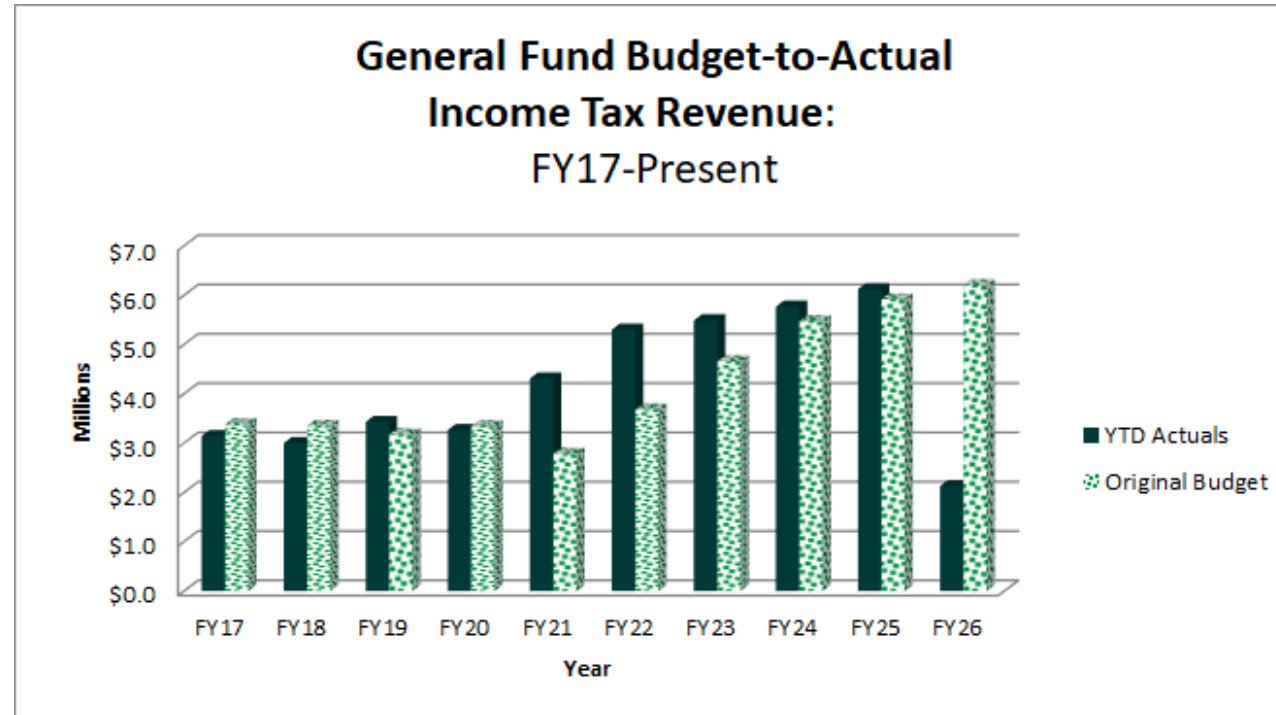
This revenue is on par with budget. Distributions from the State are made in eight of the twelve months and six more months will be collected before the end of the fiscal year.

| Fiscal Year | YTD Actuals | Original Budget |
|-------------|-------------|-----------------|
| FY17        | 512,099     | 349,500         |
| FY18        | 364,701     | 282,000         |
| FY19        | 375,146     | 228,000         |
| FY20        | 493,855     | 342,000         |
| FY21        | 465,303     | 503,000         |
| FY22        | 1,080,451   | 434,500         |
| FY23        | 1,422,208   | 706,000         |
| FY24        | 1,030,116   | 1,031,950       |
| FY25        | 631,515     | 1,030,000       |
| FY26        | 224,119     | 675,000         |

| Month     | Original Budget | YTD Revenue |
|-----------|-----------------|-------------|
| May       |                 | 130,232     |
| June      |                 | NONE        |
| July      |                 | 93,887      |
| August    |                 | -           |
| September |                 | NONE        |
| October   |                 | -           |
| November  |                 | NONE        |
| December  |                 | -           |
| January   |                 | -           |
| February  |                 | NONE        |
| March     |                 | -           |
| April     |                 | -           |
| Total     | 675,000         | 224,119     |

*Note: PPRT is typically distributed over eight months in May, July, August, October, December, January, March, and April*

## Income Tax Collection History Actual to Budget FY26, Q1



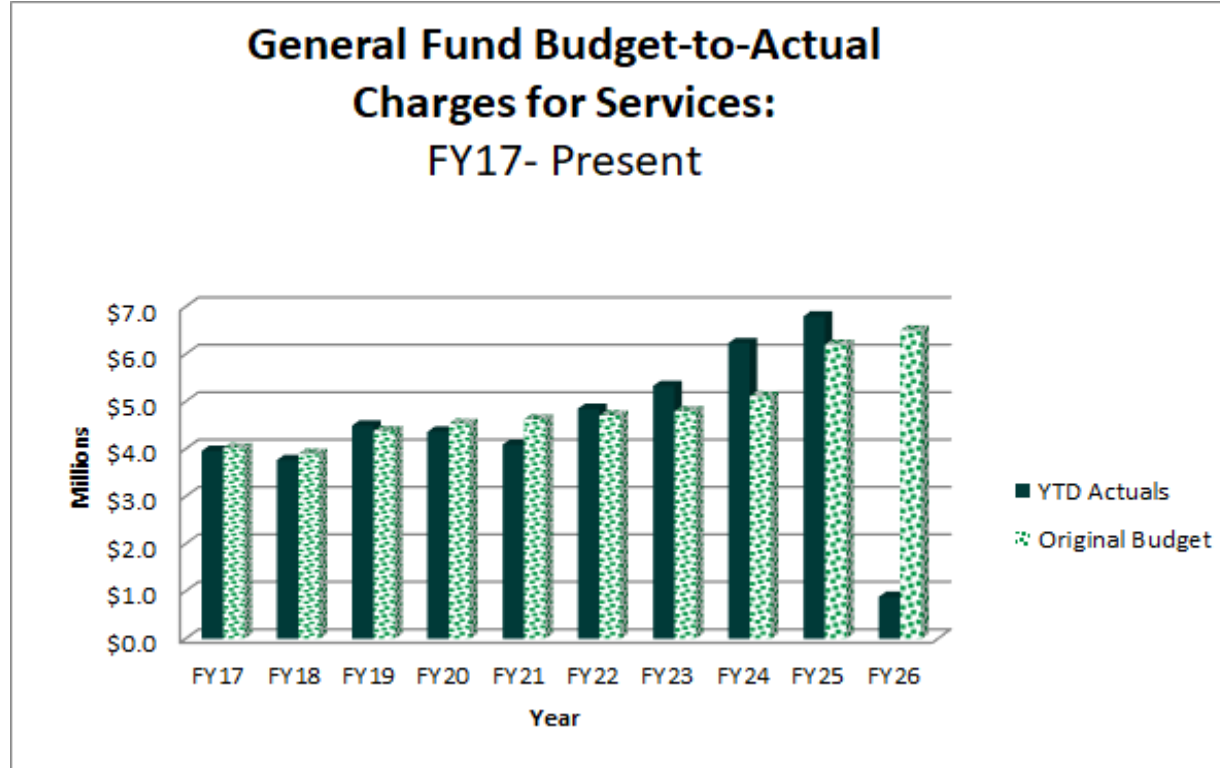
This revenue is distributed by the State on a per-capita basis and the significantly higher than median income for Northbrook residents unfortunately does not translate to higher income tax revenues to the village. Therefore, other lower-income communities benefit from higher income areas with this tax revenue.

| Fiscal Year | YTD Actuals | Original Budget |
|-------------|-------------|-----------------|
| FY17        | 3,141,181   | 3,383,340       |
| FY18        | 2,998,512   | 3,350,170       |
| FY19        | 3,429,471   | 3,177,685       |
| FY20        | 3,262,553   | 3,340,000       |
| FY21        | 4,308,831   | 2,782,850       |
| FY22        | 5,299,126   | 3,678,550       |
| FY23        | 5,489,231   | 4,659,000       |
| FY24        | 5,766,354   | 5,473,500       |
| FY25        | 6,121,738   | 5,917,000       |
| FY26        | 2,126,080   | 6,200,000       |

| Month     | Original Budget | YTD Revenue |
|-----------|-----------------|-------------|
| May       |                 | 1,102,198   |
| June      |                 | 382,247     |
| July      |                 | 641,636     |
| August    |                 | -           |
| September |                 | -           |
| October   |                 | -           |
| November  |                 | -           |
| December  |                 | -           |
| January   |                 | -           |
| February  |                 | -           |
| March     |                 | -           |
| April     |                 | -           |
| Total     | 6,200,000       | 2,126,080   |

34%

## Charges for Services Actual to Budget FY26, Q1



The largest components of this category are Rural Fire Protection District and ambulance service charges. Total revenues for this category are below prorated budget, primarily due to a significant receivable not yet invoiced to the Fire District for the first half of FY26.

| Fiscal Year | YTD Actuals | Original Budget |
|-------------|-------------|-----------------|
| FY17        | 3,958,164   | 4,018,750       |
| FY18        | 3,765,149   | 3,897,750       |
| FY19        | 4,489,703   | 4,377,750       |
| FY20        | 4,363,158   | 4,529,750       |
| FY21        | 4,087,649   | 4,623,300       |
| FY22        | 4,845,635   | 4,704,500       |
| FY23        | 5,325,990   | 4,797,050       |
| FY24        | 6,229,971   | 5,111,650       |
| FY25        | 6,795,002   | 6,199,250       |
| FY26        | 878,952     | 6,499,500       |

| Month     | Original Budget | YTD Revenue |
|-----------|-----------------|-------------|
| May       |                 | 251,144     |
| June      |                 | 329,929     |
| July      |                 | 297,879     |
| August    |                 | -           |
| September |                 | -           |
| October   |                 | -           |
| November  |                 | -           |
| December  |                 | -           |
| January   |                 | -           |
| February  |                 | -           |
| March     |                 | -           |
| April     |                 | -           |
| Total     | 6,499,500       | 878,952     |
|           |                 | 14%         |

## General Fund Expenditure Overview by Category FY26 Budget to YTD Expenditures as of July 31, 2025

| <u>EXPENSES</u>         | FY26<br>Budget<br>Original |  | FY26<br>YTD<br>Actual | % of<br>Budget |
|-------------------------|----------------------------|--|-----------------------|----------------|
| Personal Services       | 53,022,449                 |  | 10,070,251            | 19%            |
| Contractual             | 11,422,970                 |  | 2,483,562             | 22%            |
| Commodities             | 1,922,735                  |  | 441,046               | 23%            |
| Capital Outlay          | 4,963,177                  |  | 52,204                | 1%             |
| Interfund Transfers Out | 1,500,000                  |  | -                     | 0%             |
| Other                   | -                          |  | 16,192                | -              |
| <br>TOTAL               | <br>72,831,331             |  | <br>13,063,256        | <br>18%        |

Total GF expenses are at 18% at the end of Q1.

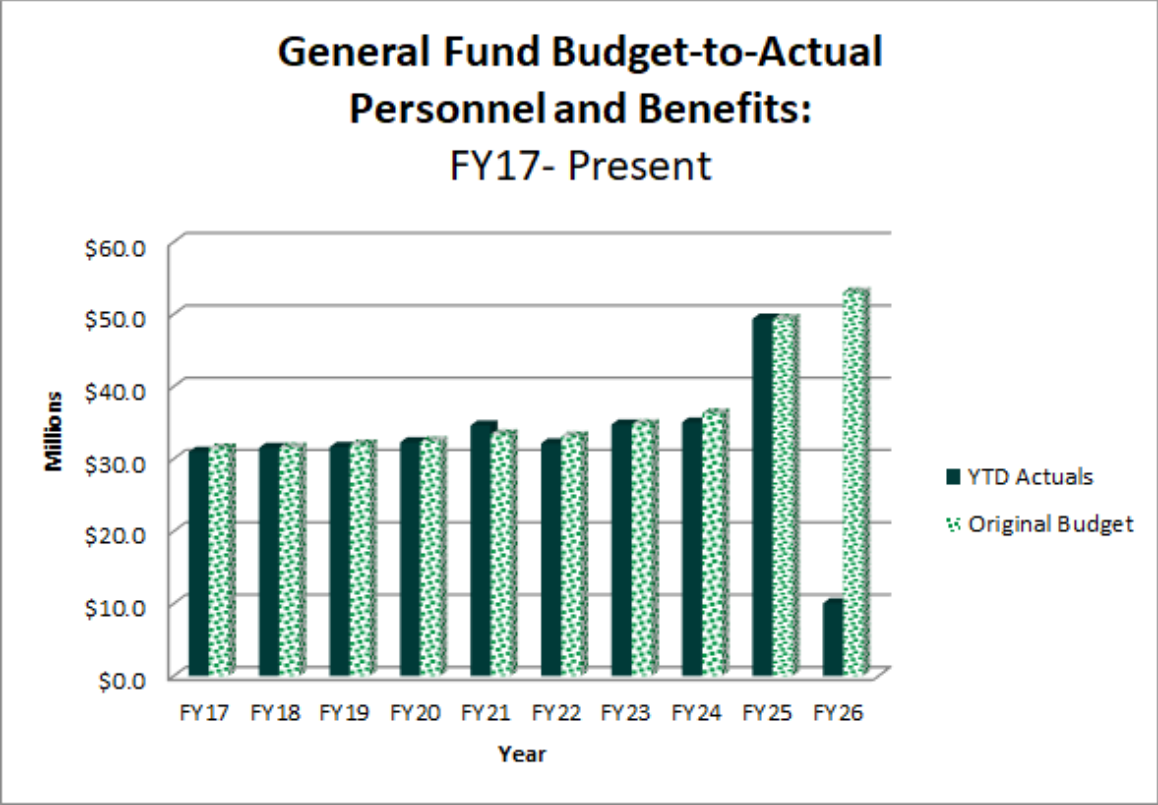
The original FY26 interfund transfer out budgeted amount consists of \$700k to the Stormwater fund and \$800k to the Pension Funds. These transfers typically take place at the end of the calendar year.



# General Fund Personnel & Benefit Expenditures

## Actual to Budget

### FY26, Q1



| Fiscal Year | YTD Actuals | Original Budget |
|-------------|-------------|-----------------|
| FY17        | 30,983,045  | 31,481,565      |
| FY18        | 31,536,107  | 31,580,590      |
| FY19        | 31,657,255  | 32,001,920      |
| FY20        | 32,307,268  | 32,423,884      |
| FY21        | 34,620,163  | 33,416,385      |
| FY22        | 32,133,928  | 33,144,285      |
| FY23        | 34,774,274  | 34,797,040      |
| FY24        | 35,050,928  | 36,301,890      |
| FY25        | 49,389,881  | 49,354,881      |
| FY26        | 10,070,251  | 53,022,449      |

|       | Original Budget | YTD FY26 Actual 7/31/2025 |     |
|-------|-----------------|---------------------------|-----|
| Total | 53,022,449      | 10,070,251                | 19% |

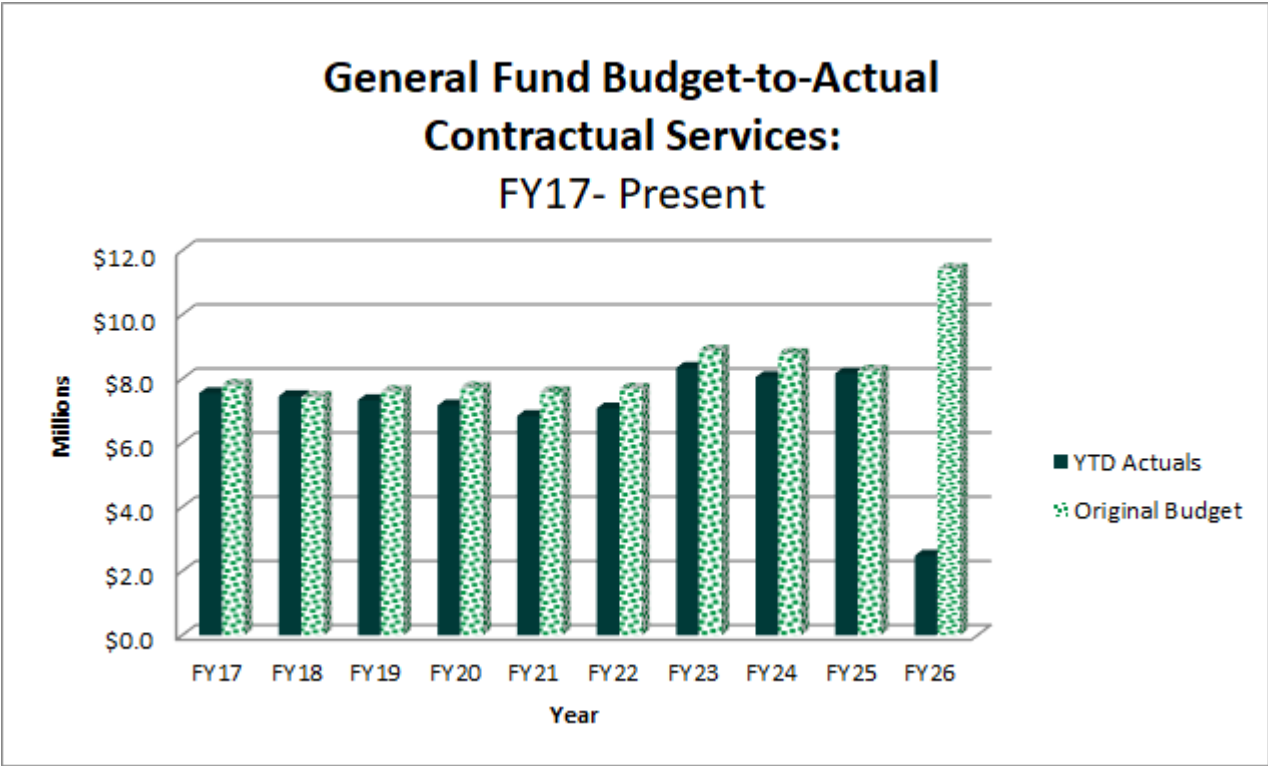
Personnel and Benefits include all forms of compensation, health insurance, and non-public safety pension contributions.



# General Fund Contractual Services Expenditures

## Actual to Budget

### FY26, Q1



| Fiscal Year | YTD Actuals | Original Budget |     |
|-------------|-------------|-----------------|-----|
| FY17        | 7,553,080   | 7,807,130       |     |
| FY18        | 7,463,372   | 7,436,091       |     |
| FY19        | 7,334,122   | 7,612,296       |     |
| FY20        | 7,171,396   | 7,729,981       |     |
| FY21        | 6,840,658   | 7,593,165       |     |
| FY22        | 7,081,838   | 7,693,945       |     |
| FY23        | 8,339,686   | 8,881,675       |     |
| FY24        | 8,057,989   | 8,783,460       |     |
| FY25        | 8,164,407   | 8,256,159       |     |
| FY26        | 2,483,562   | 11,422,970      | 22% |

# Enterprise Funds Summary Actual to Budget FY26, Q1

## Enterprise Funds

|                                     | Water Fund |           |           | Sanitary Sewer Fund |         |           | Stormwater Fund |           |           | Senior Housing Fund |           |           | Parking Fund |         |           |
|-------------------------------------|------------|-----------|-----------|---------------------|---------|-----------|-----------------|-----------|-----------|---------------------|-----------|-----------|--------------|---------|-----------|
|                                     | FY26       | FY26      | FY26      | FY26                | FY26    | FY26      | FY26            | FY26      | FY26      | FY26                | FY26      | FY26      | FY26         | FY26    | FY26      |
|                                     | Original   | YTD       | Actual %  | Original            | YTD     | Actual %  | Original        | YTD       | Actual %  | Original            | YTD       | Actual %  | Original     | YTD     | Actual %  |
|                                     | Budget     | 7/31/25   | of Budget | Budget              | 7/31/25 | of Budget | Budget          | 7/31/25   | of Budget | Budget              | 7/31/25   | of Budget | Budget       | 7/31/25 | of Budget |
| Operating Revenue                   | 10,668,000 | 2,572,226 | 24.1%     | 2,354,000           | 497,648 | 21.1%     | 3,786,000       | 329,817   | 8.7%      | 1,035,710           | 255,772   | 24.7%     | 217,800      | 69,187  | 31.8%     |
| Bond Proceeds                       | 16,740,000 | -         |           | -                   | -       |           | -               | -         |           | -                   | -         |           | -            | -       |           |
| Total Revenue                       | 27,408,000 | 2,572,226 | 9.4%      | 2,354,000           | 497,648 |           | 3,786,000       | 329,817   |           | 1,035,710           | 255,772   |           | 217,800      | 69,187  |           |
|                                     |            |           |           |                     |         |           |                 |           |           |                     |           |           |              |         |           |
| Total Expenses                      | 15,188,113 | 2,994,110 | 19.7%     | 2,339,581           | 379,175 | 16.2%     | 3,081,097       | 512,805   | 16.6%     | 1,122,025           | 150,200   | 13.4%     | 142,765      | 35,713  | 25.0%     |
| Net Surplus (Deficit)               | 12,219,887 | (421,884) |           | 14,419              | 118,472 |           | 704,903         | (182,988) |           | (86,315)            | 105,572   |           | 75,035       | 33,474  |           |
|                                     |            |           |           |                     |         |           |                 |           |           |                     |           |           |              |         |           |
| Cash/Investments Position 5/1/25**  |            | -         |           |                     | -       |           |                 | -         |           |                     | 2,181,057 |           |              | 136,773 |           |
| Cash/Investments Position 7/31/25** |            | 8,928,581 |           |                     | 118,472 |           |                 | (182,988) |           |                     | 2,286,629 |           |              | 170,247 |           |

Operating revenues and expenditures for Enterprise Funds appear to be on track with budget expectations. Please note that most capital expenditures are not evenly incurred throughout the fiscal year.

# Capital Projects Funds Summary

## Actual to Budget

### FY26, Q1

|                       | Infrastructure CPF         |                        |                               | Facility CPF               |                        |                               |
|-----------------------|----------------------------|------------------------|-------------------------------|----------------------------|------------------------|-------------------------------|
|                       | FY26<br>Original<br>Budget | FY26<br>YTD<br>7/31/25 | FY26<br>Actual % of<br>Budget | FY26<br>Original<br>Budget | FY26<br>YTD<br>7/31/25 | FY26<br>Actual % of<br>Budget |
| Operating Revenue     | 5,954,200                  | 601,502                | 10.1%                         | 300,000                    | 148,064                | 49.4%                         |
| Bond Proceeds         | -                          | -                      |                               | 23,820,000                 | 6,169,259              |                               |
| Total Revenue         | 5,954,200                  | 601,502                | 10.1%                         | 24,120,000                 | 6,317,323              |                               |
| Total Expenses        | 11,661,831                 | 2,362,771              | 20.3%                         | 31,965,510                 | 247,918                | 0.8%                          |
| Net Surplus (Deficit) | (5,707,631)                | (1,761,268)            |                               | (7,845,510)                | 6,069,406              |                               |

Operating revenues for the Infrastructure Fund and Facility Fund both comprise of interest income. In addition, the Infrastructure Fund receives 25% of the Village's home rule sales tax, with collections for Q1 fully recorded.

The Facility Fund also received \$6.17M of bond proceeds designated for the various new facilities.

Cash/Investments Position 5/1/25\*\* 5,602,349 11,128,067

Cash/Investments Position 7/31/25\*\* 3,841,081 17,197,473

**\*\*Note:** Cash/investments shown rather than fund balance to provide liquid spendable balances available.

# Village of Northbrook

## Comparative Overtime Report

### Q1 FY26 & FY25

|                                 | First Quarter     |                   | Total Fiscal Year |                   |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|
|                                 | FY 2025           | FY 2026           | FY 2025           | FY 2026           |
| Village Manager's Office        | \$ 128            | \$ -              | \$ 128            | \$ -              |
| Finance Department              | 145               | 523               | 145               | 523               |
| Police Department               | 293,213           | 369,819           | 293,213           | 369,819           |
| Police Reimbursable Costs       | (10,619)          | (9,725)           | (10,619)          | (9,725)           |
| Police Net Overtime Costs       | 282,594           | 360,094           | 282,594           | 360,094           |
| Fire Department                 | 175,951           | 151,041           | 175,951           | 151,041           |
| Fire Reimbursable Costs         | (4,872)           | (16,590)          | (4,872)           | (16,590)          |
| Fire Net Overtime Costs         | 171,079           | 134,451           | 171,079           | 134,451           |
| Public Works Department         | 81,238            | 80,836            | 81,238            | 80,836            |
| Development & Planning Services | 2,735             | 5,629             | 2,735             | 5,629             |
| <b>GRAND TOTAL</b>              | <b>553,410</b>    | <b>607,849</b>    | <b>553,410</b>    | <b>607,849</b>    |
| <b>REIMBURSEABLE COSTS</b>      | <b>(15,491)</b>   | <b>(26,316)</b>   | <b>(15,491)</b>   | <b>(26,316)</b>   |
| <b>NET GRAND TOTAL</b>          | <b>\$ 537,919</b> | <b>\$ 581,534</b> | <b>\$ 537,919</b> | <b>\$ 581,534</b> |

## Special Events Summary 2025 YTD

| Special Events Exenditure Summary |                           |                    |                  |            |             |  |   |              |                     |                            |                     |
|-----------------------------------|---------------------------|--------------------|------------------|------------|-------------|--|---|--------------|---------------------|----------------------------|---------------------|
| Event Name                        | Personnel<br>(OT/Regular) | Services Purchased | Supply Purchases | Rentals    | Other       | Village In-Kind Services   | External In-Kind Services   | Event Total  | General Fund Budget | Temporary Food Permit Fees | Raffle Permit Fees  |
| Northbrook Cultural Fair          | Staff Liaison Exempt      | \$2,715.00         | \$1,668.00       |            |             |  | YMCA waived rental fee, promoted event at no cost   | \$4,383.00   |                     | N/A (Village Event)        | N/A (Village Event) |
| Flamingo Friday                   | Staff Liaison Exempt      |                    | \$2,598.75       |            |             |  | Park District provided tables, chairs, Bach to Rock provided music, Sunset provided popcorn wagon | \$2,598.75   |                     | N/A (Village Event)        | N/A (Village Event) |
| Student Government Day            | Event Lead Exempt         | \$590.00           | \$4,446.18       |            |             | FD and PD provided 32 items for gift bags  | Library and Park District provided gift bag items for 32 students and their time                  | \$5,036.18   | \$5,000.00          | N/A (Village Event)        | N/A (Village Event) |
| Art in the Park                   | \$2,066.58                |                    |                  |            |             | Village promoted event in e-news; overnight parking in Metra for artist trailers |   | \$2,066.58   |                     | \$100.00                   |                     |
| Low Blond 5K                      | \$505.35                  |                    |                  |            |             |  |   | \$505.35     |                     |                            |                     |
| Memorial Day Parade               | \$14,474.48               |                    |                  |            | \$3,060.00  | Village promoted event in print and e-news                                       |   | \$17,534.48  |                     |                            |                     |
| Northbrook Climate Action Day     | \$346.70                  |                    | \$275.74         | \$1,249.02 |             |  |   | \$1,871.46   | \$5,000.00          | N/A (Village Event)        | N/A (Village Event) |
| Grapes on the Green               |                           |                    |                  |            | \$10,000.00 | Village promoted event in print and e-news                                       | Park District coordinated event planning and logistics  | \$10,000.00  | \$10,000.00         | N/A (Village Event)        | N/A (Village Event) |
| Northbrook Brewfest               | \$903.02                  |                    |                  |            | \$10,000.00 | Village promoted event in print and e-news                                       | Park District coordinated event planning and logistics  | \$10,903.02  | \$10,000.00         | N/A (Village Event)        | N/A (Village Event) |
| Northshore Artisan Market         |                           |                    |                  |            |             |  |   | \$0.00       |                     | \$275.00                   |                     |
| St. Norbert's Block Party         | \$1,050.01                |                    |                  |            |             | Village promoted event in print and e-news                                       |   | \$1,050.01   |                     | \$25.00                    | \$30.00             |
| Northbrook Grand Prix             | \$34,009.86               | \$1,395.00         | \$3,060.70       |            | \$11,000.00 |  | Park District planned Bike the Green Event and managed Family Fun Ride registration               | \$49,465.56  |                     | N/A (Village Event)        | N/A (Village Event) |
| Northbrook Days                   | \$62,295.94               |                    |                  |            | \$6,248.20  |  |   | \$68,544.14  |                     | \$275.00                   | \$30.00             |
| Fourth of July                    | \$37,230.19               | \$50,541.83        | \$3,200.19       | \$7,000.00 |             |  |   | \$97,972.21  | \$55,000.00         | N/A (Village Event)        | N/A (Village Event) |
| Rotary Rubber Duck Race           | *                         |                    |                  |            |             |  |   | \$0.00       |                     | \$30.00                    |                     |
| Northbrook Farmers Market         | *                         |                    |                  |            |             |  |   | \$0.00       |                     |                            |                     |
| Shermer fest                      | *                         |                    |                  |            |             |  |   | \$0.00       |                     |                            |                     |
| Illuminate Northbrook             | *                         |                    |                  |            |             |  |   | \$0.00       |                     | N/A (Village Event)        | N/A (Village Event) |
| Totals                            | \$152,882.13              | \$55,241.83        | \$15,249.56      | \$8,249.02 | \$40,308.20 |  |   | \$271,930.74 |                     | \$705.00                   | \$60.00             |

\* Data pending



**QUESTIONS?**