VILLAGE OF MORTON GROVE

MORTON GROVE

Incredibly Close Amazingly Open

PROPOSED BUDGET 2027

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TO: Village President and Board of Trustees

FROM: Chuck Meyer, Village Administrator

DATE: October 16, 2026

RE: 2027 Proposed Budget Transmittal Letter

I am pleased to present the Annual Budget for the 2027 Fiscal Year for review and consideration by the Village Board. This document represents the proposed expenditure plan for the delivery of municipal services and capital improvement needs for the Village of Morton Grove in 2027. It represents a continued effort to maintain the services of the Village while keeping expenses under control even with inflationary pressures and emphasizes measured investment in the infrastructure and capital needs of the Village. The proposed budget document serves the following basic purposes:

> *Financial* – Line-item detail of the proposed 2027 Budget is provided by fund, including revenues and expenditures. This detail includes budget references for fiscal years 2025 and 2026; projected expenditures for 2026, and a proposal for budgeting for fiscal year 2027 expenditures and revenues.
>
> *Informational* – Summary information identifies ongoing departmental objectives for key budget requests and a summary of budget modifications from the prior fiscal year.

Total Budget Overview

The total proposed budget including all expenditures and interfund transfers is $127.5 Million, an increase from the 2026 budget of $78.14 Million. Almost all of the increase, 87.41%, is due to the construction of the new Village Hall and Police Station, which will be largely funded through general fund balance reserves, grants, and TIF districts. The budget also includes an increase for the start of lead service line replacement and to address aging water infrastructure with approximately 78% of the Village's water mains being over 60 years in age. The Village will need to replace lead service lines in the coming years to be in compliance with federal laws. There are also increases for equipment replacement and continuing maintenance of roads. Other operational costs have increased such as pensions, insurance, and wages to remain competitive with other organizations to attract and retain talent to the Village. Health insurance costs in particular rose 20% for 2027, which equates to an increase of approximately $1 million. While this increase was comparable across all industries, the Village maintained or decreased other operational costs to keep total expenses under control. The budget includes continued funding for redevelopment projects such as sites surrounding the Metra train station and other TIF districts. Some projects received partial funding in 2026 with balances to be paid in 2027 and beyond. Funding also increased for some projects, such as additional engineering costs to develop longer range capital plans, including lead service lines and water mains, and to prepare projects to be

eligible for upcoming grant opportunities. The General Fund budget, which includes the basic operating expenditures of the Village for administration, public works, police, fire, building, and senior and family services departments, is $41.51 Million, which is an increase of $1,872,648 or 4.72% above the 2026 budget. This increase can be attributed to inflationary increases in operating expenses, especially health insurance costs. Pension funding expense also increased, while increasing fuel and operational supplies/equipment costs have also added budgetary pressures.

General Fund

Due to improved revenues, especially sales taxes, and continued cost containment, the Village estimates the fund balance in the General Fund will be over $18,000,000, at the end of 2026, which is 43.3% of the 2027 budgeted expenditures. The Village maintains a fund balance in line with best practices which recommend a fund balance between 25% and 33% of budgeted expenditures with excess funding being utilized for large capital expenditures, such as the new Village Hall/Police Station. The Village has worked to build the General Fund Balance over the last few years with the intent of using some of the reserves for the new Village Hall/Police Station to avoid having to issue bonds for the full cost of construction.

Significant budget modifications are summarized in the following table, all General Fund accounts by total are presented in the attached budget:

Item	*2026*	*2027*	*$ Change*	*% Change*
Finance GEMT (offset by revenue) and retiree health insurance costs	$2,858,773	$3,296,142	$437,369	15.30%
Reserves Personnel Costs and Collective Bargaining	$544,000	$944,000	$400,000	36.75%
Police Department Pension Expense & Health Insurance Costs	$14,165,154	$14,715,436	$550,282	3.88%
Fire Department Pension Expense & Health Insurance Costs	$11,758,988	$12,094,139	$335,151	5.00%
PW Streets Construction Services moved to Engineering	$3,704,100	$3,110,925	($593,175)	(16.01%)
PW Engineering Construction Services moved from Streets	$653,095	$1,421,195	$768,100	117.61%
PW Vehicle Maintenance Increase in cost of fuel and parts	$1,074,755	$1,236,605	$161,850	15.06%
All other expenditures Net	$4,879,362	$4,692,433	($186,929)	(3.83%)
Total General Fund	$39,638,227	$41,510,875	$1,872,648	4.72%

Revenues/Budget Control
The 2027 Proposed Budget includes a 3% increase in property taxes This is to fund increased pension contributions, increased personnel expenses including wages and health insurance, addressing capital expenses with the funding of a vehicle replacement fund, and some of the inflationary operating increases. The budget also proposes a new water rate structure and rate increase to fund needed lead service and water main replacement. Please see the enclosed water rate study for detail information. Department Directors continue to diligently control expenditures and monitor revenues as well as all of the assets of the Village in a fiduciary manner. This proposed managed budget is the result of those efforts.

While this proposed budget is significantly controlled, it does offer the continuing service levels and maintenance of Village facilities and infrastructure, which support the long-term stability and operational needs of the Village.

- Construction of a new Village Hall and Police Station
- Bond Rating Stabilization – for issuance of bonds to support the new building
    - Maintenance of Financial Reserves
    - Pension Contribution
- Engineering for Future Roads, Water Main Projects, and Replacement of Lead Line Services
- Funding for current and future Equipment Replacement
- Maintenance of Streets and Sidewalks
- Sewer Lining

The proposed budget reflects the work of department directors and their staffs in constructing the operation and expenditure plan of the Village for 2027. Their work is greatly appreciated, I would also like to recognize Hanna Sullivan, Finance Director, and Alise Coulter, Assistant to the Village Administrator / Communications Manager, for their work in the development of this document.

Sincerely,



Charles Meyer
Village Administrator

BUDGET REPORT FOR VILLAGE OF MORTON GROVE

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Department: 00-00 REVENUE							
02-00-00-41-1010	PROPERTY TAXES	3,895,939.08	3,859,269.00	3,572,500.00	4,277,269.00	418,000.00	10.83
02-00-00-41-1012	PROPERTY TAX- FIRE PEN ALLOC	3,354,324.44	3,849,222.00	3,441,400.00	4,041,399.00	192,177.00	4.99
02-00-00-41-1015	PROPERTY TAX- POLICE PEN ALLOC	3,607,165.73	3,971,315.00	3,698,700.00	4,105,928.00	134,613.00	3.39
02-00-00-41-1018	PROPERTY TAX- CNA FUND	701,329.33	699,255.00	647,300.00	624,729.00	(74,526.00)	(10.66)
02-00-00-41-1019	PROPERTY TAX- IMRF	289,292.04	281,000.00	260,200.00	281,000.00	0.00	0.00
02-00-00-41-1030	REAL ESTATE TRANSFER TAX	596,244.20	610,000.00	607,100.00	610,000.00	0.00	0.00
02-00-00-41-1035	SELF STORAGE TAX	253,425.06	225,000.00	250,600.00	225,000.00	0.00	0.00
02-00-00-41-1040	HOTEL/MOTEL TAX	135,387.79	100,000.00	124,300.00	100,000.00	0.00	0.00
02-00-00-41-1050	TELECOMMUNICATIONS TAX	304,760.29	300,000.00	273,300.00	265,000.00	(35,000.00)	(11.67)
02-00-00-41-1055	ELECTRIC CONSUMPTION TAX	872,908.16	800,000.00	755,000.00	800,000.00	0.00	0.00
02-00-00-41-1060	NATURAL GAS TAX	707,247.03	725,000.00	735,000.00	725,000.00	0.00	0.00
02-00-00-41-2010	SALES TAX	7,515,265.35	6,300,000.00	6,883,000.00	6,600,000.00	300,000.00	4.76
02-00-00-41-2012	SALES TAX HOME RULE	3,934,328.53	3,500,000.00	3,979,500.00	3,750,000.00	250,000.00	7.14
02-00-00-41-2013	VIDEO GAMING TAX	421,722.33	420,000.00	400,000.00	420,000.00	0.00	0.00
02-00-00-41-2015	LOCAL USE TAX	225,772.10	200,000.00	225,600.00	200,000.00	0.00	0.00
02-00-00-41-2017	PACKAGED LIQUOR TAX	46,744.13	60,000.00	38,900.00	50,000.00	(10,000.00)	(16.67)
02-00-00-41-2020	SHARE OF STATE INCOME TAX	4,562,170.67	4,000,000.00	4,400,000.00	4,200,000.00	200,000.00	5.00
02-00-00-41-2030	PERSONAL PROPERTY REPLACEMENT	549,646.15	500,000.00	550,000.00	500,000.00	0.00	0.00
02-00-00-41-2040	GASOLINE TAX	466,785.09	460,000.00	460,000.00	460,000.00	0.00	0.00
02-00-00-41-2045	AMUSEMENT TAX	0.00	30,000.00	0.00	30,000.00	0.00	0.00
02-00-00-41-2051	FOOD & BEVERAGE TAX	1,527,242.24	1,400,000.00	1,400,000.00	1,400,000.00	0.00	0.00
02-00-00-41-2055	FOREIGN FIRE INSURANCE TAX	67,294.90	91,600.00	0.00	70,000.00	(21,600.00)	(23.58)
02-00-00-42-1010	ENGINEERING FEES/STAFF	0.00	500.00	0.00	500.00	0.00	0.00
02-00-00-42-1015	ENGINEERING FEES/OUTSIDE SVC	0.00	51,000.00	0.00	51,000.00	0.00	0.00
02-00-00-42-1020	BUILDING PERMIT FEES	628,200.11	600,000.00	600,000.00	600,000.00	0.00	0.00
02-00-00-42-1029	OTHER PERMITS	18,144.50	15,000.00	19,300.00	15,000.00	0.00	0.00
02-00-00-42-1030	MOTOR VEHICLE LICENSES	951,446.25	1,000,000.00	960,000.00	1,000,000.00	0.00	0.00
02-00-00-42-1040	LIQUOR LICENSES	129,621.25	120,000.00	120,000.00	120,000.00	0.00	0.00
02-00-00-42-1050	BUSINESS LICENSES	239,906.95	150,000.00	150,000.00	150,000.00	0.00	0.00
02-00-00-42-1051	BUSINESS LICENSE OVERPAYMENT	1,020.00	0.00	0.00	0.00	0.00	0.00
02-00-00-42-1052	VIDEO GAMING TERMINAL LICENSE	24,200.00	10,000.00	10,000.00	10,000.00	0.00	0.00
02-00-00-42-1055	CONTRACTOR BUSINESS LICENSES	53,180.00	40,000.00	51,300.00	40,000.00	0.00	0.00
02-00-00-42-1067	BURGLAR FIRE ALARM LICENSES	44,471.25	60,000.00	0.00	60,000.00	0.00	0.00
02-00-00-42-1068	ANIMAL LICENSES	8,835.00	1,000.00	0.00	1,000.00	0.00	0.00
02-00-00-42-1080	ZONING VARIANCE FEES	5,310.00	2,000.00	4,740.00	2,000.00	0.00	0.00
02-00-00-42-1081	PLANNING COMMISSION FEES	17,205.00	4,000.00	4,600.00	4,000.00	0.00	0.00
02-00-00-43-1010	FINES - PARKING	51,222.59	100,000.00	61,300.00	100,000.00	0.00	0.00
02-00-00-43-1015	FINES - MOVING VIOLATIONS	42,397.25	80,000.00	55,900.00	80,000.00	0.00	0.00
02-00-00-43-1016	FINES - RED LIGHT CAMERA	133,950.00	260,000.00	200,000.00	260,000.00	0.00	0.00
02-00-00-43-1020	FINES - ADJUDICATION	333,897.00	210,000.00	0.00	210,000.00	0.00	0.00
02-00-00-43-1022	FINES - FALSE ALARM	0.00	5,000.00	1,000.00	5,000.00	0.00	0.00
02-00-00-43-1023	FINES - ANIMAL CONTROL	0.00	1,500.00	0.00	1,500.00	0.00	0.00
02-00-00-44-1010	COPY MACHINE INCOME	5,900.00	8,000.00	8,900.00	8,000.00	0.00	0.00
02-00-00-44-1015	ACCOUNTING SERVICE FEES	27,294.96	34,400.00	28,113.84	34,400.00	0.00	0.00
02-00-00-44-1020	ALARM MAINTENANCE FEES	0.00	150.00	0.00	150.00	0.00	0.00
02-00-00-44-1025	PUBLIC SAFETY FEES (ANIMAL CTL	0.00	500.00	0.00	500.00	0.00	0.00
02-00-00-44-1030	PUBLIC WORKS MISC INCOME	350.00	0.00	0.00	0.00	0.00	0.00
02-00-00-44-1040	SIDEWALK REPLACEMENT FEES	0.00	5,000.00	0.00	5,000.00	0.00	0.00
02-00-00-44-1050	AMBULANCE USER FEES	1,483,321.26	850,000.00	1,500,000.00	1,500,000.00	650,000.00	76.47
02-00-00-44-1055	ADMINISTRATIVE TOW FEES	51,020.00	120,000.00	83,200.00	80,000.00	(40,000.00)	(33.33)

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Department: 00-00 REVENUE							
02-00-00-44-1081	CIVIC CENTER RENTALS	103,179.25	120,000.00	140,000.00	120,000.00	0.00	0.00
02-00-00-44-1083	PROGRAMMING & ACTIVITY FEES	14,230.56	20,000.00	15,892.00	20,000.00	0.00	0.00
02-00-00-44-1088	SPECIAL DUTY / DETAIL SERVICES	15,347.91	5,000.00	5,000.00	5,000.00	0.00	0.00
02-00-00-45-1001	GRANTS	254,959.56	302,000.00	328,900.00	302,000.00	0.00	0.00
02-00-00-46-1010	INTEREST INCOME	302,061.50	400,000.00	400,000.00	400,000.00	0.00	0.00
02-00-00-46-3010	LEASE AND RENTAL INCOME	109,003.01	100,000.00	68,500.00	75,000.00	(25,000.00)	(25.00)
02-00-00-46-3040	USE OF IPBC SURPLUS	0.00	660,000.00	0.00	660,000.00	0.00	0.00
02-00-00-46-3050	USE OF IRMA SURPLUS	0.00	485,000.00	330,000.00	485,000.00	0.00	0.00
02-00-00-46-3070	USE OF DEPOSITS	0.00	190,000.00	0.00	190,000.00	0.00	0.00
02-00-00-48-1020	TRANSFER FROM MFT FUND	341,000.04	341,000.00	341,000.04	341,000.00	0.00	0.00
02-00-00-48-1056	TRANSFER FROM FIRE ALARM	24,999.96	25,000.00	24,999.96	25,000.00	0.00	0.00
02-00-00-48-1057	TRANSFER FROM SOLID WASTE FUND	365,000.04	355,000.00	365,000.04	355,000.00	0.00	0.00
02-00-00-49-1030	CABLE TV FRANCHISE FEES	282,854.52	280,000.00	325,000.00	280,000.00	0.00	0.00
02-00-00-49-1040	MISC INCOME	115,648.22	150,000.00	119,500.00	150,000.00	0.00	0.00
02-00-00-49-2020	MISCELLANEOUS DONATIONS	3,825.00	0.00	0.00	0.00	0.00	0.00
02-00-00-49-4015	ROW PERMIT FEE	0.00	2,000.00	0.00	2,000.00	0.00	0.00
02-00-00-49-4020	STATE HIGHWAY REIMBURSEMENT	177,438.25	97,000.00	97,000.00	97,000.00	0.00	0.00
02-00-00-49-6010	REIMBURSE-DAMAGE/REPAIR-CIVCTR	0.00	500.00	0.00	500.00	0.00	0.00
02-00-00-49-9000	CASH (OVER)/SHORT	(38.53)	0.00	0.00	0.00	0.00	0.00
Total Department 00-00:		40,395,397.30	39,642,211.00	39,121,545.88	41,580,875.00	1,938,664.00	4.89

LEGISLATIVE		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$122,750	$122,750	-

OVERVIEW
This account provides the appropriations necessary for the Village President and Board of Trustees to carry out their important policy making and community leadership functions. Appropriations for the various Boards and Commissions and the Village Clerk are also included in this department.

To serve as a foundation for setting policy and directing the community's future growth and development, the Village Board of Trustees adopted both Vision and Mission Statements as follows:

VISION STATEMENT
To preserve and enhance the overall quality of life within the Village. To provide quality municipal services and infrastructure improvement in a cost-effective manner so the Village is held in high esteem by residents, municipal organizations and professional associations. To participate in advantageous intergovernmental activities and maintain positive relationships with other government agencies. To provide quality and affordable housing in livable residential neighborhoods.

To preserve and enhance the open space and recreational facilities now available within the community. To promote positive economic development within the framework of reasonable codes and zoning standards to facilitate future business and industrial development. To be an innovative "leadership" community while avoiding highly experimental policies or programs.

MISSION STATEMENT
To provide municipal services, public improvements and economic development activities in an efficient and effective manner to preserve and enhance the quality of life within the community.

FISCAL YEAR 2026 ACCOMPLISHMENTS
1. While much has been accomplished during the preceding fiscal year, it is more relevant to discuss performance assessment within each individual department or activity budget included in this document. The reader will note various performance assessment information incorporated within each department, activity or fund included in the overall budget document. In addition to the 55 Resolutions and 19 Ordinances considered by October, 2026, the Mayor and Village Board reviewed and approved regulations related to cannabis and kratom, economic development programs and hotels to address safety concerns and respond to community feedback.
2. Work finished for the construction and remodelling of the Metra Station, and contracts were approved for the construction manager at risk and entitlements for 6201 Dempster Street to be remodelled and repurposed as a new Village Hall and Police Station.
3. Coordinated and approved the Dempster Street Corridor Plan to have a re-envisioning of the main thoroughfare of the community and develop actionable goals to revitalize this area.
4. Approved agreements for economic redevelopment agreements for 8500 Lehigh Avenue and the corner of Birch Avenue and Dempster Street.

5. Approved and began implementation of the Dempster Street Corridor Plan.
6. Secured $1.4 million in grants from State legislators through lobbying efforts in Springfield.

FISCAL YEAR 2027 GOALS AND OBJECTIVES

1. Following careful deliberation and analysis, continue to make prudent policy decisions.
   - Continue Board Committees/Liaisons to ensure effective review of policy choices prior to scheduling Board action.
   - Continue policy of joint staff/Board Committees to deal with many significant policy issues.
   - Continue to liaison with Village Advisory Boards and Commissions to ensure effective communication between the Village Board and its Boards and Commissions.
2. Provide sufficient supervison and require the accountability necessary to ensure all Village operations are conducted in an efficient and effective manner with both quality of service and cost containment as ongoing goals.
   - Continue using the Board's own committees and the Administrator's office to ensure a liaison is maintained with all line departments on a regular basis.
   - Continue having a Village Trustee serve as Finance Liaison to participate directly in the review of all warrants prepared by the Director of Finance.
   - Continue as a committee of the whole, to direct and continue extensive involvement in review and approval of the Village's annual operating and capital budgets.
3. Continue active participation in regional government organizations and joint action agencies, and continue to promote good relations with other local governments.
   - Communicate on an individual basis with other local governement units located both within and around our community.
   - Continue active participation in the Northwest Municipal Conference, including not only attendance at Board Meetings and other major events, but also participation on Conference committees as well.
   - Continue as Trustees and active participants on the Board of Directors for both SWANCC and RED Center.
   - Continue the strong cooperative relationship and service sharing arrangements with the Morton Grove Park District.
   - Encourage the professional staff to also participate in regional government activities and joint action agencies as well as their individual professional associations.
4. Promote continued economic development and redevelopment throughout the Village.
   - Continue working through staff and various committees and commissions to promote economic development along Waukegan Road, the Dempster Street Corridor and accompanying Plan being developed with the Regional Transportation Authority, the Lehigh/Ferris Avenue area, and the Dempster Street TIF District. In conjunction with the Department of Community and Economic Development, continue ongoing programs to promote the community and implement successful business retention and recruitment strategies.
   - Continue to work closely with the Department of Community and Economic Development to focus on business recruitment and retention efforts as well as general community promotional activities.
   - Commene construction for new Village Hall and Police Station.
5. Monitor and evaluate the progress of the Village's Strategic Plan.
   - The Village of Morton Grove has a Strategic Plan that helps guide operations. The plan is reviewed by the Board periodically to ensure that policies and directives align with the strategies adopted.

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Department: 10-10 LEGISLATIVE							
Account Classification: PERSONNEL SERVICES							
02-10-10-54-4101	SALARY LEGISLATIVE	35,845.88	39,500.00	39,500.00	39,500.00	0.00	0.00
02-10-10-54-4115	SALARIES-PART TIME	100.00	0.00	0.00	0.00	0.00	0.00
02-10-10-54-4140	STIPEND ADVISORY BOARDS	12,266.65	16,800.00	12,000.00	16,800.00	0.00	0.00
02-10-10-54-5100	OVERTIME	0.00	3,000.00	0.00	3,000.00	0.00	0.00
02-10-10-54-7100	SOCIAL SECURITY	3,768.69	4,000.00	3,000.00	4,000.00	0.00	0.00
PERSONNEL SERVICES		51,981.22	63,300.00	54,500.00	63,300.00	0.00	0.00
Account Classification: CONTRACTUAL SERVICES							
02-10-10-55-1120	DUES & SUBSCRIPTIONS	16,039.84	21,700.00	21,700.00	21,700.00	0.00	0.00
02-10-10-55-1130	MEETINGS AND CONFERENCES	1,067.00	3,000.00	0.00	3,000.00	0.00	0.00
02-10-10-55-1140	OFFICIAL VILLAGE BUSINESS	15,635.64	21,200.00	16,300.00	21,200.00	0.00	0.00
02-10-10-55-2110	PROFESSIONAL SERVICES	800.00	0.00	0.00	0.00	0.00	0.00
02-10-10-55-5141	COMMUNITY RELATIONS	9,815.80	11,050.00	10,050.00	11,050.00	0.00	0.00
CONTRACTUAL SERVICES		43,358.28	56,950.00	48,050.00	56,950.00	0.00	0.00
Account Classification: COMMODITIES							
02-10-10-56-2110	OPERATIONAL SUPPLIES	3,638.06	2,500.00	2,500.00	2,500.00	0.00	0.00
COMMODITIES		3,638.06	2,500.00	2,500.00	2,500.00	0.00	0.00
Account Classification: CAPITAL OUTLAY							
02-10-10-57-2010	MACHINERY & EQUIPMENT	(1,025.92)	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY		(1,025.92)	0.00	0.00	0.00	0.00	0.00
Total Department 10-10:		97,951.64	122,750.00	105,050.00	122,750.00	0.00	0.00

MEDIA - COMMUNICATIONS		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$ 82,090	$60,080	($ 22,010)
Reduction in advertising expenditures, increase use of social media.		

OVERVIEW

The Media and Communications Division accounts for all costs related to the Village's media, marketing, and publicity. Activities include traditional print and electronic media outreach efforts to support the Village's public communication efforts.

FISCAL YEAR 2026 ACCOMPLISHMENTS

1. Maintained an online presence via the Village's website, social media avenues, and electronic newsletters;
2. Major refresh for Village website.
3. Expanded use of digital signage at Village Hall and Civic Center
4. Produced in-house banners and yard signs to enhance Village communications
5. Coordinated print outreaches, including postcards and paper newsletters;
6. Increase the use of recycled materials in Village print outreaches
7. Recorded and rebroadcasted all the Village Board meetings.
8. Coordinated marketing materials for Village events (e.g. Morton Grove Days, Sustainability Expo, etc);
9. Supported the Village's branding initiative.
10. Maintained and supported Morton Grove TV and Community TV access through Comcast Cable, AT&T U-Verse, and on-line via YouTube.

FISCAL YEAR 2027 GOALS AND OBJECTIVES

1. Produce more local photography for media use.
2. Review and implement website accessibility requirements.
3. Update street pole banners on Dempster and Waukegan.
4. Refresh design of weekly e-newsletter.
5. Continue to develop relationships with other Village media agencies.
6. Development of marketing material based on the Village brand to support Village operations.
7. Continue engaging the community via social media tools.
8. Deliver important Village information to the community on a regular basis.
9. Develop and implement a comprehensive communications plan and schedule to ensure timely, consistent, and effective outreach.
10. Develop landscape designs for Village signage sites to enhance appearance and curb appeal.

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Department: 06-09 MEDIA/COMMUNICATIONS							
Account Classification: CONTRACTUAL SERVICES							
02-06-09-55-2113	MEDIA & MARKETING	50,382.26	74,800.00	45,900.00	53,700.00	(21,100.00)	(28.21)
02-06-09-55-2171	MGTV CABLE ACCESS SOFTWARE & L	1,796.60	2,290.00	2,290.00	2,380.00	90.00	3.93
CONTRACTUAL SERVICES		52,178.86	77,090.00	48,190.00	56,080.00	(21,010.00)	(27.25)
Account Classification: COMMODITIES							
02-06-09-56-2111	MGTV BOARD MEETING TAPES	369.96	400.00	375.00	600.00	200.00	50.00
COMMODITIES		369.96	400.00	375.00	600.00	200.00	50.00
Account Classification: CAPITAL OUTLAY							
02-06-09-57-2011	MGTV COMMUNITY ACCESS HARDWARE	7,280.80	4,600.00	4,615.00	3,400.00	(1,200.00)	(26.09)
CAPITAL OUTLAY		7,280.80	4,600.00	4,615.00	3,400.00	(1,200.00)	(26.09)
Total Department 06-09:		59,829.62	82,090.00	53,180.00	60,080.00	(22,010.00)	(26.81)

ADMINISTRATION		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$803,737	$858,387	$54,650
Increase in Health Insurance Premiums		

OVERVIEW

The Administration Department is responsible for monitoring and guiding programs and activities established by the Village President and Board of Trustees. The Department consists of the Village Administrator, Assistant to the Village Administrator / Communications Manager, Human Resources Generalist, and Management Analyst. It is the Village Administrator's responsibility to direct and coordinate the operations of the Village Departments and to inform the Village President and Board of Trustees of Village affairs, including existing conditions and future needs. All Village Departments operate under the direction and supervision of the Village Administrator.

FISCAL YEAR 2026 ACCOMPLISHMENTS

1. The Municipal Code was reviewed and modified/updated to ensure updated and comprehensive ordinances were in place and the Village's software for codification was implemented to create staff efficiencies.
2. Updated the Village Code to reflect State and Federal Law changes related to cannabis and other products with licensing requirements of tobacco establishments.
3. Implemented a new website to address requirements of the Americans with Disabilities Act (ADA) and provide increased functionality and transparency for the community.
4. Reorganized the structure of the Village Administrator's Office with the transition of the Assistant Village Administrator to Community Development and the addition of the Assistant to the Village Administrator / Communications Manager to oversee special events, serve as the Commission Liaison to several public bodies, and management of communication initiatives.
5. The Office of the Village Administrator continued to provide effective, efficient, responsive and daily management of all Village departments.
6. Expenditures were controlled through close interaction with the Finance Director and all Department Directors. These activities included audits of services provided and evaluation of expenditures and revenues.
7. Economic development efforts continued with the negotiation of economic development incentive agreements with B3 and Andy's. Business recruitment and development opportunities were identified and supported.
8. Oversaw the implementation of the new Dempster Street Redevelopment Project Area and Tax Increment Financing District to facilitate the new Village Hall and Police Department along with further economic opportunities within the Village.
9. Continued the development of the new Village Hall and Police Department, including the oversight of the entitlement process, approval of an agreement for Construction Manager at Risk, and finalized the funding plan for new facility.
10. Coordinated the acquisition of $1.4 million in grant funding through the State of Illinois including oversight of the Village's lobbyist and a visit by the Mayor, Trustees, and staff to Springfield on behalf of the Village.
11. Oversaw the construction and completion of the new Metra Train Station.

12. Supported the finalization of the Dempster Street Corridor Plan to reenvision the Village's main thoroughfare with significant public input and engagement.
13. A Capital Improvement Plan was formulated and will be used as a guide for future budget initiatives.
14. The Village Administrator's Office coordinated the hiring process throughout the Village which saw the hiring of 15 new full-time staff members by October 15.
15. Assisted the Police Department in coordinating a drone as a first responder program and intergovernmental agreement with Glenview to provide enhanced support for first responders and to help residents who need emergency services.

FISCAL YEAR 2027 GOALS AND OBJECTIVES

1. Continue to assist the Village President and Board of Trustees in evaluating and developing policy alternatives and implementing Board policy decisions.
    - Under the direction of the Village Board, complete and implement the operating and capital budget for the 2027 calendar year.
    - The Administrator's office will continue to manage the Municipal Code, including review of existing ordinances in an effort to update and make revisions as necessary to the Code to meet organizational changes and policy decisions. The Administrator's office will also provide for periodic comprehensive updates to the online Code service to make sure all the Code modifications are current and usable.
    - Continue to evaluate the Village's technology needs and plan for system updates to be done on an ongoing basis to keep system costs economical from year-to-year. Initiatives include continued implementation of adjudication software and increasing the interfacing of building, finance and legal databases. Promoting appropriate communication and messaging to the community will continue to be a priority.
2. Continue to provide effective, efficient and economical day-to-day management of all operations and public service with special attention given to ongoing analysis and modifications necessary to maximize productivity and efficiency.
    - Specifically, continue working with all Department Directors to oversee department operations and services provisions and ensure all expenditures remain within budget parameters.
    - Recognize and evaluate emergency needs.
    - Review and update performance evaluation program.
    - Continue succession planning efforts as necessary.
    - Emphasize and address long-term infrastructure needs within the Village.
3. Economic development activities will continue to be a high priority of the Administrator's office.
    - Continue to promote the Village's ongoing business recruitment and retention programs.
    - Continue to place emphasis on significant redevelopment opportunities within the Village's commercial corridors.
4. Cost containment will be high priority for the Village during the coming fiscal year.
    - Continue to work with Department Directors to manage and evaluate Village services and programs as efficiently as possible with cost containment as an objective.
    - Focus on a continuous evaluation of services to ensure they are being provided cost efficiently and identify revenues to support operations.
5. Continue support and oversight of the Village's future Village Hall and Police Department located at 6201 Dempster Street.
6. Work with local legislators and the Village's lobbyist to secure additional funding for capital improvement projects.
7. Ensure compliance with State and Federal Mandates including the implementation of the Village's lead service line replacement program including the development and execution of a funding strategy to replace the Village's 3,000 lead service lines.

8. The Village Administrator's office will work closely with each department and the Executive Safety Committee to further reduce loss and liability exposure in the areas of worker's compensation, general liability and property damage.
9. Provide Village support for Morton Grove Days and other Village special events.

POSITIONS		2026 SALARIES		2027 SALARIES
Administrator	1	$ 202,551	1	$ 202,551
Management Analyst	1	$ 80,884	1	$ 84,928
Assistant Village Administrator	1	$ 149,969	0	$ -
Assistant to the Admin/ Comms. Manager	0	$ -	1	$ 85,620
HR Generalist	1	$ 80,884		$ 94,907
Risk Manager (Part Time)	1	$ 30,200	0	$ -
Project Manager	1	$ 200,596	0	$ -
TOTAL		$ 745,083		$ 468,006

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Department: 10-11 ADMINISTRATION							
Account Classification: PERSONNEL SERVICES							
02-10-11-54-4105	SALARIES-FULL TIME	455,125.96	490,602.00	490,602.00	490,602.00	0.00	0.00
02-10-11-54-4115	SALARIES-PART TIME	46,274.90	46,500.00	43,000.00	46,500.00	0.00	0.00
02-10-11-54-5100	SALARIES-OVERTIME	0.00	5,000.00	0.00	5,000.00	0.00	0.00
02-10-11-54-7100	SOCIAL SECURITY	36,314.76	40,000.00	40,000.00	40,000.00	0.00	0.00
02-10-11-54-8100	HEALTH/LIFE INSURANCE	100,105.28	130,650.00	130,000.00	188,000.00	57,350.00	43.90
02-10-11-54-8150	IMRF EMPLOYER CONTRIBUTION	35,316.29	29,000.00	29,000.00	29,000.00	0.00	0.00
02-10-11-54-8170	EMPLOYER CONTRIBUTION 457 PLAN	9,796.88	12,000.00	11,000.00	12,000.00	0.00	0.00
PERSONNEL SERVICES		682,934.07	753,752.00	743,602.00	811,102.00	57,350.00	7.61
Account Classification: CONTRACTUAL SERVICES							
02-10-11-55-1120	DUE & SUBSCRIPTIONS	3,218.64	5,735.00	5,735.00	5,735.00	0.00	0.00
02-10-11-55-1130	MEETINGS AND CONFERENCES	191.38	5,450.00	2,750.00	2,750.00	(2,700.00)	(49.54)
02-10-11-55-1150	TRAINING & INSTRUCTIONS	197.00	5,000.00	500.00	5,000.00	0.00	0.00
02-10-11-55-1160	EMPLOYEE RELATIONS	2,018.16	2,900.00	2,900.00	2,900.00	0.00	0.00
02-10-11-55-1170	PERSONNEL RECRUITMENT	1,166.00	4,000.00	4,200.00	4,000.00	0.00	0.00
02-10-11-55-2110	PROFESSIONAL SERVICES	162.00	5,000.00	4,800.00	5,000.00	0.00	0.00
02-10-11-55-2120	POSTAGE & METER RENTAL	14,503.75	16,000.00	16,000.00	16,000.00	0.00	0.00
02-10-11-55-3100	TELEPHONE	1,755.24	2,900.00	2,200.00	2,900.00	0.00	0.00
CONTRACTUAL SERVICES		23,212.17	46,985.00	39,085.00	44,285.00	(2,700.00)	(5.75)
Account Classification: COMMODITIES							
02-10-11-56-2110	OPERATIONAL SUPPLIES	2,996.11	3,000.00	3,000.00	3,000.00	0.00	0.00
COMMODITIES		2,996.11	3,000.00	3,000.00	3,000.00	0.00	0.00
Total Department 10-11:		709,142.35	803,737.00	785,687.00	858,387.00	54,650.00	6.80

LEGAL		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$ 396,539	$ 396,539	$ -

OVERVIEW

The Legal Department is a component of the Village Administrator's Office. Its mission is to provide and manage the legal needs and services of the Village in a professional, effective, and cost efficient manner. Corporation Counsel acts as general counsel for the Village; attends all meetings of the Village Board of Trustees as well as commission meetings as needed; acts as the Village's Freedom of Information Officer, Open Meetings Act Officer, Ethics Officer, ADA Coordinator, staff liaison to the Community Relations Commission, General Counsel for the Morton Grove Days Commission, and General Counsel for the Morton Grove-Niles Water Commission; drafts and/or reviews all Village ordinances, resolutions, policies, contracts and legal documents; reviews and updates the Municipal Code as needed; monitors state and federal legislation and court decisions which may impact the Village, and prosecutes all Local Adjudication citations. Corporation Counsel also assists the Village Clerk and other officials in local election proceedings including the proper receipt and processing of election petitions and challenges. Corporation Counsel represents the Village or retains and supervises special counsel for all litigation (except for litigation managed by the Village's self-insurance pool).

FISCAL YEAR 2026 ACCOMPLISHMENTS

1. Drafted or assisted in drafting over 52 Resolutions, 20 Ordinances (through September) and numerous Village amendments and updates to the Municipal Code;
2. Responded to approximately 544 Freedom of Information Act requests (through September, 2025);
3. As liaison to the Community Relations Commission provided oversight for photo contest, Adopt a Planter Program, Neighborhood Out Reach meeting and Updated Resident Handbook.
4. Prosecuted building code violations through local adjudication process. Worked with Building and Inspectional Service Department to bring problem properties into compliance.
5. Assisted with creation of a redevelopment agreement (RDA) with a developer for the 8500-8550 Lehigh property.
6. Assisted with the approval of the Village's first 6B property tax reduction for property at 8120 Lehigh Avenue
7. Participated in efforts to lobby state legislators in Spring field for funding Village Projects
8. Monitored and reported to the Village Administrator and Village Board on new state legislation and Appellate Court and Supreme Court cases which have an impact on the laws or operations of the Village.
9. As General Counsel for the Morton Grove-Niles Water Commission, drafted or reviewed all resolutions, ordinances and contracts.
10. Assisted wit hdevelopment of plans and agreements with contractors for the new Village Hall / Police Department building including architect services and construction management.
11. Draft/review numerous redevelopment agreements and intergovernmental agreements.
12. Works with Special Counsel regarding negotiations for a new bargaining unit for Public Works.
13. Began collective bargaining negotiations for police and fire contracts
14. Assited in review of formation documents for new police sergeant's union

FISCAL YEAR 2027 GOALS AND OBJECTIVES

In addition to managing day-to-day responsibilities, the Legal Department's goals for 2026 include:

1. Complete collective bargaining agreement with the Local 150 (Public Works Union), FOP (police sergeants and patrol officers) and IAFF (firefighters).
2. Assist with legal considerations for the construction of the new Village Hall and Police Station at 6201 Dempster.
3. Continue process of revising local adjudication process in order to obtain expeditious resolution of property maintenance violations, and increase collection rates.
4. Continue to serve as General Counsel of the Morton Grove-Niles Water Commission.
5. Review and update the Village Code as needed.

POSITIONS		2026 SALARIES		2027 SALARIES
1-Corporation Counsel (part-time)	1	$ 160,078	1	$ 160,078
TOTAL		$ 160,078		$ 160,078

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Department: 10-13 LEGAL							
Account Classification: PERSONNEL SERVICES							
02-10-13-54-4115	SALARIES-PART TIME	152,629.88	155,039.00	155,039.00	155,039.00	0.00	0.00
02-10-13-54-7100	SOCIAL SECURITY	11,710.24	11,500.00	11,500.00	11,500.00	0.00	0.00
02-10-13-54-8150	IMRF EMPLOYER CONTRIBUTION	8,969.15	11,000.00	11,000.00	11,000.00	0.00	0.00
PERSONNEL SERVICES		173,309.27	177,539.00	177,539.00	177,539.00	0.00	0.00
Account Classification: CONTRACTUAL SERVICES							
02-10-13-55-1120	DUES & SUBSCRIPTIONS	10,321.22	15,000.00	11,760.00	15,000.00	0.00	0.00
02-10-13-55-1130	MEETINGS AND CONFERENCES	450.00	3,000.00	400.00	3,000.00	0.00	0.00
02-10-13-55-2130	PUBLICATION AND MISC FEES	0.00	6,000.00	3,000.00	6,000.00	0.00	0.00
02-10-13-55-6110	RETAINER OF VILLAGE PROSECUTOR	75,148.00	77,000.00	77,000.00	77,000.00	0.00	0.00
02-10-13-55-6120	ADDITIONAL LEGAL FEES	128,012.29	100,000.00	100,000.00	100,000.00	0.00	0.00
02-10-13-55-6125	ADMINISTRATIVE ADJUDICATION	8,060.00	18,000.00	18,000.00	18,000.00	0.00	0.00
CONTRACTUAL SERVICES		221,991.51	219,000.00	210,160.00	219,000.00	0.00	0.00
Total Department 10-13:		395,300.78	396,539.00	387,699.00	396,539.00	0.00	0.00

COMMUNITY AND ECONOMIC DEVELOPMENT		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$ 360,914	$ 374,639	$ 13,725
Increase in personnel costs.		

OVERVIEW

The mission of the Department of Community and Economic Development is to coordinate community-wide land use planning and zoning code updates, promote and facilitate residential, commercial, mixed-use, and industrial development and redevelopment, and encourage commercial area revitalization to advance a comprehensive economic development strategy for the Village.

FISCAL YEAR 2026 ACCOMPLISHMENTS

1. Continued to provide support to three appointed Boards/Commissions: Appearance Commission, Plan Commission, Zoning Board of Appeals, and Economic Development Commission.
2. Processed a total of 22 Zoning Board of Appeals cases, 14 Plan Commission cases, and 17 Appearance Commission cases between October 1, 2025, and October 1, 2026.
3. Supported the entitlement of the following major projects:
   a. 60-Unit Mixed-Use Development at 8500-50 Lehigh Avenue
   b. 170,000 SF Industrial Development for BBJ La Tavola at 8120-40 Lehigh and 8125-45 River
   c. New Village Hall and Police Department Facility at 6201 Dempster Street
4. Supported the execution and implementation of redevelopment agreements for Andy's Frozen Custard at 6724 Dempster Street, B3 at 8500-50 Lehigh Avenue, Lexington Homes at 8350 Lehigh Avenue, and Napleton Honda.
5. Provided support for various municipal capital projects, including the new Morton Grove Metra Station (8501 Lehigh Avenue), Village Hall and Police Station facility (6201 Dempster Street), and Gateway Plaza (Lincoln & Ferris).
6. Established a Structural Integrity Inspection Program for select multi-family residential structures.
7. Provided zoning reviews for 727 permit applications between October 1, 2025, and October 1, 2026.
8. Approved Business Compliance Certificates for 62 new businesses, expanded businesses, or changes in business ownership since October 1, 2025.
9. Worked with the Building Department to implement Business Compliance Certificate inspections and enhance zoning and local tax compliance enforcement.
10. Continued efforts to ensure all non-residential, non-governmental agencies, and businesses properly filed and complied with the Business Compliance Certificate code requirements.
11. Continued to provide support to residents and property owners on zoning matters related to building and sign permit applications.
12. Regularly met with property owners and prospective developers to promote development and reuse, targeting key sites at 8700 Waukegan, 8800 Waukegan, the former Amazon Fresh property, the Sawmill Station commercial pad, 5945 Dempster, 5747 Dempster, and the Menards outlot. Contacted brokers, developers, and national and regional retail and restaurant chains with targeted marketing materials to market key redevelopment sites. Attended the International Council of Shopping Centers (ICSC) 2026 Midwest Conference to promote available sites to retailers.
13. Facilitated the review and approval of one Commercial Facade Improvement Grant for J & D Signs.
14. Attended and provided content for community events such as Neighborhood Outreach Meetings and Chamber of Commerce events, and organized events such as the EDC Business Workshop.

15. Facilitated updates to the Unified Development Code to continue to modernize development regulations and adhere to current best practices.
16. Oversaw development, finalization, and adoption of the Dempster Street Corridor Plan. Developed, facilitated public review, and facilitated adoption of the Dempster Corridor Overlay District and a signage regulations amendment to implement recommendations of the Dempster Corridor Plan.
17. Facilitated adoption of the Affordable Housing Fund Program's guidelines and procedures.

FISCAL YEAR 2027 GOALS AND OBJECTIVES

1. Continue to market and identify developers and/or users for key sites at 8700 Waukegan, 8800 Waukegan, the former Amazon Fresh property, the Sawmill Station commercial pad, 5945 Dempster, 5747 Dempster, and the Menards outlot.
2. Promote further transit-oriented development around the new Morton Grove Metra Station.
3. Continue to update all department applications and related website content and develop new materials to improve the communication of Village requirements to developers, businesses, and resident.
4. Update the Community and Economic Development and Building webpages on the Village website, incorporating tools and resources for residents, design professionals, businesses, and developers.
5. Continue to provide support to residents and property owners on zoning matters related to building permit applications.
6. Regularly meet with property owners and prospective developers to promote development that is beneficial to the community.
7. Continue to market the Commercial Facade Improvement Grant Program.
8. Coordinate to support implementation of redevelopment agreements.
9. Continue to work with existing business and property owners to improve the business environment and anticipate/mitigate issues related to business operations in mixed-use areas of the Village.
10. Continue to create marketing collateral to support community branding, feature local businesses, and encourage new investment.
11. Continue to explore economic development incentives and strategies to promote the redevelopment of the commercial and industrial areas throughout the Village and develop new programs to improve Morton Grove's position in the regional business climate.
12. Continue efforts to ensure all non-residential, non-governmental agencies, and businesses properly file and comply with the Business Compliance Certificate code requirements.
13. Facilitate updates to the Unified Development Code to better address current business and housing trends and issues, and to promote the types of development desired by the Village.
14. Complete early-action implementation strategies identified in the Dempster Corridor Plan.
15. Initiate and develop a Comprehensive Plan update.
16. Continue to work with Public Works and other departments in the pursuit of grant opportunities to support short-and mid-term implementation and long-range planning.
17. Complete implementation of the Affordable Housing Fund Program.

POSITIONS		2026 SALARIES		2027 SALARIES
Community Development Administrator	1	$ 138,695	0	$ -
Director of Community & Economic Development			1	$ 165,000
Planner/Zoning Administrator	1	$ 81,795	1	$ 81,795
TOTAL		$ 220,490		$ 246,795

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Department: 10-28 COMMUNITY AND ECONOMIC DEVELOPMENT							
Account Classification: PERSONNEL SERVICES							
02-10-28-54-4105	SALARIES-FULL TIME	189,207.85	213,549.00	213,549.00	213,549.00	0.00	0.00
02-10-28-54-5100	SALARIES-OVERTIME	0.00	1,000.00	0.00	1,000.00	0.00	0.00
02-10-28-54-7100	SOCIAL SECURITY	13,485.49	16,000.00	16,000.00	16,000.00	0.00	0.00
02-10-28-54-8100	HEALTH/LIFE INSURANCE	36,781.12	78,965.00	78,965.00	92,440.00	13,475.00	17.06
02-10-28-54-8150	IMRF EMPLOYER CONTRIBUTION	4,108.24	11,800.00	11,800.00	11,800.00	0.00	0.00
PERSONNEL SERVICES		243,582.70	321,314.00	320,314.00	334,789.00	13,475.00	4.19
Account Classification: CONTRACTUAL SERVICES							
02-10-28-55-1120	DUES & SUBSCRIPTIONS	8,475.24	9,100.00	9,100.00	9,100.00	0.00	0.00
02-10-28-55-1130	MEETINGS AND CONFERENCES	4,525.93	6,000.00	6,000.00	6,000.00	0.00	0.00
02-10-28-55-2115	ECONOMIC DEV PLANNING	10,296.74	15,800.00	15,000.00	15,800.00	0.00	0.00
02-10-28-55-2130	PRINTING AND PUBLISHING	3,171.78	5,500.00	5,000.00	5,500.00	0.00	0.00
02-10-28-55-3100	TELEPHONE	78.78	1,100.00	1,100.00	1,200.00	100.00	9.09
02-10-28-55-5142	ECON. DEV. COMMISSION	400.84	600.00	750.00	750.00	150.00	25.00
CONTRACTUAL SERVICES		26,949.31	38,100.00	36,950.00	38,350.00	250.00	0.66
Account Classification: COMMODITIES							
02-10-28-56-2110	OPERATIONAL SUPPLIES	1,058.04	1,500.00	0.00	1,500.00	0.00	0.00
COMMODITIES		1,058.04	1,500.00	0.00	1,500.00	0.00	0.00
Total Department 10-28:		271,590.05	360,914.00	357,264.00	374,639.00	13,725.00	3.80

FINANCE		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$2,858,773	$3,296,142	$437,369
Increase due to GEMT offset by revenues and increase in retiree health insurance costs.		

OVERVIEW

The mission of the Finance Department is to provide effective and efficient methods for conducting the day-to-day business affairs of the Village and to ensure financial goals and objectives are satisfactorily met. The Department also provides financial analysis, trend information and recommendations to the Village Administrator, Village President and Board of Trustees on all matters relating to the fiscal operation of the Village. The Finance Department is continuing to restructure the department to balance outsourced services with internal staffing.

FISCAL YEAR 2026 ACCOMPLISHMENTS

1. Received the GFOA award for Excellence in Financial Reporting (CAFR).
2. Increased local tax compliance.
3. Implemented new platform for vehicle stickers, with more options for customers to submit documents online. Increased accuracy of the database.
4. Continued to monitor revenues to identify trends for future planning.
5. Continued to monitor the expenses of the Village to ensure budget compliance.

FISCAL YEAR 2027 GOALS AND OBJECTIVES

1. Continue providing excellent customer service to village residents and staff.
2. Issue bonds in support of the new Village Hall/Police Station.
3. Submit Annual Comprehensive Annual Financial Report for Government Finance Officers Association Awards Program.
4. Implement new online payment portal to improve customer experience and offer more online form submittals and payments.

POSITIONS		2026 SALARIES		2027 SALARIES
Finance Director	1	$ 181,490	1	$ 181,490
Accountant	1	$ 91,849	1	$ 97,751
Management Analyst	1	$ 80,884	1	$ 89,174
Accounting Clerk I	1	$ 60,132	1	$ 66,295
Accounting Clerk II (80% of 1 clerk charged to water)	2	$ 151,950	2	$ 147,108
TOTAL		$ 566,305		$ 581,818

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Department: 20-12 FINANCE							
Account Classification: PERSONNEL SERVICES							
02-20-12-54-4105	SALARIES-FULL TIME	357,825.73	484,500.00	380,000.00	485,700.00	1,200.00	0.25
02-20-12-54-5100	SALARIES OVERTIME	574.86	2,500.00	300.00	2,500.00	0.00	0.00
02-20-12-54-6100	LONGEVITY	499.98	1,000.00	1,000.00	1,000.00	0.00	0.00
02-20-12-54-7100	SOCIAL SECURITY	27,118.11	29,000.00	29,000.00	29,000.00	0.00	0.00
02-20-12-54-8100	HEALTH/LIFE INSURANCE	37,496.74	54,500.00	38,125.00	75,500.00	21,000.00	38.53
02-20-12-54-8140	RETIREE HEALTH INSURANCE	315,513.40	300,000.00	400,000.00	440,000.00	140,000.00	46.67
02-20-12-54-8150	IMRF EMPLOYER CONTRIBUTION	19,038.97	29,000.00	24,500.00	29,000.00	0.00	0.00
PERSONNEL SERVICES		758,067.79	900,500.00	872,925.00	1,062,700.00	162,200.00	18.01
Account Classification: CONTRACTUAL SERVICES							
02-20-12-55-1120	DUES & SUBSCRIPTIONS	1,974.39	2,800.00	2,000.00	2,800.00	0.00	0.00
02-20-12-55-1130	MEETINGS AND CONFERENCES	79.01	2,400.00	200.00	2,400.00	0.00	0.00
02-20-12-55-1150	TRAINING & INSTRUCTIONS	215.00	750.00	0.00	750.00	0.00	0.00
02-20-12-55-1160	EMPLOYEE RELATIONS	229.00	0.00	0.00	0.00	0.00	0.00
02-20-12-55-2110	PROFESSIONAL SERVICES	311,323.77	234,900.00	468,900.00	573,663.00	338,763.00	144.22
02-20-12-55-2120	POSTAGE & METER RENTAL	24,099.00	25,300.00	25,000.00	25,300.00	0.00	0.00
02-20-12-55-2130	PRINTING AND PUBLISHING	70,516.20	41,500.00	41,500.00	46,500.00	5,000.00	12.05
02-20-12-55-2330	EQUIPMENT LEASE/RENTAL PYMTS	13,706.76	0.00	0.00	0.00	0.00	0.00
02-20-12-55-3100	TELEPHONE	22,618.75	40,000.00	23,000.00	25,000.00	(15,000.00)	(37.50)
02-20-12-55-4130	MAINTENANCE OF EQUIP	0.00	2,500.00	0.00	2,500.00	0.00	0.00
02-20-12-55-7130	SELF INSURANCE/IRMA POOL CONTR	528,375.60	823,300.00	816,495.00	823,300.00	0.00	0.00
02-20-12-55-7230	LONG TERM DISABILITY INSURANCE	7,603.08	7,500.00	7,500.00	7,500.00	0.00	0.00
02-20-12-55-8130	BANK FEES	116,298.74	35,000.00	100,000.00	35,000.00	0.00	0.00
02-20-12-55-8143	CONTRIBUTION TO CNA FUND	657,391.00	678,323.00	647,300.00	624,729.00	(53,594.00)	(7.90)
02-20-12-55-8145	REPLACEMENT TAX TRANSFER EXP.	51,656.70	50,000.00	50,000.00	50,000.00	0.00	0.00
CONTRACTUAL SERVICES		1,806,087.00	1,944,273.00	2,181,895.00	2,219,442.00	275,169.00	14.15
Account Classification: COMMODITIES							
02-20-12-56-2110	OPERATIONAL SUPPLIES	11,146.80	14,000.00	14,000.00	14,000.00	0.00	0.00
COMMODITIES		11,146.80	14,000.00	14,000.00	14,000.00	0.00	0.00
Total Department 20-12:		2,575,301.59	2,858,773.00	3,068,820.00	3,296,142.00	437,369.00	15.30

INFORMATION TECHNOLOGY		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$ 1,022,110	$ 1,028,876	$ 6,766
Increase in software fees.		

OVERVIEW

The Management Information Systems Division accounts for all costs related to the Village's computer system for all general government departments and activities. The Management Information System Division will centralize costs related to the computer network to better track expenditures for all departments. Various expenditures related to computer hardware; software licensing and maintenance; cabling and wiring for local area networks and the wide area network; and maintenance of the equipment are all itemized within this Division. Aside from the Village's computer and network infrastructure, the Management Information Systems Division also manages the Village's telephone systems, cell phone systems, large office machines, the Village's website, and Village's cable public access channel.

FISCAL YEAR 2026 ACCOMPLISHMENTS

1. Complete Village telephone infrastructure upgrade.
2. Launch updated Village website to improve constituent communication and prepare for online accessibility requirements.
3. Complete deployment of online Municipal Code.
4. Refresh network web filter.
5. Consolidation of large office equipment agreements (copiers).
6. Work with Finance Department to change vehicle sticker management vendor.
7. Expand online payment gateways available for Village departments and community events.
8. Upgrade server compute infrastructure at Village Hall.
9. Expand panic alarm infrastructure for Village facilities.
10. Expanded cloud backups data resiliency.
11. Expand security camera solution to Village facilities.
12. Expanded use of no-cost cybersecurity monitoring through the Cybersecurity and Infrastructure Security Agency (CISA) of the Department of Homeland Security.
13. Continued software training and policy platform for compliance training.
14. Conduct needs and feature assessments for department telecom and communications.
15. Promote intranet collaboration tools for staff to manage document access, versioning, and information sharing.
16. Conformed to regular PCI (Purchasing Card Industry) network security compliance analysis.
17. Maintained routine hardware refreshes for servers, workstations, networking equipment, and peripheral hardware.

FISCAL YEAR 2027 GOALS AND OBJECTIVES

1. Update/migrate Village Court application to hosted solution.
2. Coordinate technology upgrades and enhancements to the water system.
3. Implement mobile device management (MDM) infrastructure.
4. Expand security camera deployment to additional departments.
5. Update various information technology policies for staff and users.

6. Evaluate technology needs and implementation considerations for facility relocation and additions.
7. Evaluate remote access for Operational Technology (OT) systems (e.g. SCADA)
8. Expand work-from-anywhere technology for increased staff flexibility.
9. Monitor and adjust service agreements with various outsource providers (e.g. telephone, cell phones, large office equipment, etc.) to ensure the Village's costs are synchronous to its needs.
10. Continue to maintain a hardware refresh cycle for the Village's computer systems.
11. Monitor and manage additional technology areas:
    - Telephone and cell phone systems,
    - Village website and other online initiatives,
    - Village records and document management,
    - Cable public access channel – programming and Council Chamber infrastructure,
    - Software maintenance and licensing,
    - Manage printing services,
    - Geographic Information Systems (GIS),
    - Large office machines (e.g. copiers, scanners). Deliver technology training to staff in a cost-effective and efficient manner
12. Deliver technology training to staff in a cost-effective and efficient manner

POSITIONS		2026 SALARIES		2027 SALARIES
Info Technology Director	1	$ 151,293	1	$ 151,293
Part-Time IT Specialist	1	$ 55,000	1	$ 55,000
TOTAL		$ 206,293		$ 206,293

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Department: 20-25 IT							
Account Classification: PERSONNEL SERVICES							
02-20-25-54-4105	SALARIES-FULL TIME	144,250.50	147,300.00	0.00	147,300.00	0.00	0.00
02-20-25-54-4115	SALARIES-PART TIME	67,236.41	55,000.00	0.00	55,000.00	0.00	0.00
02-20-25-54-6100	LONGEVITY	1,300.00	1,300.00	0.00	1,300.00	0.00	0.00
02-20-25-54-7100	SOCIAL SECURITY	15,913.98	14,500.00	0.00	14,500.00	0.00	0.00
02-20-25-54-8100	HEALTH/LIFE INSURANCE	32,781.12	39,000.00	0.00	46,220.00	7,220.00	18.51
02-20-25-54-8150	IMRF EMPLOYER CONTRIBUTION	12,449.27	12,000.00	0.00	12,000.00	0.00	0.00
PERSONNEL SERVICES		273,931.28	269,100.00	0.00	276,320.00	7,220.00	2.68
Account Classification: CONTRACTUAL SERVICES							
02-20-25-55-1120	DUES & SUBSCRIPTIONS	225.00	2,225.00	225.00	225.00	(2,000.00)	(89.89)
02-20-25-55-1130	MEETINGS AND CONFERENCES	125.00	650.00	598.84	775.00	125.00	19.23
02-20-25-55-1150	TRAINING & INSTRUCTIONS	8,176.00	8,300.00	9,461.00	8,975.00	675.00	8.13
02-20-25-55-2110	PROFESSIONAL SERVICES	235,129.73	201,776.00	224,944.00	211,276.00	9,500.00	4.71
02-20-25-55-2170	PROGRAMMING & SOFTWARE FEES	262,672.51	297,853.00	280,207.00	329,080.00	31,227.00	10.48
02-20-25-55-3100	TELEPHONE	1,069.91	1,905.00	1,950.00	1,905.00	0.00	0.00
02-20-25-55-3150	INTERNET CONNECTION	61,314.32	62,800.00	62,800.00	62,800.00	0.00	0.00
02-20-25-55-4160	MAINTENANCE OF COMPUTERS	13,042.12	22,861.00	22,800.00	24,585.00	1,724.00	7.54
CONTRACTUAL SERVICES		581,754.59	598,370.00	602,985.84	639,621.00	41,251.00	6.89
Account Classification: COMMODITIES							
02-20-25-56-2110	OPERATIONAL SUPPLIES	811.26	1,340.00	1,320.00	1,340.00	0.00	0.00
COMMODITIES		811.26	1,340.00	1,320.00	1,340.00	0.00	0.00
Account Classification: CAPITAL OUTLAY							
02-20-25-57-2010	MACHINERY & EQUIPMENT	84,046.87	153,300.00	145,000.00	111,595.00	(41,705.00)	(27.20)
CAPITAL OUTLAY		84,046.87	153,300.00	145,000.00	111,595.00	(41,705.00)	(27.20)
Total Department 20-25:		940,544.00	1,022,110.00	749,305.84	1,028,876.00	6,766.00	0.66

RESERVES		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$544,000	$944,000	$400,000
Increase for Personnel costs and Collective Bargaining.		

OVERVIEW

The reserves have been established to provide funds for unanticipated and emergency needs which may arise during the year for which it is difficult to provide a reasonable forecast. In addition, this account provides for pay increases which are due in accordance with adopted collective bargaining agreements. This account also provides for funding the Village's deductible(s) required by IRMA.

GL Number	Description	2025 Activity	2026 Board Adopted	2027 Initial Request	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Department: 20-89 RESERVES								
Account Classification: Unclassified								
02-20-89-58-1010	RESERVE FOR EMERGENCY/EXTRA EX	0.00	500,000.00	700,000.00	0.00	900,000.00	400,000.00	80.00
02-20-89-58-1020	RESERVE FOR UNEMPLOYMENT COMP	6,950.31	20,000.00	20,000.00	5,000.00	20,000.00	0.00	0.00
02-20-89-58-1030	RESERVE FOR IRMA DEDUCTIBLES	292,062.47	179,000.00	179,000.00	100,000.00	179,000.00	0.00	0.00
02-20-89-58-1032	IRMA W/C SALARY REIMB	(87,148.05)	(155,000.00)	(155,000.00)	(20,000.00)	(155,000.00)	0.00	0.00
Unclassified		211,864.73	544,000.00	744,000.00	85,000.00	944,000.00	400,000.00	73.53
Total Department 20-89:		211,864.73	544,000.00	744,000.00	85,000.00	944,000.00	400,000.00	73.53

POLICE DEPARTMENT		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$ 14,165,154	$ 14,715,436	$ 550,282
The increase in this budget is due to an increase in health insurance costs and increased pension contribution expense, also replacement of radios.		

OVERVIEW

The Police Department delivers professional and responsive law enforcement services to the citizens of Morton Grove to provide for the safest possible environment in the Village. The Department proactively patrols our neighborhoods to deter as much criminal activity as possible and investigates all reports of criminal activity to identify criminals and effect criminal arrests. The Police Administration is committed to officer and citizen safety; identifying risk factors and decreasing liability exposure; providing exceptional policy, training and equipment; effective and efficient use of personnel and manpower allocation; increasing efficiency, productivity and accountability; and preparing for and maintaining fiscal responsibility while being supported by a reasonable financial plan.

FISCAL YEAR 2026 ACCOMPLISHMENTS

1. Conduct hiring processes in 2026, consisting of cycles of entry level hiring, and cycles of lateral entry hiring.
    a. Completed a March 2026 Entry level process with 75 applicants
    b. Hired 1 lateral and 5 entry level police officers in 2026
2. Continue systematic reviews and investigative efforts on cold case homicides, incorporating modern forensic techniques and interagency collaboration to advance unresolved cases.
3. Explore grant opportunities for the expansion of our ALPR System
    a. Applied for 2 additional cameras in the FY 2027 Office of the Illinois Attorney General's Organized Retail Crime Grant
    b. We were not awarded the 2 additional cameras, but we were awarded $21,500 for continued subscription payments.
4. Continue professional training and executive development of supervisory staff:
    a. Northwestern School of Police Staff and Command.
        i. Sergeant Michael Johanson graduated 6/12/2026
    b. Northwestern Executive Management
        i. Commander Anderson
        ii. Sergeant Fasos
    c. FBI LEEDA
        i. Anderson, Eimer, Hoffman, Fasos, Johanson, Mallaney, Ficht all completed the series.
    d. FBI National Academy
        i. DC Ficht, Commander Eimer, Commander Przekota, and Commander Anderson are all on the waiting list.

5. Replace one of the expiring Level LWIII++ (Rifle Rated), and two expiring Level IIIA ballistic shields that are available for deployment by the patrol division.
    a. Completed
6. Continue to build on our Peer Support Program.
    a. Personnel were added to the Peer Support team in 2026 and attended training through the Brave Wellness Center. Peer support organized an outing at the Chicago Dogs game, a July 4th family BBQ, conducted a shift appreciation BBQ on 9/16/2026, organized a family fishing derby, and organized a pumpkin carving contest.
7. Continue planning/design work for new Village Hall/Police Station.
    a. Project is on target for Spring 2027 construction processes.
8. Research updating Fire and Police Commission Rules to give preference to Police Department Employees and Police Explorers, updates for more modern hiring processes, and updating the sergeants testing process.
    a. Research has been completed and updates are pending.
9. Submit MGPD nomination for the "Destination Zero" Officer Safety Program.
    a. The Morton Grove Police Department is proud to announce that it has been named the 2026 Destination Zero National Officer Safety and Wellness Award winner in the category of Traffic Safety by the National Law Enforcement Officers Memorial Fund. This marks the second consecutive year MGPD has received a Destination Zero national award. In 2025, the Department was named the national winner for General Officer Safety. The Destination Zero program recognizes law enforcement agencies from across the country for programs and practices that improve the health and safety of law enforcement personnel.
10. Hold a Roadside Safety Checkpoint with surrounding communities.
    a. A roadside safety check was conducted on Friday, May 07, 2026 in conjunction with the Cook County Sheriff's Police, Niles Police Department, and Glenview Police Department. 754 vehicles were screened, a 20% increase from 2025. A total of 187 vehicles were stopped, 131 citations were written, and 9 arrests were made.
11. Transition the management of our Crossing Guard Program to the school districts by use of a private vendor.
    a. Completed for the 2026-2027 School Year
12. Complete the transition and implementation of new department owned firearms.
    a. Completed in June 2026
13. Continue adding "Opticom" red light preemptive systems to our squad car equipment as we change over new squad cars.
    a. 2 new Opticom's were added in 2026
14. Begin adding "Rumble Sirens" as squad car equipment as we change over new squad cars
    a. 1 new Rumble Siren was added in 2026
15. Implement the new pursuit prevention program through deployment, training, and policy of the Spike Stinger and Pursuit Terminators.
    a. Spike Stinger and Pursuit Terminators were purchased and are currently in the policy and training phase.
16. Send an officer to the Suburban Law Enforcement Academy to serve as class supervisor

    a. Officer Matt Mayberry attended SLEA as a class supervisor in April 2026 for class BA26-02
17. Continue research for the future implementation of drone as a first responder (DFR)
    a. A resolution passed authorizing signing an IGA with the Village of Glenview for DFR services. Planning is still ongoing.
18. Continue to seek grant funding
19. Add a second member to NIPAS EST
    a. Officer Barreto was selected and assigned to NIPAS EST
20. Continue research and planning for future Starcom Radio Upgrade
21. Complete IRMA RAV/OSHA Visit
    a. Completed March 2026
22. Select and fill the new Training and Patrol Operations Officer position
    a. Officer Crowe was selected and began this position in January 2026
23. Replace Avon Masks with Escape Hoods
    a. Completed in October 2026
24. Switch annual Mental Health Visits to the Brave Wellness Center
    a. Completed all visits between April and June 2026.
25. Research purchasing a Command Vehicle
    a. Federal Grants were located, but MGPD was determined to be ineligible due to conflicts between federal and Illinois law.
26. Purchased and implemented 6 new patrol Rifles
27. Purchased and implemented 12 new Taser 10 devices with $21,600 covered by grant money
28. The School Safety Task Force met twice in 2026
29. Implemented a voluntary physical fitness test that 27 sworn members participated in. Everyone who took the test exceeded the minimum standard.
30. Improved the crash reporting procedure for non-injury vehicle crashes.

Other notable items accomplished in 2026:

Created and published an ALPR Transparency Portal
Offered an in-house financial wellness course for all PD personnel
Hosted a police department intern from Loyola University
Redesigned our squad car graphics
Commander Anderson completed the FBI LEEDA – Five-Star Chief Executive Institute
Completed an evidence property auction
Purchased Autism Sensory Kits for all patrol vehicles
Hosted a summer Junior Police Academy
Established a new Probationary Police Officer Training Program
Implemented 2 less lethal bean bag shotguns
Hosted a UDS Medical screening for employees

FISCAL YEAR 2027 GOALS AND OBJECTIVES

1. Conduct both entry-level and lateral-hire patrol officer testing processes in 2027 to maintain a strong candidate pipeline and support staffing needs.
2. Continue systematic reviews and investigative efforts on cold case homicides, incorporating modern forensic techniques and interagency collaboration to advance unresolved cases.
3. Continue professional training and executive development of supervisory staff:
    a. Northwestern School of Police Staff and Command.
    b. Northwestern Executive Management
    c. FBI LEEDA
    d. FBI National Academy
    e. Illinois Association of Chiefs of Police (ILACP) Voluntary Police Chief Certification Processes
4. Continue to build on our Peer Support Program.
5. Continue planning/design work for new Village Hall/Police Station.
6. Update Fire and Police Commission Rules to give preference to Police Department Employees and Police Explorers, updates for more modern hiring processes, and update rules for the sergeants testing process.
7. Submit MGPD nomination for the "Destination Zero" Officer Safety Program.
8. Hold a Roadside Safety Checkpoint with surrounding communities.
9. Implement the new pursuit prevention program through deployment, training, and policy of the Spike Stinger and Pursuit Terminators.
10. Send an officer to the Suburban Law Enforcement Academy to serve as class supervisor
11. Implementation of drone as a first responder (DFR)
12. Continue to seek grant funding
13. Continue research and planning for future Starcom Radio Upgrade
14. Select and fill the Detective vacancy
15. Continue replacing soft body armor and rifle plates as they expire
16. Purchase and implement Pepper ball less lethal devices
17. Assess Crash Data for Golf and Waukegan Reference Red Light Cameras
18. ILETSB Certification for Voluntary Jiu Jitsu Program
19. Research implementing a Therapy Dog Program

		2026 SALARIES		2027 SALARIES
Chief	1	$ 189,293	1	$ 189,293
Deputy Chiefs	2	$ 331,162	2	$ 341,472
Commanders	4	$ 596,024	4	$ 619,996
Sergeants	5	$ 695,247	5	$ 703,745
Records/Support	2	$ 187,308	2	$ 192,437
Police Officers	34	$ 3,998,318	34	$ 3,998,400
CSO	8	$ 569,328	8	$ 568,191
Administrative Assistant I	1	$ 80,190	1	$ 80,190
Part-Time CSOs	7	$ 147,395	7	$ 147,395
Seasonal Crossing Guards	7	$ 248,306	0	$ 0
Full-Time Social Worker	1	$ 98,499	1	$ 98,499
TOTAL		$ 7,141,070		$ 6,939,618

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Department: 30-14 POLICE							
Account Classification: PERSONNEL SERVICES							
02-30-14-54-4105	SALARIES-FULL TIME	2,583,428.79	2,682,200.00	2,682,200.00	2,737,500.00	55,300.00	2.06
02-30-14-54-4106	SALARIES-REGULAR (UNION)	3,721,105.65	3,998,400.00	3,749,500.00	3,998,400.00	0.00	0.00
02-30-14-54-4115	SALARIES-PART TIME	107,570.28	136,500.00	100,000.00	136,500.00	0.00	0.00
02-30-14-54-4125	SALARIES-SEASONAL/TEMPORARY	30,308.03	48,500.00	20,000.00	0.00	(48,500.00)	(100.00)
02-30-14-54-5100	SALARIES OVERTIME	600,742.51	220,000.00	600,000.00	220,000.00	0.00	0.00
02-30-14-54-5200	HOLIDAY PAY	29,350.58	8,500.00	30,000.00	30,000.00	21,500.00	252.94
02-30-14-54-5400	POLICE COURT TIME	27,139.83	65,000.00	30,000.00	40,000.00	(25,000.00)	(38.46)
02-30-14-54-6100	LONGEVITY	45,300.85	50,000.00	45,000.00	50,000.00	0.00	0.00
02-30-14-54-7100	SOCIAL SECURITY	167,912.61	153,281.00	160,000.00	170,000.00	16,719.00	10.91
02-30-14-54-8100	HEALTH/LIFE INSURANCE	1,260,782.20	1,292,000.00	1,292,000.00	1,430,000.00	138,000.00	10.68
02-30-14-54-8150	IMRF EMPLOYER CONTRIBUTION	53,592.42	59,000.00	59,000.00	59,000.00	0.00	0.00
PERSONNEL SERVICES		8,627,233.75	8,713,381.00	8,767,700.00	8,871,400.00	158,019.00	1.81
Account Classification: CONTRACTUAL SERVICES							
02-30-14-55-1120	DUES & SUBSCRIPTIONS	96,195.05	118,659.00	42,731.00	114,237.00	(4,422.00)	(3.73)
02-30-14-55-1130	MEETINGS AND CONFERENCES	4,724.29	5,400.00	5,400.00	10,000.00	4,600.00	85.19
02-30-14-55-1150	TRAINING & INSTRUCTIONS	90,904.38	94,125.00	94,125.00	96,525.00	2,400.00	2.55
02-30-14-55-1160	EMPLOYEE RELATIONS	10,737.72	15,979.00	16,079.00	16,079.00	100.00	0.63
02-30-14-55-1170	PERSONNEL RECRUITMENT	16,294.33	32,880.00	28,880.00	16,380.00	(16,500.00)	(50.18)
02-30-14-55-2110	PROFESSIONAL SERVICES	6,904.19	20,760.00	20,760.00	97,460.00	76,700.00	369.46
02-30-14-55-2120	POSTAGE	1,189.91	1,500.00	1,500.00	1,800.00	300.00	20.00
02-30-14-55-2130	PRINTING AND PUBLISHING	3,088.93	4,500.00	4,500.00	4,500.00	0.00	0.00
02-30-14-55-2220	ABANDON AUTO REMOVAL	0.00	250.00	250.00	250.00	0.00	0.00
02-30-14-55-2330	EQUIPMENT LEASE/RENTAL PYMTS	6,056.85	6,200.00	6,200.00	6,200.00	0.00	0.00
02-30-14-55-3100	TELEPHONE	29,111.07	24,900.00	24,900.00	24,900.00	0.00	0.00
02-30-14-55-4130	MAINTENANCE OF EQUIP	23,022.95	41,245.00	41,245.00	41,245.00	0.00	0.00
02-30-14-55-4169	VEHICLE OPERATING COSTS	87,745.63	116,000.00	0.00	116,750.00	750.00	0.65
02-30-14-55-5141	COMMUNITY RELATIONS	4,420.85	6,000.00	0.00	6,000.00	0.00	0.00
02-30-14-55-7140	MUTUAL AID	16,589.56	17,800.00	0.00	17,800.00	0.00	0.00
02-30-14-55-7151	CENTRAL DISPATCH	791,520.75	572,438.00	0.00	632,436.00	59,998.00	10.48
02-30-14-55-8100	SPECIAL INVESTIGATIONS	11,933.98	11,500.00	0.00	30,000.00	18,500.00	160.87
02-30-14-55-8140	PENSION CONTRIBUTION EXPENSE	3,607,165.73	3,971,315.00	3,971,315.00	4,105,928.00	134,613.00	3.39
CONTRACTUAL SERVICES		4,807,606.17	5,061,451.00	4,257,885.00	5,338,490.00	277,039.00	5.47
Account Classification: COMMODITIES							
02-30-14-56-2110	OPERATIONAL SUPPLIES	24,599.25	35,510.00	0.00	35,260.00	(250.00)	(0.70)
02-30-14-56-2180	OFFICE SUPPLIES	6,268.26	10,175.00	0.00	10,175.00	0.00	0.00
02-30-14-56-4300	UNIFORM PURCHASE & REPLACEMENT	21,073.75	61,140.00	0.00	78,490.00	17,350.00	28.38
02-30-14-56-4360	GUNS & AMMUNITION	43,479.24	65,800.00	0.00	60,100.00	(5,700.00)	(8.66)
02-30-14-56-4365	CRIME PREVENTION EXPENSE	8,786.21	10,000.00	0.00	10,800.00	800.00	8.00
COMMODITIES		104,206.71	182,625.00	0.00	194,825.00	12,200.00	6.68
Account Classification: CAPITAL OUTLAY							
02-30-14-57-2010	MACHINERY & EQUIPMENT	72,347.73	71,322.00	0.00	243,674.00	172,352.00	241.65
02-30-14-57-2030	MOTOR VEHICLES	207,024.61	136,375.00	0.00	67,047.00	(69,328.00)	(50.84)
CAPITAL OUTLAY		279,372.34	207,697.00	0.00	310,721.00	103,024.00	49.60
Total Department 30-14:		13,818,418.97	14,165,154.00	13,025,585.00	14,715,436.00	550,282.00	3.88

FIRE DEPARTMENT		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$ 11,758,988	$ 12,094,139	$ 335,151
Multiple new personnel, increased pension and health insurance costs.		

OVERVIEW

The Fire Department is responsible for delivering a wide range of services in a fiscally responsible manner within the guidelines established by the Village Board. The department maintains three divisions, Administration, Fire Prevention, and Operations, to carry out the mission of the department. Fire Administration is responsible for managing the budget, developing and implementing policies and procedures, personnel management, and interacting with the public. The Fire Prevention Bureau is responsible for community risk reduction that includes plan review, code enforcement, facility inspections, and public education. The Operations Division, the largest division of the fire department, is responsible for delivering fire suppression and emergency medical services to the residents and visitors from two fire stations. This division is also responsible for training, hazardous materials and technical rescue response, water rescue, and fire investigations.

FISCAL YEAR 2026 ACCOMPLISHMENTS

1. Completed a District Chief promotional process and promoted one new DC due to retirement.
2. Working with the facilities division, completed multiple renovation projects including gear rooms, EMS rooms and tool rooms.
3. Continued to participate with the Police Department in the Citizens Police and Fire Academy by providing two nights of fire department specific education.
4. As part of the department's cancer prevention program, contracted with Redline to complete comprehensive cleaning and inspection on all personal protective clothing.
5. Began to replace PPE to meet new requirements and provide for further cancer prevention.
6. Implemented modern software technologies, including Box Alarm management software.
7. Continued to improve fitness programs with new equipment and peer fitness trainers' certifications.
8. Successfully held an open house at Fire Station 4. Community involvement increases every year.
9. Continued to partner with the Lutheran General Hospital Paramedic program by providing auto extrication training to the 2026 paramedic class.
10. Processed 3 new firefighters, completed initial training to place them on shift.
11. The apparatus committee continued to work with the dealer for the new rescue engine, to be delivered in late 2026.
12. Provided training for several special team members to replace retired members, including Technical Rescue, Hazardous Materials and Fire Investigator teams.

13. Completed an entry-level examination to provide an eligibility list for new hires, including updating Fire and Police Commission Rules to match current processes.
14. Refurbished station apparatus exhaust extractor systems to provide safe and reliable operation.
15. Replaced aging EMS equipment, including 3 new cardiac monitors and stair stretchers.

FISCAL YEAR 2027 GOALS AND OBJECTIVES

1. Plan, organize, and execute a promotional process to establish an eligibility list for the position of Lieutenant.
2. Continue to increase public education opportunities through community involvement.
3. Equip, outfit, and train personnel on the new rescue engine.
4. Evaluate the department wellness/fitness programs and add any programs that will enhance the overall safety and health of personnel.
5. Update all MABAS Box Alarm assignment cards to make sure they are current with the recommended deployment models. Review overall response plans to ensure effective response, safety, and efficiency.
6. Provide processing, outfitting and training for new personnel to maintain staffing.
7. Review and revise all Department policies and guidelines to meet current standards.
8. Continue to provide training for succession and maintenance of personnel assigned to special teams, such as hazardous materials, technical rescue, and fire investigators.
9. Evaluate current operations and processes and improve efficiency.
10. Conduct a search and application process to replace retiring admin staff.

POSITIONS		2026 SALARIES		2027 SALARIES
Fire Chief	1	$ 183,775	1	$ 183,775
District Chiefs	3	$ 488,250	3	$ 488,250
Lieutenants	6	$ 847,665	6	$ 847,766
Firefighters	32	$ 3,644,329	32	$ 3,653,464
Fire Prevention Bureau Coordinator	1	$ 106,024	1	$ 106,024
Admin Secretary	1	$ 81,794	1	$ 81,794
Principal Clerk	1	$ 68,442	1	$ 68,442
Part-Time Fire Inspector	2	$ 50,000	2	$ 50,000
TOTAL		$ 5,470,279		$ 5,479,515

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Department: 40-15 FIRE							
Account Classification: PERSONNEL SERVICES							
02-40-15-54-4105	SALARIES-FULL TIME	909,618.96	915,000.00	915,000.00	915,000.00	0.00	0.00
02-40-15-54-4106	SALARIES-REGULAR (UNION)	4,447,413.91	4,247,522.00	4,245,000.00	4,484,200.00	236,678.00	5.57
02-40-15-54-4115	SALARIES-PART TIME	28,784.03	57,600.00	35,000.00	57,600.00	0.00	0.00
02-40-15-54-5100	SALARIES OVERTIME	1,013,045.32	295,000.00	980,000.00	295,000.00	0.00	0.00
02-40-15-54-5200	HOLIDAY PAY	(121,895.35)	0.00	0.00	0.00	0.00	0.00
02-40-15-54-6100	LONGEVITY	37,988.19	45,000.00	45,000.00	45,000.00	0.00	0.00
02-40-15-54-7100	SOCIAL SECURITY	110,092.42	104,000.00	104,000.00	104,000.00	0.00	0.00
02-40-15-54-8100	HEALTH/LIFE INSURANCE	912,261.60	1,075,000.00	1,075,000.00	1,240,000.00	165,000.00	15.35
02-40-15-54-8150	IMRF EMPLOYER CONTRIBUTION	9,616.26	11,000.00	10,000.00	11,000.00	0.00	0.00
PERSONNEL SERVICES		7,346,925.34	6,750,122.00	7,409,000.00	7,151,800.00	401,678.00	5.95
Account Classification: CONTRACTUAL SERVICES							
02-40-15-55-1120	DUES & SUBSCRIPTIONS	14,135.00	16,160.00	0.00	16,160.00	0.00	0.00
02-40-15-55-1130	MEETINGS AND CONFERENCES	2,941.48	5,500.00	0.00	5,500.00	0.00	0.00
02-40-15-55-1150	TRAINING & INSTRUCTIONS	33,053.94	31,100.00	0.00	43,100.00	12,000.00	38.59
02-40-15-55-1160	EMPLOYEE RELATIONS	19,710.62	29,000.00	0.00	29,000.00	0.00	0.00
02-40-15-55-1170	PERSONNEL RECRUITMENT	2,691.00	14,200.00	0.00	33,700.00	19,500.00	137.32
02-40-15-55-2130	PRINTING AND PUBLISHING	409.38	1,100.00	0.00	1,100.00	0.00	0.00
02-40-15-55-2170	PROGRAMMING & SOFTWARE FEES	14,574.99	31,389.00	32,175.51	34,960.00	3,571.00	11.38
02-40-15-55-2330	EQUIPMENT LEASE/RENTAL PYMTS	2,228.77	3,000.00	2,500.00	3,000.00	0.00	0.00
02-40-15-55-3100	TELEPHONE	16,296.84	7,000.00	18,000.00	18,000.00	11,000.00	157.14
02-40-15-55-4100	MAINTENANCE OF ALARM EQUIPMENT	2,320.00	3,000.00	2,500.00	3,000.00	0.00	0.00
02-40-15-55-4130	MAINTENANCE OF EQUIP	14,754.79	16,600.00	15,000.00	16,600.00	0.00	0.00
02-40-15-55-4150	MAINTENANCE OF RADIO EQUIPMENT	19,054.63	30,000.00	30,000.00	30,000.00	0.00	0.00
02-40-15-55-4169	VEHICLE OPERATING COSTS	26,733.31	34,020.00	0.00	34,020.00	0.00	0.00
02-40-15-55-7150	REGIONAL EMERGENCY DISPATCH	194,983.77	206,000.00	206,000.00	206,000.00	0.00	0.00
02-40-15-55-8140	PENSION CONTRIBUTION EXPENSE	3,354,324.44	3,849,222.00	3,849,222.00	4,041,399.00	192,177.00	4.99
CONTRACTUAL SERVICES		3,718,212.96	4,277,291.00	4,155,397.51	4,515,539.00	238,248.00	5.57
Account Classification: COMMODITIES							
02-40-15-56-2100	FIRE PREVENTION SUPPLIES	8,513.47	8,500.00	8,500.00	9,500.00	1,000.00	11.76
02-40-15-56-2110	OPERATIONAL SUPPLIES	25,087.91	20,000.00	20,000.00	20,000.00	0.00	0.00
02-40-15-56-2120	PHOTO SUPPLIES	291.60	0.00	0.00	0.00	0.00	0.00
02-40-15-56-2160	PARAMEDIC PROGRAM/SUPPLIES	75,552.49	96,125.00	66,000.00	66,350.00	(29,775.00)	(30.98)
02-40-15-56-2180	OFFICE SUPPLIES	4,723.96	4,000.00	4,000.00	4,000.00	0.00	0.00
02-40-15-56-2200	HAZARDOUS MATERIAL & SUPPLIES	12,268.00	5,250.00	0.00	5,250.00	0.00	0.00
02-40-15-56-4200	OPERATIONAL EQUIPMENT	100,699.89	57,200.00	57,200.00	57,200.00	0.00	0.00
02-40-15-56-4210	HOSE FITTINGS/SUPPRESSION EQUI	25,876.02	13,500.00	13,500.00	12,500.00	(1,000.00)	(7.41)
02-40-15-56-4250	FOREIGN FIRE TAX / 2% FUND	47,327.69	92,000.00	92,000.00	92,000.00	0.00	0.00
02-40-15-56-4300	UNIFORM PURCHASE & REPLACEMENT	58,325.82	75,000.00	75,000.00	75,000.00	0.00	0.00
COMMODITIES		358,666.85	371,575.00	336,200.00	341,800.00	(29,775.00)	(8.01)
Account Classification: CAPITAL OUTLAY							
02-40-15-57-2010	MACHINERY & EQUIPMENT	0.00	135,000.00	134,446.31	75,000.00	(60,000.00)	(44.44)
02-40-15-57-2030	MOTOR VEHICLES	478,728.00	125,000.00	125,000.00	10,000.00	(115,000.00)	(92.00)
02-40-15-57-2040	FURNITURE & FIXTURES	0.00	100,000.00	112,400.00	0.00	(100,000.00)	(100.00)
CAPITAL OUTLAY		478,728.00	360,000.00	371,846.31	85,000.00	(275,000.00)	(76.39)
Total Department 40-15:		11,902,533.15	11,758,988.00	12,272,443.82	12,094,139.00	335,151.00	2.85

PUBLIC WORKS - ADMINISTRATION		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$ 92,290	$ 90,190	($ 2,100)
Decrease in operating supplies.		

OVERVIEW

The Public Works Administration division was created to reclassify department-wide expenses from the individual divisions. Expenses such as training, employee relations, telephone, and office supplies will be easier to track and manage effectively in one division.

POSITIONS		2026 SALARIES		2027 SALARIES
Public Works Director	1	$ 176,400	1	$ 176,400
PW Superintendent	2	$ 274,902	2	$ 281,385
Lead Auto Mechanic	1	$ 113,656	1	$ 113,656
PW Supervisors	3	$ 322,299	3	$ 322,299
Crew Leaders	3	$ 281,690	3	$ 281,690
Auto Mechanic – Crew Leader	1	$ 103,733	1	$ 103,733
Management Analyst	1	$ 73,364	1	$ 80,884
Auto Mechanic	2	$ 189,969	2	$ 199,674
Equipment Operators	6	$ 512,808	6	$ 512,808
Maintenance Workers	8	$ 543,708	8	$ 543,708
Village Arborist	1	$ 107,433	1	$ 107,433
Village Engineer	1	$ 157,638	1	$ 157,638
Water Engineer	0	$ 0	1	$ 97,306
Assistant Engineer	1	$ 119,956	1	$ 119,956
Engineering Tech	1	$ 101,700	1	$ 101,700
Utility Inspector	1	$ 97,306	0	$ 0
Compliance Inspector	1	$ 81,420	1	$ 81,420
Administrative Assistant	1	$ 61,988	1	$ 65,091
Inspector/Engineer	1	$ 103,733	1	$ 103,733
Pumping Station Operators	3	$ 259,916	3	$ 263,982
Part-Time Employees	4	$ 67,500	4	$ 67,500
TOTAL		$ 3,751,119		$ 3,781,996

PUBLIC WORKS - ADMINISTRATION		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$ 92,290	$ 90,190	($ 2,100)
Decrease in operating supplies.		

OVERVIEW

The Public Works Administration division was created to reclassify department-wide expenses from the individual divisions. Expenses such as training, employee relations, telephone, and office supplies will be easier to track and manage effectively in one division.

POSITIONS		2026 SALARIES		2027 SALARIES
Public Works Director	1	$ 176,400	1	$ 176,400
PW Superintendent	2	$ 274,902	2	$ 281,385
Lead Auto Mechanic	1	$ 113,656	1	$ 113,656
PW Supervisors	3	$ 322,299	3	$ 322,299
Crew Leaders	3	$ 281,690	3	$ 281,690
Auto Mechanic – Crew Leader	1	$ 103,733	1	$ 103,733
Management Analyst	1	$ 73,364	1	$ 80,884
Auto Mechanic	2	$ 189,969	2	$ 199,674
Equipment Operators	6	$ 512,808	6	$ 512,808
Maintenance Workers	8	$ 543,708	8	$ 543,708
Village Arborist	1	$ 107,433	1	$ 107,433
Village Engineer	1	$ 157,638	1	$ 157,638
Water Engineer	0	$ 0	1	$ 97,306
Assistant Engineer	1	$ 119,956	1	$ 119,956
Engineering Tech	1	$ 101,700	1	$ 101,700
Utility Inspector	1	$ 97,306	0	$ 0
Compliance Inspector	1	$ 81,420	1	$ 81,420
Administrative Assistant	1	$ 61,988	1	$ 65,091
Inspector/Engineer	1	$ 103,733	1	$ 103,733
Pumping Station Operators	3	$ 259,916	3	$ 263,982
Part-Time Employees	3	$ 25,500	2	$ 39,500
TOTAL		$ 3,709,119		$ 3,753,996

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Department: 50-10 PUBLIC WORKS ADMINISTRTION							
Account Classification: CONTRACTUAL SERVICES							
02-50-10-55-1120	DUES & SUBSCRIPTIONS	1,526.35	2,750.00	0.00	2,250.00	(500.00)	(18.18)
02-50-10-55-1150	TRAINING & INSTRUCTIONS	7,365.03	27,600.00	23,400.00	28,700.00	1,100.00	3.99
02-50-10-55-1160	EMPLOYEE RELATIONS	17,357.05	13,250.00	10,950.00	14,050.00	800.00	6.04
02-50-10-55-3100	TELEPHONE	30,326.05	17,500.00	9,600.00	17,500.00	0.00	0.00
CONTRACTUAL SERVICES		56,574.48	61,100.00	43,950.00	62,500.00	1,400.00	2.29
Account Classification: COMMODITIES							
02-50-10-56-2180	OFFICE SUPPLIES	9,077.59	13,150.00	11,100.00	9,650.00	(3,500.00)	(26.62)
02-50-10-56-4300	UNIFORM PURCHASE & REPLACEMENT	13,582.71	18,040.00	0.00	18,040.00	0.00	0.00
COMMODITIES		22,660.30	31,190.00	11,100.00	27,690.00	(3,500.00)	(11.22)
Total Department 50-10:		79,234.78	92,290.00	55,050.00	90,190.00	(2,100.00)	(2.28)

PUBLIC WORKS – FORESTRY & STREETS		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$ 3,704,100	$2,918,425	($ 785,675)
Construction services moved to Engineering and reduction in new equipment purchases.		

OVERVIEW

The Street Division maintains 91 miles of roads, 22 miles of alleys, and all Village rights-of-way, including parkways, sidewalks, unimproved alleys, and parking lots. Maintenance tasks include street sweeping, landscaping, road patching, signage, pavement markings, leaf collection, litter pickup, sidewalk and curb repairs, tree trimming, tree removal and replacement, snow and ice control, and storm-damage cleanup.

FISCAL YEAR 2026 ACCOMPLISHMENTS

1. Implemented enhanced safety protocols and operating procedures for the work plan.
2. Participated in the Northeastern Illinois Public Safety Training Academy (NIPSTA) Snowplow Training.
3. Responded promptly to resident service requests and issues within budget parameters.
4. Maintained 76 centerline miles of Village streets, 12 centerline miles of alleys, and 13 centerline miles of State highways.
5. Repaired or replaced 537 street signs and 400 signposts.
6. Streets Division placed 63 tons of asphalt mix for alley repairs, 448 tons for utility repairs, and 9 tons for street repairs.
7. Oversaw the Concrete Replacement Program, which included 19,422 square feet of sidewalk, 289 square yards of concrete street patching, 862 linear feet of curb, and 318 square yards of concrete driveway replacement.
8. Completed curb painting at all schools and park district areas in the Village.
9. Coordinated the annual Tree Trimming Program, which involved a private contractor trimming 623 parkway trees. Because of the trees' location and height, the contractor completed the work.
10. Personnel trimmed 1568 trees along Village Parkway and removed 115 parkway trees.
11. Planted 225 trees, facilitated by the Illinois Department of Natural Resources (IDNR) tree grant.
12. Planted 191 trees through the annual 50/50 tree planting program.
13. Managed the Adopt-A-Planter Program, a successful initiative utilizing all existing planters along Dempster Street, Waukegan Road, Civic Center, and the Metra Station.
14. Managed the Landscape Maintenance Program of 49 locations throughout the Village, including Fire Stations 4 and 5, Village Hall, the center medians, sidewalk areas along Lincoln Avenue, and all Dempster Street parking lots.
15. Submitted the 2026 Tree City Application and will apply for our 7th Growth award.
16. Monitored and managed the collection of garbage, recycling, and yard waste.
17. Monitored and maintained mounting litter collections throughout the Village, including 16 specific locations, the recently taken-over Metra Train Station, and the future Village Hall property.

FISCAL YEAR 2027 GOALS AND OBJECTIVES

1. Respond promptly to resident service requests and issues.
2. Continue the exceptional maintenance of the existing street programs that include the following:
   - Annual concrete replacement program

- Sidewalk saw-cutting program to reduce trip hazards
- Annual asphalt street patching program
- Wintertime cold patch pothole program
- Replacement of residential streetlight poles
- Annual tree trimming program
- Manage and implement safe and reliable ice/snow control during winter
- Annual leaf collection program
- Street sweeping program
- Assist with community events

3. Maintain 76 centerline miles of Village streets, 12 centerline miles of alleys, and 13 centerline miles of State highways.
4. Facilitate the development and refinement of the Capital Improvement Plan (CIP).
5. Monitor and update the Pavement Condition Rating Map for all Village-maintained roadways.
6. Initiate a comprehensive alley improvement plan.
7. Continue developing work plan safety protocols and operating procedures.
8. Continue participation in the Northeastern Illinois Public Safety Training Academy (NIPSTA) Snowplow Training.
9. Expand leadership development through targeted training.
10. Continue the annual 50/50 tree planting program, planting 200 parkway trees.
11. Manage the Adopt-A-Planter Program for all existing planters along Dempster Street, Waukegan Road, Civic Center, and the Metra Station.
12. Continue the efficient Landscape Maintenance Program for Fire Stations 4 and 5, Village Hall, the center medians, sidewalk areas along Lincoln Avenue, and all Dempster Street parking lots.
13. Continue to monitor and manage the collection of garbage, recycling, and yard waste.
14. Prepare and submit the application for the Village's 8th Tree City USA Growth Award

GL Number	Description	2025 Activity	2026 Board Adopted	2027 Initial Request	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Department: 50-16 PUBLIC WORKS - FORESTRY								
Account Classification: CONTRACTUAL SERVICES								
02-50-16-55-2240	TREE REPLACEMENT	0.00	0.00	22,000.00	0.00	22,000.00	22,000.00	0.00
02-50-16-55-2250	TREE TRIMMING	0.00	0.00	85,000.00	0.00	88,000.00	88,000.00	0.00
02-50-16-55-2260	LANDFILL EXPENSE	0.00	0.00	45,000.00	0.00	45,000.00	45,000.00	0.00
CONTRACTUAL SERVICES		0.00	0.00	152,000.00	0.00	155,000.00	155,000.00	0.00
Account Classification: COMMODITIES								
02-50-16-56-2110	OPERATIONAL SUPPLIES	0.00	0.00	18,400.00	0.00	18,400.00	18,400.00	0.00
02-50-16-56-3100	LANDSCAPING MATERIALS	0.00	0.00	16,425.00	0.00	16,350.00	16,350.00	0.00
02-50-16-56-4200	OPERATIONAL EQUIPMENT	0.00	0.00	2,750.00	0.00	2,750.00	2,750.00	0.00
COMMODITIES		0.00	0.00	37,575.00	0.00	37,500.00	37,500.00	0.00
Total Department 50-16:		0.00	0.00	189,575.00	0.00	192,500.00	192,500.00	0.00
Department: 50-17 PUBLIC WORKS - STREETS								
Account Classification: CONTRACTUAL SERVICES								
02-50-17-55-1160	EMPLOYEE RELATIONS	20,852.75	0.00	0.00	0.00	0.00	0.00	0.00
02-50-17-55-2240	TREE REPLACEMENT	36,940.93	52,000.00	0.00	52,000.00	0.00	(52,000.00)	(100.00)
02-50-17-55-2250	TREE TRIMMING	65,889.40	70,000.00	0.00	70,000.00	0.00	(70,000.00)	(100.00)
02-50-17-55-2260	LANDFILL EXPENSE	10,127.66	45,000.00	0.00	45,000.00	0.00	(45,000.00)	(100.00)
02-50-17-55-2290	CONSTRUCTION SERVICES	693,078.45	595,000.00	798,000.00	533,554.00	0.00	(595,000.00)	(100.00)
02-50-17-55-2295	STREET SCAPE MAINTENANCE	61,483.17	112,000.00	112,000.00	104,500.00	135,000.00	23,000.00	20.54
02-50-17-55-2330	EQUIPMENT LEASE/RENTAL PYMTS	1,476.00	0.00	0.00	0.00	0.00	0.00	0.00
02-50-17-55-3130	UTILITIES	169,628.42	160,000.00	170,000.00	140,000.00	170,000.00	10,000.00	6.25
02-50-17-55-4170	MAINTENANCE OF STREET LIGHTS	0.00	36,000.00	38,000.00	36,000.00	38,000.00	2,000.00	5.56
CONTRACTUAL SERVICES		1,059,476.78	1,070,000.00	1,118,000.00	981,054.00	343,000.00	(727,000.00)	(67.94)
Account Classification: COMMODITIES								
02-50-17-56-2110	OPERATIONAL SUPPLIES	12,117.67	20,000.00	3,650.00	19,900.00	3,650.00	(16,350.00)	(81.75)
02-50-17-56-3100	LANDSCAPING MATERIALS	20,132.54	25,050.00	1,425.00	17,850.00	625.00	(24,425.00)	(97.50)
02-50-17-56-3110	CONSTRUCTION MATERIALS	58,814.32	66,000.00	75,000.00	70,000.00	75,000.00	9,000.00	13.64
02-50-17-56-3130	STREET SIGN MATERIALS	43,637.39	47,900.00	47,900.00	40,900.00	47,900.00	0.00	0.00
02-50-17-56-4200	OPERATIONAL EQUIPMENT	17,727.17	56,900.00	24,850.00	20,000.00	24,850.00	(32,050.00)	(56.33)
COMMODITIES		152,429.09	215,850.00	152,825.00	168,650.00	152,025.00	(63,825.00)	(29.57)
Account Classification: PERSONNEL SERVICES								
02-50-17-54-4105	SALARIES-FULL TIME	1,611,718.03	1,552,250.00	1,552,250.00	1,500,000.00	1,500,000.00	(52,250.00)	(3.37)
02-50-17-54-4115	SALARIES-PART TIME	32,535.63	17,500.00	17,500.00	17,500.00	17,500.00	0.00	0.00
02-50-17-54-4125	SALARIES-SEASONAL/TEMPORARY	65,543.75	38,000.00	38,000.00	36,479.00	38,000.00	0.00	0.00
02-50-17-54-5100	SALARIES OVERTIME	196,614.05	140,000.00	140,000.00	140,000.00	140,000.00	0.00	0.00
02-50-17-54-6100	LONGEVITY	11,176.78	17,000.00	17,000.00	12,000.00	12,000.00	(5,000.00)	(29.41)
02-50-17-54-7100	SOCIAL SECURITY	144,146.85	107,000.00	107,000.00	107,000.00	102,000.00	(5,000.00)	(4.67)
02-50-17-54-8100	HEALTH/LIFE INSURANCE	369,879.31	424,500.00	424,500.00	424,500.00	559,500.00	135,000.00	31.80
02-50-17-54-8150	IMRF EMPLOYER CONTRIBUTION	77,515.14	52,000.00	52,000.00	52,000.00	54,400.00	2,400.00	4.62
PERSONNEL SERVICES		2,509,129.54	2,348,250.00	2,348,250.00	2,289,479.00	2,423,400.00	75,150.00	3.20
Account Classification: CAPITAL OUTLAY								
02-50-17-57-2010	MACHINERY & EQUIPMENT	48,127.54	70,000.00	0.00	70,000.00	0.00	(70,000.00)	(100.00)
CAPITAL OUTLAY		48,127.54	70,000.00	0.00	70,000.00	0.00	(70,000.00)	(100.00)
Total Department 50-17:		3,769,162.95	3,704,100.00	3,619,075.00	3,509,183.00	2,918,425.00	(785,675.00)	(21.21)

PUBLIC WORKS - ENGINEERING		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$ 653,095	$ 1,421,195	$ 768,100
Shifting of construction services from Streets Division budget to Engineering Division budget. Offsetting reduction in Streets Division budget. Purchase of traffic counters.		

OVERVIEW

The Engineering Division's primary mission is to identify, analyze, and recommend the repair or replacement of the Village's infrastructure. Specifically, the Engineering Division:

- Develops plans and specifications for construction improvements and administers contracts for annual infrastructure maintenance programs (e.g., streets, water mains, sewers, alleys, street lighting, and traffic signals) and other major infrastructure projects.
- Assembles and maintains information for the Village Geographic Information System (GIS) and improves its efficiency and utilization.
- Coordinates regulatory responsibilities for public and private improvements within the village's rights-of-way.
- Approves the development of private properties, typically related to drainage, traffic safety, and public utilities. Engineering plans for private developments are reviewed to ensure conformance with village codes, policies, and generally accepted development practices.
- Provide assistance and technical recommendations to other village departments, the Traffic Safety Commission (TSC), and the Village Board for various public and private improvements.
- Serves as the staff liaison for the TSC. It involves receiving, investigating, coordinating, preparing, and resolving each Request for Review from the public or preparing Plan Commission cases for review by the Commission.
- Coordinates and collaborates with staff at the Illinois Department of Transportation (IDOT), Metropolitan Water Reclamation District of Greater Chicago (MWRDGC), Cook County Department of Transportation and Highways, Illinois Environmental Protection Agency (IEPA), and the North Shore Council of Mayors Technical Committee on issues related to infrastructure, funding, permitting, policies, and jurisdiction.

FISCAL YEAR 2026 ACCOMPLISHMENTS

1. Managed nine (9) Department of Public Works contracts to support street, water, sewer, and facility operations.
2. Served as staff liaison to the Traffic Safety Commission (TSC) to process and advise commission members and the public regarding their traffic safety and parking concerns. The engineering staff also supported numerous Plan Commission cases for new developments.
3. Prepared eighteen (18) resolutions or ordinances for Village Board approval.
4. Continued work needed for land acquisition and railroad crossing for of Oakton Street multi-use pedestrian facility.
5. Supported permit review process for more than twenty-four (24) private developments, one hundred nineteen (119) single-family residential properties, and thirty-three (33) utility improvements.
6. Completed punch list work on resurfacing improvements for:
   - Beckwith Road from Shermer Road to Austin Avenue.

- Central Avenue from Dempster Street to Golf Road.
- Gross Point Road within the Village's limits.
- Shermer Road from Harlem Avenue to Golf Road.

7. Continued supporting the engineering aspects for the Metra train station reconstruction project.
8. Developed first evolution of 5-year Capital Improvement Program using data collected in previous years.

FISCAL YEAR 2027 GOALS AND OBJECTIVES

1. Finalize land acquisition and railroad agreement for the Oakton Street Multi-Use Pedestrian Facility improvements.
2. Prepare bidding documents for the annual maintenance programs and provide construction engineering support as needed.
3. Support engineering-related permit reviews for private developments.
4. Continue effort to refine the Capital Improvement Program for all Village infrastructure, which includes projects and programs for building and maintaining surface, overhead, and underground utilities.
5. Revise the Village's standards for private and public infrastructure construction.
6. Develop analysis of whether and how to expand street lighting infrastructure within the Village.
7. Develop a Traffic Data Management Program, which involves purchasing traffic counting equipment and developing an data collection layout and information management system to enable more proactive understanding of traffic volumes and vehicle speeds on the Village's streets.
8. Develop an engineering study for Lincoln Avenue Improvements to assess current and future needs between Dempster Street and Long Avenue.
9. Design improvements for the Arterial Asphalt Street Improvement Program targeting construction in 2028, if funding becomes available.
10. Design improvements for the Alley Improvement Program targeting construction in 2028.
11. Complete mandated bi-annual inspection of Beckwith Road bridge over North Branch Chicago River.

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Department: 50-18 PUBLIC WORKS - ENGINEERING							
Account Classification: PERSONNEL SERVICES							
02-50-18-54-4105	SALARIES-FULL TIME	296,570.82	372,000.00	372,000.00	372,000.00	0.00	0.00
02-50-18-54-4115	SALARIES-PART TIME	28,999.35	32,000.00	51,200.00	32,000.00	0.00	0.00
02-50-18-54-5100	SALARIES OVERTIME	9,134.92	15,000.00	10,000.00	15,000.00	0.00	0.00
02-50-18-54-6100	LONGEVITY	2,470.00	3,000.00	3,000.00	3,000.00	0.00	0.00
02-50-18-54-7100	SOCIAL SECURITY	25,360.26	27,295.00	27,295.00	27,295.00	0.00	0.00
02-50-18-54-8100	HEALTH/LIFE INSURANCE	64,218.52	84,900.00	84,900.00	104,000.00	19,100.00	22.50
02-50-18-54-8150	IMRF EMPLOYER CONTRIBUTION	19,793.23	29,900.00	29,900.00	29,900.00	0.00	0.00
PERSONNEL SERVICES		446,547.10	564,095.00	578,295.00	583,195.00	19,100.00	3.39
Account Classification: CONTRACTUAL SERVICES							
02-50-18-55-2130	PRINTING AND PUBLISHING	922.52	1,000.00	1,423.00	4,000.00	3,000.00	300.00
02-50-18-55-2140	ENGINEERING SERVICES	127,035.08	85,000.00	7,503.00	89,500.00	4,500.00	5.29
02-50-18-55-2290	CONSTRUCTION SERVICES	0.00	0.00	0.00	710,000.00	710,000.00	0.00
CONTRACTUAL SERVICES		127,957.60	86,000.00	8,926.00	803,500.00	717,500.00	834.30
Account Classification: COMMODITIES							
02-50-18-56-2110	OPERATIONAL SUPPLIES	3,966.93	3,000.00	4,000.00	34,500.00	31,500.00	1,050.00
COMMODITIES		3,966.93	3,000.00	4,000.00	34,500.00	31,500.00	1,050.00
Total Department 50-18:		578,471.63	653,095.00	591,221.00	1,421,195.00	768,100.00	117.61

PUBLIC WORKS – VEHICLE MAINTENANCE		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$ 1,074,755	$ 1,236,605	$ 161,850
Increase in fuel and parts costs.		

OVERVIEW

The Vehicle Maintenance Division's mission is to maintain all vehicles and internal combustion engines owned and operated by the Village, including police, fire, public works, and pool vehicles. Maintenance responsibilities also include administrative tasks such as managing tollway accounts, emission tests, and vehicle safety lane inspections. The division also maintains the underground storage tank (UST) monitoring gauge equipment in accordance with requirements from the Illinois State Fire Marshal's Office.

FISCAL YEAR 2026 ACCOMPLISHMENTS

1. Maintained 152 Village-owned and operated fleet vehicles and equipment.
2. Maintained the Underground Storage Tank (UST) and fuel dispensing equipment.
3. Modernized the existing vehicle fleet with purchase of:
   - ¾ Ton pickup through the State of Illinois and Northwest Municipal Conference (NWMC) procurement bid process,
   - 2026 Caterpillar XE Backhoe Loader through the Sourcewell cooperative purchasing program.
4. Completed semi-annual State-mandated inspections for all Department of Public Works and Fire Department vehicles.
5. Successfully implemented the commercial driver's license (CDL) training for all Public Works personnel, which resulted in two (2) Public Works personnel obtaining CDL licenses.

FISCAL YEAR 2027 GOALS AND OBJECTIVES

1. Continue the core mission of maintaining and servicing the 152 motorized vehicles and equipment owned and operated by the Village departments.
2. Ensure all Village-owned and operated vehicles are state-certified and comply with all safety standards.
3. Modernize the existing vehicle fleet with purchase of six-wheeler dump truck with plow and salter.
4. Continue the Division's focus on evaluating, drafting, and prioritizing a comprehensive and flexible Revolving Equipment Replacement Program with the Finance Department.
5. Develop policies and procedures for maintaining all motorized vehicles and equipment owned and operated by the Village.
6. Research and support staff participation in training opportunities related to vehicle repair operations.
7. Continue the commercial driver's license (CDL) qualification training to achieve 100% Public Works Department staff certification.

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Department: 50-27 PUBLIC WORKS - VEHICLES							
Account Classification: PERSONNEL SERVICES							
02-50-27-54-4105	SALARIES-FULL TIME	8,668.38	0.00	0.00	0.00	0.00	0.00
02-50-27-54-4106	SALARIES-FULL TIME	279,041.28	361,000.00	361,000.00	375,200.00	14,200.00	3.93
02-50-27-54-5100	SALARIES OVERTIME	17,955.00	25,000.00	25,000.00	25,000.00	0.00	0.00
02-50-27-54-6100	LONGEVITY	1,187.94	2,000.00	2,000.00	2,000.00	0.00	0.00
02-50-27-54-7100	SOCIAL SECURITY	22,388.67	25,600.00	25,600.00	25,600.00	0.00	0.00
02-50-27-54-8100	HEALTH/LIFE INSURANCE	21,418.94	65,100.00	65,100.00	80,000.00	14,900.00	22.89
02-50-27-54-8150	IMRF EMPLOYER CONTRIBUTION	12,574.95	20,300.00	20,300.00	20,300.00	0.00	0.00
02-50-27-54-8171	MECHANICS PEN- EMPLOYER CONTRI	5,752.93	6,700.00	6,700.00	6,700.00	0.00	0.00
PERSONNEL SERVICES		368,988.09	505,700.00	505,700.00	534,800.00	29,100.00	5.75
Account Classification: CONTRACTUAL SERVICES							
02-50-27-55-1120	DUES & SUBSCRIPTIONS	99.00	0.00	0.00	0.00	0.00	0.00
02-50-27-55-1150	TRAINING & INSTRUCTIONS	395.00	0.00	0.00	0.00	0.00	0.00
02-50-27-55-2110	OUTSIDE SERVICES	77,170.76	90,000.00	92,800.00	92,800.00	2,800.00	3.11
02-50-27-55-4121	MAINTENANCE OF AUTO EQUIPMENT	7,111.41	18,100.00	18,100.00	68,100.00	50,000.00	276.24
CONTRACTUAL SERVICES		84,776.17	108,100.00	110,900.00	160,900.00	52,800.00	48.84
Account Classification: COMMODITIES							
02-50-27-56-1100	AUTO EQUIP SUPPLIES/REPAIR PAR	262,188.08	240,755.00	335,655.00	308,655.00	67,900.00	28.20
02-50-27-56-1110	GAS, DIESEL, FUEL, & OIL	126,326.49	160,000.00	160,000.00	176,000.00	16,000.00	10.00
02-50-27-56-2110	OPERATIONAL SUPPLIES	35,709.32	60,200.00	47,100.00	56,250.00	(3,950.00)	(6.56)
COMMODITIES		424,223.89	460,955.00	542,755.00	540,905.00	79,950.00	17.34
Total Department 50-27:		877,988.15	1,074,755.00	1,159,355.00	1,236,605.00	161,850.00	15.06

FAMILY AND SENIOR SERVICES AND CIVIC CENTER		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$281,775	$ 287,875	$ 6,100
Increase in personnel expense.		

OVERVIEW

The Morton Grove Civic Center is a unique community focal point for senior citizen activities, the delivery of important human services, service club meetings and fundraisers, civic and government events and private functions such as anniversary celebrations, birthday parties, wedding receptions, etc.

FISCAL YEAR 2026 ACCOMPLISHMENTS

1. **Morton Grove Senior Center**: Various senior programming was supported consistent with feedback received from the senior community. Weekly BINGO and monthly social luncheons remained popular.
2. **Social Services**: The Village Social Worker maintained a full-time position within the Police Department. The position provides professional individual and family counseling services, crisis intervention, case management, support groups and educational programming.
3. **Health Services**: These 3rd party services can include periodic blood pressure and diabetes screenings and monthly cholesterol screenings.
4. **Senior Ride Share Program**: The Village continued to support and evaluate this "pilot" program that leverages a partnership with Lyft rideshare. The program funds rides for Morton Grove seniors to grocery stores, pharmacies and doctor appointments within distance restrictions of our municipality.
5. **Civic Center Bookings:** Continued to provide a combination of customer service, building attractiveness, space versatility, and market appeal to attract renters.

FISCAL YEAR 2027 GOALS AND OBJECTIVES

1. Continue to assist in providing quality social services to all Village residents.
2. Continue to explore and offer quality senior engagement services to residents through a variety of programs designed to enhance experiences for area seniors.
3. Provide support to Village seniors in accessing local doctors and businesses through the ride share program.
4. Provide on-site senior engagement activities as requested through feedback from residents.
5. Continue to provide 3rd party health education and screening programs as current health opportunities allow.
6. Continue to monitor Civic Center operating costs and rental revenues to ensure profitability.
7. Continue to showcase the Civic Center to increase community and market awareness.
8. Explore advertising opportunities to promote rental services.

POSITIONS		2026 SALARIES		2027 SALARIES
Part-Time Senior Programs	1	$ 59,724	1	$ 28,423
Full-Time Custodian	1	$ 68,442	1	$ 68,442
Part-Time Custodians	3	$ 71,836	2	$ 33,913
TOTAL		$ 200,002		$ 130,778

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Department: 60-26 FAMILY AND SENIOR SERVICES							
Account Classification: PERSONNEL SERVICES							
02-60-26-54-4115	SALARIES-PART TIME	0.00	27,800.00	27,800.00	27,800.00	0.00	0.00
02-60-26-54-7100	SOCIAL SECURITY	0.00	2,000.00	2,000.00	2,000.00	0.00	0.00
PERSONNEL SERVICES		0.00	29,800.00	29,800.00	29,800.00	0.00	0.00
Account Classification: CONTRACTUAL SERVICES							
02-60-26-55-1111	PROGRAMMING & ACTIVITY EXP	16,193.64	16,000.00	16,000.00	16,000.00	0.00	0.00
02-60-26-55-1120	DUES & SUBSCRIPTIONS	248.00	260.00	260.00	260.00	0.00	0.00
02-60-26-55-2151	SPECIAL ASSISTANCE	2,560.00	3,300.00	3,300.00	5,300.00	2,000.00	60.61
02-60-26-55-5100	SENIOR CITIZEN CAB FARES	5,658.37	6,500.00	6,500.00	6,500.00	0.00	0.00
02-60-26-55-5120	COUNSELING & SOCIAL SERVICES	0.00	5,000.00	0.00	5,000.00	0.00	0.00
CONTRACTUAL SERVICES		24,660.01	31,060.00	26,060.00	33,060.00	2,000.00	6.44
Account Classification: COMMODITIES							
02-60-26-56-2110	OPERATIONAL SUPPLIES	736.85	1,000.00	1,000.00	1,000.00	0.00	0.00
02-60-26-56-2190	MEDICAL SUPPLIES	0.00	1,000.00	1,000.00	1,000.00	0.00	0.00
COMMODITIES		736.85	2,000.00	2,000.00	2,000.00	0.00	0.00
Total Department 60-26:		25,396.86	62,860.00	57,860.00	64,860.00	2,000.00	3.18
Department: 60-29 CIVIC CENTER							
Account Classification: PERSONNEL SERVICES							
02-60-29-54-4105	SALARIES-FULL TIME	65,756.21	60,000.00	60,000.00	60,000.00	0.00	0.00
02-60-29-54-4115	SALARIES-PART TIME	77,021.43	75,200.00	75,200.00	75,200.00	0.00	0.00
02-60-29-54-5100	SALARIES- OVERTIME	625.91	1,000.00	1,000.00	1,000.00	0.00	0.00
02-60-29-54-7100	SOCIAL SECURITY	11,029.21	9,800.00	9,800.00	9,800.00	0.00	0.00
02-60-29-54-8100	HEALTH/LIFE INSURANCE	9,989.76	10,000.00	10,000.00	14,100.00	4,100.00	41.00
02-60-29-54-8150	IMRF EMPLOYER CONTRIBUTION	6,045.68	8,755.00	8,755.00	8,755.00	0.00	0.00
PERSONNEL SERVICES		170,468.20	164,755.00	164,755.00	168,855.00	4,100.00	2.49
Account Classification: CONTRACTUAL SERVICES							
02-60-29-55-2110	PROFESSIONAL SERVICES	1,155.88	0.00	0.00	0.00	0.00	0.00
02-60-29-55-2160	JANITORIAL SERVICES	869.56	2,600.00	2,600.00	2,600.00	0.00	0.00
02-60-29-55-2330	EQUIPMENT LEASE/RENTAL PYMTS	3,180.30	5,320.00	5,320.00	5,320.00	0.00	0.00
02-60-29-55-3120	UTILITIES-MUNICIPAL FACILITIES	5,911.45	8,000.00	8,000.00	8,000.00	0.00	0.00
02-60-29-55-4110	MAINTENANCE OF BUILDINGS	2,402.75	10,050.00	10,050.00	10,050.00	0.00	0.00
02-60-29-55-4130	MAINTENANCE OF EQUIP	11,987.80	16,190.00	14,850.00	16,190.00	0.00	0.00
CONTRACTUAL SERVICES		25,507.74	42,160.00	40,820.00	42,160.00	0.00	0.00
Account Classification: COMMODITIES							
02-60-29-56-2110	OPERATIONAL SUPPLIES	9,738.73	10,000.00	10,000.00	10,000.00	0.00	0.00
02-60-29-56-2140	JANITORIAL SUPPLIES	1,344.00	2,000.00	2,000.00	2,000.00	0.00	0.00
COMMODITIES		11,082.73	12,000.00	12,000.00	12,000.00	0.00	0.00
Total Department 60-29:		207,058.67	218,915.00	217,575.00	223,015.00	4,100.00	1.87

PUBLIC WORKS – MUNICIPAL FACILITIES (BUILDINGS)		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$ 786,417	$ 532,235	($ 254,182)
The decrease is due to the decrease in building improvements.		

OVERVIEW

The building maintenance fund was established to cover general maintenance expenses, planned capital improvements, and emergency repairs for village-owned buildings, parking lots, and associated equipment. Maintenance activities for village-owned buildings and facilities include electrical, facility, flooring, HVAC, emergency generator, lighting, and structural improvements; roof maintenance; garage system improvements; and parking lot pavement management

FISCAL YEAR 2026 ACCOMPLISHMENTS

1. Contracted and coordinated replacement of office and storefront windows at Fire Station 4.
2. Contracted and coordinated replacement of the Public Works maintenance and storage yard perimeter security fence.
3. Replaced the rolling entry gate at the South Pumping Station.
4. Contracted and coordinated the arc flash hazard assessment of Fire Station 4 and Fire Station 5 with thermal scanning of electrical equipment.
5. Installed fall protection along the perimeter of the Department of Public Works Roof hatch.
6. Contracted and coordinated replacement of four exterior doors at three Village-owned facilities.
7. Contracted and coordinated installation of three new parking machine kiosks at the new Metra Station.
8. Prepared a Request for Qualifications for the Department of Public Works renovation project.
9. Painted the Village Hall common area and two offices in the Finance Department.
10. Renovated the Police Department roll call room.
11. Coordinated Generator maintenance contract for all facilities.
12. Coordinated Janitorial Services contract.
13. Coordinated Heating, Ventilation, Air Conditioning (HVAC) maintenance contract for all facilities.
14. Coordinated fire alarm testing for all facilities.
15. Coordinated the annual Fire Extinguisher inspections for all facilities
16. Coordinated backflow preventer testing for all facilities.
17. Coordinated elevator maintenance contract for Civic Center, Village Hall, and Fire Station 4.

FISCAL YEAR 2027 GOALS AND OBJECTIVES

1. Continue the proactive maintenance of village-owned buildings and equipment.
2. Continue to evaluate the Village Facility's Division five-, ten-, twenty-, and thirty-year capital improvement programs (CIP) based on the Village's Strategic Plans.
3. Manage exterior door replacement program for all village facilities.
4. Manage the window replacement program for all village facilities.
5. Manage the Department of Public Works facilities tuckpointing program.

6. Oversee the Department of Public Works facilities renovation program.
7. Conduct follow-up improvements to the 2025 IRMA Fall Prevention report.
8. Sealcoat designated Village-owned parking lots.
9. Replace the concrete sidewalk adjacent to the parking lot at Fire Station 4.
10. Complete arc flash hazard assessments at the Civic Center and South Pumping Station.
11. Provide periodic pavement maintenance to support ongoing operations with the Public Works maintenance and storage yard.

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Department: 80-24 MUNICIPAL BUILDINGS							
Account Classification: PERSONNEL SERVICES							
02-80-24-54-4105	SALARIES-FULL TIME	9,124.60	0.00	0.00	0.00	0.00	0.00
02-80-24-54-4115	SALARIES-PART TIME	7,254.38	11,900.00	0.00	11,900.00	0.00	0.00
02-80-24-54-5100	SALARIES OVERTIME	1,881.95	0.00	0.00	0.00	0.00	0.00
02-80-24-54-7100	SOCIAL SECURITY	1,329.46	2,000.00	0.00	2,000.00	0.00	0.00
02-80-24-54-8100	HEALTH/LIFE INSURANCE	1,187.48	0.00	0.00	0.00	0.00	0.00
02-80-24-54-8150	IMRF EMPLOYER CONTRIBUTION	637.28	0.00	0.00	0.00	0.00	0.00
PERSONNEL SERVICES		21,415.15	13,900.00	0.00	13,900.00	0.00	0.00
Account Classification: CONTRACTUAL SERVICES							
02-80-24-55-2160	JANITORIAL SERVICES	50,770.91	76,050.00	60,000.00	76,450.00	400.00	0.53
02-80-24-55-2330	EQUIPMENT LEASE/RENTAL PYMTS	0.00	0.00	0.00	630.00	630.00	0.00
02-80-24-55-3120	UTILITIES MUNICIPAL FACILITIES	6,304.48	9,500.00	25,000.00	14,500.00	5,000.00	52.63
02-80-24-55-4110	MAINTENANCE OF BUILDINGS	76,810.13	97,650.00	89,000.00	97,650.00	0.00	0.00
02-80-24-55-4130	MAINTENANCE OF EQUIP	74,099.97	103,857.00	88,000.00	105,145.00	1,288.00	1.24
CONTRACTUAL SERVICES		207,985.49	287,057.00	262,000.00	294,375.00	7,318.00	2.55
Account Classification: COMMODITIES							
02-80-24-56-2140	JANITORIAL SUPPLIES	6,244.96	5,900.00	0.00	5,400.00	(500.00)	(8.47)
02-80-24-56-3120	SNOW REMOVAL MATERIALS	0.00	1,400.00	1,600.00	3,400.00	2,000.00	142.86
02-80-24-56-3140	BUILDING MAINTENANCE MATERIALS	8,228.87	9,660.00	8,400.00	9,660.00	0.00	0.00
02-80-24-56-4190	SMALL TOOLS	697.31	1,000.00	1,000.00	1,000.00	0.00	0.00
COMMODITIES		15,171.14	17,960.00	11,000.00	19,460.00	1,500.00	8.35
Account Classification: CAPITAL OUTLAY							
02-80-24-57-1032	CAPITAL IMPROVEMENTS TO BLDGS	171,793.60	464,000.00	336,840.00	201,000.00	(263,000.00)	(56.68)
02-80-24-57-2040	FURNITURE & FIXTURES	821.57	3,500.00	0.00	3,500.00	0.00	0.00
CAPITAL OUTLAY		172,615.17	467,500.00	336,840.00	204,500.00	(263,000.00)	(56.26)
Total Department 80-24:		417,186.95	786,417.00	609,840.00	532,235.00	(254,182.00)	(32.32)

BUILDING AND INSPECTIONAL SERVICES		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$ 930,740	$ 940,862	$10,122
Increase in property maintenance inspection costs.		

OVERVIEW

The mission of Building and Inspectional Services (BIS) is to assure properties and structures are developed and maintained in accordance with the Village's building, electrical, plumbing, life safety, property maintenance, health, and energy codes. Specifically, Building and Inspectional Services staff oversees the building permit review process from start to finish, while Code Enforcement staff ensures that buildings and properties are being used and maintained in accordance with applicable codes.

FISCAL YEAR 2026 ACCOMPLISHMENTS

1. Processed and filed more than 1,458 building permits, representing a total construction value of nearly $30 million from October 2025 through September 2026.
2. Continued to efficiently process building permits and provide timely permit services to residents, contractors, businesses, and developers throughout the Village.
3. Improved coordination with contractors, design professionals, property owners, and Village departments to identify potential issues earlier in the construction process and assist with the timely resolution of permitting and code-related issues.
4. Continued to strengthen the Village's Rodent Abatement Program through property inspections, public education, identification of contributing conditions, and coordination with the Village's rodent abatement vendor.
5. Enhanced code enforcement and property maintenance efforts through continued inspections, follow-up on outstanding violations, and coordination with property owners to achieve compliance.
6. Provided ongoing inspectional services for residential, commercial, and redevelopment projects while maintaining a strong focus on building safety, code compliance, and quality construction.
7. Continued to improve customer service and accessibility by providing clear and consistent information regarding permitting, inspections, code requirements, and compliance procedures.
8. Advanced the implementation and use of BS&A Cloud to improve permit tracking, inspection scheduling, project documentation, communication, and overall departmental workflow.
9. Prepared for transition to a paperless permitting process, including the expansion of electronic submissions, online plan review, digital project documentation, and improved accessibility of permit information.

FISCAL YEAR 2027 GOALS AND OBJECTIVES

1. Transition to offering online permitting for all permit types in Q1 2027. Ensure a smooth transition for staff, contractors, residents, and businesses while improving accessibility, efficiency, communication, and overall customer experience.
2. Continue to enhance and streamline the permit review process by improving coordination among Village departments, establishing consistent review procedures, and expanding the effective use of BS&A Cloud functions to improve permit tracking, communication, and overall permit turnaround times.
3. Continue to provide timely, consistent, and professional inspectional services to support the Village's ongoing development and anticipated commercial, residential, and redevelopment projects while maintaining compliance with applicable building, zoning, property maintenance, and life-safety requirements.
4. Strengthen the Village's Rodent Abatement Program by working closely with the rodent abatement vendor to evaluate inspection data, improve identification of contributing conditions, refine targeted baiting and abatement methods, and establish more efficient follow-up procedures to address recurring rodent activity.
5. Improve education, communication, and coordination with residents, contractors, property owners, and other Village departments by developing clearer guidelines and procedures, providing timely status updates, and identifying opportunities to resolve permitting and code compliance issues earlier in the process.
6. Enhance code enforcement case management and follow-up through policy development, improved use of BS&A Cloud, consistent documentation, timely re-inspections, and more effective tracking of outstanding violations, hearings, compliance deadlines, and corrective actions.

POSITIONS		2026 SALARIES		2027 SALARIES
Manager of Building & Inspectional Services	1	$ 108,123	1	$ 108,123
Permit Clerks	2	$ 145,281	2	$ 145,281
TOTAL		$ 253,404		$ 253,404

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Department: 80-23 BUILDING AND INSPECTION							
Account Classification: PERSONNEL SERVICES							
02-80-23-54-4105	SALARIES-FULL TIME	236,390.85	258,000.00	258,000.00	264,000.00	6,000.00	2.33
02-80-23-54-5100	OVERTIME	227.79	0.00	0.00	0.00	0.00	0.00
02-80-23-54-6100	LONGEVITY	1,799.98	2,000.00	2,000.00	2,000.00	0.00	0.00
02-80-23-54-7100	SOCIAL SECURITY	18,879.11	19,000.00	19,000.00	19,000.00	0.00	0.00
02-80-23-54-8100	HEALTH/LIFE INSURANCE	43,996.85	71,700.00	71,700.00	78,875.00	7,175.00	10.01
02-80-23-54-8150	IMRF EMPLOYER CONTRIBUTION	14,535.83	18,540.00	18,540.00	21,697.00	3,157.00	17.03
PERSONNEL SERVICES		315,830.41	369,240.00	369,240.00	385,572.00	16,332.00	4.42
Account Classification: CONTRACTUAL SERVICES							
02-80-23-55-1120	DUES & SUBSCRIPTIONS	447.00	1,150.00	1,815.00	1,815.00	665.00	57.83
02-80-23-55-1130	MEETINGS AND CONFERENCES	698.38	3,500.00	3,500.00	3,500.00	0.00	0.00
02-80-23-55-2110	PROFESSIONAL SERVICES	325.44	0.00	0.00	0.00	0.00	0.00
02-80-23-55-2112	PUBLIC HEALTH SRVS - BOARD UP	1,725.00	2,000.00	2,000.00	2,000.00	0.00	0.00
02-80-23-55-2130	PRINTING AND PUBLISHING	1,379.67	500.00	500.00	500.00	0.00	0.00
02-80-23-55-2140	INSPECTIONS	329,558.49	531,500.00	531,500.00	524,625.00	(6,875.00)	(1.29)
02-80-23-55-2180	MICROFILMING SERVICES	0.00	10,000.00	10,000.00	10,000.00	0.00	0.00
02-80-23-55-2330	EQUIPMENT LEASE/RENTAL PYMTS	3,580.68	5,600.00	5,600.00	5,600.00	0.00	0.00
02-80-23-55-3100	TELEPHONE	1,562.29	2,200.00	2,200.00	2,200.00	0.00	0.00
02-80-23-55-4130	MAINTENANCE OF EQUIP	0.00	650.00	650.00	650.00	0.00	0.00
02-80-23-55-4169	VEHICLE OPERATING COSTS	29.00	2,000.00	2,000.00	2,000.00	0.00	0.00
CONTRACTUAL SERVICES		339,305.95	559,100.00	559,765.00	552,890.00	(6,210.00)	(1.11)
Account Classification: COMMODITIES							
02-80-23-56-2110	OPERATIONAL SUPPLIES	2,778.30	2,000.00	2,000.00	2,000.00	0.00	0.00
02-80-23-56-2180	OFFICE SUPPLIES	271.97	0.00	0.00	0.00	0.00	0.00
02-80-23-56-4300	UNIFORM PURCHASE & REPLACEMENT	184.49	400.00	400.00	400.00	0.00	0.00
COMMODITIES		3,234.76	2,400.00	2,400.00	2,400.00	0.00	0.00
Total Department 80-23:		658,371.12	930,740.00	931,405.00	940,862.00	10,122.00	1.09

ENTERPRISE - WATER		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$8,515,005	$9,722,843	$1,207,838
Increase due to replacement of lead service lines, offset by grant.		

OVERVIEW

The Public Works Water Division maintains the Village's water supply, including the distribution system, appurtenances, public fire hydrants, and residential water service lines from the Buffalo-Box (B-box) to the water main. This includes repairing broken water mains, service lines, water valves, and fire hydrants, as well as parkway restoration, to ensure residents and the community have access to potable water.

FISCAL YEAR 2026 ACCOMPLISHMENTS

1. As of this report, approximately eighty (59) water main breaks and seven (7) water service line leaks were repaired, and twenty (13) lead water service lines were replaced.
2. As part of the Hydrant Replacement Program, fifteen (15) fire hydrants are scheduled to be replaced by year-end.
3. Sixty-five (65) fire hydrants were sandblasted and painted.
4. The Pumping station completed from January 2026 to October 2026 (553 service calls/tagging events)
5. Continued the annual Leak Detection Program that eliminated existing unaccounted water loss.
6. Complied with State and Federal bacteriological sampling, lead sampling, UCMR5, and trihalomethane sampling mandates.
7. Updated the Lead and Copper Program through public notifications and assistance to residents and elementary schools.
8. Addressed the 2025 CCR content and formatting violation and the 2026 Lead and Copper ALE public-notice violation through corrective action.
9. Maintained the North and South Pumping Stations and associated reservoirs, elevated tanks, and their appurtenances.
10. Coordinated upgrading the supervisory control and data acquisition (SCADA) system main viewing monitor at the North and South Pumping Stations.
11. Pumps 1 (900 GPM), 2, and 3 (2,000 GPM each) were refurbished at the North Pump Station.
12. Replaced the aged bolts of the waterline distribution system below the North Pumping Station.
13. Initiated the civil design for the replacement of the North Pumping Station effluent meter.
14. Assisted other Public Works Divisions with snow plowing, leaf pickup, installing sewers, catch basins, and manholes, and designing upcoming water and street paving projects.
15. Completed in-house concrete and parkway restorations.
16. Managed inspections for water and sewer-related private development projects.
17. Continued field revisions for the GIS system from the water and sewer atlases.
18. Continued focus on workplace safety, including trenching, shoring, and confined space entry training.
19. Drafted the Village's lead line replacement policy.
20. Initiated the parkway restoration program restoration of parkways disturbed by utility work. The spring program restored approximately 850 square yards and 400 yard in the Fall program.

FISCAL YEAR 2027 GOALS AND OBJECTIVES

1. Maintain the Village's water supply and network distribution system.
2. Continue the development and refinement of the Division's Capital Improvement Plan for the next five to ten years.
3. Maintain the above-ground and below-ground storage reservoirs and pumping stations.
4. Implement the component upgrades to the existing SCADA System at both Pumping Stations.
5. Continue focusing on workplace safety, including trenching, shoring, and confined space entry training.
6. Comply with all State and Federal water mandates by maintaining exemplary water quality reporting requirements.
7. Continue to seek State and Federal funding for facility network upgrades, including projects such as funding for the emergency connection of the Northwest Water Commission line to the North Pumping Station.
8. Replace the North Station Tower Cathodic Protection.
9. Complete the Pump Station upgrade of the programmable logic controller (PLC) that controls the Pump Station hardware and supports the supervisory control and data acquisition (SCADA) software.
10. Continue replacement of lead service lines from the water main to the Buffalo Box
11. Continue the Fire Hydrant Flushing, Painting, and Replacement Programs.
12. Continue the Water Valve Turning and Replacement Program.
13. Continue the water system leak detection program for the entire Village water system.
14. Continue the in-house Leak Detection Program to reduce water loss issues in the water distribution system.
15. Continue collaboration with BSI Online to monitor the inspection program and track the compliance of the Cross-Control Connection Devices within the Village.
16. Continue field revisions for the GIS system from the water and sewer atlases.
17. Assist other Public Works Divisions in leaf collections and snow/ice removal programs.
18. Respond to JULIE's ticket locate requests.
19. Continue the Parkway Restoration Program work due to utility repairs.
20. Coordinate the Water Rate Study and Capital Improvement Plan to align available revenues, funding strategies, and project schedules for planned water main and lead service line replacements.
21. Manage the engineering and construction of the 2027 Water Main Improvement Program, which will include approximately one mile of water main replacement.

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Department: 50-32 WATER - PUMP STATION							
Account Classification: COMMODITIES							
40-50-32-56-2110	OPERATIONAL SUPPLIES	0.00	0.00	0.00	18,600.00	18,600.00	0.00
40-50-32-56-4200	OPERATIONAL EQUIPMENT	0.00	0.00	0.00	45,000.00	45,000.00	0.00
COMMODITIES		0.00	0.00	0.00	63,600.00	63,600.00	0.00
Total Department 50-32:		0.00	0.00	0.00	63,600.00	63,600.00	0.00
Department: 50-33 WATER - DISTRIBUTION							
Account Classification: COMMODITIES							
40-50-33-56-1100	AUTO EQUIP SUPPLIES/REPAIR PAR	11,706.09	20,000.00	0.00	20,000.00	0.00	0.00
40-50-33-56-1110	GAS, DIESEL, FUEL, & OIL	44,424.70	55,630.00	0.00	55,630.00	0.00	0.00
40-50-33-56-2110	OPERATIONAL SUPPLIES	214,237.38	266,600.00	21,000.00	218,500.00	(48,100.00)	(18.04)
40-50-33-56-3110	CONSTRUCTION MATERIALS	550.91	0.00	0.00	0.00	0.00	0.00
40-50-33-56-4120	FIRE HYDRANTS & REPAIR PARTS	79,920.30	95,200.00	6,000.00	166,200.00	71,000.00	74.58
40-50-33-56-4200	OPERATIONAL EQUIPMENT	60,820.72	82,600.00	60,000.00	48,500.00	(34,100.00)	(41.28)
40-50-33-56-4300	UNIFORM PURCHASE & REPLACEMENT	568.48	0.00	0.00	0.00	0.00	0.00
COMMODITIES		412,228.58	520,030.00	87,000.00	508,830.00	(11,200.00)	(2.15)
Account Classification: PERSONNEL SERVICES							
40-50-33-54-4105	SALARIES-FULL TIME	622,916.61	1,462,500.00	1,000,000.00	1,467,100.00	4,600.00	0.31
40-50-33-54-4106	SALARIES-REGULAR (UNION)	18,422.44	36,875.00	0.00	36,875.00	0.00	0.00
40-50-33-54-4115	SALARIES-PART TIME	9,665.75	36,000.00	36,000.00	36,000.00	0.00	0.00
40-50-33-54-4125	SALARIES-SEASONAL/TEMPORARY	0.00	52,000.00	42,350.00	52,000.00	0.00	0.00
40-50-33-54-5100	SALARIES OVERTIME	70,435.44	115,800.00	0.00	115,800.00	0.00	0.00
40-50-33-54-6100	LONGEVITY	6,382.87	28,700.00	10,000.00	10,000.00	(18,700.00)	(65.16)
40-50-33-54-7100	SOCIAL SECURITY	55,680.47	127,000.00	70,500.00	127,000.00	0.00	0.00
40-50-33-54-8100	HEALTH/LIFE INSURANCE	143,629.95	304,300.00	201,650.00	268,138.00	(36,162.00)	(11.88)
40-50-33-54-8150	IMRF EMPLOYER CONTRIBUTION	25,502.90	56,000.00	0.00	56,000.00	0.00	0.00
40-50-33-54-8171	MECHANICS PEN- EMPLOYER CONTRI	381.13	0.00	0.00	0.00	0.00	0.00
PERSONNEL SERVICES		953,017.56	2,219,175.00	1,360,500.00	2,168,913.00	(50,262.00)	(2.26)
Account Classification: CONTRACTUAL SERVICES							
40-50-33-55-1160	EMPLOYEE RELATIONS	1,668.00	0.00	0.00	0.00	0.00	0.00
40-50-33-55-2110	PROFESSIONAL SERVICES	21,712.57	71,000.00	70,500.00	37,300.00	(33,700.00)	(47.46)
40-50-33-55-2140	ENGINEERING SERVICES	24,113.24	453,000.00	115,000.00	577,000.00	124,000.00	27.37
40-50-33-55-2230	CONCRETE REPLACEMENT	14,190.63	165,000.00	0.00	165,000.00	0.00	0.00
40-50-33-55-2260	LANDFILL EXPENSE	50,976.93	53,000.00	0.00	53,000.00	0.00	0.00
40-50-33-55-2271	WATER & CHEMICAL TESTING	13,850.62	12,000.00	17,500.00	17,000.00	5,000.00	41.67
40-50-33-55-2290	CONSTRUCTION SERVICES	32,395.00	130,000.00	105,000.00	130,000.00	0.00	0.00
40-50-33-55-2330	EQUIPMENT LEASE/RENTAL PYMTS	243.39	4,000.00	0.00	4,000.00	0.00	0.00
40-50-33-55-3110	UTILITIES	78,866.24	94,000.00	98,000.00	105,000.00	11,000.00	11.70
40-50-33-55-4110	MAINTENANCE OF BUILDINGS	19,526.05	24,000.00	12,000.00	23,700.00	(300.00)	(1.25)
40-50-33-55-4120	MAINTENANCE OF EQUIPMENT	7,298.17	17,500.00	6,000.00	31,000.00	13,500.00	77.14
40-50-33-55-4190	MAINTENANCE OF WATER TANKS	21,694.65	104,300.00	0.00	66,700.00	(37,600.00)	(36.05)
CONTRACTUAL SERVICES		286,535.49	1,127,800.00	424,000.00	1,209,700.00	81,900.00	7.26
Account Classification: WATER PURCHASES							
40-50-33-55-2340	PURCHASE OF WATER	4,003,581.56	4,013,000.00	4,157,765.00	4,199,800.00	186,800.00	4.65
WATER PURCHASES		4,003,581.56	4,013,000.00	4,157,765.00	4,199,800.00	186,800.00	4.65
Account Classification: CAPITAL OUTLAY							
40-50-33-57-2020	IMPROVEMENTS OTHER THAN BUILDI	(318,957.68)	460,000.00	65,000.00	1,572,000.00	1,112,000.00	241.74

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Department: 50-33 WATER - DISTRIBUTION							
Account Classification: CAPITAL OUTLAY							
40-50-33-57-2030	MOTOR VEHICLES	(3,426.00)	175,000.00	145,000.00	0.00	(175,000.00)	(100.00)
CAPITAL OUTLAY		(322,383.68)	635,000.00	210,000.00	1,572,000.00	937,000.00	147.56
Account Classification: DEBT SERVICE							
40-50-33-59-1020	BOND INTEREST	31,066.75	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE		31,066.75	0.00	0.00	0.00	0.00	0.00
Total Department 50-33:		5,364,046.26	8,515,005.00	6,239,265.00	9,659,243.00	1,144,238.00	13.44

ENTERPRISE - SEWER		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$689,800	$769,800	$80,000
Increase in construction costs.		

OVERVIEW

The Sewer Division is responsible for operating and maintaining the Village's 56 miles of sanitary sewer pipe, 82 miles of storm sewer pipe, and 17 miles of combined sewer pipe. The division also replaces and rebuilds aging sanitary and storm sewer pipes and manhole structures throughout the Village. It inspects about 100 homes each year for illegal sump pump connections and supervises the annual sanitary and storm pipelining program. The lining program structurally improves the sewer pipe (at a lower cost than replacement) and minimizes inflow and infiltration from groundwater, reducing flow volume in the Village's sewers and the Metropolitan Water Reclamation District of Greater Chicago's (MWRD) interceptors. The division also conducts public education on illicit discharges into public waterways.

FISCAL YEAR 2026 ACCOMPLISHMENTS

1. Attended safety seminars and routinely led tailgate talks to reinforce our workplace safety program.
2. Continued inspecting homes for illegal sump pump connections within Basin 10.
3. Continued field revisions to the GIS system using the water and sewer atlases.
4. Lined over 11,000 feet of sanitary sewer. The lining program will extend into Basin 10 to satisfy the Metropolitan Water Reclamation District of Greater Chicago (MWRDGC) requirements.
5. Televised sanitary sewer mains and conducted home inspections in Basin 10 to fulfill MWRD-mandated requirements under the Infiltration and Inflow Control Program.
6. Approximately 450 homes have been inspected for illegal sump pump connections within Basin 10.
7. Improved internal processes for the NPDES stormwater and combined sewer outfall programs.
8. Performed numerous emergency spot repairs on the sewer system by televising and addressing visible sinkholes.
9. Inspected and cleaned over 4 miles of sewer main.
10. Continued implementing the program to clean, inspect, and rebuild catch basins.
11. 100 village residents assisted with advice on resolving sewer problems on their property.
12. Offered guidance on overhead sewer and flood control loan assistance to eligible homeowners.
13. Inspected and cleaned two miles of sanitary sewer pipe.
14. Rebuilt and cleaned nineteen (15) curb drains.
15. Cleaned twenty-five (25) catch basins.
16. Repaired fifty feet of sanitary sewer line.

FISCAL YEAR 2027 GOALS AND OBJECTIVES

1. Continue refining the current Capital Improvement Program (CIP) through coordination and collaboration with the Village Engineering Division.
2. Continue focusing on workplace safety through seminars and tailgate talks.
3. Continue to maximize the linear feet of sanitary sewer lining. The lining program shall extend into Basin 10 to satisfy the Metropolitan Water Reclamation District of Greater Chicago (MWRDGC) requirements.

4. Maximize the length of sanitary sewer mains televised and the number of home inspections in Basin 10 to meet the MWRD-mandated requirements under the Infiltration and Inflow Control Program.
5. Continue to monitor homes for illegal sump pump connections within Basin 10.
6. Continue the National Pollutant Discharge Elimination System (NPDES) stormwater program and combined sewer outfall program.
7. Complete spot repairs of the sewer system through televising programs and visible sinkholes.
8. Inspect and clean at least ten (10) miles of sewer main.
9. Continue catch basin cleaning, inspections, and rebuilding operations in accordance with the sewer maintenance plan.
10. Continue to assist village residents with advice on solving sewer problems with their property.

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Department: 50-34 SEWER							
Account Classification: PERSONNEL SERVICES							
40-50-34-54-4105	SALARIES-FULL TIME	350,844.06	0.00	0.00	0.00	0.00	0.00
40-50-34-54-4106	SALARIES-REGULAR (UNION)	18,422.42	0.00	0.00	0.00	0.00	0.00
40-50-34-54-5100	SALARIES OVERTIME	48,141.03	0.00	0.00	0.00	0.00	0.00
40-50-34-54-6100	LONGEVITY	2,383.03	0.00	0.00	0.00	0.00	0.00
40-50-34-54-7100	SOCIAL SECURITY	31,420.71	0.00	0.00	0.00	0.00	0.00
40-50-34-54-8100	HEALTH/LIFE INSURANCE	102,258.21	0.00	0.00	0.00	0.00	0.00
40-50-34-54-8150	IMRF EMPLOYER CONTRIBUTION	16,699.95	0.00	0.00	0.00	0.00	0.00
40-50-34-54-8171	MECHANICS PEN- EMPLOYER CONTRI	381.26	0.00	0.00	0.00	0.00	0.00
PERSONNEL SERVICES		570,550.67	0.00	0.00	0.00	0.00	0.00
Account Classification: CONTRACTUAL SERVICES							
40-50-34-55-2140	ENGINEERING SERVICES	0.00	10,000.00	0.00	10,000.00	0.00	0.00
40-50-34-55-2150	STORM WATER PROGRAM	7,231.31	7,000.00	0.00	7,000.00	0.00	0.00
40-50-34-55-2260	LANDFILL EXPENSE	71,231.04	72,000.00	55,000.00	72,000.00	0.00	0.00
40-50-34-55-2290	CONSTRUCTION SERVICES	830,486.90	500,000.00	500,000.00	580,000.00	80,000.00	16.00
40-50-34-55-2335	LEASE AGREEMENT- IEPA	0.00	6,000.00	0.00	6,000.00	0.00	0.00
CONTRACTUAL SERVICES		908,949.25	595,000.00	555,000.00	675,000.00	80,000.00	13.45
Account Classification: COMMODITIES							
40-50-34-56-3110	CONSTRUCTION MATERIALS	53,622.32	75,000.00	50,000.00	75,000.00	0.00	0.00
40-50-34-56-4200	OPERATIONAL EQUIPMENT	7,690.06	19,800.00	3,000.00	19,800.00	0.00	0.00
COMMODITIES		61,312.38	94,800.00	53,000.00	94,800.00	0.00	0.00
Total Department 50-34:		1,540,812.30	689,800.00	608,000.00	769,800.00	80,000.00	11.60

ENTERPRISE - ADMINISTRATION		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$1,369,938	$1,313,343	($56,595)
Reduction in pension contribution.		

OVERVIEW

The purpose of the Enterprise Fund's administration is to ensure the efficient and effective management of the Water and Sewer Division's daily operations. Responsibilities include water meter readings, billing, collection of water and sewer usage fees, and general customer service related to this operation.

FISCAL YEAR 2026 ACCOMPLISHMENTS

1. Provided water meter readings, billing, collection for water and sewer usage, and general customer service on a timely, effective, and efficient basis.
2. Assisted residents with concerns regarding their meters.

FISCAL YEAR 2027 GOALS AND OBJECTIVES

1. Continue providing services focused on the efficient and effective management of the Water and Sewer Division's daily operations.
2. Review the monthly water bills.
3. Assist residents with questions regarding their water bills.
4. Continue to monitor for unaccountable water loss.

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Department: 50-35 ENTERPRISE ADMINISTRATION							
Account Classification: PERSONNEL SERVICES							
40-50-35-54-4105	SALARIES-FULL TIME	92,436.59	0.00	0.00	0.00	0.00	0.00
40-50-35-54-5100	SALARIES OVERTIME	255.29	0.00	0.00	0.00	0.00	0.00
40-50-35-54-6100	LONGEVITY	829.92	0.00	0.00	0.00	0.00	0.00
40-50-35-54-7100	SOCIAL SECURITY	6,638.56	0.00	0.00	0.00	0.00	0.00
40-50-35-54-8100	HEALTH/LIFE INSURANCE	22,220.14	0.00	0.00	0.00	0.00	0.00
40-50-35-54-8150	IMRF EMPLOYER CONTRIBUTION	5,223.94	0.00	0.00	0.00	0.00	0.00
PERSONNEL SERVICES		127,604.44	0.00	0.00	0.00	0.00	0.00
Account Classification: CONTRACTUAL SERVICES							
40-50-35-55-1120	DUES & SUBSCRIPTIONS	8,439.62	8,675.00	8,675.00	8,675.00	0.00	0.00
40-50-35-55-1130	MEETINGS AND CONFERENCES	0.00	300.00	0.00	300.00	0.00	0.00
40-50-35-55-1150	TRAINING & INSTRUCTIONS	582.00	8,800.00	4,500.00	8,800.00	0.00	0.00
40-50-35-55-1160	EMPLOYEE RELATIONS	1,289.99	6,400.00	4,200.00	6,400.00	0.00	0.00
40-50-35-55-2110	PROFESSIONAL SERVICES	8,800.00	21,100.00	10,800.00	21,100.00	0.00	0.00
40-50-35-55-2120	POSTAGE & METER RENTAL	21,299.55	25,000.00	25,000.00	25,000.00	0.00	0.00
40-50-35-55-2130	PRINTING AND PUBLISHING	4,890.34	8,700.00	10,200.00	8,700.00	0.00	0.00
40-50-35-55-2153	FLOOD CONTROL ASSISTANCE PROG.	0.00	25,000.00	0.00	25,000.00	0.00	0.00
40-50-35-55-3100	TELEPHONE	13,572.99	26,600.00	25,000.00	26,600.00	0.00	0.00
40-50-35-55-4130	MAINTENANCE OF EQUIP	192.00	8,000.00	8,000.00	8,000.00	0.00	0.00
40-50-35-55-5141	COMMUNITY RELATIONS	217.99	3,000.00	0.00	0.00	(3,000.00)	(100.00)
40-50-35-55-7130	SELF INSURANCE/IRMA POOL CONTR	205,479.40	171,000.00	171,607.00	171,000.00	0.00	0.00
40-50-35-55-8130	BANK FEES	51,414.53	15,000.00	0.00	15,000.00	0.00	0.00
40-50-35-55-8143	CONTRIBUTION TO CNA FUND	681,227.00	678,323.00	647,300.00	624,728.00	(53,595.00)	(7.90)
CONTRACTUAL SERVICES		997,405.41	1,005,898.00	915,282.00	949,303.00	(56,595.00)	(5.63)
Account Classification: COMMODITIES							
40-50-35-56-4300	UNIFORM PURCHASE & REPLACEMENT	8,932.83	9,040.00	9,040.00	9,040.00	0.00	0.00
COMMODITIES		8,932.83	9,040.00	9,040.00	9,040.00	0.00	0.00
Account Classification: CAPITAL OUTLAY							
40-50-35-57-2022	DEPRECIATION EXPENSE	590,370.21	350,000.00	350,000.00	350,000.00	0.00	0.00
CAPITAL OUTLAY		590,370.21	350,000.00	350,000.00	350,000.00	0.00	0.00
Account Classification: Unclassified							
40-50-35-58-1030	RESERVE FOR IRMA DEDUCTIBLES	0.00	5,000.00	0.00	5,000.00	0.00	0.00
Unclassified		0.00	5,000.00	0.00	5,000.00	0.00	0.00
Total Department 50-35:		1,724,312.89	1,369,938.00	1,274,322.00	1,313,343.00	(56,595.00)	(4.13)

CAPITAL PROJECTS FUND		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$ 718,000	$ 613,000	($ 105,000)
Projects started in 2026 with remainder paid in 2027.		

OVERVIEW

The Capital Projects Fund is established to provide a central account within the budget structure to identify most non-enterprise public infrastructure improvements planned for design or construction during the fiscal year. Project development typically occurs in three (3) phases. Phase I (Project Study) involves developing the project scope, conducting environmental studies, and preparing a preliminary project design; Phase II (Design) refines the design to develop contract plans and support land acquisition; and Phase III (Construction) consists of the project's construction. It is typical for major capital improvement projects to extend beyond a single year. Project expenses in this fund reflect the activities associated with the various phases of project development.

FISCAL YEAR 2026 ACCOMPLISHMENTS

1. The Oakton Street Multi-Use Pedestrian facility made incremental but important progress. The railroad agreement with Metra advanced to design, but the Illinois Commerce Commission must review the improvement and issue an administrative court order for the new crossing. This will delay the project into 2027 and require unexpected land acquisition from Metra.

FISCAL YEAR 2027 GOALS AND OBJECTIVES

1. Upgrade bicycle route signage and markings with designated state legislative funds.
2. Develop Phase II engineering plans, specifications, and estimates for an alley to be rehabilitated.
3. Develop a conceptual architectural layout for renovating interior sections of the Department of Public Works.
4. Develop a Phase I engineering study to rehabilitate Lincoln Avenue from Dempster Street to Long Avenue. The Village has requested federal funding to cover a substantial share of construction costs. The project is targeting 2030 for construction.
5. Develop Phase II engineering plans, specifications, and estimates for resurfacing Beckwith Road from Washington Street to Shermer Road. The Village has requested federal funding to cover approximately 80 percent of construction costs. Construction is targeted for 2028.
6. Finalize the Illinois Commerce Commission order for a new pedestrian crossing on Oakton Street at Metra's Milwaukee District North Line to enable the extension of the Oakton Street Multi-Use Pedestrian facility from Lehigh Avenue to Gross Point Road. Finalize all land acquisition associated with the project. The project has committed federal and county funding, as well as an equal sharing of local costs among the Villages of Morton Grove, Niles, and Skokie.

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Fund: 30 CAPITAL PROJECTS							
Department: 50-60 CAPITAL PROJECTS							
Account Classification: CONTRACTUAL SERVICES							
30-50-60-55-2140	ENGINEERING SERVICES	179,958.46	530,000.00	144,000.00	415,000.00	(115,000.00)	(21.70)
30-50-60-55-2290	CONSTRUCTION SERVICES	0.00	100,000.00	0.00	100,000.00	0.00	0.00
30-50-60-55-3300	STREET IMPROVEMENTS	106,122.64	88,000.00	0.00	98,000.00	10,000.00	11.36
CONTRACTUAL SERVICES		286,081.10	718,000.00	144,000.00	613,000.00	(105,000.00)	(14.62)
Total Department 50-60:		286,081.10	718,000.00	144,000.00	613,000.00	(105,000.00)	(14.62)
Fund 30 - CAPITAL PROJECTS:							
TOTAL APPROPRIATIONS		286,081.10	718,000.00	144,000.00	613,000.00	(105,000.00)	(14.62)

NEW VILLAGE HALL/POLICE STATION PROJECTS FUND		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$1,100,000	$17,950,000	$16,850,000
Construction on the new Village Hall/Police Station will begin in 2027.		

OVERVIEW

The New Village Hall/Police Station Fund is established to provide a central account within the budget to identify and track all expenditures related to the new Village facility that will serve as the Village Hall as well as the Police Station. This major capital improvement project will continue beyond a single year. Project expenses in this fund reflect the ongoing activities associated with the project as it moves to the construction phase.

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Fund: 33 VILLAGE HALL/POLICE STATION CAPITAL PROJ							
Account Classification: CONTRACTUAL SERVICES							
33-50-60-55-2290	CONSTRUCTION SERVICES	81,272.07	0.00	0.00	0.00	0.00	0.00
33-50-60-55-8126	PROFESSIONAL SERVICES	513,826.13	1,100,000.00	700,000.00	1,100,000.00	0.00	0.00
CONTRACTUAL SERVICES		595,098.20	1,100,000.00	700,000.00	1,100,000.00	0.00	0.00
Account Classification: CAPITAL OUTLAY							
33-50-60-57-1030	CAPITAL IMPROVEMENTS TO BLDGS	0.00	0.00	0.00	16,850,000.00	16,850,000.00	0.00
CAPITAL OUTLAY		0.00	0.00	0.00	16,850,000.00	16,850,000.00	0.00
Fund 33 - VILLAGE HALL/POLICE STATION CAPITAL PROJ:							
TOTAL APPROPRIATIONS		595,098.20	1,100,000.00	700,000.00	17,950,000.00	16,850,000.00	1,531.82

DEBT SERVICE		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$660,963	$657,463	($3,500)
No significant change.		

OVERVIEW

The Debt Service Fund has been established to account for all general obligation debt of the Village which is financed through the full faith and credit of the Village. This includes all General Obligation Bonds of the Village.

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Fund: 20 DEBT SERVICE							
Department: 20-38 DEBT SERVICE							
Account Classification: DEBT SERVICE							
20-20-38-59-1010	BOND REDEMPTION	316,200.00	570,000.00	570,000.00	595,000.00	25,000.00	4.39
20-20-38-59-1020	BOND INTEREST	84,145.75	87,963.00	87,963.00	59,463.00	(28,500.00)	(32.40)
20-20-38-59-1070	AGENT FEES	3.50	3,000.00	0.00	3,000.00	0.00	0.00
DEBT SERVICE		400,349.25	660,963.00	657,963.00	657,463.00	(3,500.00)	(0.53)
Total Department 20-38:		400,349.25	660,963.00	657,963.00	657,463.00	(3,500.00)	(0.53)
Fund 20 - DEBT SERVICE:							
TOTAL APPROPRIATIONS		400,349.25	660,963.00	657,963.00	657,463.00	(3,500.00)	(0.53)

MOTOR FUEL TAX FUND		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$ 931,000	$ 1,154,000	$ 223,000
Construction cost reimbursement to IDOT for four arterial streets.		

OVERVIEW

The Motor Fuel Tax Fund (MFT) was established to account for the Village's share of MFT funds received from the State of Illinois. State statutes impose a tax on motor fuel sales in Illinois. In accordance with state law, the Illinois Department of Transportation (IDOT) establishes and audits guidelines for the use of MFT funds. The Village MFT fund was established to account for the distribution and use of MFT funds.

EXPENDITURES

Numerous eligible expenses for MFT funds exist but fall under maintenance and construction. MFT funds may cover the costs of maintaining streets and parking lots, purchasing road salt, concrete, and asphalt, maintaining traffic signals and lights on arterial streets, and paying staff salaries for daily roadway maintenance. Construction activities are limited to resurfacing streets.

FISCAL YEAR 2026 ACCOMPLISHMENTS

1. Maintained programs supported by the MFT funds outlined above.
2. Completed construction improvements and construction site engineering with federal funding to resurface:
    a. Beckwith Road from Harlem Avenue to Austin Avenue,
    b. Central Avenue from Dempster Street to Golf Road,
    c. Gross Point Road within the Village's limits, and
    d. Shermer Road from Harlem Avenue to Golf Road.

FISCAL YEAR 2027 GOALS AND OBJECTIVES

1. MFT appropriations will continue funding roadway, pedestrian, and alley maintenance improvements.
2. The 2025/26 construction projects will be in a closeout phase with the IDOT for roughly two years. There will be nominal contract administration activities. The funding will be carried over to 2027 and 2028, if necessary, until IDOT finalizes the cost of the work and submits a final invoice to the Village for reimbursement.
3. The construction engineering firms have submitted supplemental fees for their engineering services related to project delays. The processing of these requests are expected to be settled in 2027.

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Fund: 03 MOTOR FUEL TAX							
Department: 50-60 CAPITAL PROJECTS							
Account Classification: CONTRACTUAL SERVICES							
03-50-60-55-2290	CONSTRUCTION SERVICES	322,254.25	120,000.00	36,126.00	140,000.00	20,000.00	16.67
03-50-60-55-4170	MAINTENANCE OF STREET LIGHTS	70,957.94	80,000.00	95,000.00	98,000.00	18,000.00	22.50
CONTRACTUAL SERVICES		393,212.19	200,000.00	131,126.00	238,000.00	38,000.00	19.00
Account Classification: COMMODITIES							
03-50-60-56-3110	CONSTRUCTION MATERIALS	26,589.70	30,000.00	30,000.00	30,000.00	0.00	0.00
03-50-60-56-3120	SNOW REMOVAL MATERIALS	141,814.11	320,000.00	309,000.00	345,000.00	25,000.00	7.81
COMMODITIES		168,403.81	350,000.00	339,000.00	375,000.00	25,000.00	7.14
Account Classification: CAPITAL OUTLAY							
03-50-60-57-3300	STREET IMPROVEMENT	875,902.78	40,000.00	395,000.00	200,000.00	160,000.00	400.00
CAPITAL OUTLAY		875,902.78	40,000.00	395,000.00	200,000.00	160,000.00	400.00
Account Classification: TRANSFERS OUT							
03-50-60-81-1010	TRANSFERS TO GENERAL FUND	341,000.04	341,000.00	341,000.00	341,000.00	0.00	0.00
TRANSFERS OUT		341,000.04	341,000.00	341,000.00	341,000.00	0.00	0.00
Total Department 50-60:		1,778,518.82	931,000.00	1,206,126.00	1,154,000.00	223,000.00	23.95
Fund 03 - MOTOR FUEL TAX:							
TOTAL APPROPRIATIONS		1,778,518.82	931,000.00	1,206,126.00	1,154,000.00	223,000.00	23.95

EMERGENCY 911 FUND		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$516,218	$564,740	$48,522
Increase in cost of central dispatch.		

OVERVIEW

To provide safe, efficient and effective public safety dispatch services and response through the use of the emergency 911 telephone system. The E911 system provides community residents with the three digit emergency telephone number which will access police, fire, or ambulance services. The enhanced system allows the E911 dispatcher to immediately know the address, phone number, and location of most callers.

In 2013 the Village of Morton Grove Police Department transitioned to the Glenview Public Safety Dispatch Center (GPSDC). GPSDC is responsible for receiving and dispatching calls for police, fire, and emergency medical services through the 911 wire line and wireless systems, radio, alarm notifications, and other communication systems.

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Fund: 07 ENHANCED 911 PHONE SYSTEM							
Department: 30-37 EMERGENCY 911							
Account Classification: CONTRACTUAL SERVICES							
07-30-37-55-7151	CENTRAL DISPATCH	262,960.25	516,218.00	516,218.00	564,740.00	48,522.00	9.40
CONTRACTUAL SERVICES		262,960.25	516,218.00	516,218.00	564,740.00	48,522.00	9.40
Total Department 30-37:		262,960.25	516,218.00	516,218.00	564,740.00	48,522.00	9.40
Fund 07 - ENHANCED 911 PHONE SYSTEM:							
TOTAL APPROPRIATIONS		262,960.25	516,218.00	516,218.00	564,740.00	48,522.00	9.40

SAWMILL STATION TIF		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$3,134,632	$3,955,725	$821,093
Increase in developer note repayment-paid from taxes generated from the development and new development projects.		

OVERVIEW

The Sawmill Station TIF was created in mid-2019 to help support the development of commercial and residential properties at and adjacent to the intersection of Dempster and Waukegan, including but not limited to the partially vacant Prairie View Shopping Center site. The Prairie View Shopping Center site was successfully redeveloped into the Sawmill Station shopping center and Residences at Sawmill Station residential project.

FISCAL YEAR 2026 ACCOMPLISHMENTS

1. Executed a redevelopment agreement with Andy's Frozen Custard to support redevelopment of the property at 6724 Dempster with a frozen custard restaurant in 2028 and two single-family residences in 2027.
2. Facilitated completion of the Napleton Honda project and issued the Developer Note in September 2026.
3. Coordinated with the owners of the Sawmill Station shopping center to address property maintenance concerns and circulation issues associated with the Starbucks drive-through.
4. Undertook targeted marketing to national retailers and restaurant chains.
5. Met with property owners of key sites, including 8700 and 8800 Waukegan and the former Amazon Fresh property, to discuss potential projects and approval procedures.
6. Completed development of the Dempster Corridor Plan, which includes economic development, land use, and transportation strategies for properties within the TIF district.

FISCAL YEAR 2027 GOALS AND OBJECTIVES

1. Work with the owner of the former Amazon Fresh property to sell the property to a grocery or desirable retail user.
2. Continue marketing and business recruitment efforts for other parcels in the TIF district.
3. Evaluate existing infrastructure in the area and develop a targeted capital improvement plan, as needed, to upgrade public facilities for the level and types of development desired in this area.
4. Begin implementation of the Dempster Corridor Plan in the TIF district.
5. Where appropriate, consider property assembly for future redevelopment opportunities.

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Fund: 12 SAWMILL STATION TIF							
Account Classification: CONTRACTUAL SERVICES							
12-10-79-55-2110	PROFESSIONAL SERVICES	29,710.00	20,000.00	30,000.00	30,000.00	10,000.00	50.00
12-10-79-55-6120	ADDITIONAL LEGAL FEES	0.00	20,000.00	0.00	20,000.00	0.00	0.00
CONTRACTUAL SERVICES		29,710.00	40,000.00	30,000.00	50,000.00	10,000.00	25.00
Account Classification: CAPITAL OUTLAY							
12-10-79-57-1031	PROJECT FUNDING	0.00	175,000.00	380,000.00	500,000.00	325,000.00	185.71
CAPITAL OUTLAY		0.00	175,000.00	380,000.00	500,000.00	325,000.00	185.71
Account Classification: DEBT SERVICE							
12-10-79-59-1010	BOND PRINCIPAL	640,000.00	675,000.00	675,000.00	780,000.00	105,000.00	15.56
12-10-79-59-1020	BOND INTEREST	834,587.50	806,644.00	806,643.75	775,725.00	(30,919.00)	(3.83)
12-10-79-59-1030	NOTE REDEMPTION	1,625,000.00	1,100,000.00	1,641,000.00	1,600,000.00	500,000.00	45.45
12-10-79-59-1040	NOTE INTEREST	418,665.00	337,988.00	313,040.00	250,000.00	(87,988.00)	(26.03)
DEBT SERVICE		3,518,252.50	2,919,632.00	3,435,683.75	3,405,725.00	486,093.00	16.65
Fund 12 - SAWMILL STATION TIF:							
TOTAL APPROPRIATIONS		3,547,962.50	3,134,632.00	3,845,683.75	3,955,725.00	821,093.00	26.19

LINCOLN/LEHIGH TIF		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$5,390,000	$3,805,000	($1,585,000)
Decrease due to completion of the Metra station.		

OVERVIEW

The Lincoln/Lehigh TIF District was formed in 2021 to encourage the orderly redevelopment of properties near the Metra station at Lincoln and Lehigh Avenues and create a transit-oriented mixed-use district. This District is roughly bounded by Chestnut Street on the north, the Cook County Forest Preserve on the west, Village-owned property at 8300 Lehigh Avenue on the south, and Metra rail lines on the east. The TIF District includes certain properties formerly within the Lehigh/Ferris TIF District that remain vacant or underutilized and generally failed to experience reinvestment.

FISCAL YEAR 2026 ACCOMPLISHMENTS

1. Completed the reconstruction of the Morton Grove Metra station and related site improvements.
2. Executed an RDA with B3 for the development of a 60-unit mixed-use development at 8500-50 Lehigh. Facilitated final design and permitting.
3. Continued to work with Lexington Homes to ensure construction completion according to schedule, provide planning and zoning support, and manage administration of the TIF assistance pursuant to the RDA for the 89-unit townhome development at 8350 Lehigh.
4. Completed engineering for lighting and infrastructure improvements along the Lehigh Avenue corridor.
5. Continued to market privately owned properties along Lincoln and Lehigh Avenues to progress the development of a downtown district, including 8400 Lehigh.

FISCAL YEAR 2027 GOALS AND OBJECTIVES

1. Close on the sale of 8500-50 Lehigh Avenue and authorize the start of construction of the mixed-use development.
2. Facilitate project entitlements for 8400 Lehigh.
3. Continue efforts to market Morton Grove, particularly related to redevelopment opportunities within the Lincoln / Lehigh TIF District.
4. Continue to work on programs that support and enhance the existing industrial area adjacent to the TIF District.

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Fund: 14 LINCOLN LEHIGH TIF							
Account Classification: CONTRACTUAL SERVICES							
14-10-11-55-8126	PROFESSIONAL FEES	6,550.00	20,000.00	20,000.00	50,000.00	30,000.00	150.00
CONTRACTUAL SERVICES		6,550.00	20,000.00	20,000.00	50,000.00	30,000.00	150.00
Account Classification: CAPITAL OUTLAY							
14-10-11-57-1031	PROJECT FUNDING	4,832,530.97	5,370,000.00	295,000.00	3,755,000.00	(1,615,000.00)	(30.07)
CAPITAL OUTLAY		4,832,530.97	5,370,000.00	295,000.00	3,755,000.00	(1,615,000.00)	(30.07)
Fund 14 - LINCOLN LEHIGH TIF:							
TOTAL APPROPRIATIONS		4,839,080.97	5,390,000.00	315,000.00	3,805,000.00	(1,585,000.00)	(29.41)

LEHIGH/FERRIS TIF		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$175,010	$1,475,000	$1,300,000
Porting of funds from lawsuit settlement to the Dempster Street TIF.		

OVERVIEW

The Lehigh / Ferris TIF District was formed in 2000 to create a transit-oriented business district by promoting the orderly redevelopment of the properties near the Metra station at Lehigh and Lincoln. This District is roughly bounded by Dempster Street on the north, the Cook County Forest Preserve on the west, Chestnut Street on the south, and Ferris Street on the east. The District also extends eastward along Lincoln Avenue, terminating at the alley between Georgiana Avenue and School Street. The TIF District was amended in 2021 to remove certain properties and include them within the Lincoln / Lehigh TIF District.

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Fund: 15 LEHIGH/FERRIS TIF							
Department: 10-79 TIF							
Account Classification: CONTRACTUAL SERVICES							
15-10-79-55-1120	DUES & SUBSCRIPTIONS	5,657.50	0.00	0.00	0.00	0.00	0.00
15-10-79-55-2110	PROFESSIONAL SERVICES	55,699.00	75,000.00	50,000.00	75,000.00	0.00	0.00
15-10-79-55-6120	ADDITIONAL LEGAL FEES	6,477.00	0.00	0.00	0.00	0.00	0.00
15-10-79-55-8130	BANK FEES AND CHARGES	0.00	10.00	0.00	10.00	0.00	0.00
CONTRACTUAL SERVICES		67,833.50	75,010.00	50,000.00	75,010.00	0.00	0.00
Account Classification: CAPITAL OUTLAY							
15-10-79-57-1031	PROJECT FUNDING	352,776.32	100,000.00	100,000.00	100,000.00	0.00	0.00
CAPITAL OUTLAY		352,776.32	100,000.00	100,000.00	100,000.00	0.00	0.00
Account Classification: TRANSFERS OUT							
15-10-79-81-1010	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	1,300,000.00	1,300,000.00	0.00
TRANSFERS OUT		0.00	0.00	0.00	1,300,000.00	1,300,000.00	0.00
Total Department 10-79:		420,609.82	175,010.00	150,000.00	1,475,010.00	1,300,000.00	742.81
Fund 15 - LEHIGH/FERRIS TIF:							
TOTAL APPROPRIATIONS		420,609.82	175,010.00	150,000.00	1,475,010.00	1,300,000.00	742.81

DEMPSTER STREET TIF		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$ -	$26,348,680	$26,348,680
New TIF created in conjunction with the Dempster Street Corridor Study. The TIF will issue bonds in support of the new Police Department/Village Hall.		

OVERVIEW

The Dempster Street TIF District was formed in 2026 in conjunction with the Dempster Corridor Plan to encourage redevelopment of properties along Dempster Street, which have not been subject to maximum growth. This District is roughly bounded by Central Avenue to the Forest Preserve and School Street from Dempster to South Park.

FISCAL YEAR 2026 ACCOMPLISHMENTS

1. Created the Dempster Street TIF District in compliance with the Illinois TIF Act.
2. Developed the Dempster Corridor Plan to improve access to transit and existing corridor destinations, reinvest in existing and attract new transit-supportive development, and enhance safety and connectivity for all corridor users, especially transit riders, pedestrians, and bicyclists.
3. Marketed privately owned properties along Dempster Street, including 5747 Dempster, 6000 Dempster, and 5945 Dempster.
1. Obtained zoning approvals for the new Village Hall and Police Department at 6201 Dempster and started permitting.
2. Developed the Dempster Corridor Overlay District to enhance the public realm, promote tax-generating uses, provide better control over design, and offer more flexibility to developers.

FISCAL YEAR 2027 GOALS AND OBJECTIVES

1. Start construction of the new Village Hall and Police Department at 6201 Dempster.
2. Identify users for key sites at 5747 Dempster, 6000 Dempster, and 5945 Dempster, providing economic incentives as warranted.
3. Promote private property investment and facade improvements through the Commercial Facade Improvement Program.
4. Identify and implement strategies of the Dempster Corridor Plan relating to economic development, transportation, and land use.

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Fund: 17 DEMPSTER STREET TIF							
Department: 10-79 TIF							
Account Classification: DEBT SERVICE							
17-10-79-59-1010	BOND PRINCIPAL	0.00	0.00	0.00	26,000,000.00	26,000,000.00	0.00
DEBT SERVICE		0.00	0.00	0.00	26,000,000.00	26,000,000.00	0.00
Account Classification: Unclassified							
17-10-79-59-1079	BOND ISSUANCE COSTS	0.00	0.00	0.00	150,000.00	150,000.00	0.00
17-10-79-59-1081	BOND DISCOUNT	0.00	0.00	0.00	198,680.00	198,680.00	0.00
Unclassified		0.00	0.00	0.00	348,680.00	348,680.00	0.00
Total Department 10-79:		0.00	0.00	0.00	26,348,680.00	26,348,680.00	0.00
Fund 17 - DEMPSTER STREET TIF:							
TOTAL APPROPRIATIONS		0.00	0.00	0.00	26,348,680.00	26,348,680.00	0.00

ECONOMIC DEVELOPMENT FUND		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$ 378,000	$ 485,000	$ 107,000
The increase is due to revenue sharing agreements with local businesses and school districts.		

OVERVIEW

The Economic Development Fund is a special revenue fund created to account for all non-TIF economic development activities undertaken by the Village. Economic development activities outside the TIF Districts are independent and financed by non-TIF Village revenues and are appropriated within this Fund. Revenues for this fund are from a portion of Home Rule Sales Taxes. The Village uses this fund to stimulate economic development within the Village.

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Fund: 16 ECONOMIC DEVELOPMENT							
Department: 10-79 TIF							
Account Classification: CONTRACTUAL SERVICES							
16-10-79-55-2110	PROFESSIONAL SERVICES	0.00	50,000.00	10,000.00	50,000.00	0.00	0.00
16-10-79-55-2116	FACADE IMPROVEMENTS	39,991.76	60,000.00	60,000.00	60,000.00	0.00	0.00
16-10-79-55-8149	DISTRICT 67 REVENUE AGREEMENT	100,000.00	100,000.00	100,000.00	100,000.00	0.00	0.00
16-10-79-55-8151	MCGRATH ECONOMIC DEV AGREEMENT	90,109.77	168,000.00	168,000.00	175,000.00	7,000.00	4.17
16-10-79-55-8153	NAPLETON DEV AGREEMENT	0.00	0.00	0.00	100,000.00	100,000.00	0.00
16-10-79-55-8154	FACADE IMPROVEMENT PROGRAM	10,000.00	0.00	0.00	0.00	0.00	0.00
CONTRACTUAL SERVICES		240,101.53	378,000.00	338,000.00	485,000.00	107,000.00	28.31
Total Department 10-79:		240,101.53	378,000.00	338,000.00	485,000.00	107,000.00	28.31
Fund 16 - ECONOMIC DEVELOPMENT:							
TOTAL APPROPRIATIONS		240,101.53	378,000.00	338,000.00	485,000.00	107,000.00	28.31

PUBLIC WORKS – SOLID WASTE		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$2,237,004	$2,311,006	$74,002
Increase for rental of street sweeper.		

OVERVIEW

The Solid Waste Fund finances the operation of the Village's Solid Waste Collection Services. This fund is essential for providing waste collection and disposal services, including recyclable and yard waste items.

FISCAL YEAR 2026 ACCOMPLISHMENTS

1. Monitored Groot Disposal's performance and helped resolve all resident complaints and service requests. Staff worked with Groot to address resident issues related to trash collection, recycling, and yard waste.
2. Monitored services provided by Groot Disposal to ensure total compliance with the current contract.
3. Advocated recycling to lower overall costs and decrease solid waste.
4. Promoted Food Scrap Collections by collaborating with WasteNot Compost, which included adding three village facilities to the Food Scrap Collection Program.
5. Continued the education programs to encourage the public to participate in e-waste disposal and various recycling opportunities to promote greater sustainability throughout the Village. This initiative is provided by the Solid Waste Agency of Northern Cook County (SWANCC).
6. Coordinated the annual Electronic Recycling and Document Destruction event at Public Works.
7. Coordinated the Annual Leaf Collection Program with Groot Disposal.

FISCAL YEAR 2027 GOALS AND OBJECTIVES

1. Continue to monitor Groot Disposal's performance and help resolve all resident complaints and service requests related to trash collection, recycling, and yard waste.
2. Continue to ensure total compliance with the services contract provided by Groot Disposal.
3. Continue to advocate for recycling to lower overall costs and decrease solid waste.
4. Continue to advocate for participation in the Village Food Scrap Collection Program by collaborating with WasteNot Compost.
5. Continue the education programs to encourage the public to participate in e-waste disposal and various recycling opportunities provided by the Solid Waste Agency of Northern Cook County (SWANCC).
6. Continue to sponsor the annual Electronic Recycling and Document Destruction event at Public Works.
7. Continue to coordinate the Annual Leaf Collection Program with Groot Disposal.

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Fund: 43 SOLID WASTE FUND							
Account Classification: TRANSFERS OUT							
43-10-10-81-1010	TRANSFER TO GENERAL FUND	365,000.04	355,000.00	355,000.00	355,000.00	0.00	0.00
TRANSFERS OUT		365,000.04	355,000.00	355,000.00	355,000.00	0.00	0.00
Account Classification: CONTRACTUAL SERVICES							
43-50-19-55-2100	YARD WASTE PROGRAM	100,800.00	78,500.00	78,500.00	78,500.00	0.00	0.00
43-50-19-55-2280	TRASH COLLECTION SERVICES	1,145,499.48	1,180,848.00	1,180,848.00	1,207,850.00	27,002.00	2.29
43-50-19-55-7101	SWANCC TIPPING/DISPOSAL FEES	400,262.00	475,000.00	483,400.00	522,000.00	47,000.00	9.89
43-50-19-55-7110	LEAF COLLECTION	116,087.17	147,656.00	112,656.00	147,656.00	0.00	0.00
CONTRACTUAL SERVICES		1,762,648.65	1,882,004.00	1,855,404.00	1,956,006.00	74,002.00	3.93
Fund 43 - SOLID WASTE FUND:							
TOTAL APPROPRIATIONS		2,127,648.69	2,237,004.00	2,210,404.00	2,311,006.00	74,002.00	3.31

OTHER FUNDS

COMMUTER PARKING FUND (METRA LOT)		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$32,200	$38,200	$6,000
Increased bank fees due to an increase in usage.		

OVERVIEW

The Commuter Parking Facilities Fund has been established as a special revenue fund to account for all revenues received by the Village from the operation of commuter parking lots. The parking fees for individuals using the commuter parking lots generate revenue used exclusively for the care, maintenance, and future expansion of the commuter parking lot.

FISCAL YEAR 2026 ACCOMPLISHMENTS

1. Provided alternative parking during Metra station construction.
2. Electronic payment devices are maintained in peak operating conditions.

FISCAL YEAR 2027 GOALS AND OBJECTIVES

1. Transition back to regular parking areas after station construction.
2. The Village will continue to provide the necessary staff and resources to ensure the commuter parking lots are maintained in good operating order; including landscaped areas, which enhance the appearance and effective use of the facility.
3. The Village will continue to provide a sufficient number of well-maintained parking spaces to serve the public which utilizes the Morton Grove Metra Station.

EQUIPMENT REPLACEMENT FUND		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
-	$400,000	$400,000
Increased due to purchase of new equipment.		

OVERVIEW

The Equipment Replacement Fund was created to maintain funds for equipment purchases and even out expenses incurred in other funds for equipment replacement by setting an annual funding level.

FIRE ALARM FUND		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$332,650	$332,650	-
No change from prior year.		

OVERVIEW
This fund accounts for the activity related to the Village's fire alarm network and the costs associated for fire dispatching services. Revenues are derived from subscription fees. Dispatching service is provided by the Regional Emergency Dispatch (RED) Center.

SEIZURE FUND		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$292,500	$354,490	$61,990
Increased in drug enforcement act.		

OVERVIEW
The program is a law enforcement initiative that removes the tools of crime from criminal organizations, deprives wrongdoers of the proceeds of their crimes, recovers property which may be used to compensate victims, and deter crime. The most important objective of the program is law enforcement; equitable sharing further enhances the law enforcement objective by fostering cooperation among federal, state, and local law enforcement agencies. The law authorizes shared forfeited property with participating local law enforcement agencies. Forfeited funds have specific guidelines as to their uses and must have a direct nexus to specific law enforcement functions; the exercise of this authority is limited by statutes. All forfeited funds will be expended to further enhance law enforcement objectives. These proceeds do not replace or supplant existing budget funds but rather are used to supplement the process for needed law enforcement equipment.

MORTON GROVE DAYS COMMISSION		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$173,950	$199,550	$25,600
Increased due to higher costs for entertainment and operational supplies.		

OVERVIEW
The Mission of the Morton Grove Days Commission is to sponsor family-oriented community events which will serve both a recreational and a fellowship purpose. Activities are intended to bring families and neighborhoods together participating in enjoyable experiences which will promote strong family, community and neighborhood bonds, as well as foster pride in the Village of Morton Grove. Expenses not covered by fest revenues are reimbursed by grants from Morton Grove Days Commission.

LIABILITY INSURANCE FUND		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$100,000	$100,000	-
No change from prior year.		

OVERVIEW
The Liability Insurance Fund was created to better track claims that are reimbursed through IRMA (Intergovernmental Risk Management Agency) and remove those expenses from operating budgets.

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Fund: 18 COMMUTER PARKING							
Department: 20-31 COMMUTER PARKING							
Account Classification: CONTRACTUAL SERVICES							
18-20-31-55-2110	PROFESSIONAL SERVICES	0.00	16,000.00	0.00	16,000.00	0.00	0.00
18-20-31-55-2290	CONSTRUCTION SERVICES	0.00	5,000.00	0.00	5,000.00	0.00	0.00
18-20-31-55-3130	UTILITIES	0.00	1,000.00	0.00	1,000.00	0.00	0.00
18-20-31-55-4170	MAINTENANCE OF STREET LIGHTS	0.00	200.00	0.00	200.00	0.00	0.00
18-20-31-55-8130	BANK FEES	14,655.50	4,000.00	10,000.00	10,000.00	6,000.00	150.00
CONTRACTUAL SERVICES		14,655.50	26,200.00	10,000.00	32,200.00	6,000.00	22.90
Account Classification: COMMODITIES							
18-20-31-56-2110	OPERATIONAL SUPPLIES	0.00	5,550.00	0.00	5,550.00	0.00	0.00
18-20-31-56-3040	COMMUTER PARKING FEES REFUND	150.00	250.00	0.00	250.00	0.00	0.00
18-20-31-56-3130	STREET SIGN MATERIALS	0.00	200.00	0.00	200.00	0.00	0.00
COMMODITIES		150.00	6,000.00	0.00	6,000.00	0.00	0.00
Total Department 20-31:		14,805.50	32,200.00	10,000.00	38,200.00	6,000.00	18.63
Fund 18 - COMMUTER PARKING:							
TOTAL APPROPRIATIONS		14,805.50	32,200.00	10,000.00	38,200.00	6,000.00	18.63

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Fund: 31 EQUIPMENT REPLACEMENT FUND							
Department: 50-60 CAPITAL PROJECTS							
Account Classification: COMMODITIES							
31-50-60-56-2113	EQUIPMENT PURCHASE	0.00	0.00	0.00	400,000.00	400,000.00	0.00
COMMODITIES		0.00	0.00	0.00	400,000.00	400,000.00	0.00
Total Department 50-60:		0.00	0.00	0.00	400,000.00	400,000.00	0.00
Fund 31 - EQUIPMENT REPLACEMENT FUND:							
TOTAL APPROPRIATIONS		0.00	0.00	0.00	400,000.00	400,000.00	0.00

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Fund: 41 FIRE ALARM FUND							
Department: 10-10 LEGISLATIVE							
Account Classification: CONTRACTUAL SERVICES							
41-10-10-55-2101	TELEPHONE SERVICES	172,548.00	200,000.00	200,000.00	200,000.00	0.00	0.00
41-10-10-55-2281	MAINTENANCE & INSTALLATION	33,551.00	32,400.00	32,400.00	32,400.00	0.00	0.00
41-10-10-55-7102	EQUIPMENT REPAIR	555.00	10,000.00	0.00	10,000.00	0.00	0.00
41-10-10-55-7104	CONTRACTUAL COST 4	2,800.00	0.00	0.00	0.00	0.00	0.00
CONTRACTUAL SERVICES		209,454.00	242,400.00	232,400.00	242,400.00	0.00	0.00
Account Classification: COMMODITIES							
41-10-10-56-2113	EQUIPMENT PURCHASE	45,762.00	22,000.00	22,000.00	22,000.00	0.00	0.00
COMMODITIES		45,762.00	22,000.00	22,000.00	22,000.00	0.00	0.00
Total Department 10-10:		255,216.00	264,400.00	254,400.00	264,400.00	0.00	0.00
Department: 10-41 FIRE ALARM							
Account Classification: PERSONNEL SERVICES							
41-10-41-54-4105	SALARIES-FULL TIME	3,262.87	39,500.00	39,500.00	39,500.00	0.00	0.00
41-10-41-54-6100	LONGEVITY	49.92	0.00	0.00	0.00	0.00	0.00
41-10-41-54-7100	SOCIAL SECURITY	253.50	2,900.00	2,900.00	2,900.00	0.00	0.00
41-10-41-54-8100	HEALTH/LIFE INSURANCE	183.34	600.00	600.00	600.00	0.00	0.00
41-10-41-54-8150	IMRF EMPLOYER CONTRIBUTION	193.62	250.00	250.00	250.00	0.00	0.00
PERSONNEL SERVICES		3,943.25	43,250.00	43,250.00	43,250.00	0.00	0.00
Total Department 10-41:		3,943.25	43,250.00	43,250.00	43,250.00	0.00	0.00
Department: 50-35 ENTERPRISE ADMINISTRATION							
Account Classification: TRANSFERS OUT							
41-50-35-81-1010	TRANSFER TO GENERAL FUND	24,999.96	25,000.00	25,000.00	25,000.00	0.00	0.00
TRANSFERS OUT		24,999.96	25,000.00	25,000.00	25,000.00	0.00	0.00
Total Department 50-35:		24,999.96	25,000.00	25,000.00	25,000.00	0.00	0.00
Fund 41 - FIRE ALARM FUND:							
TOTAL APPROPRIATIONS		284,159.21	332,650.00	322,650.00	332,650.00	0.00	0.00

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Fund: 45 MORTON GROVE DAYS							
Department: 10-10 LEGISLATIVE							
Account Classification: CONTRACTUAL SERVICES							
45-10-10-55-1120	DUES & SUBSCRIPTIONS	51.13	0.00	0.00	0.00	0.00	0.00
45-10-10-55-2130	PRINTING AND PUBLISHING	57.70	300.00	0.00	300.00	0.00	0.00
45-10-10-55-5140	COMMUNITY ENTERTAINMENT	113,946.01	106,750.00	100,000.00	106,750.00	0.00	0.00
45-10-10-55-7130	SELF INSURANCE	3,138.00	3,000.00	0.00	3,000.00	0.00	0.00
CONTRACTUAL SERVICES		117,192.84	110,050.00	100,000.00	110,050.00	0.00	0.00
Account Classification: COMMODITIES							
45-10-10-56-2110	OPERATIONAL SUPPLIES	88,764.37	63,900.00	63,900.00	89,500.00	25,600.00	40.06
COMMODITIES		88,764.37	63,900.00	63,900.00	89,500.00	25,600.00	40.06
Total Department 10-10:		205,957.21	173,950.00	163,900.00	199,550.00	25,600.00	14.72
Fund 45 - MORTON GROVE DAYS:							
TOTAL APPROPRIATIONS		205,957.21	173,950.00	163,900.00	199,550.00	25,600.00	14.72

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Fund: 54 SEIZURE FUND - POLICE DEPT.							
Department: 30-14 POLICE							
Account Classification: CONTRACTUAL SERVICES							
54-30-14-55-8101	DRUG ENFORCEMENT ACT	39,934.00	42,000.00	99,000.00	103,990.00	61,990.00	147.60
54-30-14-55-8103	DEPARTMENT OF JUSTICE	70,471.82	250,500.00	26,500.00	250,500.00	0.00	0.00
CONTRACTUAL SERVICES		110,405.82	292,500.00	125,500.00	354,490.00	61,990.00	21.19
Total Department 30-14:		110,405.82	292,500.00	125,500.00	354,490.00	61,990.00	21.19
Fund 54 - SEIZURE FUND - POLICE DEPT.:							
TOTAL APPROPRIATIONS		110,405.82	292,500.00	125,500.00	354,490.00	61,990.00	21.19

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Fund: 60 LIABILITY INSURANCE FUND							
Department: 10-12 ADMINISTRATION							
Account Classification: Unclassified							
60-10-12-55-7131	CLAIMS EXPENSE	12,131.19	100,000.00	60,000.00	100,000.00	0.00	0.00
Unclassified		12,131.19	100,000.00	60,000.00	100,000.00	0.00	0.00
Total Department 10-12:		12,131.19	100,000.00	60,000.00	100,000.00	0.00	0.00
Fund 60 - LIABILITY INSURANCE FUND:							
TOTAL APPROPRIATIONS		12,131.19	100,000.00	60,000.00	100,000.00	0.00	0.00
Report Totals:							
TOTAL APPROPRIATIONS - ALL FUNDS		627,458.93	931,300.00	682,050.00	1,424,890.00	493,590.00	53.00

FIDUCIARY FUNDS

GENERAL EMPLOYEES' PENSION		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$1,526,000	$2,427,000	$901,000
Increase for recent retirements.		

OVERVIEW
The Village provides retirement benefits for all civilian (non-sworn) employees who work at least 1,000 hours per year. Employees become eligible for coverage after one year of employment and contribute two percent (2%) of their gross base pay. The purpose of this fund is to account for collection of employee contributions and local taxes prior to submitting to the CNA insurance plan.

FIREFIGHTERS' PENSION		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$5,219,432	$5,484,352	$264,920
The increase is for new retirements and disability pensions.		

OVERVIEW
The Firefighters' Pension Fund is a pension fund trust separately accounting for and specifically regulated by Illinois law (Chapter 40 of the Illinois Compiled Statutes, Article 4). The Fund accounts for benefits paid to retired and/or permanently disabled firefighters or their survivors pursuant to state law. Revenues are derived from property and replacement taxes. Investment earnings on assets and a mandatory 9.455% payroll deduction by current sworn personnel.

The Firefighters' Pension Fund is governed by a separate five-person board. Pursuant to state law noted above. The Board consists of two firefighters elected from among "their own ranks," one beneficiary elected from the current beneficiaries, the Village's Finance Director, and one resident appointed by the Village President. The Pension Board is responsible for approving (or denying) disability or retirement benefits. The dollar amount of pension benefits paid to retired and/or permanently disabled firefighters (or their survivors) are set by state law. The Board also has the responsibility to invest the monies of the Pension Fund (and retains the services of an investment advisor).

POLICE PENSION		
2026 BUDGET	**2027 REQUEST**	**INCREASE (DECREASE)**
$5,013,600	$5,522,600	$509,000
Increase for anticipated retirements.		

OVERVIEW

The Police Pension Fund is a pension trust fund separately accounting for and specifically regulated by Illinois law (Chapter 40 of the Illinois Compiled Statutes, Article 3). The fund accounts for benefits paid to retired and/or permanently disabled police officers or their survivors pursuant to state law. Revenues are derived from investment earnings on its assets and mandatory 9.91% payroll deduction by current sworn personnel.

The Police Pension Fund is governed by a separate five-person pension board. Pursuant to state law, the board consists of two sworn police officers elected among "their own ranks", two mayoral appointments, and one beneficiary elected from the current beneficiaries. The Pension Board is responsible for approving (or denying) disability or retirement benefits. The dollar amount of pension benefits paid to retired and/or permanently disabled police officers (or their survivors) are set by state law. The Board also has the responsibility to invest the monies of the pension fund (and retains the services of an investment advisory).

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Fund: 51 CNA PENSION							
Account Category: Appropriations							
51-20-40-55-7210	RETIREMENT BENEFIT PAYMENTS	0.00	1,500,000.00	1,500,000.00	2,400,000.00	900,000.00	60.00
51-20-40-55-8123	CNA ADVISORY FEES	0.00	23,000.00	24,000.00	24,000.00	1,000.00	4.35
51-20-40-55-8126	PROFESSIONAL FEES	0.00	3,000.00	0.00	3,000.00	0.00	0.00
Appropriations		0.00	1,526,000.00	1,524,000.00	2,427,000.00	901,000.00	59.04
Fund 51 - CNA PENSION:							
TOTAL APPROPRIATIONS		0.00	1,526,000.00	1,524,000.00	2,427,000.00	901,000.00	59.04

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Fund: 52 FIREFIGHTERS' PENSION							
Account Category: Appropriations							
52-20-40-55-1120	DUES & SUBSCRIPTIONS	0.00	800.00	0.00	800.00	0.00	0.00
52-20-40-55-1130	MEETINGS AND CONFERENCES	0.00	2,700.00	0.00	2,700.00	0.00	0.00
52-20-40-55-6120	ADDITIONAL LEGAL FEES	0.00	25,000.00	70,000.00	60,000.00	35,000.00	140.00
52-20-40-55-7210	RETIREMENT/SERVICE BENEFITS	0.00	3,553,352.00	3,500,000.00	3,553,352.00	0.00	0.00
52-20-40-55-7212	DUTY DISABILITY BENEFITS	0.00	795,000.00	742,500.00	775,000.00	(20,000.00)	(2.52)
52-20-40-55-7213	NON-DUTY DISABILITY BENEFITS	0.00	0.00	107,500.00	107,500.00	107,500.00	0.00
52-20-40-55-7214	SURVIVING SPOUSE BENEFITS	0.00	402,600.00	513,400.00	513,500.00	110,900.00	27.55
52-20-40-55-7216	CHILDRENS' BENEFITS	0.00	100,000.00	60,000.00	100,000.00	0.00	0.00
52-20-40-55-7218	OCCUPATIONAL DISEASE PENSIONS	0.00	144,980.00	86,500.00	86,500.00	(58,480.00)	(40.34)
52-20-40-55-8123	INVESTMENT ADVISOR FEES	0.00	80,000.00	160,000.00	160,000.00	80,000.00	100.00
52-20-40-55-8129	OTHER MISCELLANEOUS	0.00	30,000.00	40,000.00	40,000.00	10,000.00	33.33
52-20-40-58-1040	RESERVE FOR PENSION BENEFITS	0.00	85,000.00	0.00	85,000.00	0.00	0.00
Appropriations		0.00	5,219,432.00	5,279,900.00	5,484,352.00	264,920.00	5.08
Fund 52 - FIREFIGHTERS' PENSION:							
TOTAL APPROPRIATIONS		0.00	5,219,432.00	5,279,900.00	5,484,352.00	264,920.00	5.08

GL Number	Description	2025 Activity	2026 Board Adopted	2026 Projected	2027 Board Workshop	2027 Board Workshop Amt Change	2027 Board Workshop % Change
Fund: 53 POLICE PENSION							
Account Category: Appropriations							
53-20-39-55-1120	DUES & SUBSCRIPTIONS	0.00	1,100.00	0.00	1,100.00	0.00	0.00
53-20-39-55-1130	MEETINGS AND CONFERENCES	0.00	3,500.00	0.00	3,500.00	0.00	0.00
53-20-39-55-6120	ADDITIONAL LEGAL FEES	0.00	10,000.00	11,500.00	12,000.00	2,000.00	20.00
53-20-39-55-7210	RETIREMENT/SERVICE BENEFITS	0.00	4,284,000.00	4,350,000.00	4,550,000.00	266,000.00	6.21
53-20-39-55-7212	DUTY DISABILITY BENEFITS	0.00	250,000.00	275,000.00	310,000.00	60,000.00	24.00
53-20-39-55-7214	SURVIVING SPOUSE BENEFITS	0.00	400,000.00	521,000.00	525,000.00	125,000.00	31.25
53-20-39-55-8122	MEDICAL EXAMS & EXPENSES	0.00	3,000.00	0.00	3,000.00	0.00	0.00
53-20-39-55-8123	INVESTMENT ADVISOR FEES	0.00	42,000.00	68,000.00	68,000.00	26,000.00	61.90
53-20-39-55-8129	OTHER MISCELLANEOUS	0.00	20,000.00	50,000.00	50,000.00	30,000.00	150.00
Appropriations		0.00	5,013,600.00	5,275,500.00	5,522,600.00	509,000.00	10.15
Fund 53 - POLICE PENSION:							
TOTAL APPROPRIATIONS		0.00	5,013,600.00	5,275,500.00	5,522,600.00	509,000.00	10.15
Report Totals:							
TOTAL APPROPRIATIONS - ALL FUNDS		0.00	11,759,032.00	12,079,400.00	13,433,952.00	1,674,920.00	14.24

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Department: 06-09 MEDIA/COMMUNICATIONS					
Account Classification: CONTRACTUAL SERVICES					
02-06-09-55-2113	MEDIA & MARKETING	74,800.00	53,500.00	53,700.00	(21,100.00)
BANNER MATERIALS		22,500.00	9,000.00	20,000.00	
ADVERTISING		20,000.00	10,800.00	0.00	
ADVERTISING		800.00	0.00	0.00	
BRANDING AND MARKETING		7,000.00	7,500.00	7,500.00	
A/V PROFESSIONAL SERVICES		4,700.00	4,700.00	4,700.00	
NEWSLETTER PRINTING		10,000.00	11,500.00	11,500.00	
POSTCARD PRINTING		9,800.00	10,000.00	10,000.00	
	GL # FOOTNOTE TOTAL	74,800.00	53,500.00	53,700.00	
02-06-09-55-2171	MGTV CABLE ACCESS SOFTWARE & L	2,290.00	2,380.00	2,380.00	90.00
PRODUCTION SOFTWARE		720.00	720.00	720.00	
E-NEWSLETTER SERVICE		1,570.00	1,660.00	1,660.00	
	GL # FOOTNOTE TOTAL	2,290.00	2,380.00	2,380.00	
CONTRACTUAL SERVICES		77,090.00	55,880.00	56,080.00	(21,010.00)
Account Classification: COMMODITIES					
02-06-09-56-2111	MGTV BOARD MEETING TAPES	400.00	600.00	600.00	200.00
RECORDING MEDIA		400.00	600.00	600.00	
COMMODITIES		400.00	600.00	600.00	200.00
Account Classification: CAPITAL OUTLAY					
02-06-09-57-2011	MGTV COMMUNITY ACCESS HARDWARE	4,600.00	3,400.00	3,400.00	(1,200.00)
BANNER PRINTER MAINTENANCE		900.00	900.00	900.00	
VIDEO STREAM HARDWARE					
PRODUCTION HARDWARE		3,700.00	2,500.00	2,500.00	
	GL # FOOTNOTE TOTAL	4,600.00	3,400.00	3,400.00	
CAPITAL OUTLAY		4,600.00	3,400.00	3,400.00	(1,200.00)
Total Department 06-09:		82,090.00	59,880.00	60,080.00	(22,010.00)

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Department: 10-10 LEGISLATIVE					
Account Classification: CONTRACTUAL SERVICES					
02-10-10-55-1120	DUES & SUBSCRIPTIONS	21,700.00	21,700.00	21,700.00	0.00
CMAP MEMBERSHIP CONTRIBUTION		5,800.00	5,800.00	5,800.00	
ILLINOIS MUNICIPAL LEAGUE DUES		1,550.00	1,550.00	1,550.00	
NW MUNICIPAL CONFERENCE DUES		13,000.00	13,000.00	13,000.00	
FIRE & POLICE COMMISSION		380.00	380.00	380.00	
MTROPOLITAN MAYORS CAUCUS		900.00	900.00	900.00	
VILLAGE CLERK MEMBERSHIPS		70.00	70.00	70.00	
	GL # FOOTNOTE TOTAL	21,700.00	21,700.00	21,700.00	
02-10-10-55-1130	MEETINGS AND CONFERENCES	3,000.00	3,000.00	3,000.00	0.00
NWMC INSTITUTE		600.00	600.00	600.00	
CLERK'S MEETING		100.00	100.00	100.00	
FIRE & POLICE COMMISS. TRAINING		300.00	300.00	300.00	
IML CONFERENCE		1,000.00	1,000.00	1,000.00	
REIMBURSEMENT EXPENSES		1,000.00	1,000.00	1,000.00	
	GL # FOOTNOTE TOTAL	3,000.00	3,000.00	3,000.00	
02-10-10-55-1140	OFFICIAL VILLAGE BUSINESS	21,200.00	21,200.00	21,200.00	0.00
CHAMBER OF COMMERCE FUNCTIONS		1,500.00	1,500.00	1,500.00	
MAYOR, TRUSTEE & CLERK EXPENSES		13,900.00	13,900.00	13,900.00	
MISCELLANEOUS BUSINESS EXPENSES		1,000.00	1,000.00	1,000.00	
BOARD MEETING SECRETARIAL FEES		2,300.00	2,300.00	2,300.00	
NWMC ANNUAL FUNCTIONS		1,000.00	1,000.00	1,000.00	
RECOGNITION RECEPTION		1,500.00	1,500.00	1,500.00	
	GL # FOOTNOTE TOTAL	21,200.00	21,200.00	21,200.00	
02-10-10-55-5141	COMMUNITY RELATIONS	11,050.00	11,050.00	11,050.00	0.00
COMMISSION AWARDS		1,000.00	1,000.00	1,000.00	
CHAMBER MEET & GREET EVENT		700.00	700.00	700.00	
COMMUNITY EVENTS		6,400.00	6,400.00	6,400.00	
MISCELLANEOUS BROCHURES & SIGNS		1,650.00	1,650.00	1,650.00	
NEW RESIDENT PACKETS		1,000.00	1,000.00	1,000.00	
NEW RESIDENT RECEPTIONS		300.00	300.00	300.00	
	GL # FOOTNOTE TOTAL	11,050.00	11,050.00	11,050.00	
CONTRACTUAL SERVICES		56,950.00	56,950.00	56,950.00	0.00
Account Classification: COMMODITIES					
02-10-10-56-2110	OPERATIONAL SUPPLIES	2,500.00	2,500.00	2,500.00	0.00
PLAQUES & AWARDS		750.00	750.00	750.00	
LETTERHEAD & ENVELOPES		600.00	600.00	600.00	
BUSINESS CARDS		200.00	200.00	200.00	
CITIZEN PRESENTATION MATERIALS		600.00	600.00	600.00	
MISCELLANEOUS		350.00	350.00	350.00	
	GL # FOOTNOTE TOTAL	2,500.00	2,500.00	2,500.00	
COMMODITIES		2,500.00	2,500.00	2,500.00	0.00
Account Classification: PERSONNEL SERVICES					
02-10-10-54-4101	SALARY LEGISLATIVE	39,500.00	39,500.00	39,500.00	0.00
02-10-10-54-4140	STIPEND ADVISORY BOARDS	16,800.00	16,800.00	16,800.00	0.00
02-10-10-54-5100	OVERTIME	3,000.00	3,000.00	3,000.00	0.00
02-10-10-54-7100	SOCIAL SECURITY	4,000.00	4,000.00	4,000.00	0.00
PERSONNEL SERVICES		63,300.00	63,300.00	63,300.00	0.00
Total Department 10-10:		122,750.00	122,750.00	122,750.00	0.00

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Department: 10-11 ADMINISTRATION					
Account Classification: CONTRACTUAL SERVICES					
02-10-11-55-1120	DUE & SUBSCRIPTIONS	5,735.00	5,735.00	5,735.00	0.00
ICMA DUES - 3 EMPLOYEES		2,360.00	2,360.00	2,360.00	
SHRM DUES		300.00	300.00	300.00	
ILCMA ANNUAL MEMBERSHIP		1,000.00	1,000.00	1,000.00	
ICSC ANNUAL MEMBERSHIP		50.00	50.00	50.00	
PUBLIC SALARY ANNUAL MEMBERSHIP		400.00	400.00	400.00	
IPELRA ANNUAL MEMBERSHIP		500.00	500.00	500.00	
MISC SUBSCRIPTIONS		175.00	175.00	175.00	
MUNICIPAL INFORMATION EXCHANGE MEMBERSHIP		950.00	950.00	950.00	
	GL # FOOTNOTE TOTAL	5,735.00	5,735.00	5,735.00	
02-10-11-55-1130	MEETINGS AND CONFERENCES	5,450.00	2,750.00	2,750.00	(2,700.00)
ILCMA ANNUAL CONFERENCE (2)		2,000.00	2,000.00	2,000.00	
LOCAL MEETINGS AND MISC. EXPENSES		750.00	750.00	750.00	
ICMA ANNUAL CONFERENCE		2,700.00	0.00	0.00	
	GL # FOOTNOTE TOTAL	5,450.00	2,750.00	2,750.00	
02-10-11-55-1150	TRAINING & INSTRUCTIONS	5,000.00	5,000.00	5,000.00	0.00
TRAINING MANUALS					
VILLAGE ADMINISTRATOR CON. EDUCATION					
VILLAGE WIDE TRAINING		5,000.00	5,000.00	5,000.00	
STAFF CON ED					
02-10-11-55-1160	EMPLOYEE RELATIONS	2,900.00	2,900.00	2,900.00	0.00
SAFETY AWARDS					
EMPLOYEE APPRECIATION		2,000.00	2,000.00	2,000.00	
MISCELLANEOUS		900.00	900.00	900.00	
	GL # FOOTNOTE TOTAL	2,900.00	2,900.00	2,900.00	
02-10-11-55-1170	PERSONNEL RECRUITMENT	4,000.00	4,000.00	4,000.00	0.00
JOB ADVERTISMENTS		2,000.00	2,000.00	2,000.00	
PRE EMP. PHYSICALS & BACKGROUNDS		2,000.00	2,000.00	2,000.00	
	GL # FOOTNOTE TOTAL	4,000.00	4,000.00	4,000.00	
02-10-11-55-2110	PROFESSIONAL SERVICES	5,000.00	5,000.00	5,000.00	0.00
FMLA ADMIN SERVICE FEES		2,400.00	2,400.00	2,400.00	
PUBLIC RELATIONS SERVICES		2,600.00	2,600.00	2,600.00	
	GL # FOOTNOTE TOTAL	5,000.00	5,000.00	5,000.00	
02-10-11-55-2120	POSTAGE & METER RENTAL	16,000.00	16,000.00	16,000.00	0.00
POSTAGE FOR NEWSLETTERS		16,000.00	16,000.00	16,000.00	
02-10-11-55-3100	TELEPHONE	2,900.00	2,900.00	2,900.00	0.00
CELL PHONE		600.00	600.00	600.00	
BROADBAND SERVICES		2,300.00	2,300.00	2,300.00	
	GL # FOOTNOTE TOTAL	2,900.00	2,900.00	2,900.00	
CONTRACTUAL SERVICES		46,985.00	44,285.00	44,285.00	(2,700.00)
Account Classification: COMMODITIES					
02-10-11-56-2110	OPERATIONAL SUPPLIES	3,000.00	3,000.00	3,000.00	0.00
BUSINESS CARDS		500.00	500.00	500.00	
LETTERHEAD & ENVELOPES		700.00	700.00	700.00	
GENERAL OFFICE SUPPLIES		1,800.00	1,800.00	1,800.00	
	GL # FOOTNOTE TOTAL	3,000.00	3,000.00	3,000.00	
COMMODITIES		3,000.00	3,000.00	3,000.00	0.00
Account Classification: PERSONNEL SERVICES					
02-10-11-54-4105	SALARIES-FULL TIME	490,602.00	490,602.00	490,602.00	0.00
02-10-11-54-4115	SALARIES-PART TIME	46,500.00	46,500.00	46,500.00	0.00
02-10-11-54-5100	SALARIES-OVERTIME	5,000.00	5,000.00	5,000.00	0.00
02-10-11-54-7100	SOCIAL SECURITY	40,000.00	40,000.00	40,000.00	0.00
02-10-11-54-8100	HEALTH/LIFE INSURANCE	130,650.00	130,650.00	188,000.00	57,350.00
02-10-11-54-8150	IMRF EMPLOYER CONTRIBUTION	29,000.00	29,000.00	29,000.00	0.00
02-10-11-54-8170	EMPLOYER CONTRIBUTION 457 PLAN	12,000.00	12,000.00	12,000.00	0.00
PERSONNEL SERVICES		753,752.00	753,752.00	811,102.00	57,350.00
Total Department 10-11:		803,737.00	801,037.00	858,387.00	54,650.00

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Department: 10-13 LEGAL					
Account Classification: CONTRACTUAL SERVICES					
02-10-13-55-1120	DUES & SUBSCRIPTIONS	15,000.00	15,000.00	15,000.00	0.00
CODIFICATION SERVICES		10,000.00	10,000.00	10,000.00	
CODE BOOKS		2,750.00	2,750.00	2,750.00	
LEGAL MANUALS/HANDBOOKS		1,500.00	1,500.00	1,500.00	
CODE ON THE WEB MAINTENANCE FEE		500.00	500.00	500.00	
IPELRA		160.00	160.00	160.00	
MISCELLANEOUS		90.00	90.00	90.00	
	GL # FOOTNOTE TOTAL	15,000.00	15,000.00	15,000.00	
02-10-13-55-1130	MEETINGS AND CONFERENCES	3,000.00	3,000.00	3,000.00	0.00
CONTINUING EDUCATION		3,000.00	3,000.00	3,000.00	
02-10-13-55-2130	PUBLICATION AND MISC FEES	6,000.00	6,000.00	6,000.00	0.00
LEGAL NOTICES		4,000.00	4,000.00	4,000.00	
BID NOTICES		1,000.00	1,000.00	1,000.00	
OTHER TYPE NOTICES		1,000.00	1,000.00	1,000.00	
	GL # FOOTNOTE TOTAL	6,000.00	6,000.00	6,000.00	
02-10-13-55-6110	RETAINER OF VILLAGE PROSECUTOR	77,000.00	77,000.00	77,000.00	0.00
VILLAGE PROSECUTOR RETAINER		65,000.00	65,000.00	65,000.00	
COURT REPORTER		12,000.00	12,000.00	12,000.00	
	GL # FOOTNOTE TOTAL	77,000.00	77,000.00	77,000.00	
02-10-13-55-6120	ADDITIONAL LEGAL FEES	100,000.00	100,000.00	100,000.00	0.00
OTHER LEGAL MATTERS		20,000.00	20,000.00	20,000.00	
LABOR RELATIONS ATTORNEYS		80,000.00	80,000.00	80,000.00	
	GL # FOOTNOTE TOTAL	100,000.00	100,000.00	100,000.00	
02-10-13-55-6125	ADMINISTRATIVE ADJUDICATION	18,000.00	18,000.00	18,000.00	0.00
HEARING OFFICER		18,000.00	18,000.00	18,000.00	
CONTRACTUAL SERVICES		219,000.00	219,000.00	219,000.00	0.00
Account Classification: PERSONNEL SERVICES					
02-10-13-54-4115	SALARIES-PART TIME	155,039.00	155,039.00	155,039.00	0.00
02-10-13-54-7100	SOCIAL SECURITY	11,500.00	11,500.00	11,500.00	0.00
02-10-13-54-8150	IMRF EMPLOYER CONTRIBUTION	11,000.00	11,000.00	11,000.00	0.00
PERSONNEL SERVICES		177,539.00	177,539.00	177,539.00	0.00
Total Department 10-13:		396,539.00	396,539.00	396,539.00	0.00

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Department: 10-28 COMMUNITY AND ECONOMIC DEVELOPMENT					
Account Classification: CONTRACTUAL SERVICES					
02-10-28-55-1120	DUES & SUBSCRIPTIONS	9,100.00	9,100.00	9,100.00	0.00
ANNUAL CMAP MEMBERSHIP		1,100.00	1,100.00	1,100.00	
TRIBUNE SUBSRIPTION		500.00	500.00	500.00	
ULI MUNI. MEMBERSHIP		350.00	350.00	350.00	
AMERICAN INSTITUTE OF CERTIFIED PLANNERS		850.00	850.00	850.00	
COSTAR & RETAIL LEASE TRAKER (SPLIT WITH L-F & D-W TIFS)		6,300.00	6,300.00	6,300.00	
	GL # FOOTNOTE TOTAL	9,100.00	9,100.00	9,100.00	
02-10-28-55-1130	MEETINGS AND CONFERENCES	6,000.00	6,000.00	6,000.00	0.00
ICSC FEBRUARY SESSION					
ICSC AUGUST SESSION		1,000.00	1,000.00	1,000.00	
ICSC OCTOBER SESSION (SPLIT WITH TIF)					
APA, ULI OR OTHER REDEVELOPMENT/PLANNING CONFERENCES/PROF. TRAINING		5,000.00	5,000.00	5,000.00	
	GL # FOOTNOTE TOTAL	6,000.00	6,000.00	6,000.00	
02-10-28-55-2115	ECONOMIC DEV PLANNING	15,800.00	15,800.00	15,800.00	0.00
CONSULTANTS - CODE UPDATES; COMP PLAN SUPPORT		15,000.00	15,000.00	15,800.00	
02-10-28-55-2130	PRINTING AND PUBLISHING	5,500.00	5,500.00	5,500.00	0.00
PUBLIC NOTICE AND OTHER PUBLISHING		3,000.00	3,000.00	3,000.00	
COMP PLAN COLLATERAL		2,500.00	2,500.00	2,500.00	
AD PREPARATION					
RETAIL ATTRACTION/RETENTION BROCURES					
	GL # FOOTNOTE TOTAL	5,500.00	5,500.00	5,500.00	
02-10-28-55-3100	TELEPHONE	1,100.00	1,200.00	1,200.00	100.00
CELL PHONE		1,100.00	1,100.00	1,200.00	
02-10-28-55-5142	ECON. DEV. COMMISSION	600.00	500.00	750.00	150.00
PRESENTATION MATERIALS		100.00	250.00	250.00	
PROMOTIONS AND CONTESTS		500.00	500.00	500.00	
	GL # FOOTNOTE TOTAL	600.00	750.00	750.00	
CONTRACTUAL SERVICES		38,100.00	38,100.00	38,350.00	250.00
Account Classification: COMMODITIES					
02-10-28-56-2110	OPERATIONAL SUPPLIES	1,500.00	1,500.00	1,500.00	0.00
PROMOTIONAL MATERIALS		1,500.00	1,500.00	1,500.00	
LETTERHEAD, BUSINESS CARDS		500.00	500.00	0.00	
	GL # FOOTNOTE TOTAL	2,000.00	2,000.00	1,500.00	
COMMODITIES		1,500.00	1,500.00	1,500.00	0.00
Account Classification: PERSONNEL SERVICES					
02-10-28-54-4105	SALARIES-FULL TIME	213,549.00	213,549.00	213,549.00	0.00
02-10-28-54-5100	SALARIES-OVERTIME	1,000.00	1,000.00	1,000.00	0.00
02-10-28-54-7100	SOCIAL SECURITY	16,000.00	16,000.00	16,000.00	0.00
02-10-28-54-8100	HEALTH/LIFE INSURANCE	78,965.00	78,965.00	92,440.00	13,475.00
02-10-28-54-8150	IMRF EMPLOYER CONTRIBUTION	11,800.00	11,800.00	11,800.00	0.00
PERSONNEL SERVICES		321,314.00	321,314.00	334,789.00	13,475.00
Total Department 10-28:		360,914.00	360,914.00	374,639.00	13,725.00

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Department: 20-12 FINANCE					
Account Classification: CONTRACTUAL SERVICES					
02-20-12-55-1120	DUES & SUBSCRIPTIONS	2,800.00	2,800.00	2,800.00	0.00
GFOA CERTIFICATE FEE		550.00	550.00	550.00	
SOFTWARE		550.00	550.00	550.00	
NATIONAL GFOA		500.00	500.00	500.00	
IGFOA		500.00	500.00	500.00	
VEHICLE REGISTRATION LISTING		500.00	500.00	500.00	
NEWSPAPERS/JOURNALS		200.00	200.00	200.00	
	GL # FOOTNOTE TOTAL	2,800.00	2,800.00	2,800.00	
02-20-12-55-1130	MEETINGS AND CONFERENCES	2,400.00	2,400.00	2,400.00	0.00
IGFOA		350.00	350.00	350.00	
GFOA		1,500.00	1,500.00	1,500.00	
MILEAGE		300.00	300.00	300.00	
DEPARTMENT MEETINGS		250.00	250.00	250.00	
	GL # FOOTNOTE TOTAL	2,400.00	2,400.00	2,400.00	
02-20-12-55-1150	TRAINING & INSTRUCTIONS	750.00	750.00	750.00	0.00
MISC TRAINING		750.00	750.00	750.00	
02-20-12-55-2110	PROFESSIONAL SERVICES	234,900.00	570,600.00	573,663.00	338,763.00
GEMT - OFFSET BY AMBULANCE FEES REVENUE		0.00	335,000.00	335,235.00	
ACTUARIAL COSTS - OPEB		2,500.00	2,500.00	2,700.00	
FIREFIGHTERS ACTUARIAL COST (50%)		3,700.00	3,750.00	4,000.00	
POLICE ACTUARIAL COST (50%)		3,700.00	3,750.00	4,000.00	
MERF ACTUARIAL COST (50%)		5,400.00	6,000.00	5,500.00	
INDIVIDUAL ACTUARIAL COSTS		3,600.00	3,600.00	4,228.00	
AUDIT		46,000.00	46,000.00	46,000.00	
COBRA/SECTION 125 ADMIN FEE		6,000.00	6,000.00	6,000.00	
AMBULANCE BILLING SERVICE FEE		24,000.00	24,000.00	24,000.00	
ATS ADMIN FEE (RED LIGHT CAMERA)		54,000.00	54,000.00	54,000.00	
GRANT WRITING CONSULTANTS		20,000.00	20,000.00	20,000.00	
LOBBYIST		60,000.00	60,000.00	60,000.00	
STRATEGIC PLAN					
RDS CONSULTING FEES		6,000.00	6,000.00	8,000.00	
	GL # FOOTNOTE TOTAL	234,900.00	570,600.00	573,663.00	
02-20-12-55-2120	POSTAGE & METER RENTAL	25,300.00	25,300.00	25,300.00	0.00
POSTAGE METER RENTAL		2,300.00	2,300.00	2,300.00	
POSTAGE		15,000.00	15,000.00	15,000.00	
SPECIAL DELIVERY		1,000.00	1,000.00	1,000.00	
VEHICLE/PET APPLICATION POSTAGE		7,000.00	7,000.00	7,000.00	
	GL # FOOTNOTE TOTAL	25,300.00	25,300.00	25,300.00	
02-20-12-55-2130	PRINTING AND PUBLISHING	41,500.00	41,500.00	46,500.00	5,000.00
ANNUAL TREASURERS REPORT		1,200.00	1,200.00	1,200.00	
LIQUOR, BUSINESS AND OTHER CERTIFICATES		800.00	800.00	0.00	
CAFR & BUDGET BOOKS					
CHECKS & TAX FORMS		1,200.00	1,200.00	2,000.00	
VEHICLE/PET APPLICATIONS		13,000.00	13,000.00	18,000.00	
PAYLOCITY-PAYROLL FEES		12,800.00	12,800.00	12,800.00	
PAYLOCITY-W2'S		7,000.00	7,000.00	7,000.00	
OTHER FORMS		5,500.00	5,500.00	5,500.00	
	GL # FOOTNOTE TOTAL	41,500.00	41,500.00	46,500.00	
02-20-12-55-3100	TELEPHONE	40,000.00	25,000.00	25,000.00	(15,000.00)
PHONE SERVICE		40,000.00	25,000.00	25,000.00	
02-20-12-55-4130	MAINTENANCE OF EQUIP	2,500.00	2,500.00	2,500.00	0.00
COPIER MAINTENANCE		1,500.00	1,500.00	1,500.00	
REPAIRS-OTHER FINANCE EQUIPMENT		1,000.00	1,000.00	1,000.00	
	GL # FOOTNOTE TOTAL	2,500.00	2,500.00	2,500.00	
02-20-12-55-7130	SELF INSURANCE/IRMA POOL CONTR	823,300.00	823,300.00	823,300.00	0.00
GENERAL FUND SHARE OF IRMA CONTRIBUTION (90%)		820,000.00	820,000.00	820,000.00	
LOSS PREVENTION PROGRAMS		2,000.00	2,000.00	2,000.00	
UNDERGROUND STORAGE TANKS		1,300.00	1,300.00	1,300.00	
	GL # FOOTNOTE TOTAL	823,300.00	823,300.00	823,300.00	
02-20-12-55-7230	LONG TERM DISABILITY INSURANCE	7,500.00	7,500.00	7,500.00	0.00
LONG TERM DISABILITY INSURANCE		7,500.00	7,500.00	7,500.00	
02-20-12-55-8130	BANK FEES	35,000.00	35,000.00	35,000.00	0.00
CREDIT CARD FEES		17,500.00	17,500.00	17,500.00	
BANK SERVICE CHARGES		17,500.00	17,500.00	17,500.00	
	GL # FOOTNOTE TOTAL	35,000.00	35,000.00	35,000.00	
02-20-12-55-8143	CONTRIBUTION TO CNA FUND	678,323.00	624,729.00	624,729.00	(53,594.00)
02-20-12-55-8145	REPLACEMENT TAX TRANSFER EXP.	50,000.00	50,000.00	50,000.00	0.00
LIBRARY SHARE OF RELACEMENT TAX		50,000.00	50,000.00	50,000.00	

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Department: 20-12 FINANCE					
Account Classification: CONTRACTUAL SERVICES					
CONTRACTUAL SERVICES		1,944,273.00	2,211,379.00	2,219,442.00	275,169.00
Account Classification: COMMODITIES					
02-20-12-56-2110	OPERATIONAL SUPPLIES	14,000.00	14,000.00	14,000.00	0.00
PAPER		6,000.00	6,000.00	6,000.00	
ENVELOPES & LETTERHEAD		3,000.00	3,000.00	3,000.00	
GENERAL OFFICE SUPPLIES		5,000.00	5,000.00	5,000.00	
	GL # FOOTNOTE TOTAL	14,000.00	14,000.00	14,000.00	
COMMODITIES		14,000.00	14,000.00	14,000.00	0.00
Account Classification: PERSONNEL SERVICES					
02-20-12-54-4105	SALARIES-FULL TIME	484,500.00	485,700.00	485,700.00	1,200.00
02-20-12-54-5100	SALARIES OVERTIME	2,500.00	2,500.00	2,500.00	0.00
02-20-12-54-6100	LONGEVITY	1,000.00	1,000.00	1,000.00	0.00
02-20-12-54-7100	SOCIAL SECURITY	29,000.00	29,000.00	29,000.00	0.00
02-20-12-54-8100	HEALTH/LIFE INSURANCE	54,500.00	54,500.00	75,500.00	21,000.00
02-20-12-54-8140	RETIREE HEALTH INSURANCE	300,000.00	360,000.00	440,000.00	140,000.00
02-20-12-54-8150	IMRF EMPLOYER CONTRIBUTION	29,000.00	29,000.00	29,000.00	0.00
PERSONNEL SERVICES		900,500.00	961,700.00	1,062,700.00	162,200.00
Total Department 20-12:		2,858,773.00	3,187,079.00	3,296,142.00	437,369.00

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Department: 20-25 IT					
Account Classification: CONTRACTUAL SERVICES					
02-20-25-55-1120	DUES & SUBSCRIPTIONS	2,225.00	225.00	225.00	(2,000.00)
MS-ISAC		2,000.00	0.00	0.00	
MEMBERSHIP DUES		225.00	225.00	225.00	
	GL # FOOTNOTE TOTAL	2,225.00	225.00	225.00	
02-20-25-55-1130	MEETINGS AND CONFERENCES	650.00	775.00	775.00	125.00
MEETINGS		650.00	775.00	775.00	
02-20-25-55-1150	TRAINING & INSTRUCTIONS	8,300.00	8,975.00	8,975.00	675.00
END USER TRAINING		8,300.00	8,975.00	8,975.00	
NETWORK ADMINISTRATOR TRAINING					
02-20-25-55-2110	PROFESSIONAL SERVICES	201,776.00	211,276.00	211,276.00	9,500.00
NETWORK INTRUSION PREVEN SERVICE		10,817.00	10,817.00	10,817.00	
INFRASTRUCTURE CABLING		2,000.00	4,000.00	4,000.00	
WEBSITE REDESIGN					
TELEPHONE SYSTEM IMPLEMENT					
SECURITY MONITORING SERVICE		11,725.00	11,725.00	11,725.00	
NETWORK MANAGEMENT SERVICES		27,500.00	27,500.00	27,500.00	
TELECOMMUNICATION SERVICES		50,000.00	50,000.00	50,000.00	
GIS STAFFING		99,734.00	99,734.00	99,734.00	
PHOTOGRAMMETRIC MAPPING					
TELEPHONE SYSTEM MAINTENANCE		0.00	7,500.00	7,500.00	
	GL # FOOTNOTE TOTAL	201,776.00	211,276.00	211,276.00	
02-20-25-55-2170	PROGRAMMING & SOFTWARE FEES	297,853.00	329,080.00	329,080.00	31,227.00
TIME AND LABOR SOFTWARE		9,912.00	3,528.00	3,528.00	
MOBILE DEVICE MGMT SOFTWARE		18,000.00	0.00	0.00	
SECURITY CAMERA LICENSING		6,210.00	11,500.00	11,500.00	
DESKTOP MGMT SOFTWARE		3,600.00	3,600.00	3,600.00	
DISASTER RECOVERY CLOUD STORAGE		6,695.00	6,695.00	6,695.00	
REMOTE CONNECTION SOFTWARE		6,475.00	6,475.00	6,475.00	
BS&A CLOUD LICENSE AND HOSTING		61,173.00	62,832.00	62,832.00	
BS&A CLOUD BASED IMPLEMENTATION					
HR PAYROLL SOFTWARE		12,000.00	20,540.00	20,540.00	
FORMS SOFTWARE		13,272.00	13,272.00	13,272.00	
WORK ORDER SOFTWARE					
BSA ONLINE		8,900.00	11,900.00	11,900.00	
DRAWING APPLET - COMM DEV					
ZOOM REMOTE CONFERENCE					
FIRE CAD SOFTWARE					
TRAKSTAR EMP EVAL SOFTWARE					
LASERFICHE LICENSING		9,000.00	12,200.00	12,200.00	
GIS SHARED INITIATIVES		2,040.00	2,040.00	2,040.00	
GIS SOFTWARE LICENSING		2,723.00	2,723.00	2,723.00	
MICROSTATION MAINTENANCE		3,255.00	1,869.00	1,869.00	
WEBSITE ENHANCEMENTS		1,000.00	1,000.00	1,000.00	
PW - PAVER SOFTWARE					
SOFTWARE MODIFICATIONS		8,500.00	8,500.00	8,500.00	
PRODUCTIVITY SOFTWARE		8,500.00	8,500.00	8,500.00	
BUILDING/COMM DEV SOFTWARE MAINTENANCE					
FINANCE ERP SOFTWARE MAINTENANCE					
FOIA MANAGEMENT SERVICE		8,088.00	9,343.00	9,343.00	
CODE ENFORCEMENT/ADJUDICATION LICENSING		10,942.00	37,735.00	37,735.00	
ADOBE LICENSING		16,000.00	16,000.00	16,000.00	
MICROSOFT HOSTED SERVICE/LICENSING		65,212.00	75,939.00	75,939.00	
BACKUP SOFTWARE LICENSING		4,900.00	2,739.00	2,739.00	
SSL CERTIFICATES		1,150.00	1,250.00	1,250.00	
WEB FILTERING SOFTWARE		1,786.00	2,970.00	2,970.00	
VIRTUALIZATION SOFTWARE					
MAIL FILTER SOFTWARE		3,420.00	3,430.00	3,430.00	
VOICEMAIL LICENSING					
IMAGETREND (NIFRS REPORTING)					
VEHICLE STICKER MAINTENANCE		5,100.00	2,500.00	2,500.00	
FIRE SCHEDULING SOFTWARE					
FIRE FORMS SOFTWARE					
FIRE TRAINING SOFTWARE					
FD - LEXIPOL POLICY SOFTWARE					
	GL # FOOTNOTE TOTAL	297,853.00	329,080.00	329,080.00	
02-20-25-55-3100	TELEPHONE	1,905.00	1,905.00	1,905.00	0.00
CELL PHONES		750.00	750.00	750.00	
DATA PLAN		1,155.00	1,155.00	1,155.00	

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Department: 20-25 IT					
Account Classification: CONTRACTUAL SERVICES					
	GL # FOOTNOTE TOTAL	1,905.00	1,905.00	1,905.00	
02-20-25-55-3150	INTERNET CONNECTION	62,800.00	62,800.00	62,800.00	0.00
INTERNET GATEWAYS		6,600.00	6,600.00	6,600.00	
WAN INTERCONNECTIVITY		49,000.00	49,000.00	49,000.00	
CIVIC CENTER INTERNET					
WEBHOSTING		6,900.00	6,900.00	6,900.00	
DOMAIN NAME REGISTRATION		300.00	300.00	300.00	
	GL # FOOTNOTE TOTAL	62,800.00	62,800.00	62,800.00	
02-20-25-55-4160	MAINTENANCE OF COMPUTERS	22,861.00	24,585.00	24,585.00	1,724.00
FIREWALL SUBSCRIPTION		5,456.00	6,780.00	6,780.00	
CISCO SMARTNET MAINTEANNCE					
GIS TONER SUPPLIES		750.00	750.00	750.00	
NETWORK PRINTING TONER REPLACEMENT		7,400.00	7,900.00	7,900.00	
PRINTER REPAIR		500.00	400.00	400.00	
PC COMPONENTS		6,500.00	6,500.00	6,500.00	
UNINTERRUPTIBLE POWER SUPPLIES		1,800.00	1,800.00	1,800.00	
AUTOFOLDER MAINTENANCE		455.00	455.00	455.00	
	GL # FOOTNOTE TOTAL	22,861.00	24,585.00	24,585.00	
CONTRACTUAL SERVICES		598,370.00	639,621.00	639,621.00	41,251.00
Account Classification: COMMODITIES					
02-20-25-56-2110	OPERATIONAL SUPPLIES	1,340.00	1,340.00	1,340.00	0.00
COMPUTER CLEANING KITS		40.00	40.00	40.00	
CABLES		200.00	200.00	200.00	
KEYBOARDS/MICE		100.00	100.00	100.00	
BLANK MEDIA		1,000.00	1,000.00	1,000.00	
	GL # FOOTNOTE TOTAL	1,340.00	1,340.00	1,340.00	
COMMODITIES		1,340.00	1,340.00	1,340.00	0.00
Account Classification: CAPITAL OUTLAY					
02-20-25-57-2010	MACHINERY & EQUIPMENT	153,300.00	111,595.00	111,595.00	(41,705.00)
COPIER LEASES		17,500.00	32,800.00	32,800.00	
COMPUTER/SERVER INFRASTRUCTURE		65,000.00	8,500.00	8,500.00	
GIS WORKSTATION					
PW PLOTTER					
DISASTER RECOVERY INFRASTRUCTURE		4,500.00	3,795.00	3,795.00	
SECURITY CAMERAS		5,500.00	5,500.00	5,500.00	
IP TELEPHONE DEVICES		600.00	600.00	600.00	
MONITORS		1,000.00	1,000.00	1,000.00	
WORKSTATIONS AND LAPTOP REPLACEMENTS		47,200.00	53,400.00	53,400.00	
FD - INSPECTOR TABLETS					
PRINTER REPLACEMENTS		2,000.00	2,000.00	2,000.00	
SERVER REPLACMENTS		2,000.00	0.00	0.00	
STORAGE ARRAYS					
NETWORKING HARDWARE		8,000.00	4,000.00	4,000.00	
	GL # FOOTNOTE TOTAL	153,300.00	111,595.00	111,595.00	
CAPITAL OUTLAY		153,300.00	111,595.00	111,595.00	(41,705.00)
Account Classification: PERSONNEL SERVICES					
02-20-25-54-4105	SALARIES-FULL TIME	147,300.00	147,300.00	147,300.00	0.00
02-20-25-54-4115	SALARIES-PART TIME	55,000.00	55,000.00	55,000.00	0.00
02-20-25-54-6100	LONGEVITY	1,300.00	1,300.00	1,300.00	0.00
02-20-25-54-7100	SOCIAL SECURITY	14,500.00	14,500.00	14,500.00	0.00
02-20-25-54-8100	HEALTH/LIFE INSURANCE	39,000.00	39,000.00	46,220.00	7,220.00
02-20-25-54-8150	IMRF EMPLOYER CONTRIBUTION	12,000.00	12,000.00	12,000.00	0.00
PERSONNEL SERVICES		269,100.00	269,100.00	276,320.00	7,220.00
Total Department 20-25:		1,022,110.00	1,021,656.00	1,028,876.00	6,766.00

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Department: 20-89 RESERVES					
Account Classification: Unclassified					
02-20-89-58-1010	RESERVE FOR EMERGENCY/EXTRA EX	500,000.00	700,000.00	900,000.00	400,000.00
RESERVE FOR COLLECTIVE BARGAINING		0.00	200,000.00	200,000.00	
RESERVE FOR UNKNOWN COSTS		0.00	0.00	200,000.00	
RESERVE FOR EMPLOYEE COLA		500,000.00	500,000.00	500,000.00	
	GL # FOOTNOTE TOTAL	500,000.00	700,000.00	900,000.00	
02-20-89-58-1020	RESERVE FOR UNEMPLOYMENT COMP	20,000.00	20,000.00	20,000.00	0.00
RESERVE FOR EMERGENCY		20,000.00	20,000.00	20,000.00	
RESERVE FOR EMPLOYEE COLA					
02-20-89-58-1030	RESERVE FOR IRMA DEDUCTIBLES	179,000.00	179,000.00	179,000.00	0.00
IRMA DEDUCTIBLES		175,000.00	175,000.00	175,000.00	
TACTICAL ATHLETE PROGRAM		4,000.00	4,000.00	4,000.00	
	GL # FOOTNOTE TOTAL	179,000.00	179,000.00	179,000.00	
02-20-89-58-1032	IRMA W/C SALARY REIMB	(155,000.00)	(155,000.00)	(155,000.00)	0.00
Unclassified		544,000.00	744,000.00	944,000.00	400,000.00
Total Department 20-89:		544,000.00	744,000.00	944,000.00	400,000.00

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Department: 30-14 POLICE					
Account Classification: CONTRACTUAL SERVICES					
02-30-14-55-1120	DUES & SUBSCRIPTIONS	118,659.00	132,436.70	114,237.00	(4,422.00)
URBAN SDK TRAFFIC STUDY PLATFORM		0.00	18,200.00	0.00	
NIGHTHAWK FORENSIC DATA ANALYSIS LICENSE		3,876.00	4,074.20	4,074.00	
ESOPH BACKGROUND INV SOFTWARE		1,114.00	1,150.00	1,150.00	
VIGILANT LEARN (LPR)		4,420.00	5,000.00	5,000.00	
AXON DIGITAL EVIDENCE STORAGE (UNLIMITED)		19,232.00	19,232.00	19,232.00	
AXON LPR ADD-ON / 15 SQUADS		14,089.00	14,089.00	14,089.00	
911 TECH PO FTO		2,635.00	2,714.33	2,715.00	
RAVE ALERT		500.00	500.00	500.00	
NIPSTA FEE		8,000.00	8,000.00	8,000.00	
INTERNATIONAL, STATE & LOCAL DUES		3,720.00	3,720.00	3,720.00	
PACE (DEPARTMENT SCHEDULES) - 2 YR RENEWAL		9,600.00	0.00	0.00	
WEST LAW BOOKS (CRIMINAL & LAW BOOKS)		580.00	650.00	650.00	
STARCOM		30,000.00	34,134.00	34,134.00	
IL CRIMINAL LAW & PROCEDURES		375.00	375.00	375.00	
CRIMINAL/CONSTITUTIONAL LAW PUBLICATIONS		350.00	350.00	350.00	
THOMSON R. CLEAR ON-LINE INVS. SEARCHES		5,300.00	5,500.00	5,500.00	
POWER DMS (POLICY MANUAL)		8,163.00	8,650.97	8,651.00	
LEADS ON-LINE		4,805.00	4,997.20	4,997.00	
EXPLORERS		800.00	0.00	0.00	
NORTHERN IL POLICE CRIME LAB					
SMART 911		1,100.00	1,100.00	1,100.00	
SUSTEEN					
	GL # FOOTNOTE TOTAL	118,659.00	132,436.70	114,237.00	
02-30-14-55-1130	MEETINGS AND CONFERENCES	5,400.00	10,000.00	10,000.00	4,600.00
IL CHIEF'S CONFERENCE X 3 ATTENDEES		0.00	1,500.00	1,500.00	
ASSOCIATION MEETINGS, STATE & LOCAL		2,000.00	2,500.00	2,500.00	
CHIEF'S CONFERENCE		3,400.00	6,000.00	6,000.00	
	GL # FOOTNOTE TOTAL	5,400.00	10,000.00	10,000.00	
02-30-14-55-1150	TRAINING & INSTRUCTIONS	94,125.00	96,525.00	96,525.00	2,400.00
BOLA WRAP TRAINING CARTRIDGE		2,400.00	2,400.00	2,400.00	
ADDITIONAL TRAINING & CONTINUING EDUCATION		25,000.00	25,000.00	25,000.00	
TAZER TRAINING		3,500.00	3,500.00	3,500.00	
NORTHEAST MULTI-REGIONAL TRN PROGRAM (NEMRT)		5,525.00	5,525.00	5,525.00	
SUPERVISOR & ADMINISTRATIVE TRAINING		14,800.00	14,800.00	14,800.00	
POLICE ACADEMY BASIC TRAINING (8 OFFICERS)		14,000.00	14,000.00	14,000.00	
TRAINING DAYS, CPR & AED, HAZMAT, ETHICS		3,400.00	3,400.00	3,400.00	
TUITION REIMBURSEMENT		5,400.00	5,400.00	5,400.00	
GENERAL TRAINING - ALL OTHER POLICE EMPLOYEES		4,500.00	4,500.00	4,500.00	
DEFENSIVE TACTICS, FIREARMS-ARMORER		9,600.00	12,000.00	12,000.00	
CRIMINAL & JUVENILE INVESTIGATIONS		1,750.00	1,750.00	1,750.00	
EMERGENCY VEHICLE OPERATION		1,500.00	1,500.00	1,500.00	
CRIMINAL LAW, ARREST, SEARCH & SEIZURE		950.00	950.00	950.00	
TRAFFIC & DUI ENFORCEMENT		600.00	600.00	600.00	
CRIME PREVENTION TRAINING		1,200.00	1,200.00	1,200.00	
	GL # FOOTNOTE TOTAL	94,125.00	96,525.00	96,525.00	
02-30-14-55-1160	EMPLOYEE RELATIONS	15,979.00	16,079.00	16,079.00	100.00
BACKSAFE/SAFETY AWARD LUNCHES		2,000.00	2,000.00	2,000.00	
SAFETY COMMITTEE		4,000.00	4,000.00	4,000.00	
PEER SUPPORT		4,000.00	4,000.00	4,000.00	
HEARING TEST		1,000.00	1,100.00	1,100.00	
FITNESS FOR DUTY		550.00	550.00	550.00	
HEPATITIS INOCULATIONS		850.00	850.00	850.00	
LEAD TESTING - GUN RANGE OFFICERS		2,000.00	2,000.00	2,000.00	
NIPAS ANNUAL PHYSICAL		579.00	579.00	579.00	
DRUG TESTING, ANNUAL		1,000.00	1,000.00	1,000.00	
	GL # FOOTNOTE TOTAL	15,979.00	16,079.00	16,079.00	
02-30-14-55-1170	PERSONNEL RECRUITMENT	32,880.00	16,380.00	16,380.00	(16,500.00)
JUNIOR POLICE ACADEMY		0.00	1,000.00	1,000.00	
SERGEANT PROMOTIONAL TEST		15,000.00	0.00	0.00	
POLICE OFFICER ENTRY TEST		4,000.00	4,000.00	4,000.00	
POLYGRAPH		1,380.00	1,380.00	1,380.00	
PSYCHOLOGICAL		6,000.00	6,000.00	6,000.00	
MEDICAL		2,500.00	4,000.00	4,000.00	
POLICE EXPLORERS - PROGRAM, UNIFORMS		4,000.00	0.00	0.00	
	GL # FOOTNOTE TOTAL	32,880.00	16,380.00	16,380.00	
02-30-14-55-2110	PROFESSIONAL SERVICES	20,760.00	20,960.00	97,460.00	76,700.00
CROSSING GUARD SERVICES					

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Department: 30-14 POLICE					
Account Classification: CONTRACTUAL SERVICES					
CROSSONG GUARD SERVICES		0.00	0.00	76,500.00	
SKUNK REMOVAL SERVICE (COUNTY WILDLIFE CONTROL)		750.00	750.00	750.00	
MENTAL WELLNESS SCREENING		8,510.00	8,510.00	8,510.00	
ILEAP (PROF. SERV. FOR ACCREDITATIONS)		800.00	1,000.00	1,000.00	
SHREDDING SERVICES		3,000.00	3,000.00	3,000.00	
BIO-HAZARD EVIDENCE DISPOSAL		900.00	900.00	900.00	
RADAR RECERTIFICATION SQUAD CARS		500.00	500.00	500.00	
PRISONER BIO-HAZARD CLEAN-UP		2,000.00	2,000.00	2,000.00	
ANIMAL HOSPITAL EXPENSE		2,000.00	2,000.00	2,000.00	
ANIMAL CREMATION SERVICES		1,000.00	1,000.00	1,000.00	
ALARM MONITORING		1,300.00	1,300.00	1,300.00	
	GL # FOOTNOTE TOTAL	20,760.00	20,960.00	97,460.00	
02-30-14-55-2120	POSTAGE	1,500.00	1,800.00	1,800.00	300.00
POSTAGE		1,500.00	1,800.00	1,800.00	
02-30-14-55-2130	PRINTING AND PUBLISHING	4,500.00	4,500.00	4,500.00	0.00
PARKING, CITATION & INCIDENT REPORTS FORMS		4,500.00	4,500.00	4,500.00	
02-30-14-55-2220	ABANDON AUTO REMOVAL	250.00	250.00	250.00	0.00
TOWING SERVICES		250.00	250.00	250.00	
02-30-14-55-2330	EQUIPMENT LEASE/RENTAL PYMTS	6,200.00	6,200.00	6,200.00	0.00
LEASE COPIER 2ND FLOOR		4,100.00	4,100.00	4,100.00	
LEASE COPIER 1ST FLOOR		2,100.00	2,100.00	2,100.00	
	GL # FOOTNOTE TOTAL	6,200.00	6,200.00	6,200.00	
02-30-14-55-3100	TELEPHONE	24,900.00	24,900.00	24,900.00	0.00
SQUAD PHONE REPLACE - 11 IPHONES		2,500.00	2,500.00	2,500.00	
COMCAST CABLE		1,200.00	1,200.00	1,200.00	
MOBILE PHONE SERVICE		5,000.00	5,000.00	5,000.00	
CELL CARD SERVICE - DIGITAL DEVICE		16,200.00	16,200.00	16,200.00	
	GL # FOOTNOTE TOTAL	24,900.00	24,900.00	24,900.00	
02-30-14-55-4130	MAINTENANCE OF EQUIP	41,245.00	41,245.00	41,245.00	0.00
DRONE WARRANTIES X (3) DRONES		1,000.00	1,000.00	1,000.00	
QUENCH WATER COOLER LEASE X (3) WATER COOLERS		1,650.00	1,650.00	1,650.00	
PURSUIT PREVENTION SUPPLIES		1,000.00	1,000.00	1,000.00	
PORTABLE SCALES RECERT/MAINTENANCE		1,000.00	1,000.00	1,000.00	
RADIO/TELEX MAINTENANCE		6,500.00	6,500.00	6,500.00	
BUILDING MAINTENANCE		1,000.00	1,000.00	1,000.00	
RADIO & TELEPHONE EQUIPMENT, INSTALLATION & PARTS		5,750.00	5,750.00	5,750.00	
BUILDING SECURITY VIDEO CAMERAS & MONITORS		1,500.00	1,500.00	1,500.00	
COOK COUNTY LIVESCAN NETWORK		2,850.00	2,850.00	2,850.00	
RADAR MAINTENANCE		800.00	800.00	800.00	
CONTRACT, LIVESCAN MAINTENANCE		12,575.00	12,575.00	12,575.00	
LIVESCAN CHARGE T-1 LINE		3,500.00	3,500.00	3,500.00	
EVIDENCE SOFTWARE SUPPORT		1,685.00	1,685.00	1,685.00	
CRITICAL REACH SOFTWARE SUPPORT		435.00	435.00	435.00	
	GL # FOOTNOTE TOTAL	41,245.00	41,245.00	41,245.00	
02-30-14-55-4169	VEHICLE OPERATING COSTS	116,000.00	116,750.00	116,750.00	750.00
CAR WASHES		2,000.00	2,750.00	2,750.00	
FUEL ALLOCATED FROM PUBLIC WORKS		114,000.00	114,000.00	114,000.00	
	GL # FOOTNOTE TOTAL	116,000.00	116,750.00	116,750.00	
02-30-14-55-5141	COMMUNITY RELATIONS	6,000.00	6,000.00	6,000.00	0.00
NATIONAL NIGHT OUT		3,500.00	3,500.00	3,500.00	
COMMUNITY RELATIONS		2,000.00	2,000.00	2,000.00	
POLICE MEMORIAL, SPRINGFIELD, IL		500.00	500.00	500.00	
	GL # FOOTNOTE TOTAL	6,000.00	6,000.00	6,000.00	
02-30-14-55-7140	MUTUAL AID	17,800.00	17,800.00	17,800.00	0.00
NORTAF UNIFORMS/EQUIPMENT		1,000.00	1,000.00	1,000.00	
NIPAS/EST/MOBILE FIELD FORCE		7,100.00	7,100.00	7,100.00	
MAJOR CRIME TASK FORCE		6,800.00	6,800.00	6,800.00	
MUTUAL AID SUPPORT EQUIPMENT (NIPAS RELATED)		2,500.00	2,500.00	2,500.00	
ILEAS ANNUAL DUES/MEMBERSHIP FEE		400.00	400.00	400.00	
	GL # FOOTNOTE TOTAL	17,800.00	17,800.00	17,800.00	
02-30-14-55-7151	CENTRAL DISPATCH	572,438.00	632,436.00	632,436.00	59,998.00
DRONE AS FIRST RESPONDER MEMBER AGENCY		0.00	59,998.00	59,998.00	
SERVICE WITH GLENVIEW - $953,306 YEARLY ($324,125 FROM E911 FUND),					
SERVICE WITH GLENVIEW - $992,438 YEARLY ($420,000 FROM E911 FUND)		572,438.00	572,438.00	572,438.00	
	GL # FOOTNOTE TOTAL	572,438.00	632,436.00	632,436.00	
02-30-14-55-8100	SPECIAL INVESTIGATIONS	11,500.00	53,000.00	30,000.00	18,500.00
SURVEILLANCE CAMERA SYSTEM - MOBILE		0.00	18,500.00	18,500.00	
EVIDENCE TO DNA LABS - CASE #93-05437		0.00	23,000.00	0.00	

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Department: 30-14 POLICE					
Account Classification: CONTRACTUAL SERVICES					
SPECIAL INVESTIGATION		7,000.00	7,000.00	7,000.00	
DEATH AND BODY REMOVALS		4,500.00	4,500.00	4,500.00	
	GL # FOOTNOTE TOTAL	11,500.00	53,000.00	30,000.00	
02-30-14-55-8101	DRUG ENFORCEMENT ACT-MEG	0.00	115,386.00	0.00	0.00
NIRCL CRIME LAB		0.00	44,990.00	0.00	
NIRCL CRIME LAB RELOCATION PROJECT		0.00	70,396.00	0.00	
	GL # FOOTNOTE TOTAL	0.00	115,386.00	0.00	
02-30-14-55-8140	PENSION CONTRIBUTION EXPENSE	3,971,315.00	4,105,928.00	4,105,928.00	134,613.00
CONTRACTUAL SERVICES		5,061,451.00	5,418,575.70	5,338,490.00	277,039.00
Account Classification: COMMODITIES					
02-30-14-56-2110	OPERATIONAL SUPPLIES	35,510.00	35,260.00	35,260.00	(250.00)
DIGITAL FORENSICS SUPPLIES		2,500.00	2,500.00	2,500.00	
ANIMAL CONTROL SUPPLIES & EQUIPMENT		4,000.00	4,000.00	4,000.00	
FLARES		1,700.00	1,700.00	1,700.00	
PRISONER LODGING EXPENSE		2,500.00	2,500.00	2,500.00	
VENDOR/VENDING SERVICES		1,500.00	1,500.00	1,500.00	
RADIO, EMERGENCY EQUIPMENT SUPPLIES		1,200.00	1,200.00	1,200.00	
BLOODBORNE INFECTION PREVENTION SUPPLIES		1,000.00	1,000.00	1,000.00	
IN-CAR DVD SUPPLIES		250.00	0.00	0.00	
VEHICLE REGISTRATIONS		2,500.00	2,500.00	2,500.00	
TACTICAL MEDICAL SUPPLIES/EQUIPMENT		6,000.00	6,000.00	6,000.00	
LAPTOP & AED BATTERIES		1,850.00	1,850.00	1,850.00	
VIDEO/AUDIO INTERROGATION TAPES		170.00	170.00	170.00	
EVIDENCE TECHNICIAN - ET		6,000.00	6,000.00	6,000.00	
PHOTO SUPPLIES		4,340.00	4,340.00	4,340.00	
	GL # FOOTNOTE TOTAL	35,510.00	35,260.00	35,260.00	
02-30-14-56-2180	OFFICE SUPPLIES	10,175.00	10,175.00	10,175.00	0.00
.					
OFFICE SUPPLIES		4,500.00	4,500.00	4,500.00	
COPY MACHINE PAPER		3,500.00	3,500.00	3,500.00	
COMPUTER SUPPLIES		1,375.00	1,375.00	1,375.00	
OFFICE FURNITURE & REPLACEMENT		500.00	500.00	500.00	
LAMINATING MACHINE & SUPPLIES		300.00	300.00	300.00	
	GL # FOOTNOTE TOTAL	10,175.00	10,175.00	10,175.00	
02-30-14-56-4300	UNIFORM PURCHASE & REPLACEMENT	61,140.00	78,490.00	78,490.00	17,350.00
BODY ARMOR/VEST REPLACEMENT PROGRAM		10,500.00	28,000.00	28,000.00	
SWORN POLICE OFFICERS		39,100.00	39,100.00	39,100.00	
FT COMMUNITY SERVICE OFFICERS		6,000.00	6,000.00	6,000.00	
DEPARTMENT PURCHASES, PATCHES, INSIGNIA		500.00	500.00	500.00	
CLERKS		1,200.00	1,200.00	1,200.00	
PART TIME CSO'S		1,190.00	1,190.00	1,190.00	
STARS & SHIELDS		500.00	500.00	500.00	
CROSSING GUARDS		150.00	0.00	0.00	
BASIC ACADEMY UNIFORMS		1,500.00	1,500.00	1,500.00	
RETIREMENT STARS		500.00	500.00	500.00	
	GL # FOOTNOTE TOTAL	61,140.00	78,490.00	78,490.00	
02-30-14-56-4360	GUNS & AMMUNITION	65,800.00	60,100.00	60,100.00	(5,700.00)
(3) NEW RIFLES					
(3) UTM AR-15 5.56 BOLTS		1,100.00	1,100.00	1,100.00	
DUTY RIFLE MAGAZINE UPGRADES		1,000.00	1,800.00	1,800.00	
(4) BALLISTIC SHIELD REPLACEMENTS		15,000.00	0.00	0.00	
.					
AMMUNITION		21,500.00	21,500.00	21,500.00	
SUPPLIES AND WEAPONS		3,000.00	3,000.00	3,000.00	
DEFENSIVE TACTIC SUPPLIES & EQUIPMENT		3,000.00	11,500.00	11,500.00	
RANGE MAINTENANCE		20,000.00	20,000.00	20,000.00	
RANGE MODIFICATION FOR CARBINE		1,200.00	1,200.00	1,200.00	
	GL # FOOTNOTE TOTAL	65,800.00	60,100.00	60,100.00	
02-30-14-56-4365	CRIME PREVENTION EXPENSE	10,000.00	10,800.00	10,800.00	800.00
JUNIOR POLICE ACADEMY EXPENSES		0.00	800.00	800.00	
COMMUNITY AWARENESS PROGRAM		10,000.00	10,000.00	10,000.00	
	GL # FOOTNOTE TOTAL	10,000.00	10,800.00	10,800.00	
COMMODITIES		182,625.00	194,825.00	194,825.00	12,200.00
Account Classification: CAPITAL OUTLAY					
02-30-14-57-2010	MACHINERY & EQUIPMENT	71,322.00	243,673.91	243,674.00	172,352.00
RADIO REPLACEMENTS		0.00	124,000.00	124,000.00	
N-EAR DEVICE REPLACEMENTS		0.00	2,600.00	2,600.00	

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Department: 30-14 POLICE					
Account Classification: CAPITAL OUTLAY					
SPEED SIGN SOLAR PANELS - MOBILE		0.00	3,200.00	3,200.00	
STREAMLIGHT SCENE LIGHTS		0.00	3,300.00	3,300.00	
NEW PRINTERS FOR SQUADS X 15		0.00	13,500.00	13,500.00	
HANDHELD TICKETING DEVICES		0.00	6,000.00	6,000.00	
BODY CAMERAS		38,822.00	41,573.91	41,574.00	
WEIGHT ROOM EQUIPMENT		2,500.00	2,500.00	2,500.00	
REPLACEMENT BALISTIC PLATES		7,000.00	0.00	0.00	
INTERSECTION CAMERAS		22,500.00	46,500.00	46,500.00	
GAS MASKS		500.00	500.00	500.00	
	GL # FOOTNOTE TOTAL	71,322.00	243,673.91	243,674.00	
02-30-14-57-2030	MOTOR VEHICLES	136,375.00	127,047.00	67,047.00	(69,328.00)
REWRAP SQUADS AS NEEDED		3,000.00	3,000.00	3,000.00	
POLICE SQUAD SUV		133,375.00	124,047.00	64,047.00	
	GL # FOOTNOTE TOTAL	136,375.00	127,047.00	67,047.00	
CAPITAL OUTLAY		207,697.00	370,720.91	310,721.00	103,024.00
Account Classification: PERSONNEL SERVICES					
02-30-14-54-4105	SALARIES-FULL TIME	2,682,200.00	2,716,000.00	2,737,500.00	55,300.00
02-30-14-54-4106	SALARIES-REGULAR (UNION)	3,998,400.00	3,998,400.00	3,998,400.00	0.00
02-30-14-54-4115	SALARIES-PART TIME	136,500.00	136,500.00	136,500.00	0.00
02-30-14-54-4125	SALARIES-SEASONAL/TEMPORARY	48,500.00	0.00	0.00	(48,500.00)
02-30-14-54-5100	SALARIES OVERTIME	220,000.00	220,000.00	220,000.00	0.00
02-30-14-54-5200	HOLIDAY PAY	8,500.00	30,000.00	30,000.00	21,500.00
02-30-14-54-5400	POLICE COURT TIME	65,000.00	40,000.00	40,000.00	(25,000.00)
02-30-14-54-6100	LONGEVITY	50,000.00	50,000.00	50,000.00	0.00
02-30-14-54-7100	SOCIAL SECURITY	153,281.00	153,281.00	170,000.00	16,719.00
02-30-14-54-8100	HEALTH/LIFE INSURANCE	1,292,000.00	1,292,000.00	1,430,000.00	138,000.00
02-30-14-54-8150	IMRF EMPLOYER CONTRIBUTION	59,000.00	59,000.00	59,000.00	0.00
PERSONNEL SERVICES		8,713,381.00	8,695,181.00	8,871,400.00	158,019.00
Total Department 30-14:		14,165,154.00	14,679,302.61	14,715,436.00	550,282.00

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Department: 40-15 FIRE					
Account Classification: CONTRACTUAL SERVICES					
02-40-15-55-1120	DUES & SUBSCRIPTIONS	16,160.00	16,160.00	16,160.00	0.00
ADM. STAFF ORGANIZATIONS		700.00	700.00	700.00	
MABAS SUPPORT TEAM DUES		7,000.00	7,000.00	7,000.00	
NIPSTA (FD SHARE OF DUES)		7,500.00	7,500.00	7,500.00	
LOCAL NEW		50.00	50.00	50.00	
OTHER ORGANIZATIONS		450.00	450.00	450.00	
PROFESSIONAL PERIODICALS		35.00	35.00	35.00	
IL MABAS DUES		425.00	425.00	425.00	
	GL # FOOTNOTE TOTAL	16,160.00	16,160.00	16,160.00	
02-40-15-55-1130	MEETINGS AND CONFERENCES	5,500.00	5,500.00	5,500.00	0.00
IFC SYMPOSIUM/CONFERENCE		4,000.00	4,000.00	4,000.00	
FIRE INVESTIGATORS SEMINARS		400.00	400.00	400.00	
MISC MONTHLY MEETINGS		500.00	500.00	500.00	
FIRE AND POLICE COMMISSION ASSOC SEMINARS		600.00	600.00	600.00	
	GL # FOOTNOTE TOTAL	5,500.00	5,500.00	5,500.00	
02-40-15-55-1150	TRAINING & INSTRUCTIONS	31,100.00	43,100.00	43,100.00	12,000.00
SPECIAL TEAMS TRAINING		3,600.00	3,600.00	3,600.00	
AUTO EXTRICATION		400.00	400.00	400.00	
CPR TRAINING SUPPLIES		750.00	750.00	750.00	
DISCRETIONARY TRAINING		10,000.00	20,000.00	20,000.00	
ACADEMY & HAZ MAT OPS		7,000.00	9,000.00	9,000.00	
FIRE INVESTIGATION		2,600.00	2,600.00	2,600.00	
OFFICER TRAINING		2,000.00	2,000.00	2,000.00	
MABAS TRAINING		4,000.00	4,000.00	4,000.00	
TEXT BOOKS (ACADEMY AND APPROVED CLASSES)		750.00	750.00	750.00	
	GL # FOOTNOTE TOTAL	31,100.00	43,100.00	43,100.00	
02-40-15-55-1160	EMPLOYEE RELATIONS	29,000.00	29,000.00	29,000.00	0.00
PARAMEDIC IMMUNIZATIONS		500.00	500.00	500.00	
MISC MEDICAL		2,500.00	2,500.00	2,500.00	
PHYS. EXAM/NFPA OSHA		19,500.00	19,500.00	19,500.00	
SAFETY AND WELLNESS PROGRAMS		2,500.00	2,500.00	2,500.00	
COMMUNITY RELATIONS		4,000.00	4,000.00	4,000.00	
	GL # FOOTNOTE TOTAL	29,000.00	29,000.00	29,000.00	
02-40-15-55-1170	PERSONNEL RECRUITMENT	14,200.00	33,700.00	33,700.00	19,500.00
LT. PROMOTIONAL EXAM AND ASSESSMENT		0.00	22,000.00	22,000.00	
IO SOLUTIONS ENTRANCE EXAM		7,500.00	5,000.00	5,000.00	
PERSONNEL STRATEGIES CAREER DEVELOPMENT FEEDBACK					
IO SOLUTIONS - WRITTEN EXAM AND REVIEW					
LT TEST PERSONNEL STRATEGIES ASSESSMENT CENTER					
MEDICAL AND FITNESS		2,000.00	2,000.00	2,000.00	
POLYGRAPH TEST		600.00	600.00	600.00	
PSYCHOLOGICAL ASSESSMENT		2,100.00	2,100.00	2,100.00	
SUCCESSION PLANNING		2,000.00	2,000.00	2,000.00	
	GL # FOOTNOTE TOTAL	14,200.00	33,700.00	33,700.00	
02-40-15-55-2130	PRINTING AND PUBLISHING	1,100.00	1,100.00	1,100.00	0.00
PHOTOGRAPHY DEPT PHOTOS		200.00	200.00	200.00	
ANNUAL REPORT		100.00	100.00	100.00	
FPB INFORMATION FORMS		100.00	100.00	100.00	
PUBLIC EDUCATION PHAPHLETS		400.00	400.00	400.00	
STATIONARY / BUSINESS CARDS		300.00	300.00	300.00	
	GL # FOOTNOTE TOTAL	1,100.00	1,100.00	1,100.00	
02-40-15-55-2170	PROGRAMMING & SOFTWARE FEES	31,389.00	34,959.23	34,960.00	3,571.00
HIEBA BOX CARD MANAGEMENT		0.00	1,000.00	1,000.00	
IMAGETREND-NFIRS		4,057.00	4,750.00	4,750.00	
IMAGETREND-CAD DISTRIBUTION		4,057.00	4,500.00	4,500.00	
IMAGETREND-CONTINUUM		3,600.00	4,000.00	4,000.00	
IMAGETREND-STAFFING INTEGRATION		4,175.00	4,500.00	4,500.00	
VECTOR SOLUTIONS-TRAINING RECORDS-SCHEDULING		14,575.00	15,284.23	15,285.00	
KNOX CONNECT-KEY MANAGEMENT		725.00	725.00	725.00	
JOTFORM		200.00	200.00	200.00	
	GL # FOOTNOTE TOTAL	31,389.00	34,959.23	34,960.00	
02-40-15-55-2330	EQUIPMENT LEASE/RENTAL PYMTS	3,000.00	3,000.00	3,000.00	0.00
COPY MACHINE LEASE		3,000.00	3,000.00	3,000.00	
02-40-15-55-3100	TELEPHONE	7,000.00	18,000.00	18,000.00	11,000.00
LAND LINES & CELL PHONES		7,000.00	12,000.00	18,000.00	
02-40-15-55-4100	MAINTENANCE OF ALARM EQUIPMENT	3,000.00	3,000.00	3,000.00	0.00
02-40-15-55-4130	MAINTENANCE OF EQUIP	16,600.00	16,600.00	16,600.00	0.00
WARNING SIREN MAINT/REPAIR		3,000.00	3,000.00	3,000.00	

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Department: 40-15 FIRE					
Account Classification: CONTRACTUAL SERVICES					
STATION CLEANING AND DECON OF GEAR		1,500.00	1,500.00	1,500.00	
ANN. INSP. /REPAIR OF EXTINGUISHERS		800.00	800.00	800.00	
FLOW TEST SCBA UNITS AND REGULATOR TEST		3,000.00	3,000.00	3,000.00	
HYDRO TEST CYLINDERS		1,550.00	1,550.00	1,550.00	
OSHA/IDOL CHAIN/HOIST TESTING		400.00	400.00	400.00	
PREEMPTION EQU REPAIRS		600.00	600.00	600.00	
REPAIR OF METERS, TOOLS, & APPLIANCES		1,000.00	1,000.00	1,000.00	
RESCUE TOOL TESTING		750.00	750.00	750.00	
SCBA AIR TEST/COMPRESSOR MAINTENANCE		2,000.00	2,000.00	2,000.00	
TESTING OF GROUND LADDERS		2,000.00	2,000.00	2,000.00	
	GL # FOOTNOTE TOTAL	16,600.00	16,600.00	16,600.00	
02-40-15-55-4150	MAINTENANCE OF RADIO EQUIPMENT	30,000.00	30,000.00	30,000.00	0.00
STARCOM RADIO SUBSCRIPTION		7,000.00	7,000.00	7,000.00	
PURCHASE OF PORTABLE RADIOS		11,000.00	11,000.00	11,000.00	
BATTERY REPLACEMENT PROGRAM		5,000.00	5,000.00	5,000.00	
NON-CONTRACT REPARIS		4,000.00	4,000.00	4,000.00	
RADIO ACCESSORY PARTS		3,000.00	3,000.00	3,000.00	
	GL # FOOTNOTE TOTAL	30,000.00	30,000.00	30,000.00	
02-40-15-55-4169	VEHICLE OPERATING COSTS	34,020.00	34,020.00	34,020.00	0.00
GAS ALLOCATION FROM PW		5,520.00	5,520.00	5,520.00	
DIESEL ALLOCATED FROM PW		28,500.00	28,500.00	28,500.00	
	GL # FOOTNOTE TOTAL	34,020.00	34,020.00	34,020.00	
02-40-15-55-7150	REGIONAL EMERGENCY DISPATCH	206,000.00	206,000.00	206,000.00	0.00
DISPATCHING SERVICES		185,000.00	185,000.00	185,000.00	
PHONE LINE CHARGES (GRANITE)		1,000.00	1,000.00	1,000.00	
PHONE LINE CHARGES (AT&T)		20,000.00	20,000.00	20,000.00	
	GL # FOOTNOTE TOTAL	206,000.00	206,000.00	206,000.00	
02-40-15-55-8140	PENSION CONTRIBUTION EXPENSE	3,849,222.00	4,041,399.00	4,041,399.00	192,177.00
CONTRACTUAL SERVICES		4,277,291.00	4,515,538.23	4,515,539.00	238,248.00
Account Classification: COMMODITIES					
02-40-15-56-2100	FIRE PREVENTION SUPPLIES	8,500.00	9,500.00	9,500.00	1,000.00
OPEN HOUSE		1,500.00	2,500.00	2,500.00	
FIRE INSPECTION AND INVESTIGATION SUPPLIES		400.00	400.00	400.00	
MANUALS, FIRE CODES & SUBSCRIPTIONS		1,600.00	1,600.00	1,600.00	
PUB ED SUPPLIES		5,000.00	5,000.00	5,000.00	
	GL # FOOTNOTE TOTAL	8,500.00	9,500.00	9,500.00	
02-40-15-56-2110	OPERATIONAL SUPPLIES	20,000.00	20,000.00	20,000.00	0.00
AUTO REPAIR PARTS AND SUPPLIES		2,000.00	2,000.00	2,000.00	
STATION SUPPLIES		18,000.00	18,000.00	18,000.00	
	GL # FOOTNOTE TOTAL	20,000.00	20,000.00	20,000.00	
02-40-15-56-2160	PARAMEDIC PROGRAM/SUPPLIES	96,125.00	66,350.00	66,350.00	(29,775.00)
AED MAINTENANCE-VILLAGE WIDE		0.00	2,500.00	2,500.00	
SERVICE CONTRACT PREVENTATIVE - MAINTENANCE		5,000.00	5,500.00	5,500.00	
LUCAS CPR DEVICE		23,275.00	0.00	0.00	
ADMINISTRATION FEE-ALGH SYSTEM		1,200.00	1,200.00	1,200.00	
AMBULANCE SUPPLIES		12,000.00	15,000.00	15,000.00	
BIANNUAL NON-PARA TRAINING (AED)		1,500.00	1,500.00	1,500.00	
CONTINUING ED THRU ALGH		3,150.00	3,150.00	3,150.00	
DISPOSABLE EQU INFECTIOUS DISEASE CONTROL		7,500.00	7,500.00	7,500.00	
MEDICAL OXYGEN SERVICE		5,000.00	5,000.00	5,000.00	
NEW EMT-B AND PARAMEDIC TRAINING		37,500.00	25,000.00	25,000.00	
	GL # FOOTNOTE TOTAL	96,125.00	66,350.00	66,350.00	
02-40-15-56-2180	OFFICE SUPPLIES	4,000.00	4,000.00	4,000.00	0.00
OFFICE SUPPLIES		2,000.00	2,000.00	2,000.00	
GENERAL OFFICE SUPPLIES		2,000.00	2,000.00	2,000.00	
	GL # FOOTNOTE TOTAL	4,000.00	4,000.00	4,000.00	
02-40-15-56-2200	HAZARDOUS MATERIAL & SUPPLIES	5,250.00	5,250.00	5,250.00	0.00
HAZ MAT MONITORS		1,500.00	1,500.00	1,500.00	
OVERPACK DRUMS FOR FOAM DISPOSAL		1,850.00	1,850.00	1,850.00	
HAZMAT MITIGATION SUPPLIES		400.00	400.00	400.00	
PERSONAL PROTECTIVE GEAR		400.00	400.00	400.00	
REFERENCE MANUALS		100.00	100.00	100.00	
A-FFF FOAM		300.00	300.00	300.00	
EMULSIFIER		300.00	300.00	300.00	
RECHARGE EXTINGUISHERS		400.00	400.00	400.00	
	GL # FOOTNOTE TOTAL	5,250.00	5,250.00	5,250.00	
02-40-15-56-4200	OPERATIONAL EQUIPMENT	57,200.00	57,200.00	57,200.00	0.00
SCBA					

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Department: 40-15 FIRE					
Account Classification: COMMODITIES					
EQUIPMENT FOR 2 ADDITIONAL TECH RESCUE PERSONNEL		4,000.00	4,000.00	4,000.00	
HURST TOOL PARTS/HOSES		800.00	800.00	800.00	
SCBA MASKS (4)		2,600.00	2,600.00	2,600.00	
SCBA/CBRN MASK TEST SUPPLIES (HALF OF THIS IS FOR PD)		7,500.00	7,500.00	7,500.00	
SMALL TOOLS		900.00	900.00	900.00	
FORCIBLE ENTRY TOOLS		400.00	400.00	400.00	
HARDWARE/ROPE RESCUE EQUIPMENT		2,000.00	2,000.00	2,000.00	
REPLACEMENT EQUIPMENT		15,000.00	15,000.00	15,000.00	
MECHANICS STATION TOOLS		4,000.00	4,000.00	4,000.00	
RESPONSE EQUIPMENT		20,000.00	20,000.00	20,000.00	
	GL # FOOTNOTE TOTAL	57,200.00	57,200.00	57,200.00	
02-40-15-56-4210	HOSE FITTINGS/SUPPRESSION EQUI	13,500.00	10,000.00	12,500.00	(1,000.00)
HOSE & FITTINGS REPLACEMENT		11,000.00	11,000.00	11,000.00	
LDH DISCHARGE VALVES		1,000.00	1,000.00	0.00	
REPLACE/REPAIR SUPPRESSION TOOLS		1,000.00	1,000.00	1,000.00	
RESCUE SHORING		500.00	500.00	500.00	
	GL # FOOTNOTE TOTAL	13,500.00	13,500.00	12,500.00	
02-40-15-56-4250	FOREIGN FIRE TAX / 2% FUND	92,000.00	92,000.00	92,000.00	0.00
FITNESS COMMITTEE DISCRETIONARY		10,000.00	10,000.00	10,000.00	
HEALTH AND WELLNESS		16,000.00	16,000.00	16,000.00	
TRAINING EQUIPMENT AND SUPPLIES		10,000.00	10,000.00	10,000.00	
APPARATUS EQUIPMENT		10,000.00	10,000.00	10,000.00	
UNIFORM/PPE		2,000.00	2,000.00	2,000.00	
KITCHEN & GRILL EQUIPMENT		5,000.00	5,000.00	5,000.00	
APPLIANCES, FURNITURE & ELECTRONICS		20,000.00	20,000.00	20,000.00	
STATION FITNESS EQUIPMENT		10,000.00	10,000.00	10,000.00	
SAFETY COMMITTEE DISCRETIONARY		4,000.00	4,000.00	4,000.00	
MAINTENANCE		5,000.00	5,000.00	5,000.00	
	GL # FOOTNOTE TOTAL	92,000.00	92,000.00	92,000.00	
02-40-15-56-4300	UNIFORM PURCHASE & REPLACEMENT	75,000.00	75,000.00	75,000.00	0.00
CANCER PREVENTION PPE CLEANING PROGRAM		7,000.00	7,000.00	7,000.00	
CLOTHING ALLOWANCE		5,000.00	5,000.00	5,000.00	
EQUIPMENT FOR NEW FIRFIGHTERS (4)		20,000.00	20,000.00	20,000.00	
FIRE GEAR REPLACEMENT		35,000.00	35,000.00	35,000.00	
PROTECTIVE HOODS		3,000.00	3,000.00	3,000.00	
SAFETY EQUIPMENT		5,000.00	5,000.00	5,000.00	
	GL # FOOTNOTE TOTAL	75,000.00	75,000.00	75,000.00	
COMMODITIES		371,575.00	339,300.00	341,800.00	(29,775.00)
Account Classification: CAPITAL OUTLAY					
02-40-15-57-2010	MACHINERY & EQUIPMENT	135,000.00	75,000.00	75,000.00	(60,000.00)
CARDIAC MONITOR/DEFIBRILATORS		135,000.00	0.00	0.00	
AMBULANCE STRETCHER/POWER LOAD		0.00	75,000.00	75,000.00	
	GL # FOOTNOTE TOTAL	135,000.00	75,000.00	75,000.00	
02-40-15-57-2030	MOTOR VEHICLES	125,000.00	640,000.00	10,000.00	(115,000.00)
AMBULANCE AND EQUIPMENT		0.00	490,000.00	10,000.00	
BATTALION 4		0.00	150,000.00	0.00	
REFURBISH E5/E4R		125,000.00	0.00	0.00	
	GL # FOOTNOTE TOTAL	125,000.00	640,000.00	10,000.00	
02-40-15-57-2040	FURNITURE & FIXTURES	100,000.00	0.00	0.00	(100,000.00)
EXHAUST EXTRACTOR REFURBISH		100,000.00	0.00	0.00	
CAPITAL OUTLAY		360,000.00	715,000.00	85,000.00	(275,000.00)
Account Classification: PERSONNEL SERVICES					
02-40-15-54-4105	SALARIES-FULL TIME	915,000.00	915,000.00	915,000.00	0.00
02-40-15-54-4106	SALARIES-REGULAR (UNION)	4,247,522.00	4,484,200.00	4,484,200.00	236,678.00
02-40-15-54-4115	SALARIES-PART TIME	57,600.00	57,600.00	57,600.00	0.00
02-40-15-54-5100	SALARIES OVERTIME	295,000.00	295,000.00	295,000.00	0.00
02-40-15-54-6100	LONGEVITY	45,000.00	45,000.00	45,000.00	0.00
02-40-15-54-7100	SOCIAL SECURITY	104,000.00	104,000.00	104,000.00	0.00
02-40-15-54-8100	HEALTH/LIFE INSURANCE	1,075,000.00	1,075,000.00	1,240,000.00	165,000.00
02-40-15-54-8150	IMRF EMPLOYER CONTRIBUTION	11,000.00	11,000.00	11,000.00	0.00
PERSONNEL SERVICES		6,750,122.00	6,986,800.00	7,151,800.00	401,678.00
Total Department 40-15:		11,758,988.00	12,556,638.23	12,094,139.00	335,151.00

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Department: 50-10 PUBLIC WORKS ADMINISTRTION					
Account Classification: CONTRACTUAL SERVICES					
02-50-10-55-1120	DUES & SUBSCRIPTIONS	2,750.00	2,250.00	2,250.00	(500.00)
IL ASSOCIATION OF FLOODPLAIN & STORMWATER MANAGEMENT		50.00	50.00	50.00	
ONLINE AUTO/TRUCK REPAIR MANUAL SUBSCRIPTION		1,200.00	1,200.00	1,200.00	
SHOP MANUALS (HARD COPIES)		500.00	0.00	0.00	
ILLINOIS TOLLWAY		1,000.00	1,000.00	1,000.00	
WORK ORDER MANAGEMENT SYSTEM					
	GL # FOOTNOTE TOTAL	2,750.00	2,250.00	2,250.00	
02-50-10-55-1150	TRAINING & INSTRUCTIONS	27,600.00	28,700.00	28,700.00	1,100.00
APWA TRAINING		0.00	1,000.00	1,000.00	
FORESTRY TRAINING		600.00	600.00	600.00	
NIPSTA TRAINING		400.00	2,500.00	2,500.00	
SAFETY TRAINING		11,000.00	11,000.00	11,000.00	
(IPSI) ILLINOIS PUBLIC SERVICE INSTITUTE		4,600.00	4,600.00	4,600.00	
ENGINEERING		6,000.00	6,000.00	6,000.00	
NAPA TECHNICIAN		3,000.00	3,000.00	3,000.00	
APWA		1,000.00	0.00	0.00	
ENGINEERING					
AWWA TRAINING		1,000.00	0.00	0.00	
	GL # FOOTNOTE TOTAL	27,600.00	28,700.00	28,700.00	
02-50-10-55-1160	EMPLOYEE RELATIONS	13,250.00	14,050.00	14,050.00	800.00
MANDATORY IDOT DRUG TESTING		4,000.00	4,000.00	4,000.00	
PHYSICAL EXAMS		3,500.00	3,500.00	3,500.00	
EMPLOYEE RECOGNITION AWARDS		1,000.00	1,000.00	1,000.00	
EMPLOYEE EVENTS		1,500.00	2,000.00	2,000.00	
CDL RENEWAL REIMBURSEMENT		400.00	700.00	700.00	
ALL HANDS MEETINGS		200.00	200.00	200.00	
ENGINEERING		200.00	200.00	200.00	
SUMMER EMPLOYEE PHYSICAL EXAMS		1,500.00	1,500.00	1,500.00	
CDL REIMBURSEMENT FOR PART TIME EMPLOYEES		100.00	100.00	100.00	
ANNUAL HEARING TEST		850.00	850.00	850.00	
ASST ENGINEER RECRUITING					
	GL # FOOTNOTE TOTAL	13,250.00	14,050.00	14,050.00	
02-50-10-55-3100	TELEPHONE	17,500.00	17,500.00	17,500.00	0.00
ENGINEERING		1,500.00	1,500.00	1,500.00	
STREETS		15,000.00	15,000.00	15,000.00	
VEHICLES		1,000.00	1,000.00	1,000.00	
	GL # FOOTNOTE TOTAL	17,500.00	17,500.00	17,500.00	
CONTRACTUAL SERVICES		61,100.00	62,500.00	62,500.00	1,400.00
Account Classification: COMMODITIES					
02-50-10-56-2180	OFFICE SUPPLIES	13,150.00	13,650.00	9,650.00	(3,500.00)
SHOP MANUALS (HARD COPIES)		0.00	500.00	500.00	
PROFESSIONAL DEVELOPMENT					
GENERAL OFFICE SUPPLIES		4,000.00	4,000.00	4,000.00	
COPY PAPER		1,600.00	1,600.00	1,600.00	
COFFEE SERVICE		2,000.00	2,000.00	2,000.00	
TONER		550.00	550.00	550.00	
AUDIO VISUAL MEDIA EQUIPMENT		5,000.00	5,000.00	1,000.00	
	GL # FOOTNOTE TOTAL	13,150.00	13,650.00	9,650.00	
02-50-10-56-4300	UNIFORM PURCHASE & REPLACEMENT	18,040.00	18,040.00	18,040.00	0.00
STREETS		12,000.00	12,000.00	12,000.00	
ENGINEERING		2,080.00	2,080.00	2,080.00	
VEHICLES		2,100.00	2,100.00	2,100.00	
MUNICIPAL BUILDINGS		1,040.00	1,040.00	1,040.00	
ADMINISTRATIVE AIDE & PT ADMIN. AIDE		820.00	820.00	820.00	
	GL # FOOTNOTE TOTAL	18,040.00	18,040.00	18,040.00	
COMMODITIES		31,190.00	31,690.00	27,690.00	(3,500.00)
Total Department 50-10:		92,290.00	94,190.00	90,190.00	(2,100.00)

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Department: 50-16 PUBLIC WORKS - FORESTRY					
Account Classification: CONTRACTUAL SERVICES					
02-50-16-55-2240	TREE REPLACEMENT	0.00	22,000.00	22,000.00	22,000.00
REPLACEMENT OF PARKWAY TREES		0.00	22,000.00	22,000.00	
02-50-16-55-2250	TREE TRIMMING	0.00	85,000.00	88,000.00	88,000.00
CONTRACTUAL TREE TRIMMING AND REMOVAL		0.00	60,000.00	68,000.00	
CONTRACTUAL TREE REMOVAL		0.00	10,000.00	10,000.00	
EMERGENCY TREE REMOVAL		0.00	15,000.00	10,000.00	
	GL # FOOTNOTE TOTAL	0.00	85,000.00	88,000.00	
02-50-16-55-2260	LANDFILL EXPENSE	0.00	45,000.00	45,000.00	45,000.00
STREET SWEEPING DEBRIS		0.00	15,000.00	15,000.00	
LOGS, CHIPS, GRASS, YARD WASTE		0.00	15,000.00	15,000.00	
EXCAVATION DEBRIS		0.00	15,000.00	15,000.00	
	GL # FOOTNOTE TOTAL	0.00	45,000.00	45,000.00	
CONTRACTUAL SERVICES		0.00	152,000.00	155,000.00	155,000.00
Account Classification: COMMODITIES					
02-50-16-56-2110	OPERATIONAL SUPPLIES	0.00	18,400.00	18,400.00	18,400.00
CHAIN SAW BATTERIES		0.00	4,000.00	4,000.00	
CHAIN SAW BARS & CHAINS		0.00	4,000.00	4,000.00	
ROPES FOR TREE WORK		0.00	1,100.00	1,100.00	
STREET DECORATIONS (BANNERS, LIGHTING)		0.00	7,500.00	7,500.00	
HARDWARE		0.00	1,500.00	1,500.00	
SHOVELS & RAKES		0.00	300.00	300.00	
	GL # FOOTNOTE TOTAL	0.00	18,400.00	18,400.00	
02-50-16-56-3100	LANDSCAPING MATERIALS	0.00	16,425.00	16,350.00	16,350.00
SPRING ADOPT A PLANTER FLOWERS		0.00	4,500.00	4,500.00	
GRASS SEED		0.00	2,500.00	2,500.00	
BLACK DIRT		0.00	8,000.00	8,000.00	
MULCH		0.00	1,000.00	1,000.00	
MOWER BLADE		0.00	150.00	150.00	
TRIMMER STRING		0.00	150.00	0.00	
TWO CYCLE OIL		0.00	125.00	200.00	
	GL # FOOTNOTE TOTAL	0.00	16,425.00	16,350.00	
02-50-16-56-4200	OPERATIONAL EQUIPMENT	0.00	2,750.00	2,750.00	2,750.00
SMALL HAND TOOLS		0.00	750.00	750.00	
SAFETY EQUIPMENT		0.00	2,000.00	2,000.00	
	GL # FOOTNOTE TOTAL	0.00	2,750.00	2,750.00	
COMMODITIES		0.00	37,575.00	37,500.00	37,500.00
Total Department 50-16:		0.00	189,575.00	192,500.00	192,500.00

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Department: 50-17 PUBLIC WORKS - STREETS					
Account Classification: CONTRACTUAL SERVICES					
02-50-17-55-2240	TREE REPLACEMENT	52,000.00	0.00	0.00	(52,000.00)
TREE GRANT AWARD - REINBURSEMENT		25,000.00	0.00	0.00	
SUPPLEMENTARY MATERIALS TO SUPPORT GRANT TREES		5,000.00	0.00	0.00	
ARBOR DAY EDUCATION		2,000.00	0.00	0.00	
REPLACEMENT OF PARKWAY TREES		20,000.00	0.00	0.00	
	GL # FOOTNOTE TOTAL	52,000.00	0.00	0.00	
02-50-17-55-2250	TREE TRIMMING	70,000.00	0.00	0.00	(70,000.00)
CONTRACTUAL TREE TRIMMING AND REMOVAL (6YR CYCLE)					
EMERGENCY TREE REMOVAL					
CONTRACTUAL TREE TRIMMING AND REMOVAL (8 YEAR CYCLE)		60,000.00	0.00	0.00	
CONTRACTURAL TREE REMOVAL		10,000.00	0.00	0.00	
	GL # FOOTNOTE TOTAL	70,000.00	0.00	0.00	
02-50-17-55-2260	LANDFILL EXPENSE	45,000.00	0.00	0.00	(45,000.00)
STREET SWEEPING DEBRIS		15,000.00	0.00	0.00	
LOGS, CHIPS, GRASS, YARD WASTE		15,000.00	0.00	0.00	
EXCAVATION DEBRIS		15,000.00	0.00	0.00	
	GL # FOOTNOTE TOTAL	45,000.00	0.00	0.00	
02-50-17-55-2290	CONSTRUCTION SERVICES	595,000.00	798,000.00	0.00	(595,000.00)
CONTRACTUAL SIDEWALK CUTTING/GRINDING		60,000.00	60,000.00	0.00	
CONTRACTUAL PAVEMENT MARKING		65,000.00	153,000.00	0.00	
CONTRACTUAL STREET PATCHING		170,000.00	85,000.00	0.00	
CONTRACTUAL CONCRETE WORK		300,000.00	500,000.00	0.00	
	GL # FOOTNOTE TOTAL	595,000.00	798,000.00	0.00	
02-50-17-55-2295	STREET SCAPE MAINTENANCE	112,000.00	112,000.00	135,000.00	23,000.00
WEED MAINTENANCE		0.00	15,000.00	15,000.00	
(4) LIGHT POLES ON WAUKEGAN					
BENCHES, TRASH CONTAINERS		10,000.00	10,000.00	10,000.00	
VILLAGE OWNED TRAFFIC SIGNALS					
WAUKEGAN RD REPLACE 4. MESSAGE -KIOSK BOARDS DOUBLE SIDED					
LED BULB REPLACEMENT ALL STREET LIGHTING		2,000.00	0.00	0.00	
MAIN DEMPSTER		3,000.00	3,000.00	3,000.00	
MAIN LINCOLN/FERRIS		3,000.00	3,000.00	3,000.00	
MAIN WAUKEGAN					
COMMERCIAL STREET LIGHT REPLACEMENTS (2)		24,000.00	24,000.00	24,000.00	
CONTRACTUAL LANDSCAPE MAINTENANCE		60,000.00	70,000.00	70,000.00	
INCREASE TO COVER ALL MOWING RESPONSIBILITIES					
DECORATIVE LIGHT POLE BASES		10,000.00	10,000.00	10,000.00	
	GL # FOOTNOTE TOTAL	112,000.00	135,000.00	135,000.00	
02-50-17-55-3130	UTILITIES	160,000.00	170,000.00	170,000.00	10,000.00
ELECTRIC SERVICE -STREET LIGHTS		160,000.00	160,000.00	170,000.00	
02-50-17-55-4170	MAINTENANCE OF STREET LIGHTS	36,000.00	38,000.00	38,000.00	2,000.00
LED BULB REPLACEMENT ALL STREET LIGHTING		0.00	2,000.00	2,000.00	
RESIDENTIAL STREET LIGHT POLE REPLACEMENT PROGRAM		36,000.00	36,000.00	36,000.00	
	GL # FOOTNOTE TOTAL	36,000.00	38,000.00	38,000.00	
CONTRACTUAL SERVICES		1,070,000.00	1,118,000.00	343,000.00	(727,000.00)
Account Classification: COMMODITIES					
02-50-17-56-2110	OPERATIONAL SUPPLIES	20,000.00	3,650.00	3,650.00	(16,350.00)
BATTERY OPERATED CHAIN SAWS		3,000.00	0.00	0.00	
MISCELLANEOUS					
ASPHALT TOOLS		500.00	500.00	500.00	
ASPHALT SAW BLADES		1,500.00	1,500.00	1,500.00	
CHAIN SAW BARS & CHAINS		3,500.00	0.00	0.00	
ROPES FOR TREE WORK		1,100.00	0.00	0.00	
HARDWARE		2,300.00	1,500.00	1,500.00	
SHOVELS & RAKES		600.00	150.00	150.00	
STREET DECORATIONS (BANNERS, LIGHTING)		7,500.00	0.00	0.00	
	GL # FOOTNOTE TOTAL	20,000.00	3,650.00	3,650.00	
02-50-17-56-3100	LANDSCAPING MATERIALS	25,050.00	1,425.00	625.00	(24,425.00)
SRPING ADOPT A POT FLOWERS		4,500.00	0.00	0.00	
WINTERTIME ADOPT A PLANTER		7,200.00	0.00	0.00	
GRASS SEED		2,000.00	0.00	0.00	
BLACK DIRT		8,000.00	0.00	0.00	
BUSHES		500.00	0.00	0.00	
WEED KILLER		1,000.00	1,000.00	0.00	
MULCH		1,000.00	0.00	0.00	
SOD					
MOWER BLADES		300.00	150.00	200.00	

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Department: 50-17 PUBLIC WORKS - STREETS					
Account Classification: COMMODITIES					
TRIMMER STRING		300.00	150.00	300.00	
TWO CYCLE OIL		250.00	125.00	125.00	
	GL # FOOTNOTE TOTAL	25,050.00	1,425.00	625.00	
02-50-17-56-3110	CONSTRUCTION MATERIALS	66,000.00	75,000.00	75,000.00	9,000.00
STONE		3,000.00	10,000.00	10,000.00	
ASPHALT (OTHER THAN MFT)		63,000.00	65,000.00	65,000.00	
	GL # FOOTNOTE TOTAL	66,000.00	75,000.00	75,000.00	
02-50-17-56-3130	STREET SIGN MATERIALS	47,900.00	47,900.00	47,900.00	0.00
SIGN POSTS & HARDWARE		0.00	4,400.00	4,400.00	
VILLAGE SIGN REPLACMENT		2,000.00	2,000.00	2,000.00	
STREET SIGNS		39,000.00	39,000.00	39,000.00	
TRAFFIC PAINT		2,500.00	2,500.00	2,500.00	
SIGN HARDWARE		4,400.00	0.00	0.00	
	GL # FOOTNOTE TOTAL	47,900.00	47,900.00	47,900.00	
02-50-17-56-4200	OPERATIONAL EQUIPMENT	56,900.00	24,850.00	24,850.00	(32,050.00)
RESISTOGRAPH		0.00	8,200.00	8,200.00	
CONCRETE SAW		2,000.00	3,000.00	3,000.00	
SWEEPER BROOMS		6,500.00	0.00	0.00	
SWEEPER DIRT SHOES		4,000.00	0.00	0.00	
PLOW BLADES		15,400.00	0.00	0.00	
SALT SPREADER PARTS		4,500.00	0.00	0.00	
PLOW HARDWARE		7,500.00	0.00	0.00	
MISCELLANEOUS SMALL HAND TOOLS		1,500.00	750.00	750.00	
BARRICADES, TYPE I, II, AND III		6,500.00	5,000.00	5,000.00	
CHAIN AND CUT OFF SAWS		2,500.00	3,000.00	3,000.00	
WEED TRIMMERS		600.00	300.00	300.00	
LAWN EDGER & HAND MOWER					
STUMPER GRINDER RENTAL					
TRAFFIC CONES		1,500.00	2,200.00	2,200.00	
ASPHALT LUTES		400.00	400.00	400.00	
SAFETY EQUIPMENT		4,000.00	2,000.00	2,000.00	
	GL # FOOTNOTE TOTAL	56,900.00	24,850.00	24,850.00	
COMMODITIES		215,850.00	152,825.00	152,025.00	(63,825.00)
Account Classification: CAPITAL OUTLAY					
02-50-17-57-2010	MACHINERY & EQUIPMENT	70,000.00	0.00	0.00	(70,000.00)
WANCO ARROW BOARD					
HOT PATCH ASPHALT HEATER FOR FLAT BED					
STREET SWEEPER					
PICK UP TRUCK		70,000.00	0.00	0.00	
CONTRIBUTION TO EQUIPMENT REPLACEMENT FUND					
NEW SIX WHEELER DUMP TRUCK, PLOW,SALTER REPLACE NO. 36					
ASPHALT TRAILER REPLACE 2000 ASPHALT TRAILER					
CAPITAL OUTLAY		70,000.00	0.00	0.00	(70,000.00)
Account Classification: PERSONNEL SERVICES					
02-50-17-54-4105	SALARIES-FULL TIME	1,552,250.00	1,552,250.00	1,500,000.00	(52,250.00)
02-50-17-54-4115	SALARIES-PART TIME	17,500.00	17,500.00	17,500.00	0.00
PART TIME (1)		17,500.00	17,500.00	17,500.00	
02-50-17-54-4125	SALARIES-SEASONAL/TEMPORARY	38,000.00	38,000.00	38,000.00	0.00
SEASONAL/TEMPORARY (3)		20,000.00	20,000.00	20,000.00	
ENGINEER SUMMER INTERN (3)		18,000.00	18,000.00	18,000.00	
	GL # FOOTNOTE TOTAL	38,000.00	38,000.00	38,000.00	
02-50-17-54-5100	SALARIES OVERTIME	140,000.00	140,000.00	140,000.00	0.00
02-50-17-54-6100	LONGEVITY	17,000.00	17,000.00	12,000.00	(5,000.00)
02-50-17-54-7100	SOCIAL SECURITY	107,000.00	107,000.00	102,000.00	(5,000.00)
02-50-17-54-8100	HEALTH/LIFE INSURANCE	424,500.00	424,500.00	559,500.00	135,000.00
02-50-17-54-8150	IMRF EMPLOYER CONTRIBUTION	52,000.00	52,000.00	54,400.00	2,400.00
PERSONNEL SERVICES		2,348,250.00	2,348,250.00	2,423,400.00	75,150.00
Total Department 50-17:		3,704,100.00	3,619,075.00	2,918,425.00	(785,675.00)

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Department: 50-18 PUBLIC WORKS - ENGINEERING					
Account Classification: CONTRACTUAL SERVICES					
02-50-18-55-2130	PRINTING AND PUBLISHING	1,000.00	1,000.00	4,000.00	3,000.00
QBS ADVERTISEMENTS		0.00	3,000.00	3,000.00	
DRAWING REPRODUCTION		500.00	500.00	500.00	
PLOTTER PAPER		500.00	500.00	500.00	
	GL # FOOTNOTE TOTAL	1,000.00	4,000.00	4,000.00	
02-50-18-55-2140	ENGINEERING SERVICES	85,000.00	85,000.00	89,500.00	4,500.00
IMS ANNUAL STREET SURVEY		0.00	1,500.00	1,500.00	
TEMPORARY STAFFING					
PEER EVIEW 2024 WMIP					
AUSTIN AVE TO LINCOLN RESURFACING DESIGN					
CONSTRUCTION STANDARD & DESIGN CRITERIA PROCESS DEVELOPMENT		10,000.00	10,000.00	10,000.00	
GROSS POINT ROAD STP					
CENTRAL AVE STP					
BECKWITH ROAD STP					
TRAFFIC STUDIES		20,000.00	20,000.00	20,000.00	
BICYCLE/PEDESTRIAN FACILITIES		15,000.00	15,000.00	15,000.00	
STREETLIGHTS		20,000.00	20,000.00	20,000.00	
CONCRETE STREETS					
SPECIALIZED ENGINEERING REVIEW					
BECKWITH ROAD BIANNUAL BRIDGE		0.00	3,000.00	3,000.00	
MATERIALS TESTING (STATE MANDATE)		20,000.00	20,000.00	20,000.00	
	GL # FOOTNOTE TOTAL	85,000.00	89,500.00	89,500.00	
02-50-18-55-2290	CONSTRUCTION SERVICES	0.00	0.00	710,000.00	710,000.00
CONTRACTUAL SIDEWALK -CUTTING/GRINDING		0.00	0.00	60,000.00	
CONTRACTUAL PAVEMENT MARKING		0.00	0.00	65,000.00	
CONTRACTUAL STREET PATCHING		0.00	0.00	85,000.00	
CONTRACTUAL CONCRETE WORK		0.00	0.00	500,000.00	
	GL # FOOTNOTE TOTAL	0.00	0.00	710,000.00	
CONTRACTUAL SERVICES		86,000.00	86,000.00	803,500.00	717,500.00
Account Classification: COMMODITIES					
02-50-18-56-2110	OPERATIONAL SUPPLIES	3,000.00	34,500.00	34,500.00	31,500.00
TRAFFIC COUNTERS		0.00	0.00	30,000.00	
SALT DOME SURVEY EQUIPMENT		0.00	0.00	2,000.00	
DRONE PROGRAM		1,500.00	1,500.00	1,500.00	
OPERATIONAL EQJUIPMENT		500.00	32,000.00	0.00	
CONSTRUCTION VEHICLE STORAGE					
CONSTRUCTION INSPECTION SUPPLIES		1,000.00	1,000.00	1,000.00	
MISC. OPPERATIONAL SUPPLIES					
	GL # FOOTNOTE TOTAL	3,000.00	34,500.00	34,500.00	
COMMODITIES		3,000.00	34,500.00	34,500.00	31,500.00
Account Classification: PERSONNEL SERVICES					
02-50-18-54-4105	SALARIES-FULL TIME	372,000.00	372,000.00	372,000.00	0.00
02-50-18-54-4115	SALARIES-PART TIME	32,000.00	32,000.00	32,000.00	0.00
02-50-18-54-5100	SALARIES OVERTIME	15,000.00	15,000.00	15,000.00	0.00
02-50-18-54-6100	LONGEVITY	3,000.00	3,000.00	3,000.00	0.00
02-50-18-54-7100	SOCIAL SECURITY	27,295.00	27,295.00	27,295.00	0.00
02-50-18-54-8100	HEALTH/LIFE INSURANCE	84,900.00	84,900.00	104,000.00	19,100.00
02-50-18-54-8150	IMRF EMPLOYER CONTRIBUTION	29,900.00	29,900.00	29,900.00	0.00
PERSONNEL SERVICES		564,095.00	564,095.00	583,195.00	19,100.00
Total Department 50-18:		653,095.00	684,595.00	1,421,195.00	768,100.00

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Department: 50-27 PUBLIC WORKS - VEHICLES					
Account Classification: CONTRACTUAL SERVICES					
02-50-27-55-2110	OUTSIDE SERVICES	90,000.00	90,000.00	92,800.00	2,800.00
OUTSIDE TRUCK & AUTO REPAIR		0.00	33,000.00	33,000.00	
FRONT-END ALIGNMENTS		0.00	2,800.00	2,800.00	
FIRE TRUCK TESTING AND MAINTENANCE		11,000.00	11,000.00	11,000.00	
SAFETY LANE INSPECTION		3,000.00	3,000.00	3,000.00	
REPLACE TIRES OUTSIDE SERVICE		15,000.00	15,000.00	15,000.00	
OUTSIDE TRUCK REPAIR		33,000.00	0.00	0.00	
OUTSOURCED SWEEPER REPAIR		20,000.00	20,000.00	20,000.00	
OUTSOURCED WELDING REPAIRS		8,000.00	8,000.00	8,000.00	
	GL # FOOTNOTE TOTAL	90,000.00	92,800.00	92,800.00	
02-50-27-55-4121	MAINTENANCE OF AUTO EQUIPMENT	18,100.00	68,100.00	68,100.00	50,000.00
SERVICE & TESTING OF LIFTS		0.00	2,800.00	2,800.00	
FUEL MGMT SOFTWARE		0.00	50,000.00	50,000.00	
WHEEL BALANCING & TIRE MACHINE		0.00	10,000.00	0.00	
FRONT END ALIGNMENTS		2,800.00	0.00	0.00	
SERVICE & TESTING OF SHOP AIR COMPRESSORS		2,800.00	2,800.00	2,800.00	
SERVICE & TESTING OF OVERHEAD CRANE		2,000.00	2,000.00	2,000.00	
GAS & DIESEL PUMP UST COMPLIANCE INSPECTIONS & MAINTENANCE - NEW FOR 2019. PW WILL NO LONGER MANAGE IN-HOUSE		10,500.00	0.00	10,500.00	
	GL # FOOTNOTE TOTAL	18,100.00	67,600.00	68,100.00	
CONTRACTUAL SERVICES		108,100.00	158,100.00	160,900.00	52,800.00
Account Classification: COMMODITIES					
02-50-27-56-1100	AUTO EQUIP SUPPLIES/REPAIR PAR	240,755.00	278,655.00	308,655.00	67,900.00
SWEEPER BROOMS		0.00	6,500.00	6,500.00	
SWEEPER DIRT SHOES		0.00	4,000.00	4,000.00	
PLOW BLADES		0.00	15,400.00	15,400.00	
SALT SPREADER HARDWARE		0.00	4,500.00	4,500.00	
PLOW HARDWARE		0.00	7,500.00	7,500.00	
A/C MACHINE		0.00	10,000.00	0.00	
LEAF-BASKETS		0.00	10,000.00	10,000.00	
(2) COMPLETE ARTICULATING SNOW BLOW BLADES		0.00	40,000.00	20,000.00	
TRUCK PARTS		81,000.00	81,000.00	81,000.00	
AUTOMOTIVE PARTS		64,000.00	64,000.00	64,000.00	
NEW TIRES		37,000.00	37,000.00	37,000.00	
NON-AUTO PARTS SUPPLIES		43,000.00	43,000.00	43,000.00	
ELECTRICAL SUPPLIES		8,755.00	8,755.00	8,755.00	
HARDWARE		7,000.00	7,000.00	7,000.00	
	GL # FOOTNOTE TOTAL	240,755.00	338,655.00	308,655.00	
02-50-27-56-1110	GAS, DIESEL, FUEL, & OIL	160,000.00	170,000.00	176,000.00	16,000.00
GAS		55,000.00	65,000.00	65,000.00	
DIESEL		84,000.00	90,000.00	90,000.00	
LUBRICATION OILS & GREASES		21,000.00	21,000.00	21,000.00	
	GL # FOOTNOTE TOTAL	160,000.00	176,000.00	176,000.00	
02-50-27-56-2110	OPERATIONAL SUPPLIES	60,200.00	60,200.00	56,250.00	(3,950.00)
SMALL TOOLS & SHOP EQUIPMENT		0.00	4,000.00	4,000.00	
WELDING SUPPLIES		3,150.00	3,000.00	3,000.00	
SAFETY EQUIPMENT		1,050.00	1,050.00	1,050.00	
SOLVENTS		3,000.00	2,600.00	2,600.00	
FABRICATING SUPPLIES		10,500.00	9,500.00	9,500.00	
BODY REPAIR SUPPLIES		6,850.00	6,500.00	6,500.00	
VEHICLE/EQUIPMENT PAINT		3,150.00	2,800.00	2,800.00	
FLEET CLEANING SUPPLIES		1,000.00	1,000.00	1,000.00	
SMALL HAND TOOLS		4,400.00	0.00	0.00	
ENGINE SCANNER UP-DATES		5,400.00	5,400.00	5,400.00	
FUEL STORAGE & DISPENCING PARTS		5,500.00	5,000.00	5,000.00	
OIL & GREASE DISPENCING PARTS		1,000.00	1,000.00	1,000.00	
EMERGENCY GENERATOR PARTS		1,000.00	1,000.00	1,000.00	
PRESSURE WASHER PARTS		3,000.00	2,800.00	2,800.00	
BODY PANELS REPAIR PARTS		9,000.00	8,500.00	8,500.00	
COMPRESSOR PARTS		2,200.00	2,100.00	2,100.00	
	GL # FOOTNOTE TOTAL	60,200.00	56,250.00	56,250.00	
COMMODITIES		460,955.00	508,855.00	540,905.00	79,950.00
Account Classification: PERSONNEL SERVICES					
02-50-27-54-4106	SALARIES-FULL TIME	361,000.00	361,000.00	375,200.00	14,200.00
02-50-27-54-5100	SALARIES OVERTIME	25,000.00	25,000.00	25,000.00	0.00
02-50-27-54-6100	LONGEVITY	2,000.00	2,000.00	2,000.00	0.00

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Department: 50-27 PUBLIC WORKS - VEHICLES					
Account Classification: PERSONNEL SERVICES					
02-50-27-54-7100	SOCIAL SECURITY	25,600.00	25,600.00	25,600.00	0.00
02-50-27-54-8100	HEALTH/LIFE INSURANCE	65,100.00	65,100.00	80,000.00	14,900.00
02-50-27-54-8150	IMRF EMPLOYER CONTRIBUTION	20,300.00	20,300.00	20,300.00	0.00
02-50-27-54-8171	MECHANICS PEN- EMPLOYER CONTRI	6,700.00	6,700.00	6,700.00	0.00
PERSONNEL SERVICES		505,700.00	505,700.00	534,800.00	29,100.00
Total Department 50-27:		1,074,755.00	1,172,655.00	1,236,605.00	161,850.00

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Department: 60-26 FAMILY AND SENIOR SERVICES					
Account Classification: CONTRACTUAL SERVICES					
02-60-26-55-1111	PROGRAMMING & ACTIVITY EXP	16,000.00	16,000.00	16,000.00	0.00
SENIOR CONNECT					
SENIOR PROGRAM & ACTIVITIES EXPENSES		16,000.00	16,000.00	16,000.00	
02-60-26-55-1120	DUES & SUBSCRIPTIONS	260.00	260.00	260.00	0.00
DHHS CLIA LICENSE		200.00	200.00	200.00	
PIONEER PRESS (CHAMPION)		60.00	60.00	60.00	
	GL # FOOTNOTE TOTAL	260.00	260.00	260.00	
02-60-26-55-2151	SPECIAL ASSISTANCE	3,300.00	3,300.00	5,300.00	2,000.00
EMERGENCY HOUSING		0.00	0.00	2,000.00	
ASSTNCE FOR MUNICIPAL FEES (ETC)		3,300.00	3,300.00	3,300.00	
	GL # FOOTNOTE TOTAL	3,300.00	3,300.00	5,300.00	
02-60-26-55-5100	SENIOR CITIZEN CAB FARES	6,500.00	6,500.00	6,500.00	0.00
STUDY ALTERNATE TRANSPORTATION OPTIONS					
SENIOR DISCOUNT RIDE PROGRAM		6,500.00	6,500.00	6,500.00	
02-60-26-55-5120	COUNSELING & SOCIAL SERVICES	5,000.00	5,000.00	5,000.00	0.00
CONTRACTUAL SERVICES		31,060.00	31,060.00	33,060.00	2,000.00
Account Classification: COMMODITIES					
02-60-26-56-2110	OPERATIONAL SUPPLIES	1,000.00	1,000.00	1,000.00	0.00
02-60-26-56-2190	MEDICAL SUPPLIES	1,000.00	1,000.00	1,000.00	0.00
BLOOD SCREENING SUPPLIES		1,000.00	1,000.00	1,000.00	
COMMODITIES		2,000.00	2,000.00	2,000.00	0.00
Account Classification: PERSONNEL SERVICES					
02-60-26-54-4115	SALARIES-PART TIME	27,800.00	27,800.00	27,800.00	0.00
02-60-26-54-7100	SOCIAL SECURITY	2,000.00	2,000.00	2,000.00	0.00
PERSONNEL SERVICES		29,800.00	29,800.00	29,800.00	0.00
Total Department 60-26:		62,860.00	62,860.00	64,860.00	2,000.00

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Department: 60-29 CIVIC CENTER					
Account Classification: CONTRACTUAL SERVICES					
02-60-29-55-2160	JANITORIAL SERVICES	2,600.00	2,600.00	2,600.00	0.00
DANCE FLOOR		300.00	300.00	300.00	
PEST CONTROL SERVICE		1,000.00	1,000.00	1,000.00	
RUNNER SERVICE		1,300.00	1,300.00	1,300.00	
	GL # FOOTNOTE TOTAL	2,600.00	2,600.00	2,600.00	
02-60-29-55-2330	EQUIPMENT LEASE/RENTAL PYMTS	5,320.00	5,320.00	5,320.00	0.00
BILTMORE REFRIGERATION LEASE		1,320.00	1,320.00	1,320.00	
COPIER LEASE		4,000.00	4,000.00	4,000.00	
	GL # FOOTNOTE TOTAL	5,320.00	5,320.00	5,320.00	
02-60-29-55-3120	UTILITIES-MUNICIPAL FACILITIES	8,000.00	8,000.00	8,000.00	0.00
NICOR		8,000.00	8,000.00	8,000.00	
02-60-29-55-4110	MAINTENANCE OF BUILDINGS	10,050.00	10,050.00	10,050.00	0.00
GENERAL		7,750.00	7,750.00	7,750.00	
GENERATOR FUEL		1,000.00	1,000.00	1,000.00	
CLEAN & FLAMEPROOF STAGE CURTAIN		1,300.00	1,300.00	1,300.00	
	GL # FOOTNOTE TOTAL	10,050.00	10,050.00	10,050.00	
02-60-29-55-4130	MAINTENANCE OF EQUIP	16,190.00	16,190.00	16,190.00	0.00
BACKFLOW PREVENTER CONTRACT		500.00	500.00	500.00	
ELEVATOR CONTRACT		8,000.00	8,000.00	8,000.00	
FIRE ALARM & SPRINKLER TEST		1,300.00	1,300.00	1,300.00	
GENERATOR CONTRACT		700.00	700.00	700.00	
HVAC CONTRACT		3,400.00	3,400.00	3,400.00	
REFRIGERATION PM CONTRACT		950.00	950.00	950.00	
ELEVATOR PRESSURE TEST		1,100.00	1,100.00	1,100.00	
LANDSCAPE SPRINKLER CONTRACT		240.00	240.00	240.00	
	GL # FOOTNOTE TOTAL	16,190.00	16,190.00	16,190.00	
CONTRACTUAL SERVICES		42,160.00	42,160.00	42,160.00	0.00
Account Classification: COMMODITIES					
02-60-29-56-2110	OPERATIONAL SUPPLIES	10,000.00	10,000.00	10,000.00	0.00
GENERAL		3,000.00	3,000.00	3,000.00	
LANDSCAPE SUPPLIES		2,000.00	2,000.00	2,000.00	
OPERATIONAL EQUIPMENT		2,500.00	2,500.00	2,500.00	
REPLACEMENT TABLES & CHAIRS		2,500.00	2,500.00	2,500.00	
	GL # FOOTNOTE TOTAL	10,000.00	10,000.00	10,000.00	
02-60-29-56-2140	JANITORIAL SUPPLIES	2,000.00	2,000.00	2,000.00	0.00
GENERAL		2,000.00	2,000.00	2,000.00	
COMMODITIES		12,000.00	12,000.00	12,000.00	0.00
Account Classification: PERSONNEL SERVICES					
02-60-29-54-4105	SALARIES-FULL TIME	60,000.00	60,000.00	60,000.00	0.00
02-60-29-54-4115	SALARIES-PART TIME	75,200.00	75,200.00	75,200.00	0.00
02-60-29-54-5100	SALARIES- OVERTIME	1,000.00	1,000.00	1,000.00	0.00
02-60-29-54-7100	SOCIAL SECURITY	9,800.00	9,800.00	9,800.00	0.00
02-60-29-54-8100	HEALTH/LIFE INSURANCE	10,000.00	10,000.00	14,100.00	4,100.00
02-60-29-54-8150	IMRF EMPLOYER CONTRIBUTION	8,755.00	8,755.00	8,755.00	0.00
PERSONNEL SERVICES		164,755.00	164,755.00	168,855.00	4,100.00
Total Department 60-29:		218,915.00	218,915.00	223,015.00	4,100.00

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Department: 80-23 BUILDING AND INSPECTION					
Account Classification: CONTRACTUAL SERVICES					
02-80-23-55-1120	DUES & SUBSCRIPTIONS	1,150.00	1,150.00	1,815.00	665.00
ICC, OTHER CODE SUBCRIPTIONS		550.00	550.00	550.00	
SIDWELL UPDATE		125.00	790.00	790.00	
ICC MEMBERSHIP		200.00	200.00	200.00	
IPIA MEMBERSHIP		150.00	150.00	150.00	
MISC TECHNICAL BOOKS		125.00	125.00	125.00	
	GL # FOOTNOTE TOTAL	1,150.00	1,815.00	1,815.00	
02-80-23-55-1130	MEETINGS AND CONFERENCES	3,500.00	3,500.00	3,500.00	0.00
MISC MEETINGS/TRAINING		600.00	600.00	600.00	
CERTIFICATION - CONTINUING EDUCATION HEALTH TRAINING		1,300.00	1,300.00	1,300.00	
CERTIFICATION - STUDY MATERIALS/TESTS		1,600.00	1,600.00	1,600.00	
	GL # FOOTNOTE TOTAL	3,500.00	3,500.00	3,500.00	
02-80-23-55-2112	PUBLIC HEALTH SRVS - BOARD UP	2,000.00	2,000.00	2,000.00	0.00
02-80-23-55-2130	PRINTING AND PUBLISHING	500.00	500.00	500.00	0.00
PRINTING CARDS ETC		500.00	500.00	500.00	
02-80-23-55-2140	INSPECTIONS	531,500.00	531,500.00	524,625.00	(6,875.00)
HEALTH INSPECTIONS		40,000.00	42,000.00	42,000.00	
RODENT CONTROL PLAN		15,000.00	15,000.00	15,000.00	
SAFEBUILT - CBO		192,000.00	181,000.00	181,000.00	
INSPECTIONS (MISC SUPPLEMENTAL, VAC COVERAGE PLMB, ETC.)		10,000.00	0.00	0.00	
CONSULTANTS STRUCTURAL PLAN REVIEW		5,000.00	5,000.00	5,000.00	
ELEVATOR INSPECTION FEES		7,500.00	7,500.00	7,500.00	
CONTRACT BUILDING INSPECTION		100,000.00	65,400.00	65,400.00	
CONTRACT PROPERTY MAINTENANCE		162,000.00	215,600.00	208,725.00	
	GL # FOOTNOTE TOTAL	531,500.00	531,500.00	524,625.00	
02-80-23-55-2180	MICROFILMING SERVICES	10,000.00	10,000.00	10,000.00	0.00
02-80-23-55-2330	EQUIPMENT LEASE/RENTAL PYMTS	5,600.00	5,600.00	5,600.00	0.00
COPIER LEASE		5,600.00	5,600.00	5,600.00	
02-80-23-55-3100	TELEPHONE	2,200.00	2,200.00	2,200.00	0.00
CELLULAR PHONES, IPADS AND REMOTE COMMUTERS		2,200.00	2,200.00	2,200.00	
02-80-23-55-4130	MAINTENANCE OF EQUIP	650.00	650.00	650.00	0.00
MAINTENANCE AND REPAIRS		650.00	650.00	650.00	
02-80-23-55-4169	VEHICLE OPERATING COSTS	2,000.00	2,000.00	2,000.00	0.00
FUEL ALLOCATED FROM PUBLIC WORKS		2,000.00	2,000.00	2,000.00	
CONTRACTUAL SERVICES		559,100.00	559,100.00	552,890.00	(6,210.00)
Account Classification: COMMODITIES					
02-80-23-56-2110	OPERATIONAL SUPPLIES	2,000.00	2,000.00	2,000.00	0.00
INSPECTOR SUPPLIES		1,000.00	1,000.00	1,000.00	
PRINTING VARIOUS FORMS, MATERIAL		500.00	500.00	500.00	
OFFICE SUPPLIES		500.00	500.00	500.00	
	GL # FOOTNOTE TOTAL	2,000.00	2,000.00	2,000.00	
02-80-23-56-4300	UNIFORM PURCHASE & REPLACEMENT	400.00	400.00	400.00	0.00
UNIFORM GEAR - PLUMBING, PROP MAINT INSP (USED OUTSIDE VILLAGE HALL)		400.00	400.00	400.00	
COMMODITIES		2,400.00	2,400.00	2,400.00	0.00
Account Classification: PERSONNEL SERVICES					
02-80-23-54-4105	SALARIES-FULL TIME	258,000.00	258,000.00	264,000.00	6,000.00
02-80-23-54-6100	LONGEVITY	2,000.00	2,000.00	2,000.00	0.00
02-80-23-54-7100	SOCIAL SECURITY	19,000.00	19,000.00	19,000.00	0.00
02-80-23-54-8100	HEALTH/LIFE INSURANCE	71,700.00	71,700.00	78,875.00	7,175.00
02-80-23-54-8150	IMRF EMPLOYER CONTRIBUTION	18,540.00	18,540.00	21,697.00	3,157.00
PERSONNEL SERVICES		369,240.00	369,240.00	385,572.00	16,332.00
Total Department 80-23:		930,740.00	930,740.00	940,862.00	10,122.00

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Department: 80-24 MUNICIPAL BUILDINGS					
Account Classification: CONTRACTUAL SERVICES					
02-80-24-55-2160	JANITORIAL SERVICES	76,050.00	76,450.00	76,450.00	400.00
JANITORIAL CLEANING SERVICES CONTRACT		52,450.00	52,450.00	52,450.00	
FLOOR MAINTENANCE		8,500.00	8,500.00	8,500.00	
EXTERMINATOR SERVICE		4,600.00	5,000.00	5,000.00	
FLOOR MAT RENTAL		10,500.00	10,500.00	10,500.00	
	GL # FOOTNOTE TOTAL	76,050.00	76,450.00	76,450.00	
02-80-24-55-2330	EQUIPMENT LEASE/RENTAL PYMTS	0.00	630.00	630.00	630.00
PUBLIC WORKS WATER COOLER		0.00	630.00	630.00	
02-80-24-55-3120	UTILITIES MUNICIPAL FACILITIES	9,500.00	9,500.00	14,500.00	5,000.00
COM ED		2,000.00	2,000.00	7,000.00	
NICOR		7,500.00	7,500.00	7,500.00	
	GL # FOOTNOTE TOTAL	9,500.00	9,500.00	14,500.00	
02-80-24-55-4110	MAINTENANCE OF BUILDINGS	97,650.00	97,650.00	97,650.00	0.00
PUBLIC WORKS SECURITY GATE REPAIR		500.00	500.00	500.00	
GARAGE DOOR REPAIR/MAINTENANCE		12,000.00	12,000.00	12,000.00	
PLUMBING REPAIRS		12,000.00	12,000.00	12,000.00	
ELECTRICAL REPAIR/INSTALLATION		8,000.00	8,000.00	8,000.00	
FLOORING REPAIR/INSTALLATION		10,000.00	10,000.00	10,000.00	
PAINTING / IN-HOUSE/CONTRACTOR		8,000.00	8,000.00	8,000.00	
WINDOW INSTALLATION/REPAIR		8,000.00	8,000.00	8,000.00	
LIGHTING REPLACEMENT/LED CONVERSION		9,000.00	9,000.00	9,000.00	
DOOR/LOCK MAINTENANCE AND INSTALLATION		10,000.00	10,000.00	10,000.00	
BUILDING REPAIRS / EMERGENCY		15,000.00	15,000.00	15,000.00	
BUILDING REPAIRS AND DECORATING					
ROOF INSPECTION AND PREVENTATIVE MAINTENANCE PROGRAM		5,150.00	5,150.00	5,150.00	
	GL # FOOTNOTE TOTAL	97,650.00	97,650.00	97,650.00	
02-80-24-55-4130	MAINTENANCE OF EQUIP	103,857.00	105,145.00	105,145.00	1,288.00
REPLACE FD 4 ELEVATOR DOOR PROTECTION					
HVAC SERVICE CONTRACT		27,512.00	31,000.00	31,000.00	
GENSET SERVICE CONTRACT		7,200.00	5,000.00	5,000.00	
ELEVATOR MAINTENANCE CONTRACT		8,700.00	8,700.00	8,700.00	
ELEVATOR INSPECTION AND TESTING FEE		2,000.00	2,000.00	2,000.00	
BACKFLOW PREVENTION TESTING		2,800.00	2,800.00	2,800.00	
FIRE EXTINGUISHER SERVICE		3,900.00	3,900.00	3,900.00	
CO2 SENSOR TESTING (PW)		1,545.00	1,545.00	1,545.00	
FIRE ALARM TESTING		3,800.00	3,800.00	3,800.00	
BILTMORE REFRIGERATION (PW ICE MACHINE)		2,400.00	2,400.00	2,400.00	
MISC NON CONTRACT SERVICE		44,000.00	44,000.00	44,000.00	
	GL # FOOTNOTE TOTAL	103,857.00	105,145.00	105,145.00	
CONTRACTUAL SERVICES		287,057.00	289,375.00	294,375.00	7,318.00
Account Classification: COMMODITIES					
02-80-24-56-2140	JANITORIAL SUPPLIES	5,900.00	5,400.00	5,400.00	(500.00)
TOILET PAPER		1,100.00	900.00	900.00	
PAPER TOWELS		1,800.00	1,500.00	1,500.00	
PAPER CUPS		500.00	500.00	500.00	
1ST AIDE SUPPLIES		2,500.00	2,500.00	2,500.00	
	GL # FOOTNOTE TOTAL	5,900.00	5,400.00	5,400.00	
02-80-24-56-3120	SNOW REMOVAL MATERIALS	1,400.00	3,400.00	3,400.00	2,000.00
SALT FOR BUILDING SIDEWALKS		1,400.00	1,400.00	3,400.00	
02-80-24-56-3140	BUILDING MAINTENANCE MATERIALS	9,660.00	9,660.00	9,660.00	0.00
OPERATIONAL AND MAINTENANCE SUPPLIES		9,660.00	9,660.00	9,660.00	
02-80-24-56-4190	SMALL TOOLS	1,000.00	1,000.00	1,000.00	0.00
TOOLS FOR BUILDING REPAIRS		1,000.00	1,000.00	1,000.00	
COMMODITIES		17,960.00	19,460.00	19,460.00	1,500.00
Account Classification: CAPITAL OUTLAY					
02-80-24-57-1032	CAPITAL IMPROVEMENTS TO BLDGS	464,000.00	404,000.00	201,000.00	(263,000.00)
TUCKPOINTING PROGRAM		0.00	50,000.00	50,000.00	
SEALCOATING		0.00	58,000.00	0.00	
ARC FLASH - CIVIC CENTER & SOUTH STATION		0.00	32,000.00	32,000.00	
FIRE STATION 4 - PARKING LOT, CURB, AND SIDEWALK REPLACEMENT					
PUBLIC WORKS YARD - ASPHALT REPLACEMENT		0.00	145,000.00	0.00	
EXTERIOR DOOR PROGRAM		14,000.00	14,000.00	14,000.00	
FACILITY RENOVATION PROGRAM		50,000.00	50,000.00	50,000.00	
REPAVE FD 4 PARKING LOT AND REPLACE ADJACENT CONCRETE					
PUBLIC WORKS SECURITY FENCE		65,000.00	0.00	0.00	
PUBLIC WORKS INTERIOR RENOVATION					
IRMA FALL PREVENTION FOLLOW UP		15,000.00	15,000.00	15,000.00	

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Department: 80-24 MUNICIPAL BUILDINGS					
Account Classification: CAPITAL OUTLAY					
WINDOW REPLACEMENT PROGRAM		40,000.00	40,000.00	40,000.00	
FIRE STATION 4 AND FIRE STATION 5 ARC FLASH STUDY		30,000.00	0.00	0.00	
PUBLIC WORKS GENERATOR BACK UP		250,000.00	0.00	0.00	
	GL # FOOTNOTE TOTAL	464,000.00	404,000.00	201,000.00	
02-80-24-57-2040	FURNITURE & FIXTURES	3,500.00	3,500.00	3,500.00	0.00
PW FURNISHINGS		3,500.00	3,500.00	3,500.00	
CAPITAL OUTLAY		467,500.00	407,500.00	204,500.00	(263,000.00)
Account Classification: PERSONNEL SERVICES					
02-80-24-54-4115	SALARIES-PART TIME	11,900.00	11,900.00	11,900.00	0.00
02-80-24-54-7100	SOCIAL SECURITY	2,000.00	2,000.00	2,000.00	0.00
PERSONNEL SERVICES		13,900.00	13,900.00	13,900.00	0.00
Total Department 80-24:		786,417.00	730,235.00	532,235.00	(254,182.00)

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Fund: 03 MOTOR FUEL TAX					
Department: 00-00 REVENUE					
Account Classification: MOTOR FUEL TAXES					
03-00-00-41-2041	SHARE OF MOTOR FUEL TAX	1,000,000.00	1,000,000.00	1,000,000.00	0.00
	REBUILD ILLINOIS ALLOTMENTS				
- ESTIMATED $38.15 PER CAPITA 2020 X 23,519=$897,250		1,000,000.00	1,000,000.00	1,000,000.00	
	MOTOR FUEL TAXES	1,000,000.00	1,000,000.00	1,000,000.00	0.00
Account Classification: GRANTS					
03-00-00-45-1001	GRANTS	16,000.00	16,000.00	118,000.00	102,000.00
	DCEO				
GROSS POINT ROAD CE		4,000.00	55,000.00	55,000.00	
BECKWITH ROAD CE		4,000.00	24,000.00	24,000.00	
CENTRAL AVE CE		4,000.00	29,000.00	29,000.00	
SHERMER ROAD CE		4,000.00	10,000.00	10,000.00	
	GL # FOOTNOTE TOTAL	16,000.00	118,000.00	118,000.00	
	GRANTS	16,000.00	16,000.00	118,000.00	102,000.00
Account Classification: INTEREST INCOME					
03-00-00-46-1010	INTEREST INCOME	20,000.00	20,000.00	20,000.00	0.00
	INTEREST INCOME	20,000.00	20,000.00	20,000.00	0.00
Total Department 00-00:		1,036,000.00	1,036,000.00	1,138,000.00	102,000.00
Department: 50-60 CAPITAL PROJECTS					
Account Classification: CONTRACTUAL SERVICES					
03-50-60-55-2290	CONSTRUCTION SERVICES	120,000.00	120,000.00	140,000.00	20,000.00
CAPRI-EMERSON ENGINEERING		100,000.00	0.00	0.00	
GROSS POINT - CONSTRUCTION ENGINEERING		5,000.00	75,000.00	75,000.00	
BECKWITH - CONSTRUCITON ENGINEERING		5,000.00	29,000.00	29,000.00	
CENTRAL AVE - CONSTRUCTION ENGINEERING		5,000.00	36,000.00	36,000.00	
SHERMER ROAD - CONSTRUCTION ENGINEERING		5,000.00	0.00	0.00	
	GL # FOOTNOTE TOTAL	120,000.00	140,000.00	140,000.00	
03-50-60-55-4170	MAINTENANCE OF STREET LIGHTS	80,000.00	80,000.00	98,000.00	18,000.00
TR SIGN ENERGY & MAINT REIMB. TO IDOT		0.00	25,000.00	25,000.00	
UNPLANNED EVP REPAIRS		0.00	3,000.00	3,000.00	
OUTSOURCED MAINTENANCE OF STREET LIGHTS		80,000.00	70,000.00	70,000.00	
	GL # FOOTNOTE TOTAL	80,000.00	98,000.00	98,000.00	
	CONTRACTUAL SERVICES	200,000.00	200,000.00	238,000.00	38,000.00
Account Classification: COMMODITIES					
03-50-60-56-3110	CONSTRUCTION MATERIALS	30,000.00	30,000.00	30,000.00	0.00
HOT MIX		30,000.00	30,000.00	30,000.00	
03-50-60-56-3120	SNOW REMOVAL MATERIALS	320,000.00	320,000.00	345,000.00	25,000.00
SALT		0.00	316,000.00	310,000.00	
LIQUID DEICER		0.00	15,000.00	15,000.00	
SALT DOME OPERATIONAL EQUIPMENT		0.00	20,000.00	20,000.00	
SALT & VARIOUS DEICERS		320,000.00	0.00	0.00	
	GL # FOOTNOTE TOTAL	320,000.00	351,000.00	345,000.00	
	COMMODITIES	350,000.00	350,000.00	375,000.00	25,000.00
Account Classification: CAPITAL OUTLAY					
03-50-60-57-3300	STREET IMPROVEMENT	40,000.00	40,000.00	200,000.00	160,000.00
	CAPRI-EMERSON RESURFACING				
SHERMER RESURFACING		10,000.00	30,000.00	30,000.00	
BECKWITH ROAD RESURFACING		10,000.00	70,000.00	70,000.00	
GROSS POINT ROAD RESURFACING		10,000.00	40,000.00	40,000.00	
CENTRAL AVENUE RESURFACING		10,000.00	60,000.00	60,000.00	
	AUSTIN AVENUE IMPROVEMENTS				
	STREET RESURFACING				
	GL # FOOTNOTE TOTAL	40,000.00	200,000.00	200,000.00	
	CAPITAL OUTLAY	40,000.00	40,000.00	200,000.00	160,000.00
Account Classification: TRANSFERS OUT					
03-50-60-81-1010	TRANSFERS TO GENERAL FUND	341,000.00	341,000.00	341,000.00	0.00
SNOW REMOVAL LABOR COST		93,000.00	93,000.00	93,000.00	
STREET PATCHING LABOR COST		136,000.00	136,000.00	136,000.00	
STREET SWEEPING LABOR COST		47,000.00	47,000.00	47,000.00	
CATCH BASIN CLEANING		45,000.00	45,000.00	45,000.00	
CONCRETE REPLACEMENT		20,000.00	20,000.00	20,000.00	
	GL # FOOTNOTE TOTAL	341,000.00	341,000.00	341,000.00	
	TRANSFERS OUT	341,000.00	341,000.00	341,000.00	0.00

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Fund: 03 MOTOR FUEL TAX					
Department: 50-60 CAPITAL PROJECTS					
Total Department 50-60:		(931,000.00)	(931,000.00)	(1,154,000.00)	(223,000.00)
Fund 03 - MOTOR FUEL TAX:					
TOTAL ESTIMATED REVENUES		1,036,000.00	1,036,000.00	1,138,000.00	102,000.00
TOTAL APPROPRIATIONS		931,000.00	931,000.00	1,154,000.00	223,000.00
NET OF REVENUES & APPROPRIATIONS:		105,000.00	105,000.00	(16,000.00)	(121,000.00)

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Fund: 07 ENHANCED 911 PHONE SYSTEM					
Department: 00-00 REVENUE					
Account Classification: TELECOMMUNICATIONS SURCHARGES					
07-00-00-44-4020	E911 SURCHARGE FEES- WIRELESS	550,000.00	550,000.00	565,000.00	15,000.00
TELECOMMUNICATIONS SURCHARGES		550,000.00	550,000.00	565,000.00	15,000.00
Total Department 00-00:		550,000.00	550,000.00	565,000.00	15,000.00
Department: 30-37 EMERGENCY 911					
Account Classification: CONTRACTUAL SERVICES					
07-30-37-55-7151	CENTRAL DISPATCH	516,218.00	516,218.00	564,740.00	48,522.00
CONTRACTUAL SERVICES		516,218.00	516,218.00	564,740.00	48,522.00
Total Department 30-37:		(516,218.00)	(516,218.00)	(564,740.00)	(48,522.00)
Fund 07 - ENHANCED 911 PHONE SYSTEM:					
TOTAL ESTIMATED REVENUES		550,000.00	550,000.00	565,000.00	15,000.00
TOTAL APPROPRIATIONS		516,218.00	516,218.00	564,740.00	48,522.00
NET OF REVENUES & APPROPRIATIONS:		33,782.00	33,782.00	260.00	(33,522.00)

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Fund: 12 SAWMILL STATION TIF					
Department: 00-00 REVENUE					
Account Classification: INTEREST INCOME					
12-00-00-46-1010	INTEREST INCOME	0.00	0.00	150,000.00	150,000.00
INTEREST INCOME		0.00	0.00	150,000.00	150,000.00
Account Classification: PROPERTY TAXES					
12-00-00-41-1011	INCREMENTAL PROPERTY TAX	3,500,000.00	3,500,000.00	3,500,000.00	0.00
PROPERTY TAXES		3,500,000.00	3,500,000.00	3,500,000.00	0.00
Account Classification: SALES TAX					
12-00-00-41-2010	SALES TAX	275,000.00	275,000.00	275,000.00	0.00
SALES TAX		275,000.00	275,000.00	275,000.00	0.00
Total Department 00-00:		3,775,000.00	3,775,000.00	3,925,000.00	150,000.00
Department: 10-79 TIF					
Account Classification: CONTRACTUAL SERVICES					
12-10-79-55-2110	PROFESSIONAL SERVICES	20,000.00	20,000.00	30,000.00	10,000.00
12-10-79-55-6120	ADDITIONAL LEGAL FEES	20,000.00	20,000.00	20,000.00	0.00
CONTRACTUAL SERVICES		40,000.00	40,000.00	50,000.00	10,000.00
Account Classification: CAPITAL OUTLAY					
12-10-79-57-1031	PROJECT FUNDING	175,000.00	175,000.00	500,000.00	325,000.00
NAPLETON					
ANDY'S CUSTARD					
NEW DEVELOPMENTS					
CAPITAL OUTLAY		175,000.00	175,000.00	500,000.00	325,000.00
Account Classification: DEBT SERVICE					
12-10-79-59-1010	BOND PRINCIPAL	675,000.00	675,000.00	780,000.00	105,000.00
12-10-79-59-1020	BOND INTEREST	806,644.00	806,644.00	775,725.00	(30,919.00)
12-10-79-59-1030	NOTE REDEMPTION	1,100,000.00	1,100,000.00	1,600,000.00	500,000.00
12-10-79-59-1040	NOTE INTEREST	337,988.00	337,988.00	250,000.00	(87,988.00)
DEBT SERVICE		2,919,632.00	2,919,632.00	3,405,725.00	486,093.00
Total Department 10-79:		(3,134,632.00)	(3,134,632.00)	(3,955,725.00)	(821,093.00)
Fund 12 - SAWMILL STATION TIF:					
TOTAL ESTIMATED REVENUES		3,775,000.00	3,775,000.00	3,925,000.00	150,000.00
TOTAL APPROPRIATIONS		3,134,632.00	3,134,632.00	3,955,725.00	821,093.00
NET OF REVENUES & APPROPRIATIONS:		640,368.00	640,368.00	(30,725.00)	(671,093.00)

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Fund: 14 LINCOLN LEHIGH TIF					
Department: 00-00 REVENUE					
Account Classification: INTEREST INCOME					
14-00-00-46-1010	INTEREST INCOME	20,000.00	20,000.00	20,000.00	0.00
INTEREST INCOME		20,000.00	20,000.00	20,000.00	0.00
Account Classification: PROPERTY TAXES					
14-00-00-41-1011	INCREMENTAL PROPERTY TAX	50,000.00	50,000.00	50,000.00	0.00
PROPERTY TAXES		50,000.00	50,000.00	50,000.00	0.00
Total Department 00-00:		70,000.00	70,000.00	70,000.00	0.00
Department: 10-11 ADMINISTRATION					
Account Classification: CONTRACTUAL SERVICES					
14-10-11-55-8126	PROFESSIONAL FEES	20,000.00	20,000.00	50,000.00	30,000.00
TIF CONSULTANT		20,000.00	20,000.00	50,000.00	
CONTRACTUAL SERVICES		20,000.00	20,000.00	50,000.00	30,000.00
Account Classification: CAPITAL OUTLAY					
14-10-11-57-1031	PROJECT FUNDING	5,370,000.00	5,370,000.00	3,755,000.00	(1,615,000.00)
METRO ON MAIN NOTE		0.00	0.00	335,000.00	
8500 LEHIGH		0.00	0.00	1,250,000.00	
8300 LEHIGH DRAINAGE		0.00	0.00	260,000.00	
LEHIGH LIGHTING		0.00	0.00	390,000.00	
PROJECT FUNDING - NEW PROJECTS		5,350,000.00	5,350,000.00	1,500,000.00	
	GL # FOOTNOTE TOTAL	5,350,000.00	5,350,000.00	3,735,000.00	
CAPITAL OUTLAY		5,370,000.00	5,370,000.00	3,755,000.00	(1,615,000.00)
Total Department 10-11:		(5,390,000.00)	(5,390,000.00)	(3,805,000.00)	1,585,000.00
Fund 14 - LINCOLN LEHIGH TIF:					
TOTAL ESTIMATED REVENUES		70,000.00	70,000.00	70,000.00	0.00
TOTAL APPROPRIATIONS		5,390,000.00	5,390,000.00	3,805,000.00	(1,585,000.00)
NET OF REVENUES & APPROPRIATIONS:		(5,320,000.00)	(5,320,000.00)	(3,735,000.00)	1,585,000.00

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Fund: 15 LEHIGH/FERRIS TIF					
Department: 10-79 TIF					
Account Classification: CONTRACTUAL SERVICES					
15-10-79-55-2110	PROFESSIONAL SERVICES	75,000.00	75,000.00	75,000.00	0.00
PROJECT CONSULTANTS		75,000.00	75,000.00	75,000.00	
15-10-79-55-8130	BANK FEES AND CHARGES	10.00	10.00	10.00	0.00
CREDIT CARD FEES		10.00	10.00	10.00	
CONTRACTUAL SERVICES		75,010.00	75,010.00	75,010.00	0.00
Account Classification: CAPITAL OUTLAY					
15-10-79-57-1031	PROJECT FUNDING	100,000.00	100,000.00	100,000.00	0.00
POTENTIAL PROJECT SPECIFIC FINANCIAL ASSISTANCE		100,000.00	100,000.00	100,000.00	
CAPITAL OUTLAY		100,000.00	100,000.00	100,000.00	0.00
Account Classification: TRANSFERS OUT					
15-10-79-81-1010	TRANSFER TO OTHER FUNDS	0.00	0.00	1,300,000.00	1,300,000.00
TRANSFERS OUT		0.00	0.00	1,300,000.00	1,300,000.00
Total Department 10-79:		(175,010.00)	(175,010.00)	(1,475,010.00)	(1,300,000.00)
Fund 15 - LEHIGH/FERRIS TIF:					
TOTAL ESTIMATED REVENUES		0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		175,010.00	175,010.00	1,475,010.00	1,300,000.00
NET OF REVENUES & APPROPRIATIONS:		(175,010.00)	(175,010.00)	(1,475,010.00)	(1,300,000.00)

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Fund: 16 ECONOMIC DEVELOPMENT					
Department: 00-00 REVENUE					
Account Classification: INTEREST INCOME					
16-00-00-46-1010	INTEREST INCOME	5,000.00	5,000.00	50,000.00	45,000.00
DEPOSITORY ACCOUNT		5,000.00	5,000.00	50,000.00	
INTEREST INCOME		5,000.00	5,000.00	50,000.00	45,000.00
Account Classification: SALES TAX					
16-00-00-41-2010	SALES TAX	90,000.00	90,000.00	100,000.00	10,000.00
BUSINESS DISTRICT SALES TAX .25%		90,000.00	90,000.00	100,000.00	
SALES TAX		90,000.00	90,000.00	100,000.00	10,000.00
Account Classification: HOME RULE SALES TAX					
16-00-00-41-2012	SALES TAX HOME RULE	350,000.00	350,000.00	350,000.00	0.00
HRST ALLOCATION		350,000.00	350,000.00	350,000.00	
HOME RULE SALES TAX		350,000.00	350,000.00	350,000.00	0.00
Account Classification: Unclassified					
16-00-00-46-5012	NET INCR(DECR) FV IMET	0.00	0.00	2,500.00	2,500.00
ILLINOIS METROPOLITAN INVESTMENT FUND		0.00	0.00	2,500.00	
Unclassified		0.00	0.00	2,500.00	2,500.00
Total Department 00-00:		445,000.00	445,000.00	502,500.00	57,500.00
Department: 10-79 TIF					
Account Classification: CONTRACTUAL SERVICES					
16-10-79-55-2110	PROFESSIONAL SERVICES	50,000.00	50,000.00	50,000.00	0.00
COMMUNITY MARKETING & RETAIL RECRUITMENT		20,000.00	20,000.00	20,000.00	
REDEVELOPMENT & FEASIBILITY STUDY		30,000.00	30,000.00	30,000.00	
	GL # FOOTNOTE TOTAL	50,000.00	50,000.00	50,000.00	
16-10-79-55-2116	FACADE IMPROVEMENTS	60,000.00	60,000.00	60,000.00	0.00
PROGRAM		60,000.00	60,000.00	60,000.00	
16-10-79-55-8149	DISTRICT 67 REVENUE AGREEMENT	100,000.00	100,000.00	100,000.00	0.00
PER RESOLUTION 12-50 (BUS DISTRICT SALES TAX		100,000.00	100,000.00	100,000.00	
16-10-79-55-8151	MCGRATH ECONOMIC DEV AGREEMENT	168,000.00	168,000.00	175,000.00	7,000.00
PER ORDINANCE 13-71 (EXPIRES 2018)		0.00	0.00	175,000.00	
16-10-79-55-8153	NAPLETON DEV AGREEMENT	0.00	0.00	100,000.00	100,000.00
RDA SALES TAX SHARING		0.00	0.00	100,000.00	
CONTRACTUAL SERVICES		378,000.00	378,000.00	485,000.00	107,000.00
Total Department 10-79:		(378,000.00)	(378,000.00)	(485,000.00)	(107,000.00)
Fund 16 - ECONOMIC DEVELOPMENT:					
TOTAL ESTIMATED REVENUES		445,000.00	445,000.00	502,500.00	57,500.00
TOTAL APPROPRIATIONS		378,000.00	378,000.00	485,000.00	107,000.00
NET OF REVENUES & APPROPRIATIONS:		67,000.00	67,000.00	17,500.00	(49,500.00)

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Fund: 17 DEMPSTER STREET TIF					
Department: 00-00 REVENUE					
Account Classification: TRANSFERS IN					
17-00-00-48-1045	TRANSFER FROM LEHIGH/FERRIS	0.00	0.00	1,300,000.00	1,300,000.00
TRANSFERS IN		0.00	0.00	1,300,000.00	1,300,000.00
Account Classification: Unclassified					
17-00-00-47-1012	BOND PROCEEDS	0.00	0.00	24,835,000.00	24,835,000.00
17-00-00-47-2031	BOND PREMIUM	0.00	0.00	1,514,077.00	1,514,077.00
Unclassified		0.00	0.00	26,349,077.00	26,349,077.00
Total Department 00-00:		0.00	0.00	27,649,077.00	27,649,077.00
Department: 10-79 TIF					
Account Classification: DEBT SERVICE					
17-10-79-59-1010	BOND PRINCIPAL	0.00	0.00	26,000,000.00	26,000,000.00
DEBT SERVICE		0.00	0.00	26,000,000.00	26,000,000.00
Account Classification: Unclassified					
17-10-79-59-1079	BOND ISSUANCE COSTS	0.00	0.00	150,000.00	150,000.00
17-10-79-59-1081	BOND DISCOUNT	0.00	0.00	198,680.00	198,680.00
Unclassified		0.00	0.00	348,680.00	348,680.00
Total Department 10-79:		0.00	0.00	(26,348,680.00)	(26,348,680.00)
Fund 17 - DEMPSTER STREET TIF:					
TOTAL ESTIMATED REVENUES		0.00	0.00	27,649,077.00	27,649,077.00
TOTAL APPROPRIATIONS		0.00	0.00	26,348,680.00	26,348,680.00
NET OF REVENUES & APPROPRIATIONS:		0.00	0.00	1,300,397.00	1,300,397.00

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Fund: 18 COMMUTER PARKING					
Department: 00-00 REVENUE					
Account Classification: CHARGES FOR SERVICES					
18-00-00-44-3040	COMMUTER PARKING LOT FEES	100,000.00	100,000.00	100,000.00	0.00
AVG. 275 STALLS X 2.00 = 550 PER//DAY X 252 = 138,600.00		100,000.00	100,000.00	100,000.00	
CHARGES FOR SERVICES		100,000.00	100,000.00	100,000.00	0.00
Total Department 00-00:		100,000.00	100,000.00	100,000.00	0.00
Department: 20-31 COMMUTER PARKING					
Account Classification: CONTRACTUAL SERVICES					
18-20-31-55-2110	PROFESSIONAL SERVICES	16,000.00	16,000.00	16,000.00	0.00
OUTSOURCED MAINTENANCE OF PARKING METERS		10,000.00	10,000.00	10,000.00	
PAY BY PHONE FEES .37 CENTS PER USED		6,000.00	6,000.00	6,000.00	
	GL # FOOTNOTE TOTAL	16,000.00	16,000.00	16,000.00	
18-20-31-55-2290	CONSTRUCTION SERVICES	5,000.00	5,000.00	5,000.00	0.00
CONCRETE REPALCMENT (CURB GUTTER IN OFF STREET PARKING ON LEGHIGH)		3,000.00	3,000.00	3,000.00	
SEALCOATING AND PAVEMENT MARKING (59 OFF STREET PARKING STALLS)		2,000.00	2,000.00	2,000.00	
	GL # FOOTNOTE TOTAL	5,000.00	5,000.00	5,000.00	
18-20-31-55-3130	UTILITIES	1,000.00	1,000.00	1,000.00	0.00
ELECTRICAL COST FOR FACILITY					
ELECTRICAL COST FOR FACILITY					
18-20-31-55-4170	MAINTENANCE OF STREET LIGHTS	200.00	200.00	200.00	0.00
LIGHT BULBS		100.00	100.00	100.00	
TRANSFORMERS		100.00	100.00	100.00	
	GL # FOOTNOTE TOTAL	200.00	200.00	200.00	
18-20-31-55-8130	BANK FEES	4,000.00	4,000.00	10,000.00	6,000.00
CREDIT CARD FEES		4,000.00	4,000.00	10,000.00	
CONTRACTUAL SERVICES		26,200.00	26,200.00	32,200.00	6,000.00
Account Classification: COMMODITIES					
18-20-31-56-2110	OPERATIONAL SUPPLIES	5,550.00	5,550.00	5,550.00	0.00
RECEIPT PAPER		1,000.00	1,000.00	1,000.00	
MISCELLANEOUS		300.00	300.00	300.00	
FLOWER POTS/BENCHES		1,600.00	1,600.00	1,600.00	
BLACK DIRT		200.00	200.00	200.00	
MULCH		200.00	200.00	200.00	
PLANTINGS		750.00	750.00	750.00	
BLACK TOP ASPHALT		200.00	200.00	200.00	
CONCRETE		500.00	500.00	500.00	
SALT - SIDEWALK ONLY		800.00	800.00	800.00	
	GL # FOOTNOTE TOTAL	5,550.00	5,550.00	5,550.00	
18-20-31-56-3040	COMMUTER PARKING FEES REFUND	250.00	250.00	250.00	0.00
METER REFUNDS		250.00	125.00	250.00	
METER REFUNDS					
18-20-31-56-3130	STREET SIGN MATERIALS	200.00	200.00	200.00	0.00
BLANKS AND POSTS FOR STALL NUMBERING		100.00	100.00	100.00	
MICELLANEOUS SIGNAGE MATERIALS		100.00	100.00	100.00	
	GL # FOOTNOTE TOTAL	200.00	200.00	200.00	
COMMODITIES		6,000.00	6,000.00	6,000.00	0.00
Total Department 20-31:		(32,200.00)	(32,200.00)	(38,200.00)	(6,000.00)
Fund 18 - COMMUTER PARKING:					
TOTAL ESTIMATED REVENUES		100,000.00	100,000.00	100,000.00	0.00
TOTAL APPROPRIATIONS		32,200.00	32,200.00	38,200.00	6,000.00
NET OF REVENUES & APPROPRIATIONS:		67,800.00	67,800.00	61,800.00	(6,000.00)

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Fund: 20 DEBT SERVICE					
Department: 00-00 REVENUE					
Account Classification: INTEREST INCOME					
20-00-00-46-1010	INTEREST INCOME	10,000.00	10,000.00	50,000.00	40,000.00
INTEREST INCOME		10,000.00	10,000.00	50,000.00	40,000.00
Account Classification: PROPERTY TAXES					
20-00-00-41-1010	PROPERTY TAXES	661,300.00	661,300.00	654,463.00	(6,837.00)
PROPERTY TAXES		661,300.00	661,300.00	654,463.00	(6,837.00)
Account Classification: HOME RULE SALES TAX					
20-00-00-41-2012	SALES TAX HOME RULE	200,000.00	200,000.00	50,000.00	(150,000.00)
HOME RULE SALES TAX		200,000.00	200,000.00	50,000.00	(150,000.00)
Total Department 00-00:		871,300.00	871,300.00	754,463.00	(116,837.00)
Department: 20-38 DEBT SERVICE					
Account Classification: DEBT SERVICE					
20-20-38-59-1010	BOND REDEMPTION	570,000.00	595,000.00	595,000.00	25,000.00
2019 REFUNDING BONDS (56% ALLOCATION)		570,000.00	595,000.00	595,000.00	
20-20-38-59-1020	BOND INTEREST	87,963.00	59,463.00	59,463.00	(28,500.00)
2019 REFUNDING BONDS (56% ALLOCATION)		87,963.00	59,463.00	59,463.00	
20-20-38-59-1070	AGENT FEES	3,000.00	3,000.00	3,000.00	0.00
BOND ADMINISTRATION FEE		3,000.00	3,000.00	3,000.00	
DEBT SERVICE		660,963.00	657,463.00	657,463.00	(3,500.00)
Total Department 20-38:		(660,963.00)	(657,463.00)	(657,463.00)	3,500.00
Fund 20 - DEBT SERVICE:					
TOTAL ESTIMATED REVENUES		871,300.00	871,300.00	754,463.00	(116,837.00)
TOTAL APPROPRIATIONS		660,963.00	657,463.00	657,463.00	(3,500.00)
NET OF REVENUES & APPROPRIATIONS:		210,337.00	213,837.00	97,000.00	(113,337.00)

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Fund: 30 CAPITAL PROJECTS					
Department: 00-00 REVENUE					
Account Classification: GRANTS					
30-00-00-49-4020	STATE HIGHWAY REIMBURSEMENT	165,000.00	165,000.00	125,000.00	(40,000.00)
	REIMBURSEMENT FROM DCEO GRANTS HD230022 & HD230023 FOR 2024 STREET IMP PROGRAM				
	REIMBURSEMENT FROM DCEO GRANT HD240071 - EVP IMP AT DEMPSTER & CALLIE				
	REIMBURSEMENT FROM DCEO GRANT HD240073 - BIKE ROUTE SIGNAGE & MARKINGS				
	REIMBURSEMENT FROM IDOT FOR AUSTIN AVE IMP DESIGN ENG	60,000.00	20,000.00	20,000.00	
	REIMBURSEMENT FROM SKOKIE FOR AUSTIN AVE IMP	45,000.00	45,000.00	45,000.00	
	REIMBURSEMENT FROM NILES FOR OAKTON SIDEWALK	30,000.00	30,000.00	30,000.00	
	REIMBURSEMENT FROM SKOKIE FOR OAKTON ST SIDEWALK	30,000.00	30,000.00	30,000.00	
	GL # FOOTNOTE TOTAL	165,000.00	125,000.00	125,000.00	
	GRANTS	165,000.00	165,000.00	125,000.00	(40,000.00)
Account Classification: HOME RULE SALES TAX					
30-00-00-41-2012	SALES TAX HOME RULE	25,000.00	25,000.00	250,000.00	225,000.00
	HOME RULE SALES TAX	25,000.00	25,000.00	250,000.00	225,000.00
Account Classification: PERSONAL PROPERTY REPLACEMENT TAX					
30-00-00-41-2030	PERSONAL PROPERTY REPLACEMENT	34,100.00	34,100.00	34,100.00	0.00
	PERSONAL PROPERTY REPLACEMENT TAX	34,100.00	34,100.00	34,100.00	0.00
	Total Department 00-00:	224,100.00	224,100.00	409,100.00	185,000.00
Department: 50-60 CAPITAL PROJECTS					
Account Classification: CONTRACTUAL SERVICES					
30-50-60-55-2140	ENGINEERING SERVICES	530,000.00	530,000.00	415,000.00	(115,000.00)
	ALLEY IMPROVEMENT PROGRAM	20,000.00	20,000.00	20,000.00	
	ARTERIAL STREET IMPROVEMENT PROGRAM	120,000.00	120,000.00	120,000.00	
	LINCOLN AVENUE IMPROVEMENTS STUDY PHASE I	200,000.00	160,000.00	160,000.00	
	LINCOLN-MENARD INTERSECTION IMP PROJ DESIGN	30,000.00	30,000.00	30,000.00	
	AUSTIN AVE - LINCOLN TO DEMPSTER				
	LEHIGH AVENUE IMPROV-OAKTON TO LINCOLN PHASE I				
	COM ED BIKE ROUTE				
	AUSTIN AVENUE IMPROVEMENTS	60,000.00	35,000.00	35,000.00	
	OAKTON STREET SIDEWALK	100,000.00	50,000.00	50,000.00	
	ARCHITECTURAL FEES - VILLAGE FACILITIES				
	GL # FOOTNOTE TOTAL	530,000.00	415,000.00	415,000.00	
30-50-60-55-2290	CONSTRUCTION SERVICES	100,000.00	100,000.00	100,000.00	0.00
	PW INTERIOR REMODELING	100,000.00	100,000.00	100,000.00	
30-50-60-55-3300	STREET IMPROVEMENTS	88,000.00	88,000.00	98,000.00	10,000.00
	EVP IMP AT DEMPSTER & CALLIE				
	BIKE ROUTE SIGNAGE & MARKINGS	38,000.00	38,000.00	38,000.00	
	AUSTIN AVE - LINCOLN TO MAIN				
	AUSTIN AVENUE IMPROVEMENTS (IDOT REIMBURSEMENT)				
	OAKTON ST SIDEWALK	50,000.00	60,000.00	60,000.00	
	GL # FOOTNOTE TOTAL	88,000.00	98,000.00	98,000.00	
	CONTRACTUAL SERVICES	718,000.00	718,000.00	613,000.00	(105,000.00)
	Total Department 50-60:	(718,000.00)	(718,000.00)	(613,000.00)	105,000.00
Fund 30 - CAPITAL PROJECTS:					
TOTAL ESTIMATED REVENUES		224,100.00	224,100.00	409,100.00	185,000.00
TOTAL APPROPRIATIONS		718,000.00	718,000.00	613,000.00	(105,000.00)
NET OF REVENUES & APPROPRIATIONS:		(493,900.00)	(493,900.00)	(203,900.00)	290,000.00

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Fund: 31 EQUIPMENT REPLACEMENT FUND					
Department: 00-00 REVENUE					
Account Classification: HOME RULE SALES TAX					
31-00-00-41-2012	SALES TAX HOME RULE	0.00	0.00	600,000.00	600,000.00
HOME RULE SALES TAX		0.00	0.00	600,000.00	600,000.00
Account Classification: TRANSFERS IN					
31-00-00-48-1080	TRANSFER FROM GENERAL FUND	0.00	0.00	300,000.00	300,000.00
TRANSFERS IN		0.00	0.00	300,000.00	300,000.00
Total Department 00-00:		0.00	0.00	900,000.00	900,000.00
Department: 50-60 CAPITAL PROJECTS					
Account Classification: COMMODITIES					
31-50-60-56-2113	EQUIPMENT PURCHASE	0.00	0.00	400,000.00	400,000.00
COMMODITIES		0.00	0.00	400,000.00	400,000.00
Total Department 50-60:		0.00	0.00	(400,000.00)	(400,000.00)
Fund 31 - EQUIPMENT REPLACEMENT FUND:					
TOTAL ESTIMATED REVENUES		0.00	0.00	900,000.00	900,000.00
TOTAL APPROPRIATIONS		0.00	0.00	400,000.00	400,000.00
NET OF REVENUES & APPROPRIATIONS:		0.00	0.00	500,000.00	500,000.00

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Fund: 33 VILLAGE HALL/POLICE STATION CAPITAL PROJ					
Department: 00-00 REVENUE					
Account Classification: TRANSFERS IN					
33-00-00-48-1095	TRANSFERS FROM DEMPSTER STREET T	0.00	0.00	18,000,000.00	18,000,000.00
TRANSFERS IN		0.00	0.00	18,000,000.00	18,000,000.00
Total Department 00-00:		0.00	0.00	18,000,000.00	18,000,000.00
Department: 50-60 CAPITAL PROJECTS					
Account Classification: CONTRACTUAL SERVICES					
33-50-60-55-8126	PROFESSIONAL SERVICES	1,100,000.00	1,100,000.00	1,100,000.00	0.00
CONTRACTUAL SERVICES		1,100,000.00	1,100,000.00	1,100,000.00	0.00
Account Classification: CAPITAL OUTLAY					
33-50-60-57-1030	CAPITAL IMPROVEMENTS TO BLDGS	0.00	0.00	16,850,000.00	16,850,000.00
CAPITAL OUTLAY		0.00	0.00	16,850,000.00	16,850,000.00
Total Department 50-60:		(1,100,000.00)	(1,100,000.00)	(17,950,000.00)	(16,850,000.00)
Fund 33 - VILLAGE HALL/POLICE STATION CAPITAL PROJ:					
TOTAL ESTIMATED REVENUES		0.00	0.00	18,000,000.00	18,000,000.00
TOTAL APPROPRIATIONS		1,100,000.00	1,100,000.00	17,950,000.00	16,850,000.00
NET OF REVENUES & APPROPRIATIONS:		(1,100,000.00)	(1,100,000.00)	50,000.00	1,150,000.00

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Fund: 40 ENTERPRISE - WATER & SEWER					
Department: 00-00 REVENUE					
Account Classification: GRANTS					
40-00-00-45-1001	GRANTS	0.00	0.00	1,092,000.00	1,092,000.00
GRANTS		0.00	0.00	1,092,000.00	1,092,000.00
Account Classification: INTEREST INCOME					
40-00-00-46-1010	INTEREST INCOME	10,000.00	10,000.00	30,000.00	20,000.00
INTEREST INCOME		10,000.00	10,000.00	30,000.00	20,000.00
Account Classification: WATER SALES					
40-00-00-44-2010	SALE OF WATER	8,008,000.00	8,008,000.00	9,100,000.00	1,092,000.00
WATER SALES		8,008,000.00	8,008,000.00	9,100,000.00	1,092,000.00
Account Classification: SEWER CHARGES					
40-00-00-44-2020	SEWER USE FEES	808,900.00	808,900.00	808,900.00	0.00
SEWER CHARGES		808,900.00	808,900.00	808,900.00	0.00
Account Classification: MISCELLANEOUS					
40-00-00-44-2025	LATE FEES	100,000.00	100,000.00	100,000.00	0.00
MISCELLANEOUS		100,000.00	100,000.00	100,000.00	0.00
Account Classification: CONNECTION FEES					
40-00-00-44-2030	WATER METER SALES	20,000.00	20,000.00	20,000.00	0.00
CONNECTION FEES		20,000.00	20,000.00	20,000.00	0.00
Account Classification: OTHER INCOME					
40-00-00-46-3010	LEASE AND RENTAL INCOME	235,000.00	235,000.00	235,000.00	0.00
OTHER INCOME		235,000.00	235,000.00	235,000.00	0.00
Account Classification: OTHER REVENUES					
40-00-00-49-1040	MISC INCOME	5,000.00	5,000.00	5,000.00	0.00
OTHER REVENUES		5,000.00	5,000.00	5,000.00	0.00
Total Department 00-00:		9,186,900.00	9,186,900.00	11,390,900.00	2,204,000.00
Department: 50-32 WATER - PUMP STATION					
Account Classification: COMMODITIES					
40-50-32-56-2110	OPERATIONAL SUPPLIES	0.00	18,600.00	18,600.00	18,600.00
WATER FILTERS FOR LEAD		0.00	4,000.00	4,000.00	
CLEANING SUPPLIES		0.00	1,400.00	1,400.00	
CHLORINE		0.00	13,200.00	13,200.00	
	GL # FOOTNOTE TOTAL	0.00	18,600.00	18,600.00	
40-50-32-56-4200	OPERATIONAL EQUIPMENT	0.00	45,000.00	45,000.00	45,000.00
OMNI METER REGISTER HEADS		0.00	3,000.00	3,000.00	
MAG METER BATTERIED		0.00	2,000.00	2,000.00	
WATER METERS		0.00	30,000.00	30,000.00	
MXU TRANCEIVERS		0.00	10,000.00	10,000.00	
	GL # FOOTNOTE TOTAL	0.00	45,000.00	45,000.00	
COMMODITIES		0.00	63,600.00	63,600.00	63,600.00
Total Department 50-32:		0.00	(63,600.00)	(63,600.00)	(63,600.00)
Department: 50-33 WATER - DISTRIBUTION					
Account Classification: CONTRACTUAL SERVICES					
40-50-33-55-2110	PROFESSIONAL SERVICES	71,000.00	37,300.00	37,300.00	(33,700.00)
WATER RATE ANALYSIS		35,000.00	0.00	0.00	
SPOILS TESTING / DIRT PILE PW YARD		11,000.00	12,000.00	12,000.00	
WINCAM SOFTWARE LICENSE FOR CAMERA VAN ENVIROSIGHT		6,000.00	6,000.00	6,000.00	
SMARTSIGHTS APP FOR PS OPERATORS		1,500.00	1,500.00	1,500.00	
JOHNSON CONTROLS REPLACES ADT MONITORING		8,000.00	8,300.00	8,300.00	
J.U.L.I.E.		9,500.00	9,500.00	9,500.00	
METRA FEE (EASEMENT FEE FOR 42" PIPELINE ON LEHIGH					
	GL # FOOTNOTE TOTAL	71,000.00	37,300.00	37,300.00	
40-50-33-55-2140	ENGINEERING SERVICES	453,000.00	577,000.00	577,000.00	124,000.00
WATER TOWER PAINTING PROGRAM		10,000.00	0.00	0.00	
NORTH STATION PUMP #2 REPLACEMENT-VFD DESIGN		65,000.00	0.00	0.00	
SOUTH STATION SODIUM HYPOCHLORITE SWITCH OVER					
FINANCIAL SUPPORT FOR SERVICE REPLACEMENTS					
NEW ENGLAND WATER MAIN IMPROVEMENT					
LEAD SERVICE LINE PLAN DESIGN		80,000.00	80,000.00	80,000.00	
LMO2-ANNUAL WATER AUDIT REPORT		10,000.00	15,000.00	15,000.00	
LEAK LOCATION AND INSPECTION		2,000.00	2,000.00	2,000.00	
WATER MAIN IMPROVEMENT ENGINEERING		260,000.00	450,000.00	450,000.00	

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Fund: 40 ENTERPRISE - WATER & SEWER					
Department: 50-33 WATER - DISTRIBUTION					
Account Classification: CONTRACTUAL SERVICES					
OUTSOURCED VILLAGE WIDE LEAK DETECTION		26,000.00	30,000.00	30,000.00	
	GL # FOOTNOTE TOTAL	453,000.00	577,000.00	577,000.00	
40-50-33-55-2230	CONCRETE REPLACEMENT	165,000.00	165,000.00	165,000.00	0.00
REPAIR CURBS, DRIVEWAYS AND SIDEWALKS		85,000.00	130,000.00	130,000.00	
PARKWAY RESTORATION		80,000.00	35,000.00	35,000.00	
	GL # FOOTNOTE TOTAL	165,000.00	165,000.00	165,000.00	
40-50-33-55-2260	LANDFILL EXPENSE	53,000.00	53,000.00	53,000.00	0.00
DEBRIS REMOVAL		53,000.00	53,000.00	53,000.00	
WATER MAIN IMPROVEMENT EARTH EXCAVATION					
40-50-33-55-2271	WATER & CHEMICAL TESTING	12,000.00	17,000.00	17,000.00	5,000.00
EPA WATER TESTING AND SAMPLING		12,000.00	17,000.00	17,000.00	
40-50-33-55-2290	CONSTRUCTION SERVICES	130,000.00	130,000.00	130,000.00	0.00
EMERGENCY MAIN REPAIRS		0.00	130,000.00	130,000.00	
WATER SERVICES					
WATER MAIN REPAIRS BY OUSIDE CONTRACTOR		130,000.00	0.00	0.00	
	GL # FOOTNOTE TOTAL	130,000.00	130,000.00	130,000.00	
40-50-33-55-2330	EQUIPMENT LEASE/RENTAL PYMTS	4,000.00	4,000.00	4,000.00	0.00
RENTAL OF MINI EXCAVATOR		4,000.00	4,000.00	4,000.00	
40-50-33-55-3110	UTILITIES	94,000.00	105,000.00	105,000.00	11,000.00
ELECTRIC POWER		80,000.00	95,000.00	95,000.00	
GAS SERVICE		14,000.00	10,000.00	10,000.00	
	GL # FOOTNOTE TOTAL	94,000.00	105,000.00	105,000.00	
40-50-33-55-4110	MAINTENANCE OF BUILDINGS	24,000.00	25,000.00	23,700.00	(300.00)
FRONT GATE ENTRANCE NORTH STATION		16,000.00	16,000.00	16,000.00	
FRONT LANDSCAPING NORTH STATION		1,000.00	1,000.00	1,000.00	
NORTH STATION FRONT SECTION GUTTERS AND DOWNSPOUTS					
SOUTH STATION COUNTER AND SINK					
NORTH STATION CONCRETE FLOOR					
WINDOWS NORTH STATION BACK ROOM					
SPRAY INSTALLATION NORTH STATION					
NORTH STATION FRONT DOORS					
NORTH STATION FRONT ROOM WINDOWS					
NORTH STATION WALL PACK FOR RTU ROOM					
SOUTH STATION FRONT DOOR					
WASHER / DRYER NORTH STATION					
ELECTRICAL WORK INSIDE STATIONS		3,000.00	3,000.00	3,000.00	
DEHUMIDIFIERS		2,000.00	2,000.00	2,000.00	
HEATERS, HEAT LAMPS		500.00	200.00	200.00	
ANNUAL CENTRAL HEATING MAINTENANCE		500.00	500.00	500.00	
ELECTRICAL OUTSIDE SERVICE		1,000.00	1,000.00	1,000.00	
	GL # FOOTNOTE TOTAL	24,000.00	23,700.00	23,700.00	
40-50-33-55-4120	MAINTENANCE OF EQUIPMENT	17,500.00	31,000.00	31,000.00	13,500.00
FUEL CLEANING NORTH AND SOUTH STATIONS					
HEATING ELEMENT SOUTH STATION FUEL TANK					
TESTING OF LARGE METERS		7,000.00	7,000.00	7,000.00	
ELECTRICAL WORK NORTH / SOUTH STATION		2,000.00	0.00	0.00	
AUTO EQUIPMENT MAINTENANCE					
3 EMERGENCY GENERATORS					
TESTING OF COMPOUND WATER METERS					
LEAK LOCATING EQUIPMENT		7,000.00	7,000.00	7,000.00	
METER READING EQUIPMENT					
SOFTWARE & PROGRAMMING MAINTENANCE		1,500.00	17,000.00	17,000.00	
	GL # FOOTNOTE TOTAL	17,500.00	31,000.00	31,000.00	
40-50-33-55-4190	MAINTENANCE OF WATER TANKS	104,300.00	66,700.00	66,700.00	(37,600.00)
GENERATOR SOUTH WATER TOWER		0.00	19,000.00	19,000.00	
NORTH STATION BOLT REPLACEMENT					
VFD - VARIABLE FREQUENCY DRIVE MOTOR					
RAIN AND SNOW GAUGE NORTH STATION		3,000.00	4,000.00	4,000.00	
16" EFFLUENT METER REPLACEMENT					
FIRE HYDRANT MAINTENANCE & FLOW TESTING		25,000.00	0.00	0.00	
VALVE TURING PROGRAM (175 VALVES)		20,000.00	0.00	0.00	
ASCO VALVE REPLACEMENT INFLUENT VALVES		3,000.00	3,000.00	3,000.00	
RESERVOIR 1 FILL VALVE		5,000.00	0.00	0.00	
PRV RESTORATION		7,000.00	0.00	0.00	
NORTH STATION TOWER CATHODIC PROTECTION		7,000.00	7,000.00	7,000.00	
S10K CHLORINATOR		2,300.00	4,500.00	4,500.00	
RESERVOIRS AND TANKS		1,000.00	1,200.00	1,200.00	

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Fund: 40 ENTERPRISE - WATER & SEWER					
Department: 50-33 WATER - DISTRIBUTION					
Account Classification: CONTRACTUAL SERVICES					
	ALARM SYSTEM MAINTENANCE	1,000.00	4,000.00	4,000.00	
	MAINTENANCE OF SCADA SYSTEM	5,000.00	9,000.00	9,000.00	
	MAINTENANCE OF PRIMING SYSTEM	4,000.00	10,000.00	10,000.00	
	MAINTENANCE OF PRESSURE REDUCING STATION				
	OUTSIDE PUMP & ELCTRICAL SERVICE				
	MAIN LINE VALVE AND WATER MAIN				
	INFLUENT AND EFFLUEN MASTER METER CALIBRATION	4,000.00	4,000.00	4,000.00	
	WATER MAIN IMPROVEMENT PROGRAM CHLORINATION	1,000.00	1,000.00	1,000.00	
	FIRE HYDRANT SANDBLASTING AND PAINTING	16,000.00	0.00	0.00	
	NEW CLS ANALYZER				
	GL # FOOTNOTE TOTAL	104,300.00	66,700.00	66,700.00	
	CONTRACTUAL SERVICES	1,127,800.00	1,211,000.00	1,209,700.00	81,900.00
Account Classification: COMMODITIES					
40-50-33-56-1100	AUTO EQUIP SUPPLIES/REPAIR PAR	20,000.00	20,000.00	20,000.00	0.00
	VEHICLE REPAIR AND SUPPILES	20,000.00	20,000.00	20,000.00	
40-50-33-56-1110	GAS, DIESEL, FUEL, & OIL	55,630.00	55,630.00	55,630.00	0.00
	LUBRICATION OILS	630.00	630.00	630.00	
	GAS [ALLOCATION FROM PW]	17,000.00	17,000.00	17,000.00	
	DIESEL [ALLOCATION FROM PW]	38,000.00	38,000.00	38,000.00	
	GL # FOOTNOTE TOTAL	55,630.00	55,630.00	55,630.00	
40-50-33-56-2110	OPERATIONAL SUPPLIES	266,600.00	218,500.00	218,500.00	(48,100.00)
	UTILITY LOCATE PAINT	0.00	4,000.00	4,000.00	
	CHLORINE ANALYZER CHEMICALS	4,000.00	0.00	0.00	
	WATER FILTERS FOR LEAD	4,000.00	0.00	0.00	
	COPPER TUBING	22,000.00	22,000.00	22,000.00	
	GLAMOUR MIX GRASS SEED	3,000.00	3,000.00	3,000.00	
	SAFETY EQUIPMENT AND SUPPLIES	4,800.00	4,800.00	4,800.00	
	SOD FOR WATER MAIN BREAK RESTORATION	12,000.00	0.00	0.00	
	CHART RECORDER SOUTH STATION				
	REPAIR CLAMP SLEEVES	28,800.00	28,800.00	28,800.00	
	BRASS & COPPER FITTINGS	20,400.00	20,400.00	20,400.00	
	BUFFALO BOX VALVES	7,000.00	7,000.00	7,000.00	
	CLEANING SUPPLIES	1,400.00	0.00	0.00	
	HARDWARE	700.00	700.00	700.00	
	CHLORINE	13,200.00	0.00	0.00	
	CHARTS AND GRAPHIC MATERIALS	1,500.00	0.00	0.00	
	COMPTER TABLET				
	OFFICE SUPPLIES				
	PAINT	3,000.00	0.00	0.00	
	PAINTING SUPPLIES	1,000.00	0.00	0.00	
	WASHERS	100.00	0.00	0.00	
	SEALS	100.00	0.00	0.00	
	CL2 FREE/TOTAL PORTABLE ANALYZER KIT				
	BACK FLOW PREVENTER TEST KIT				
	PUMP GAUGES				
	WATER MAIN IMPROVEMENT PROGRAM - SOD REPLACEMENT	1,000.00	0.00	0.00	
	WATER MAIN IMPROVEMENT PROGRAM - BLACK DIRT	10,000.00	0.00	0.00	
	TOPSOIL	20,000.00	8,000.00	8,000.00	
	SAND	17,000.00	19,000.00	19,000.00	
	CA-6 STONE	22,000.00	26,000.00	26,000.00	
	CA-7 TRENCH BACK FILL	53,000.00	57,000.00	57,000.00	
	CEMENT	4,000.00	4,000.00	4,000.00	
	CONCRETE SPACERS	6,600.00	7,200.00	7,200.00	
	WATER MAIN	6,000.00	6,600.00	6,600.00	
	CHART RECORDERS				
	GL # FOOTNOTE TOTAL	266,600.00	218,500.00	218,500.00	
40-50-33-56-4120	FIRE HYDRANTS & REPAIR PARTS	95,200.00	166,200.00	166,200.00	71,000.00
	FIRE HYDRANT MAINTENANCE & FLOW TESTING	0.00	35,000.00	35,000.00	
	VALVE TURNING PROGRAM (175 VALVES)	0.00	20,000.00	20,000.00	
	SANDBLASTING AND PAINTING	0.00	16,000.00	16,000.00	
	REPLACEMENT OF OUT-DATED FIRE HYDRANTS	90,000.00	90,000.00	90,000.00	
	HYDRANT REPAIR PARTS	3,000.00	3,000.00	3,000.00	
	HYDRANT RELIEF VALVE	2,200.00	2,200.00	2,200.00	
	GL # FOOTNOTE TOTAL	95,200.00	166,200.00	166,200.00	
40-50-33-56-4200	OPERATIONAL EQUIPMENT	82,600.00	48,500.00	48,500.00	(34,100.00)
	AIR MONITOR PUMP STATION	0.00	1,800.00	1,800.00	
	AIRE MONITOR WATER/SEWER	0.00	1,800.00	1,800.00	

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Fund: 40 ENTERPRISE - WATER & SEWER					
Department: 50-33 WATER - DISTRIBUTION					
Account Classification: COMMODITIES					
AIR COMPRESSOR		0.00	500.00	500.00	
HYDRANT RELIEF VALVE					
SAFETY CHAINS AND STRAPS		2,000.00	2,200.00	2,200.00	
SHORING EQUIPMENT		4,000.00	4,600.00	4,600.00	
NEW SCBA FOR SOUTH STATION					
SAFETY TRI POD FOR PUMPING STATION		2,000.00	0.00	0.00	
OMNI METER REGISTER HEADS		3,000.00	0.00	0.00	
DEWALT CORDLESS VACUUM					
SHOP VAC FOR STATIONS					
AIR MONITOR		2,000.00	0.00	0.00	
AIR COMPRESSOR NORTH STATION					
FIBERGLASS LADDER		600.00	600.00	600.00	
SEVRVICE NEW COMPLETE SCBA BRETHING UNITS					
STEEL PLATES FOR WATER MAIN PROJECTS					
SUCTION PUMP		2,000.00	4,200.00	4,200.00	
MAG METER BATTERIES		2,000.00	0.00	0.00	
SMALL TOOLS		5,000.00	5,000.00	5,000.00	
WATER METERS		30,000.00	0.00	0.00	
S30 LEAK SURVEY LISTENING DEVICE		6,000.00	7,500.00	7,500.00	
MXU TRANSCEIVERS		10,000.00	0.00	0.00	
FIRE HYDRANT METER		3,000.00	3,000.00	3,000.00	
BARRICADES AND TRAFFIC CONES		5,500.00	5,000.00	5,000.00	
CONCRETE SAW		1,200.00	3,000.00	3,000.00	
PORTABLE GENERATOR / TRASH PUMP		0.00	3,000.00	3,000.00	
SAFETY EQUIPMENT - SCBA AND ACCESSORIES					
UTILITY LOCATORS		2,000.00	4,000.00	4,000.00	
DRONE KIT		1,500.00	1,500.00	1,500.00	
CONCRETE SAW WATER PUMP		800.00	800.00	800.00	
	GL # FOOTNOTE TOTAL	82,600.00	48,500.00	48,500.00	
COMMODITIES		520,030.00	508,830.00	508,830.00	(11,200.00)
Account Classification: CAPITAL OUTLAY					
40-50-33-57-2020	IMPROVEMENTS OTHER THAN BUILDI	460,000.00	207,000.00	1,572,000.00	1,112,000.00
PLC REPLACEMENT-PROGRAMMABLE LOGIC CONTROL		0.00	167,000.00	167,000.00	
LEAD SERVICE LINE REPLACEMENT		0.00	0.00	1,365,000.00	
EFFLUENT METER REPLACEMENT PROJECT		80,000.00	0.00	0.00	
NORTH STATION PUMP 1 PRIME CORRECTION PROJECT		40,000.00	0.00	0.00	
NORTH PUMP STATION BOLT REPLACEMENT PROJECT					
VARIABLE FREQUENCY DRIVE PUMP REPLACEMENT		300,000.00	0.00	0.00	
WATER MAIN REPLACEMENT PROGRAM					
NEW ENGLAND AVENUE WATER MAIN REPLACEMENT					
VALVE AND WATER MAIN INSTALLATION		40,000.00	40,000.00	40,000.00	
	GL # FOOTNOTE TOTAL	460,000.00	207,000.00	1,572,000.00	
40-50-33-57-2030	MOTOR VEHICLES	175,000.00	525,000.00	0.00	(175,000.00)
M45 FORD F-250 W/ SERVICE BODY		0.00	90,000.00	0.00	
M24 DUMP/SALTER		0.00	400,000.00	0.00	
BACKHOE		175,000.00	0.00	0.00	
REPLACEMENT OF PICK UP TRUCK M2					
SWEEPER REPLACEMENT #1		0.00	35,000.00	0.00	
REPLACEMENT OF TRUCK #78					
F450 FLAT BED #61					
ENGINEER FIELD VEHICLE					
	GL # FOOTNOTE TOTAL	175,000.00	525,000.00	0.00	
CAPITAL OUTLAY		635,000.00	732,000.00	1,572,000.00	937,000.00
Account Classification: PERSONNEL SERVICES					
40-50-33-54-4105	SALARIES-FULL TIME	1,462,500.00	1,462,500.00	1,467,100.00	4,600.00
40-50-33-54-4106	SALARIES-REGULAR (UNION)	36,875.00	36,875.00	36,875.00	0.00
40-50-33-54-4115	SALARIES-PART TIME	36,000.00	36,000.00	36,000.00	0.00
PART TIME EMPLOYEES -1,000 HOURS (2)		36,000.00	36,000.00	36,000.00	
40-50-33-54-4125	SALARIES-SEASONAL/TEMPORARY	52,000.00	52,000.00	52,000.00	0.00
SEASONAL SUMMER EMPLOYEES (6)		52,000.00	34,000.00	52,000.00	
40-50-33-54-5100	SALARIES OVERTIME	115,800.00	115,800.00	115,800.00	0.00
40-50-33-54-6100	LONGEVITY	28,700.00	28,700.00	10,000.00	(18,700.00)
40-50-33-54-7100	SOCIAL SECURITY	127,000.00	127,000.00	127,000.00	0.00
40-50-33-54-8100	HEALTH/LIFE INSURANCE	304,300.00	304,300.00	268,138.00	(36,162.00)
40-50-33-54-8150	IMRF EMPLOYER CONTRIBUTION	56,000.00	56,000.00	56,000.00	0.00
PERSONNEL SERVICES		2,219,175.00	2,219,175.00	2,168,913.00	(50,262.00)

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Fund: 40 ENTERPRISE - WATER & SEWER					
Department: 50-33 WATER - DISTRIBUTION					
Account Classification: WATER PURCHASES					
40-50-33-55-2340	PURCHASE OF WATER	4,013,000.00	4,330,000.00	4,199,800.00	186,800.00
MGNWC WATER SUPPLY		4,003,000.00	4,320,000.00	4,189,800.00	
NORTH WEST WATER COMMISSION EMERGENCY WATER SUPPLY		10,000.00	10,000.00	10,000.00	
	GL # FOOTNOTE TOTAL	4,013,000.00	4,330,000.00	4,199,800.00	
WATER PURCHASES		4,013,000.00	4,330,000.00	4,199,800.00	186,800.00
Total Department 50-33:		(8,515,005.00)	(9,001,005.00)	(9,659,243.00)	(1,144,238.00)
Department: 50-34 SEWER					
Account Classification: CONTRACTUAL SERVICES					
40-50-34-55-2140	ENGINEERING SERVICES	10,000.00	10,000.00	10,000.00	0.00
NPDES STORMWATER ANNUAL ENGINEERING CONSULTING SERVICES		10,000.00	10,000.00	10,000.00	
40-50-34-55-2150	STORM WATER PROGRAM	7,000.00	6,000.00	7,000.00	0.00
STORMWATER - ENGINEERING, TRAINING AND EDUCATION		7,000.00	7,000.00	7,000.00	
40-50-34-55-2260	LANDFILL EXPENSE	72,000.00	72,000.00	72,000.00	0.00
DEBRIS & FILL REMOVAL		72,000.00	72,000.00	72,000.00	
40-50-34-55-2290	CONSTRUCTION SERVICES	500,000.00	500,000.00	580,000.00	80,000.00
SEWER LINING MAIN TRUNK LINES					
SAYRE AVENUE NEIGHBORHOOD FLOOD RELIEF IMPROVEMENTS					
SEWER LINING OF VILLAGE OWNED SEWERS		500,000.00	500,000.00	500,000.00	
SEWER LINING OF VILLAGE OWNED SANITARY INTERCEPTORS					
OAKTON STREET SANITARY SEWER		0.00	80,000.00	80,000.00	
SEWER LINING / AND REPLACEMENT					
	GL # FOOTNOTE TOTAL	500,000.00	580,000.00	580,000.00	
40-50-34-55-2335	LEASE AGREEMENT- IEPA	6,000.00	6,000.00	6,000.00	0.00
COMBINED SEWER OVERFLOW PERMIT		5,000.00	5,000.00	5,000.00	
STORM SEWER MS4 PERMIIT		1,000.00	1,000.00	1,000.00	
	GL # FOOTNOTE TOTAL	6,000.00	6,000.00	6,000.00	
CONTRACTUAL SERVICES		595,000.00	594,000.00	675,000.00	80,000.00
Account Classification: COMMODITIES					
40-50-34-56-3110	CONSTRUCTION MATERIALS	75,000.00	75,000.00	75,000.00	0.00
PIPING AND MANHOLE STURCTURES FOR SEWER MAINTENANCE		25,000.00	25,000.00	25,000.00	
SAND AND STONE FOR BACKFILLING		50,000.00	50,000.00	50,000.00	
	GL # FOOTNOTE TOTAL	75,000.00	75,000.00	75,000.00	
40-50-34-56-4200	OPERATIONAL EQUIPMENT	19,800.00	19,800.00	19,800.00	0.00
RIDGID PUSH CAMERA WITH LOCATOR					
HIGH VOLUME TRUCK MOUNTED PUMP					
REPLACEMENT OF RODDING AND JETTING EQUIPMENT		6,800.00	6,800.00	6,800.00	
SEWER CAMERA MAINTENANCE AND PARTS		2,000.00	2,000.00	2,000.00	
HAND TOOLS		1,000.00	1,000.00	1,000.00	
CONCRETE AND ASPHALT BLADES		1,500.00	1,500.00	1,500.00	
FIBERGLASS LADDER		300.00	300.00	300.00	
ROOT CUTTER AND SAW BLADES FOR SEWER TRUCK		4,000.00	4,000.00	4,000.00	
SUCTION PUMP		1,200.00	1,200.00	1,200.00	
SAFETY EQUIPMENT		3,000.00	3,000.00	3,000.00	
	GL # FOOTNOTE TOTAL	19,800.00	19,800.00	19,800.00	
COMMODITIES		94,800.00	94,800.00	94,800.00	0.00
Total Department 50-34:		(689,800.00)	(688,800.00)	(769,800.00)	(80,000.00)
Department: 50-35 ENTERPRISE ADMINISTRATION					
Account Classification: CONTRACTUAL SERVICES					
40-50-35-55-1120	DUES & SUBSCRIPTIONS	8,675.00	8,675.00	8,675.00	0.00
NIPSTA DUES		1,500.00	1,500.00	1,500.00	
APWA		1,700.00	1,700.00	1,700.00	
ADVOCATE RANDOM POOL CDL FEE		250.00	250.00	250.00	
BSI BACKFLOW PROGRAM					
SUBSCRIPTION FOR CAMERAS AT NORTH STATION		100.00	100.00	100.00	
RAVE ANNUAL SUBSCRIPTION (50% TO GENERAL FUND)		2,000.00	2,000.00	2,000.00	
DUES - AWWA		3,000.00	3,000.00	3,000.00	
DUES NORTH SUBURBAN		125.00	125.00	125.00	
DUES-NORTH SUBURBAN WATER WORKS ASSOCIATION					
DUES-AMERICAN BACKFLOW ASSOCIATION					
	GL # FOOTNOTE TOTAL	8,675.00	8,675.00	8,675.00	
40-50-35-55-1130	MEETINGS AND CONFERENCES	300.00	300.00	300.00	0.00
ILLINOIS SECTION OF AWWA MEETINGS		300.00	300.00	300.00	
40-50-35-55-1150	TRAINING & INSTRUCTIONS	8,800.00	8,800.00	8,800.00	0.00

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Fund: 40 ENTERPRISE - WATER & SEWER					
Department: 50-35 ENTERPRISE ADMINISTRATION					
Account Classification: CONTRACTUAL SERVICES					
SEMINARS					
WATER OPERATOR SEMINARS		500.00	500.00	500.00	
SAFETY TRAINING		4,500.00	4,500.00	4,500.00	
PACP SEWER TELEVISING TRAINING		1,200.00	1,200.00	1,200.00	
(IPSI) ILLINOIS PUBLIC SERVICE INSTITUTE (2)		2,600.00	2,600.00	2,600.00	
MISCELLANEOUS UTILITY TRAINING					
	GL # FOOTNOTE TOTAL	8,800.00	8,800.00	8,800.00	
40-50-35-55-1160	EMPLOYEE RELATIONS	6,400.00	6,400.00	6,400.00	0.00
CDL DRUG & ALCOHOL TESTING		800.00	800.00	800.00	
CDL RENEWAL FEES		350.00	350.00	350.00	
MISC CDL FEES PART TIME EMPLOYEES		200.00	200.00	200.00	
OSHA SPIROGRAM TESTING					
MEDICAL EXAMS		1,200.00	1,200.00	1,200.00	
SUMMER EMPLOYMENT MEDICAL EXAMS		3,000.00	3,000.00	3,000.00	
HEARING TEST PW EMPLOYEES		850.00	850.00	850.00	
	GL # FOOTNOTE TOTAL	6,400.00	6,400.00	6,400.00	
40-50-35-55-2110	PROFESSIONAL SERVICES	21,100.00	21,100.00	21,100.00	0.00
AUDIT SERVICE		10,300.00	10,300.00	10,300.00	
UTILITY BILLING SERVICE MONTHLY FEES		10,800.00	10,800.00	10,800.00	
	GL # FOOTNOTE TOTAL	21,100.00	21,100.00	21,100.00	
40-50-35-55-2120	POSTAGE & METER RENTAL	25,000.00	25,000.00	25,000.00	0.00
MAILING OF CROSS CONTROL CONNECTION INSPECTION REPORT					
COST OF MAILING WATER BILLS		25,000.00	25,000.00	25,000.00	
40-50-35-55-2130	PRINTING AND PUBLISHING	8,700.00	8,700.00	8,700.00	0.00
DOOR HANGERS		1,200.00	1,200.00	1,200.00	
METER CARDS		500.00	500.00	500.00	
UB REPLY ENVELOPES		3,000.00	3,000.00	3,000.00	
UB INVOICES STOCK		3,000.00	3,000.00	3,000.00	
BUSINESS CARD - EMPLOYEES		1,000.00	1,000.00	1,000.00	
	GL # FOOTNOTE TOTAL	8,700.00	8,700.00	8,700.00	
40-50-35-55-2153	FLOOD CONTROL ASSISTANCE PROG.	25,000.00	25,000.00	25,000.00	0.00
NO INTEREST LOAN PROG.- OVERHEAD SEWER CONVERSION OR FLOOD CONTROL SYTEM		25,000.00	25,000.00	25,000.00	
40-50-35-55-3100	TELEPHONE	26,600.00	26,600.00	26,600.00	0.00
CELL PHONE & TELEPHONE PUMPING STATION		25,000.00	25,000.00	25,000.00	
VERIZON TELEPHONE		1,600.00	1,600.00	1,600.00	
	GL # FOOTNOTE TOTAL	26,600.00	26,600.00	26,600.00	
40-50-35-55-4130	MAINTENANCE OF EQUIP	8,000.00	8,000.00	8,000.00	0.00
METER READING SOFTWARE & PROGRAMMING MAINTENANCE		8,000.00	8,000.00	8,000.00	
40-50-35-55-5141	COMMUNITY RELATIONS	3,000.00	0.00	0.00	(3,000.00)
COMMUNITY EVENTS		3,000.00	0.00	0.00	
40-50-35-55-7130	SELF INSURANCE/IRMA POOL CONTR	171,000.00	171,000.00	171,000.00	0.00
ENTERPIRISE SHARE OF INSURANCE PREMIUM		171,000.00	171,000.00	171,000.00	
40-50-35-55-8130	BANK FEES	15,000.00	15,000.00	15,000.00	0.00
BANK SERVICE CHARGES		15,000.00	15,000.00	15,000.00	
40-50-35-55-8143	CONTRIBUTION TO CNA FUND	678,323.00	624,728.00	624,728.00	(53,595.00)
CONTRACTUAL SERVICES		1,005,898.00	949,303.00	949,303.00	(56,595.00)
Account Classification: COMMODITIES					
40-50-35-56-4300	UNIFORM PURCHASE & REPLACEMENT	9,040.00	9,040.00	9,040.00	0.00
SEWER CLOTHING - 7 EMPLOYEES		3,640.00	3,640.00	3,640.00	
WATER CLOTHING - 8 EMPLOYEES		4,700.00	4,700.00	4,700.00	
CLOTHING - PART TIME		700.00	700.00	700.00	
	GL # FOOTNOTE TOTAL	9,040.00	9,040.00	9,040.00	
COMMODITIES		9,040.00	9,040.00	9,040.00	0.00
Account Classification: CAPITAL OUTLAY					
40-50-35-57-2022	DEPRECIATION EXPENSE	350,000.00	350,000.00	350,000.00	0.00
OTHER IMPROVEMENTS		350,000.00	350,000.00	350,000.00	
CAPITAL OUTLAY		350,000.00	350,000.00	350,000.00	0.00
Account Classification: Unclassified					
40-50-35-58-1030	RESERVE FOR IRMA DEDUCTIBLES	5,000.00	5,000.00	5,000.00	0.00
SELF INSURANCE POOL		5,000.00	5,000.00	5,000.00	
Unclassified		5,000.00	5,000.00	5,000.00	0.00
Total Department 50-35:		(1,369,938.00)	(1,313,343.00)	(1,313,343.00)	56,595.00
Fund 40 - ENTERPRISE - WATER & SEWER:					

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Fund: 40 ENTERPRISE - WATER & SEWER					
TOTAL ESTIMATED REVENUES		9,186,900.00	9,186,900.00	11,390,900.00	2,204,000.00
TOTAL APPROPRIATIONS		10,574,743.00	11,066,748.00	11,805,986.00	1,231,243.00
NET OF REVENUES & APPROPRIATIONS:		(1,387,843.00)	(1,879,848.00)	(415,086.00)	972,757.00

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Fund: 41 FIRE ALARM FUND					
Department: 00-00 REVENUE					
Account Classification: INTEREST INCOME					
41-00-00-46-1010	INTEREST INCOME	100.00	100.00	100.00	0.00
INTEREST		100.00	100.00	100.00	
INTEREST INCOME		100.00	100.00	100.00	0.00
Account Classification: MISCELLANEOUS					
41-00-00-44-1051	SUBCRIBERS FEE	270,000.00	270,000.00	270,000.00	0.00
SUBSCRIBER FEES		270,000.00	270,000.00	270,000.00	
MISCELLANEOUS		270,000.00	270,000.00	270,000.00	0.00
Account Classification: Unclassified					
41-00-00-44-1091	MEMBER MAINTENANCE FEES	10,000.00	10,000.00	10,000.00	0.00
MAINTENANCE BILLED TO OTHER TOWNS		10,000.00	10,000.00	10,000.00	
Unclassified		10,000.00	10,000.00	10,000.00	0.00
Total Department 00-00:		280,100.00	280,100.00	280,100.00	0.00
Department: 10-10 LEGISLATIVE					
Account Classification: CONTRACTUAL SERVICES					
41-10-10-55-2101	TELEPHONE SERVICES	200,000.00	200,000.00	200,000.00	0.00
CALL ONE LINES TO RED CENTER					
RED CENTER CONTRACT		200,000.00	200,000.00	200,000.00	
41-10-10-55-2281	MAINTENANCE & INSTALLATION	32,400.00	32,400.00	32,400.00	0.00
MAINTENANCE		21,900.00	21,900.00	21,900.00	
INSTALLATION		1,500.00	1,500.00	1,500.00	
STUDY		9,000.00	9,000.00	9,000.00	
	GL # FOOTNOTE TOTAL	32,400.00	32,400.00	32,400.00	
41-10-10-55-7102	EQUIPMENT REPAIR	10,000.00	10,000.00	10,000.00	0.00
REPAIRS		10,000.00	10,000.00	10,000.00	
CONTRACTUAL SERVICES		242,400.00	242,400.00	242,400.00	0.00
Account Classification: COMMODITIES					
41-10-10-56-2113	EQUIPMENT PURCHASE	22,000.00	22,000.00	22,000.00	0.00
EOC ALARM PANEL UPGRADE					
EQUIPMENT		22,000.00	22,000.00	22,000.00	
COMMODITIES		22,000.00	22,000.00	22,000.00	0.00
Total Department 10-10:		(264,400.00)	(264,400.00)	(264,400.00)	0.00
Department: 10-41 FIRE ALARM					
Account Classification: PERSONNEL SERVICES					
41-10-41-54-4105	SALARIES-FULL TIME	39,500.00	39,500.00	39,500.00	0.00
41-10-41-54-7100	SOCIAL SECURITY	2,900.00	2,900.00	2,900.00	0.00
41-10-41-54-8100	HEALTH/LIFE INSURANCE	600.00	600.00	600.00	0.00
41-10-41-54-8150	IMRF EMPLOYER CONTRIBUTION	250.00	250.00	250.00	0.00
PERSONNEL SERVICES		43,250.00	43,250.00	43,250.00	0.00
Total Department 10-41:		(43,250.00)	(43,250.00)	(43,250.00)	0.00
Department: 50-35 ENTERPRISE ADMINISTRATION					
Account Classification: TRANSFERS OUT					
41-50-35-81-1010	TRANSFER TO GENERAL FUND	25,000.00	25,000.00	25,000.00	0.00
TRANSFERS OUT		25,000.00	25,000.00	25,000.00	0.00
Total Department 50-35:		(25,000.00)	(25,000.00)	(25,000.00)	0.00
Fund 41 - FIRE ALARM FUND:					
TOTAL ESTIMATED REVENUES		280,100.00	280,100.00	280,100.00	0.00
TOTAL APPROPRIATIONS		332,650.00	332,650.00	332,650.00	0.00
NET OF REVENUES & APPROPRIATIONS:		(52,550.00)	(52,550.00)	(52,550.00)	0.00

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Fund: 43 SOLID WASTE FUND					
Department: 00-00 REVENUE					
Account Classification: INTEREST INCOME					
43-00-00-46-1010	INTEREST INCOME	2,000.00	2,000.00	2,000.00	0.00
DEPOSITORY ACCOUNT		2,000.00	2,000.00	2,000.00	
INTEREST INCOME		2,000.00	2,000.00	2,000.00	0.00
Account Classification: SOLID WASTE					
43-00-00-44-1060	SALE OF YARD WASTE STICKERS	78,500.00	78,500.00	78,500.00	0.00
YARD WASTE STICKERS		78,500.00	78,500.00	78,500.00	
43-00-00-44-1090	RESIDENCE TRASH REVENUE	2,105,000.00	2,105,000.00	2,105,000.00	0.00
SINGLE FAMILY		1,891,748.00	1,787,000.00	1,885,000.00	
MULTI FAMILY		213,252.00	213,252.00	220,000.00	
	GL # FOOTNOTE TOTAL	2,105,000.00	2,000,252.00	2,105,000.00	
SOLID WASTE		2,183,500.00	2,183,500.00	2,183,500.00	0.00
Total Department 00-00:		2,185,500.00	2,185,500.00	2,185,500.00	0.00
Department: 10-10 LEGISLATIVE					
Account Classification: TRANSFERS OUT					
43-10-10-81-1010	TRANSFER TO GENERAL FUND	355,000.00	355,000.00	355,000.00	0.00
SEE GENERAL FUND TRANSFERS IN		125,000.00	125,000.00	125,000.00	
GENERAL FUND LABOR DURING FALL LEAF COLLECTION PROGRAM		230,000.00	230,000.00	230,000.00	
	GL # FOOTNOTE TOTAL	355,000.00	355,000.00	355,000.00	
TRANSFERS OUT		355,000.00	355,000.00	355,000.00	0.00
Total Department 10-10:		(355,000.00)	(355,000.00)	(355,000.00)	0.00
Department: 50-19 GARBAGE					
Account Classification: CONTRACTUAL SERVICES					
43-50-19-55-2100	YARD WASTE PROGRAM	78,500.00	78,500.00	78,500.00	0.00
YARD WASTE STICKERS		78,500.00	78,500.00	78,500.00	
43-50-19-55-2280	TRASH COLLECTION SERVICES	1,180,848.00	1,207,850.00	1,207,850.00	27,002.00
SINGLE FAMILY		1,051,000.00	1,075,000.00	1,075,000.00	
MULTI FAMILY		129,848.00	132,850.00	132,850.00	
	GL # FOOTNOTE TOTAL	1,180,848.00	1,207,850.00	1,207,850.00	
43-50-19-55-7101	SWANCC TIPPING/DISPOSAL FEES	475,000.00	522,000.00	522,000.00	47,000.00
TIPPING FEES		475,000.00	522,000.00	522,000.00	
43-50-19-55-7110	LEAF COLLECTION	147,656.00	147,656.00	147,656.00	0.00
COLLECTION & HAULING		112,656.00	112,656.00	112,656.00	
COLLECTION & HAULING [1,600 TONS @ $68.96/TON-CONTRACT-RATE -1/1/2022					
STREET SWEEPING RENTAL		35,000.00	35,000.00	35,000.00	
	GL # FOOTNOTE TOTAL	147,656.00	147,656.00	147,656.00	
CONTRACTUAL SERVICES		1,882,004.00	1,956,006.00	1,956,006.00	74,002.00
Total Department 50-19:		(1,882,004.00)	(1,956,006.00)	(1,956,006.00)	(74,002.00)
Fund 43 - SOLID WASTE FUND:					
TOTAL ESTIMATED REVENUES		2,185,500.00	2,185,500.00	2,185,500.00	0.00
TOTAL APPROPRIATIONS		2,237,004.00	2,311,006.00	2,311,006.00	74,002.00
NET OF REVENUES & APPROPRIATIONS:		(51,504.00)	(125,506.00)	(125,506.00)	(74,002.00)

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Fund: 45 MORTON GROVE DAYS					
Department: 00-00 REVENUE					
Account Classification: MORTON GROVE DAYS					
45-00-00-49-2022	MORTON GROVE DAYS REVENUE	183,000.00	183,000.00	200,000.00	17,000.00
MORTON GROVE DAYS		183,000.00	183,000.00	200,000.00	17,000.00
Total Department 00-00:		183,000.00	183,000.00	200,000.00	17,000.00
Department: 10-10 LEGISLATIVE					
Account Classification: CONTRACTUAL SERVICES					
45-10-10-55-2130	PRINTING AND PUBLISHING	300.00	300.00	300.00	0.00
45-10-10-55-5140	COMMUNITY ENTERTAINMENT	106,750.00	106,750.00	106,750.00	0.00
45-10-10-55-7130	SELF INSURANCE	3,000.00	3,000.00	3,000.00	0.00
CONTRACTUAL SERVICES		110,050.00	110,050.00	110,050.00	0.00
Account Classification: COMMODITIES					
45-10-10-56-2110	OPERATIONAL SUPPLIES	63,900.00	63,900.00	89,500.00	25,600.00
COMMODITIES		63,900.00	63,900.00	89,500.00	25,600.00
Total Department 10-10:		(173,950.00)	(173,950.00)	(199,550.00)	(25,600.00)
Fund 45 - MORTON GROVE DAYS:					
TOTAL ESTIMATED REVENUES		183,000.00	183,000.00	200,000.00	17,000.00
TOTAL APPROPRIATIONS		173,950.00	173,950.00	199,550.00	25,600.00
NET OF REVENUES & APPROPRIATIONS:		9,050.00	9,050.00	450.00	(8,600.00)

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Fund: 51 CNA PENSION					
Department: 00-00 REVENUE					
Account Classification: INTEREST INCOME					
51-00-00-46-1010	INTEREST INCOME	250,000.00	250,000.00	400,000.00	150,000.00
INTEREST INCOME		250,000.00	250,000.00	400,000.00	150,000.00
Account Classification: PROPERTY TAXES					
51-00-00-41-1014	CONTRIB-PROP TAX-GEN'L FUND	678,323.00	678,323.00	624,729.00	(53,594.00)
PROPERTY TAXES		678,323.00	678,323.00	624,729.00	(53,594.00)
Account Classification: Unclassified					
51-00-00-49-5010	EMPLOYEE CONTRIBUTIONS	20,000.00	20,000.00	19,000.00	(1,000.00)
51-00-00-49-5015	EMPLOYER CONTRIBUTIONS (WATER)	678,323.00	678,323.00	624,728.00	(53,595.00)
51-00-00-49-5018	CONTRIBUTIONS- LIBRARY	175,000.00	175,000.00	200,000.00	25,000.00
Unclassified		873,323.00	873,323.00	843,728.00	(29,595.00)
Total Department 00-00:		1,801,646.00	1,801,646.00	1,868,457.00	66,811.00
Department: 20-40 PENSION					
Account Classification: CONTRACTUAL SERVICES					
51-20-40-55-7210	RETIREMENT BENEFIT PAYMENTS	1,500,000.00	1,500,000.00	2,400,000.00	900,000.00
51-20-40-55-8123	CNA ADVISORY FEES	23,000.00	23,000.00	24,000.00	1,000.00
51-20-40-55-8126	PROFESSIONAL FEES	3,000.00	3,000.00	3,000.00	0.00
CONTRACTUAL SERVICES		1,526,000.00	1,526,000.00	2,427,000.00	901,000.00
Total Department 20-40:		(1,526,000.00)	(1,526,000.00)	(2,427,000.00)	(901,000.00)
Fund 51 - CNA PENSION:					
TOTAL ESTIMATED REVENUES		1,801,646.00	1,801,646.00	1,868,457.00	66,811.00
TOTAL APPROPRIATIONS		1,526,000.00	1,526,000.00	2,427,000.00	901,000.00
NET OF REVENUES & APPROPRIATIONS:		275,646.00	275,646.00	(558,543.00)	(834,189.00)

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Fund: 52 FIREFIGHTERS' PENSION					
Department: 00-00 REVENUE					
Account Classification: INTEREST INCOME					
52-00-00-46-1010	INTEREST INCOME	420,000.00	420,000.00	1,000,000.00	580,000.00
INTEREST INCOME		420,000.00	420,000.00	1,000,000.00	580,000.00
Account Classification: PROPERTY TAXES					
52-00-00-41-1017	CONTRIBUTION FROM FIRE	3,849,222.00	3,849,222.00	4,041,399.00	192,177.00
PROPERTY TAXES		3,849,222.00	3,849,222.00	4,041,399.00	192,177.00
Account Classification: Unclassified					
52-00-00-46-5011	NET APRTN(DPRN) FV FIXED INC S	400,000.00	400,000.00	0.00	(400,000.00)
52-00-00-46-5020	NET APRTN FV EQUITY SECURITIES	1,000,000.00	1,000,000.00	3,000,000.00	2,000,000.00
52-00-00-49-5010	EMPLOYEE CONTRIBUTIONS	450,000.00	450,000.00	455,000.00	5,000.00
Unclassified		1,850,000.00	1,850,000.00	3,455,000.00	1,605,000.00
Total Department 00-00:		6,119,222.00	6,119,222.00	8,496,399.00	2,377,177.00
Department: 20-40 PENSION					
Account Classification: CONTRACTUAL SERVICES					
52-20-40-55-1120	DUES & SUBSCRIPTIONS	800.00	800.00	800.00	0.00
52-20-40-55-1130	MEETINGS AND CONFERENCES	2,700.00	2,700.00	2,700.00	0.00
52-20-40-55-6120	ADDITIONAL LEGAL FEES	25,000.00	25,000.00	60,000.00	35,000.00
52-20-40-55-7210	RETIREMENT/SERVICE BENEFITS	3,553,352.00	3,553,352.00	3,553,352.00	0.00
52-20-40-55-7212	DUTY DISABILITY BENEFITS	795,000.00	795,000.00	775,000.00	(20,000.00)
52-20-40-55-7213	NON-DUTY DISABILITY BENEFITS	0.00	0.00	107,500.00	107,500.00
52-20-40-55-7214	SURVIVING SPOUSE BENEFITS	402,600.00	402,600.00	513,500.00	110,900.00
52-20-40-55-7216	CHILDRENS' BENEFITS	100,000.00	100,000.00	100,000.00	0.00
52-20-40-55-7218	OCCUPATIONAL DISEASE PENSIONS	144,980.00	144,980.00	86,500.00	(58,480.00)
52-20-40-55-8123	INVESTMENT ADVISOR FEES	80,000.00	80,000.00	160,000.00	80,000.00
52-20-40-55-8129	OTHER MISCELLANEOUS	30,000.00	30,000.00	40,000.00	10,000.00
CONTRACTUAL SERVICES		5,134,432.00	5,134,432.00	5,399,352.00	264,920.00
Account Classification: Unclassified					
52-20-40-58-1040	RESERVE FOR PENSION BENEFITS	85,000.00	85,000.00	85,000.00	0.00
Unclassified		85,000.00	85,000.00	85,000.00	0.00
Total Department 20-40:		(5,219,432.00)	(5,219,432.00)	(5,484,352.00)	(264,920.00)
Fund 52 - FIREFIGHTERS' PENSION:					
TOTAL ESTIMATED REVENUES		6,119,222.00	6,119,222.00	8,496,399.00	2,377,177.00
TOTAL APPROPRIATIONS		5,219,432.00	5,219,432.00	5,484,352.00	264,920.00
NET OF REVENUES & APPROPRIATIONS:		899,790.00	899,790.00	3,012,047.00	2,112,257.00

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Fund: 53 POLICE PENSION					
Department: 00-00 REVENUE					
Account Classification: INTEREST INCOME					
53-00-00-46-1010	INTEREST INCOME	300,000.00	300,000.00	300,000.00	0.00
INTEREST INCOME		300,000.00	300,000.00	300,000.00	0.00
Account Classification: PROPERTY TAXES					
53-00-00-41-1016	CONTRIBUTION FROM POLICE	3,971,315.00	3,971,315.00	4,105,928.00	134,613.00
PROPERTY TAXES		3,971,315.00	3,971,315.00	4,105,928.00	134,613.00
Account Classification: Unclassified					
53-00-00-46-5013	NET MKT GAIN/(LOSS) FIXED INC	300,000.00	300,000.00	300,000.00	0.00
53-00-00-46-5021	NET MKT GAIN/(LOSS) EQUITIES	2,000,000.00	2,000,000.00	2,000,000.00	0.00
53-00-00-49-5010	EMPLOYEE CONTRIBUTIONS	675,000.00	675,000.00	675,000.00	0.00
Unclassified		2,975,000.00	2,975,000.00	2,975,000.00	0.00
Total Department 00-00:		7,246,315.00	7,246,315.00	7,380,928.00	134,613.00
Department: 20-39 POLICE PENSION					
Account Classification: CONTRACTUAL SERVICES					
53-20-39-55-1120	DUES & SUBSCRIPTIONS	1,100.00	1,100.00	1,100.00	0.00
53-20-39-55-1130	MEETINGS AND CONFERENCES	3,500.00	3,500.00	3,500.00	0.00
53-20-39-55-6120	ADDITIONAL LEGAL FEES	10,000.00	10,000.00	12,000.00	2,000.00
53-20-39-55-7210	RETIREMENT/SERVICE BENEFITS	4,284,000.00	4,284,000.00	4,550,000.00	266,000.00
53-20-39-55-7212	DUTY DISABILITY BENEFITS	250,000.00	250,000.00	310,000.00	60,000.00
53-20-39-55-7214	SURVIVING SPOUSE BENEFITS	400,000.00	400,000.00	525,000.00	125,000.00
53-20-39-55-8122	MEDICAL EXAMS & EXPENSES	3,000.00	3,000.00	3,000.00	0.00
53-20-39-55-8123	INVESTMENT ADVISOR FEES	42,000.00	42,000.00	68,000.00	26,000.00
53-20-39-55-8129	OTHER MISCELLANEOUS	20,000.00	20,000.00	50,000.00	30,000.00
CONTRACTUAL SERVICES		5,013,600.00	5,013,600.00	5,522,600.00	509,000.00
Total Department 20-39:		(5,013,600.00)	(5,013,600.00)	(5,522,600.00)	(509,000.00)
Fund 53 - POLICE PENSION:					
TOTAL ESTIMATED REVENUES		7,246,315.00	7,246,315.00	7,380,928.00	134,613.00
TOTAL APPROPRIATIONS		5,013,600.00	5,013,600.00	5,522,600.00	509,000.00
NET OF REVENUES & APPROPRIATIONS:		2,232,715.00	2,232,715.00	1,858,328.00	(374,387.00)

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Fund: 54 SEIZURE FUND - POLICE DEPT.					
Department: 00-00 REVENUE					
Account Classification: INTEREST INCOME					
54-00-00-46-1010	INTEREST INCOME	0.00	0.00	3,200.00	3,200.00
INTEREST INCOME		0.00	0.00	3,200.00	3,200.00
Total Department 00-00:		0.00	0.00	3,200.00	3,200.00
Department: 30-14 POLICE					
Account Classification: CONTRACTUAL SERVICES					
54-30-14-55-8101	DRUG ENFORCEMENT ACT	42,000.00	42,000.00	103,990.00	61,990.00
NORTHERN ILLINOIS CRIME LAB RELOCATION PROJECT		0.00	0.00	59,000.00	
NORTHERN ILLINOIS CRIME LAB		42,000.00	42,000.00	44,990.00	
	GL # FOOTNOTE TOTAL	42,000.00	42,000.00	103,990.00	
54-30-14-55-8103	DEPARTMENT OF JUSTICE	250,500.00	250,500.00	250,500.00	0.00
EVIDENCE TO DNA LABS		0.00	0.00	23,000.00	
3 RIFLES		12,000.00	12,000.00	0.00	
COMPUTER-FORENSIC INVESTIGATIONS		4,000.00	4,000.00	4,000.00	
VEST QUARTERMASTER		10,500.00	10,500.00	10,500.00	
APPROVED PURCHASES		224,000.00	224,000.00	213,000.00	
	GL # FOOTNOTE TOTAL	250,500.00	250,500.00	250,500.00	
CONTRACTUAL SERVICES		292,500.00	292,500.00	354,490.00	61,990.00
Total Department 30-14:		(292,500.00)	(292,500.00)	(354,490.00)	(61,990.00)
Fund 54 - SEIZURE FUND - POLICE DEPT.:					
TOTAL ESTIMATED REVENUES		0.00	0.00	3,200.00	3,200.00
TOTAL APPROPRIATIONS		292,500.00	292,500.00	354,490.00	61,990.00
NET OF REVENUES & APPROPRIATIONS:		(292,500.00)	(292,500.00)	(351,290.00)	(58,790.00)

GL Number	Description	2026 Board Adopted	2027 Initial Request	2027 Board Workshop	2027 Board Workshop Amt Change
Fund: 60 LIABILITY INSURANCE FUND					
Department: 00-00 REVENUE					
Account Classification: Unclassified					
60-00-00-49-1016	IRMA REIMBURSEMENT	100,000.00	100,000.00	100,000.00	0.00
Unclassified		100,000.00	100,000.00	100,000.00	0.00
Total Department 00-00:		100,000.00	100,000.00	100,000.00	0.00
Department: 10-12 ADMINISTRATION					
Account Classification: Unclassified					
60-10-12-55-7131	CLAIMS EXPENSE	100,000.00	100,000.00	100,000.00	0.00
Unclassified		100,000.00	100,000.00	100,000.00	0.00
Total Department 10-12:		(100,000.00)	(100,000.00)	(100,000.00)	0.00
Fund 60 - LIABILITY INSURANCE FUND:					
TOTAL ESTIMATED REVENUES		100,000.00	100,000.00	100,000.00	0.00
TOTAL APPROPRIATIONS		100,000.00	100,000.00	100,000.00	0.00
NET OF REVENUES & APPROPRIATIONS:		0.00	0.00	0.00	0.00
Report Totals:					
TOTAL ESTIMATED REVENUES - ALL FUNDS		34,174,083.00	34,174,083.00	85,918,624.00	51,744,541.00
TOTAL APPROPRIATIONS - ALL FUNDS		38,505,902.00	39,068,409.00	85,984,452.00	47,478,550.00
NET OF REVENUES & APPROPRIATIONS:		(4,331,819.00)	(4,894,326.00)	(65,828.00)	4,265,991.00