Committee of the Whole Agenda

Village Hall
1225 Cedar Lane Northbrook, IL 60062
Tuesday, November 11, 2025

5:30 PM

1. **ROLL CALL**
2. **MINUTES APPROVAL**
   A. October 28, 2025 Committee of the Whole Minutes for Approval
3. **DISCUSSION TOPICS**
   A. Fiscal Year (FY) 2027-2031 Five-Year Capital Improvement Plan
   The Capital Improvement Plan (CIP) is a long-range planning document designed to inform anticipated capital needs in the Village including infrastructure improvements and capital purchases for which funding will be requested in the applicable fiscal year budget presented for adoption in April in advance of each May 1 fiscal year start date. The FY 2027-2031 CIP includes projects and cost projections for May 1, 2026 through April 30, 2031.

   B. Property Tax Levy Discussion for Tax Year 2025 (Fiscal Year 2027)
   Pursuant to State Statute a property tax levy must be adopted and filed with the Cook County Tax Extension Office by the last Tuesday of December each year. The components of the Village's levy are allocated among its Corporate (i.e. General) Fund, Debt Service Fund (bonds & interest), Police Pension Fund, and Fire Pension Fund. The Village also levies on behalf of the Northbrook Public Library which submits its levy request to the Finance Department each October.

   C. Discussion on the Staff Recommendation to Repeal Chapter 15, Article XIX (Vehicle Licenses) Effective May 1, 2026
   Pursuant to Village Code Chapter 15, Article 19, with few exceptions, a local vehicle license must be purchased for all vehicles registered within Northbrook's corporate boundaries. This requirement generates net revenue of approximately $450,000 per year. Due to the high administrative burden required to generate a relatively small amount of revenue, customer impact of license purchase and low compliance, staff is recommending repealing this section of the code and eliminating the local vehicle license (sticker) requirement effective with the 2026 annual renewal season.

   D. Discussion Item Regarding General Fund Surplus
   As discussed at the October 14, 2025, Village Board Committee of the Whole meeting, the Village ended FY25 with a calculated General Fund surplus of

$3,628,306, above the 40% fund balance policy requirements.

4. REMARKS FOR THE GOOD OF THE ORDER

5. CLOSED SESSION

6. ADJOURN

The Village of Northbrook is subject to the requirements of the Americans with Disabilities Act of 1990. Individuals with disabilities who plan to attend this meeting and who require certain accommodations in order to allow them to observe or participate in this meeting, or who have questions regarding the accessibility of the meeting or facilities, are requested to promptly contact the Village of Northbrook at (847) 272-5050, or the Illinois Relay Center at (800) 526-0844, to allow the Village of Northbrook to make reasonable accommodations for those persons.

MEMORANDUM

To: Village Manager Cara Pavlicek
From: Chief Financial Officer Steve Drazner
Date: 2025-11-11
Subject: Fiscal Year (FY) 2027-2031 Five-Year Capital Improvement Plan

Overview
The Capital Improvement Plan (CIP) is a long-range planning document designed to inform anticipated capital needs in the Village including infrastructure improvements and capital purchases for which funding will be requested in the applicable fiscal year budget presented for adoption in April in advance of each May 1 fiscal year start date. The FY 2027-2031 CIP includes projects and cost projections for May 1, 2026 through April 30, 2031.

Fiscal Impact
The FY 2027-2031 Capital Improvement Plan proposes $202,733,095 in capital expenses over the five year period for all Funds which contain capital projects. Over this five year period, expenditures are broken down by Fund as follows:

- Infrastructure Capital Project Fund: $19,476,059
- Stormwater Fund: $2,456,060
- Water Fund: $45,136,805
- Sanitary Sewer Fund: $2,382,530
- General Fund: $22,727,200
- Facility Capital Projects Fund: $92,611,126
- Motor Fuel Fund: $14,561,894
- Parking Fund: $1,036,138
- Senior Housing Fund: $2,345,283

Approximately $71 million of the $203 million is being proposed for FY 2027 and this is the only year which will be legally appropriated and adopted as part of the FY 2027 operating budget by the Village Board in April 2026. However, between now and when the FY 2027 budget is adopted, Village staff and the Board may materially modify and/or refine some of the numbers prior to budget adoption in April.

A breakdown for how the Village intends to fund/pay for the $71 million in FY 2027 is as follows:

Grant proceeds	$2,042,049
Operating revenues	$3,979,624
MFT allotment	$1,675,000

Debt proceeds	$201,500
Drawdown of reserves	$9,421,724
Other/Undetermined	$53,627,864

The vast majority of funding sources categorized under the "Other/Undetermined" are related to the Facilities and Infrastructure CIP Funds and will most likely be funded by the issuance of general obligation bonds in relation to the replacement process for the Fleet Maintenance Garage, Fire Station 11, and portions of the Fire Headquarters and the Police Station.

Recommendation

Staff will present a synopsis of the Five-Year Capital Improvement Plan (CIP) including:

- The status of FY 2026 projects;
- A general overview of the five-year funding requests; and
- A review of the projects proposed in FY 2027.

While no formal action is requested or required, staff would like feedback on the FY 2027 requests, as these amounts will be recommended for appropriation in the FY 2027 operating budget for adoption in April 2026, subject to the total revenue and expenditure requests for the fiscal year.

Background

The Capital Improvement Plan (CIP) is a long-range planning document designed to inform anticipated capital needs in the Village including infrastructure improvements and capital purchases for which funding will be requested in the applicable fiscal year budget presented for adoption each April in advance of the May 1 start of each fiscal year. Ultimately, the CIP's goal is to ensure that the Village's infrastructure can meet both the service demands of the public and operational needs of the organization. As one of the Village's core planning documents, it is updated annually and focuses on the five fiscal years following the current year.

The FY 2027-2031 CIP includes projects and cost projections for May 1, 2026 to April 30, 2031. As in prior years, the plan provides a significant level of detail for FY 2027 and less detail in the following years to develop a long-term perspective while maintaining flexibility as new needs or technologies arise. For this reason, the CIP should be viewed as a roadmap rather than an absolute guide.

Each fiscal year of the CIP includes a summary highlighting single-year projected expenditures by fund, detailed project pages with pictures/maps (when available), justifications, and cost projections.

The CIP document is formatted differently in two separate sections as follows:

1. The first section is the preferred format for review and shows five years of CIP projects sorted by Fund (i.e. General, Facilities, Infrastructure, Water, etc.)
2. The second section is based on the legacy format and shows the CIP projects for all Funds sorted by fiscal year.

In addition to the CIP document itself, staff also prepared a CIP Presentation to provide a very high level overview of major projects.

As background, CIP is historically developed and presented as follows:

- Each November, the Five-Year CIP is presented at a Committee of the Whole and Year 1 of the CIP only includes those expenditures which staff anticipates will be appropriated in the annual budget; and
- In March annually, the Finance and Administration Committee of the Village Board meets to review the recommended Annual Budget; and
- In April annually, the Village Board adopts the Annual Budget; and
- On May 1 annual, the appropriation of funds pursuant to the Budget are legally in effect.

While it is the Budget that appropriates funding, this past practice of capital expenditures in the Budget mirroring CIP Year 1 (with minor deviations only due to budget estimates or timing of construction) is a consistent practice in local government. It is also noted that during the time between the November presentation of the CIP, the April adoption of the Budget, and the May start of the new fiscal year, staff will often begin engineering, bidding and related project work often prior to the legal adoption of appropriations by the Board becoming effective in May. Capital expenditures have grown as a percentage of the adopted budget over the past several years as follows:

- In FY24, capital expenditures totaled 18.8% of the adopted budget.
- In FY24, actual capital expenditures totaled 11.5% of the total expenditures.
- In FY25, capital expenditures totaled 22.1% of the adopted budget.
- In FY25, actual capital expenditures totaled 20.8% of the total expenditures.

Consistent with prior years, the FY 2027-2031 CIP is a long-range planning document designed to review the Village's anticipated capital needs, infrastructure improvements, and capital purchases that the Village will make during the plan period as stated above.

However, the capital expenditures identified in FY27 in the draft of the FY2027 – FY2031 CIP presented this year are not being tied to projected funding limitations in the FY2027 budget which is in process of being developed for presentation to the Administration and Finance Committee as noted above. This is in anticipation of the Strategic Planning process which will provide substantive guidance on the Village mission, vision and priorities. Strategic Plan priorities are scheduled to be identified by the Village Board in December 2025 and substantively reviewed for finalization in January 2026 with adoption in April concurrent with the FY27 Budget. As such, Departments are aware that Year 1 as presented in this Five-Year CIP is subject to modification to align with the Strategic Plan priorities and funding capacity in the FY27 upcoming recommended budget. Department Directors have been advised that engineering, bidding and related project work by staff and consultants may not begin prior to budget adoption in April 2026 with appropriations effective May 1, 2026 for new capital activities. Work related to already authorized projects, such as facilities, will continue within current appropriation parameters.

COW Presentation CIP FY27-FY31.pdf
FY27-31 CIP FINAL

NOVEMBER 11, 2025

CAPITAL IMPROVEMENT PLAN

FY 2027-2031

Committee of the Whole

What is the Capital Improvement Plan?

- A long-range planning document designed to review anticipated capital needs, infrastructure improvements, and capital purchases that the Village will make during the plan's period.
- The goal is to ensure that the Village's infrastructure can meet both the service demands of the public and operational needs of the organization.
- The FY 2027-2031 CIP includes projects and cost projections for the five-year period of May 1, 2026 to April 30, 2031.
- The CIP should be viewed as a roadmap rather than an absolute guide.
- FY 2027 as presented is subject to modification to align with the Strategic Plan priorities and funding capacity in the FY 2027 upcoming recommended budget.

Financial Cycle

As one of the Village's core planning documents, the Capital Improvement Plan is updated annually and focuses on the five fiscal years following the current year.



Funding Sources

- **Grant Proceeds**

Village staff applies for grant funding when relevant opportunities are available.

- **Operating Revenues**
- **Fund Balance Draw Down**
- **Debt Proceeds**
- **To Be Determined**

Rather than assuming bonds will be issued in the out years, “To Be Determined” allows for flexibility as the project timeline approaches. Allows for use of available fund balance, reserves or bond issuance as needed.

Project Priority Codes

A - Essential and immediate need

B - Essential, but may be delayed

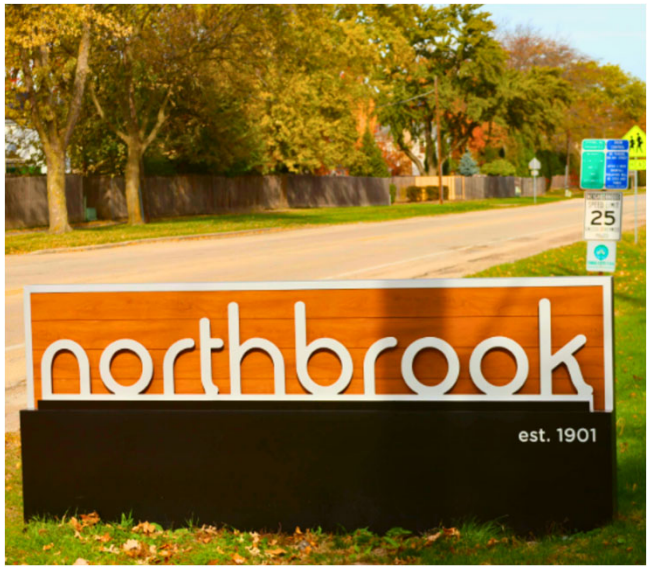
C - Optional but beneficial to the Village through increased productivity, safety, etc.

D - Optional but beneficial to the Village in social, cultural, or aesthetic ways

F - Future project, no FY27 expenditures

FY 2026 Projects (Anticipated to be completed by 4/30/2026)

- **Bicycle & Pedestrian Improvement**
  - -Shermer Rd Walters to Willow ($2,806,097)
- **Downtown Streetscape Improvements**
  - -Shermer Meadow Rd ($2,388,643)
- **Street Reconstruction and Rehabilitation**
  - -Shermer Rd Maple to Techny Concrete ($1,577,574)
  - -Shermer Rd Techny to Willow Asphalt ($1,492,702)
- **Water Meter Replacement ($4,423,948)**
- **Vehicle and Equipment Replacements**
  - -Unit 041 & 050: Police Patrol ($131,240)
  - -Unit 064: Ambulance ($456,277)
  - -Unit 209: PW Medium Duty Dump Truck ($112,472)
  - -Unit 252: PW Trailer Mounted Woodchipper ($150,000)



FY 2026 Projects in Progress

- **Sky Harbor Concrete Street Reconstruction.** Complete first phase of concrete replacement. There will be two additional phases in the next two fiscal years.
- **Physical Security Enhancements.** Necessary upgrades and expansion of security systems within various Village facilities to be completed as scheduled.
- **Crestwood Buildings Roof Replacement.** Project to be completed in phases with the initial phase planned to start Fall 2025.
- **Facility Improvements.** Design phase complete and construction planned for Fleet Maintenance Garage and Fire Station 11. The Village has continued to review various options for a Police Station site as well as reuse of the existing property. Work on this project continues.

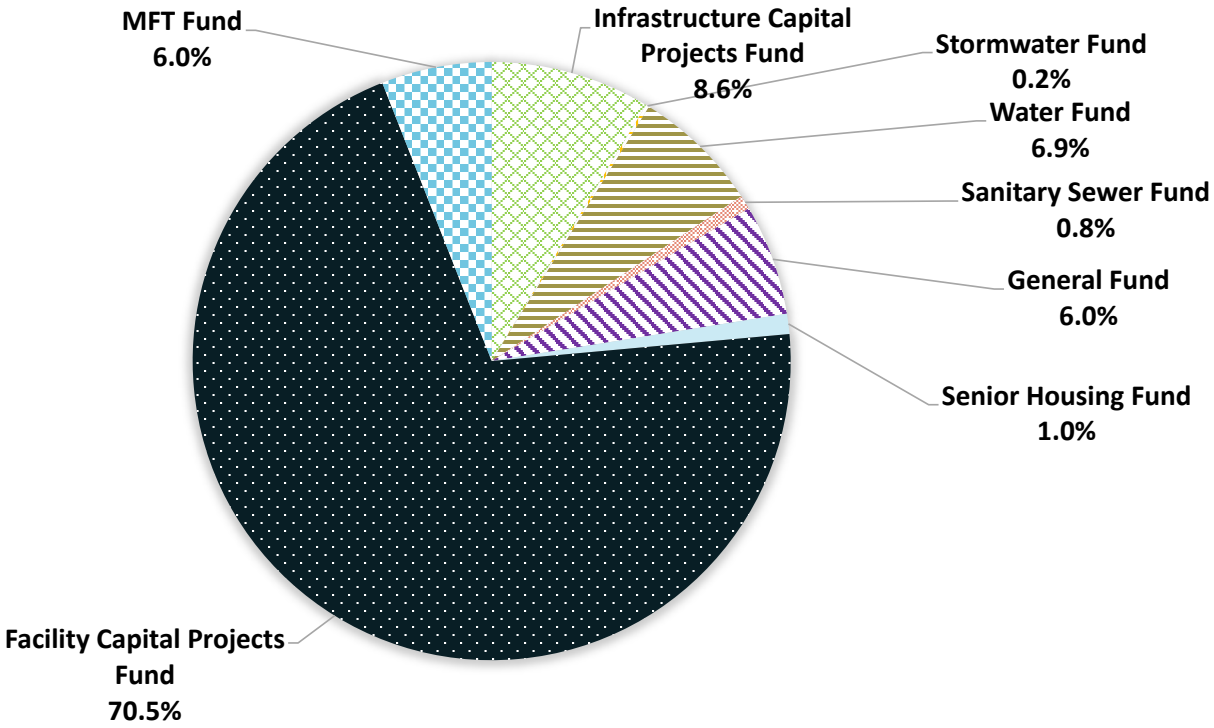
FIVE YEAR SUMMARY

Capital Expenditures by Fund

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total
General Fund	$4,256,903	$2,428,559	$6,074,301	$6,486,410	$3,481,027	**$22,727,200**
MFT Fund	$4,231,273	$3,199,798	$1,655,772	$3,514,964	$1,960,087	**$14,561,894**
Infrastructure Capital Projects Fund	$6,126,607	$6,545,868	$3,506,240	$1,873,634	$1,423,710	**$19,476,059**
Facility Capital Projects Fund	$50,004,129	$42,606,997	$0	$0	$0	**$92,611,126**
Water Fund	$4,898,398	$10,462,977	$9,945,195	$10,095,503	$9,734,732	**$45,136,805**
Sanitary Sewer Fund	$532,450	$473,646	$408,141	$411,115	$557,178	**$2,382,530**
Stormwater Fund	$126,114	$1,529,946	$0	$800,000	$0	**$2,456,060**
Parking Fund	$0	$120,000	$0	$229,325	$686,813	**$1,036,138**
Senior Housing Fund	$771,887	$796,776	$409,588	$271,295	$95,737	**$2,345,283**
Total Capital Expenditures	**$70,947,761**	**$68,164,567**	**$21,999,237**	**$23,682,246**	**$17,939,284**	**$202,733,095**

FY 2027

FY 2027
Total Capital Expenditures $68,938,898**



**Total on page 4 of CIP document includes $2,008,863 in debt service expense

FY 2027 - 2031
Funding Sources

Funding Source	Type	Fund	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total
Grant Proceeds	Revenue	General	25,000	25,000	75,000	25,000	25,000	175,000
Operating Revenues	Revenue	General	500,000	500,000	500,000	800,000	875,000	3,175,000
Fund Balance Draw Down	Revenue	General	1,023,025	493,400	368,400	775,760	825,760	3,486,345
Debt Proceeds	Revenue	General	201,500	626,680	843,940	791,190	725,955	3,189,265
To Be Determined	Revenue	General	2,507,378	783,479	4,286,961	4,094,460	1,029,312	12,701,590
Grant Proceeds	Revenue	MFT	2,017,049	927,022	-	1,290,255	-	4,234,326
MFT Allotment	Revenue	MFT	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	8,000,000
Interest Income	Revenue	MFT	75,000	75,000	75,000	75,000	75,000	375,000
Fund Balance Draw Down	Revenue	MFT	539,224	597,776	(19,228)	549,709	285,087	1,952,568
Operating Revenues	Revenue	Infrastructure CP	2,010,250	2,015,765	2,021,553	1,873,634	1,423,710	9,344,912
To Be Determined	Revenue	Infrastructure CP	4,116,357	4,530,103	1,484,687	-	-	10,131,147
Operating Revenues	Revenue	Facility CP	50,000	-	-	-	-	50,000
Fund Balance Draw Down	Revenue	Facility CP	2,950,000	-	-	-	-	2,950,000
To Be Determined	Revenue	Facility CP	47,004,129	42,606,997	-	-	-	89,611,126
Operating Revenues	Revenue	Enterprise Water	676,663	641,504	542,705	653,691	568,795	3,083,358
Fund Balance Draw Down	Revenue	Enterprise Water	4,221,735	613,171	-	-	-	4,834,906
To Be Determined	Revenue	Enterprise Water	-	9,208,302	9,402,490	9,441,812	9,165,937	37,218,541
Operating Revenues	Revenue	Enterprise Sanitary Sewer	532,450	473,646	408,141	411,115	557,178	2,382,530
Operating Revenues	Revenue	Enterprise Stormwater	126,114	-	-	800,000	-	926,114
To Be Determined	Revenue	Enterprise Stormwater	-	1,529,946	-	-	-	1,529,946
Operating Revenues	Revenue	Enterprise Parking	-	100,000	-	100,000	100,000	300,000
Fund Balance Draw Down	Revenue	Enterprise Parking	-	20,000	-	129,325	-	149,325
To Be Determined	Revenue	Enterprise Parking	-	-	-	-	586,813	586,813
Operating Revenues	Revenue	Enterprise Senior Housing	84,147	86,851	89,717	92,679	95,737	449,131
Fund Balance Draw Down	Revenue	Enterprise Senior Housing	687,740	709,925	319,871	178,616	-	1,896,152
Total Funding Sources			70,947,761	68,164,567	21,999,237	23,682,246	17,939,284	202,733,095
Total Funding Sources by Category								
Grant Proceeds			2,042,049	952,022	75,000	1,315,255	25,000	4,409,326
Operating Revenues			3,979,624	3,817,766	3,562,116	4,731,119	3,620,420	19,711,045
MFT Revenues			1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	8,375,000
Fund Balance Draw Down			9,421,724	2,434,272	669,043	1,633,410	1,110,847	15,269,296
Debt Proceeds			201,500	626,680	843,940	791,190	725,955	3,189,265
To Be Determined			53,627,864	58,658,827	15,174,138	13,536,272	10,782,062	151,779,163
Total Funding Sources			70,947,761	68,164,567	21,999,237	23,682,246	17,939,284	202,733,095

Grant Proceeds

Grant Sources	Fund	Project	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
IL Law Enforcement Camera Grant	General	Body-Worn Cameras	25,000	25,000	75,000	25,000	25,000	175,000
Surface Transportation Program (STP)	MFT	Cherry Lane Asphalt				1,290,255		1,290,255
Surface Transportation Program (STP)	MFT	Skokie Boulevard Asphalt	2,017,049					2,017,049
Surface Transportation Program (STP)	MFT	Walters Avenue Asphalt		927,022				927,022
Total Funding Sources			2,042,049	952,022	75,000	1,315,255	25,000	4,409,326

The Surface Transportation Program (STP) is a federally funded program which supports highways and bridges, transit capital improvements and projects, as well as bike and pedestrian projects.

FY 2027 Projects

General Fund

Knox Box Key Replacement

Equipment Replacement - Fire

$378,300

Electronic Knox Box keys, which are secure and trackable, are now available and ensure only authorized users can access and use the keys.



Hydraulic Rescue Tools

Equipment Replacement - Fire

$201,500

The replacement of all spreaders, cutters, rams, combi-tools, batteries, chargers, and 110-volt AC adapters.



Motor Fuel Tax Fund

Dana Court, Donovan Glen, and Red Haw Ridge Subdivisions
Asphalt Street Construction & Construction Oversight
$898,418

Roads rated as in poor condition that needs necessary asphalt rehabilitation.

Skokie Boulevard
Asphalt Street Construction & Construction Oversight

$2,017,049	STP Grant
$941,042	Revenues/Reserves
$2,958,091	Total

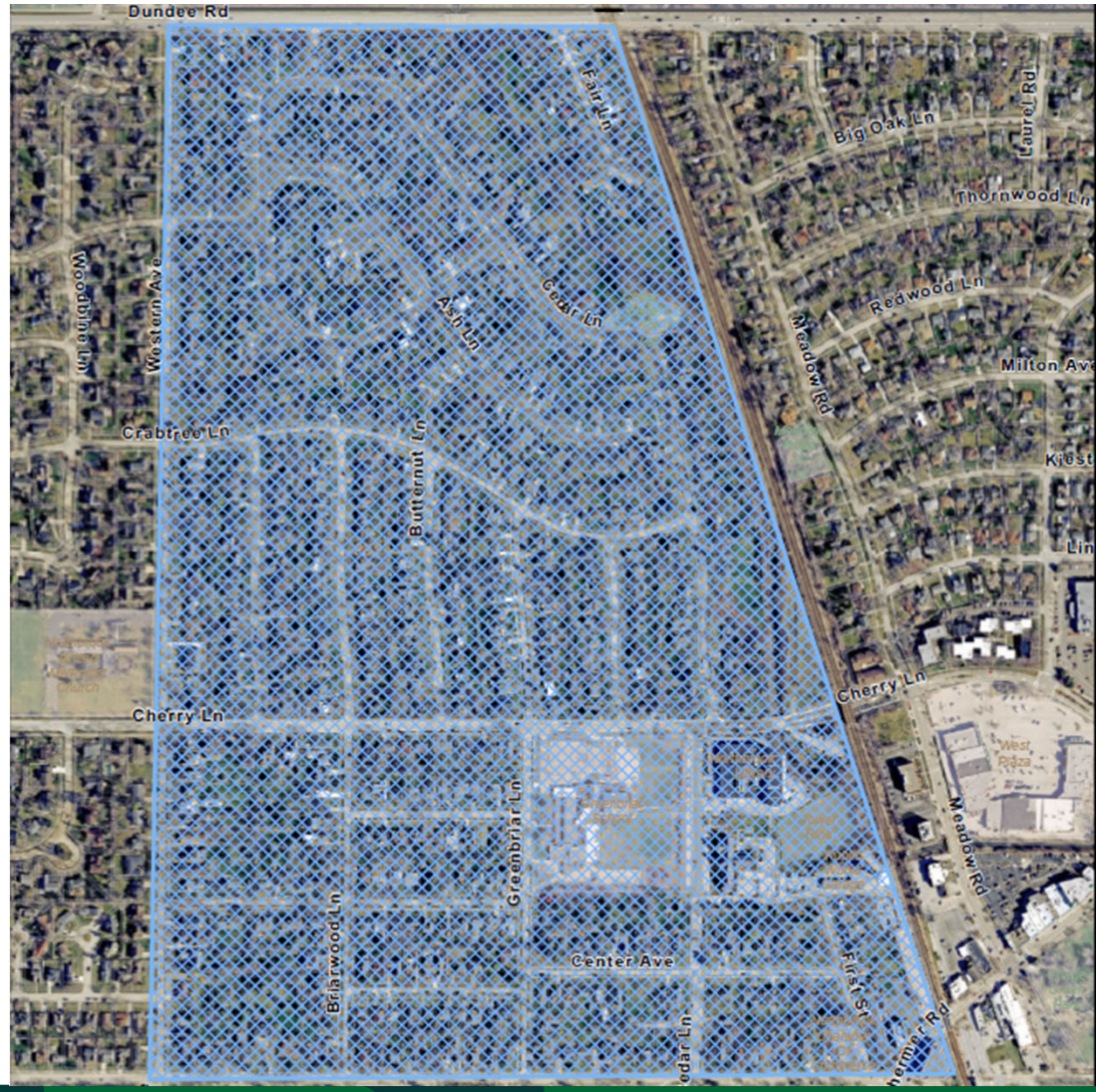
Roads rated as having limited failures. Signs of road surface cracking and have small potholes beginning to form.

Infrastructure Fund

Northbrook Highlands, Northfield Acres Subdivisions, and Walters Subdivisions

Bicycle and Pedestrian Improvements - Sidewalk Replacement

$483,296



Infrastructure Fund (Continued)

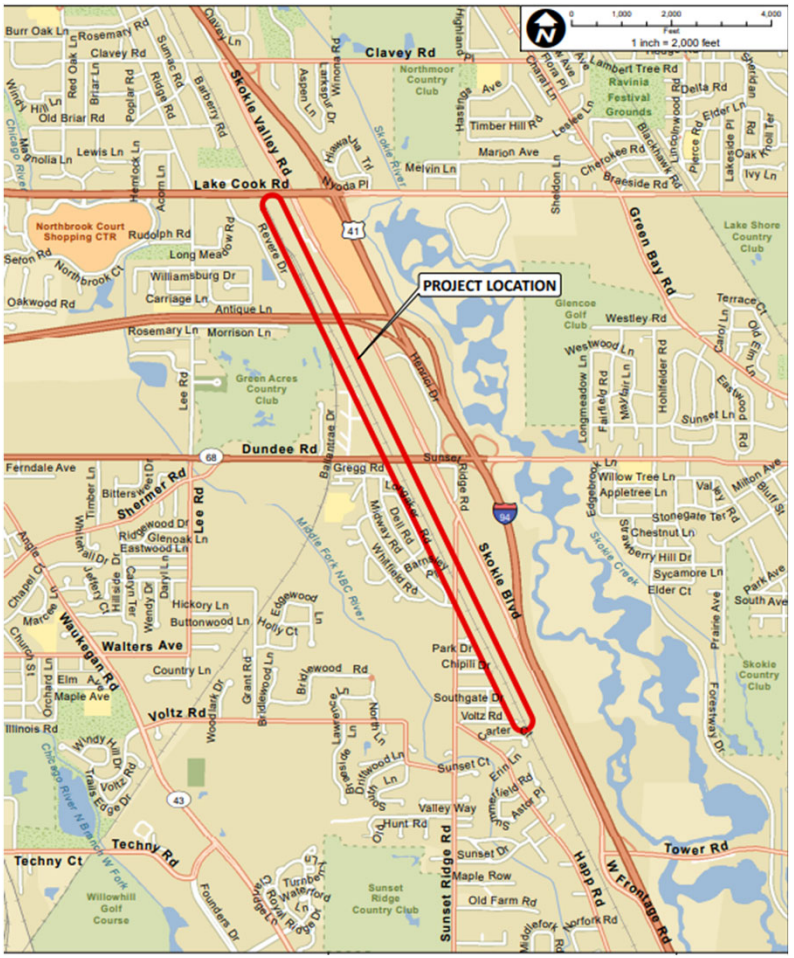
Skokie Valley Trail – Bicycle & Pedestrian Improvements

$1,336,878 **Construction & Oversight**

$334,219 **Design Engineering**

Dundee Road to Voltz Road

- The proposed route for this project runs west of and parallel to the Edens Expressway and, once complete, would increase the Village's total trail mileage to seven (7) miles. The Village is currently working with Lake and Cook Counties to plan and design this segment.



Enterprise Funds

Water

SCADA System Replacement
$1,195,735

Grace Manor Water Main Replacement
$162,078

Sanitary Sewer

2500 Dundee Road - Sanitary Lift Station Replacement
$130,000

1400 Techny Road - Sanitary Lift Station Replacement
$93,450



Facility Capital Projects Fund

Fleet Maintenance Garage – Anticipated completion of Fall 2026
$8,760,217

Fire Station 11 – Anticipated completion of Fall 2026
$11,940,413

Fire Headquarters- Location to be determined
$8,000,000

Police Station – Location to be determined
$21,303,499

Facility Improvements

Public Works Center HVAC System and BAS Replacement
$200,000

Village Hall Stairwell Structural Evaluation
$50,000

Village Hall Renovations
$145,000

Fire Station 12 Exterior Window Replacement
$62,500

Public Works Center Snow Guard Installation
$65,000

Multi-Year / Recurring Projects

General Fund

Body-Worn Cameras
FY 27 $201,200
FY 28-31 $925,835

Network Upgrades & Replacement
FY 27 $70,500
FY 28-31 $90,000

IT Equipment – Physical Security Enhancements
FY 27 $215,000
FY 28-31 $495,000

End-User Computing Device Replacement
FY 27 $100,000
FY 28-31 $860,000





General Fund (Continued)

Technology Equipment Upgrades

FY 27	$140,000
FY 28-31	$480,000

Automated License Plate Readers

FY 27	$52,500
FY 28-31	$210,000

Village Hall Renovations

FY 27	$145,000
FY 28-31	$775,000



Infrastructure Fund

Downtown Streetscape Enhancements II

FY 27	$300,000
FY 28	$2,000,000

LED Conversion Program

FY 27	$110,250
FY 28-31	$364,948

Electric Vehicle Charging Stations

FY 27	$120,652
FY 28-31	$271,467



Infrastructure Fund (Continued)

Sky Harbor Concrete Street Reconstruction

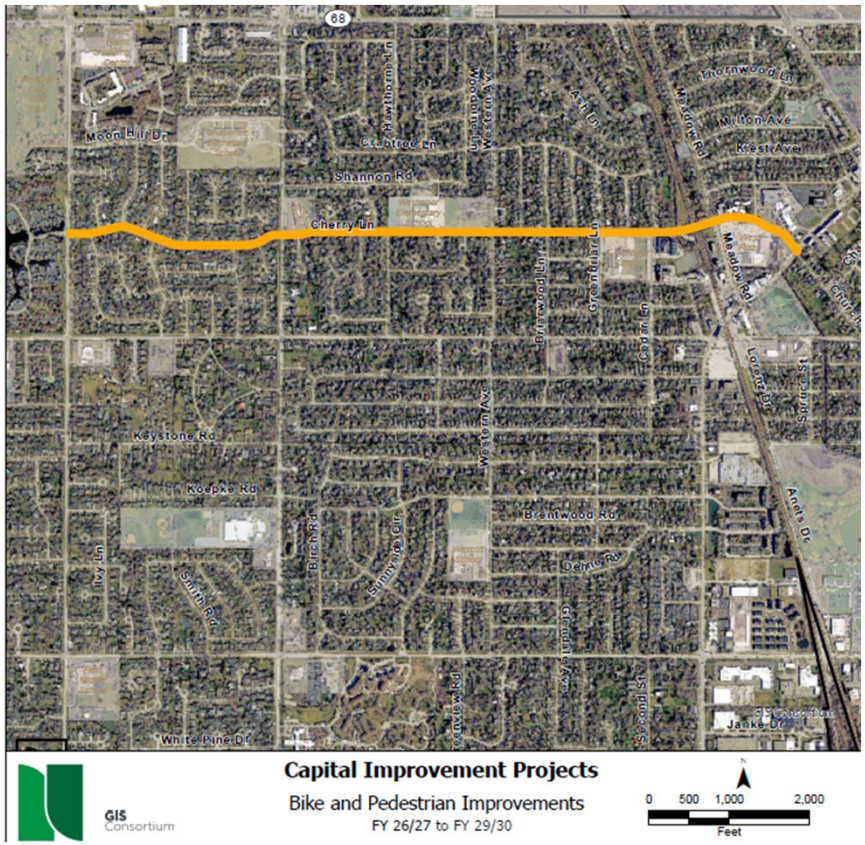
FY 27	$800,000
FY 28	$800,000

Minor Area Resurfacing

FY 27	$120,000
FY 28-31	$480,000

Cherry Lane Conventional Bike Lanes

FY 27	$182,708
FY 28-30	$706,220



Enterprise Funds

Stormwater

Koepke Road (MSMP Project #37)

FY 27	$126,114
FY 28	$1,529,946

Water

Various Main Replacements

FY 27	$3,440,585
FY 28-31	$34,540,212

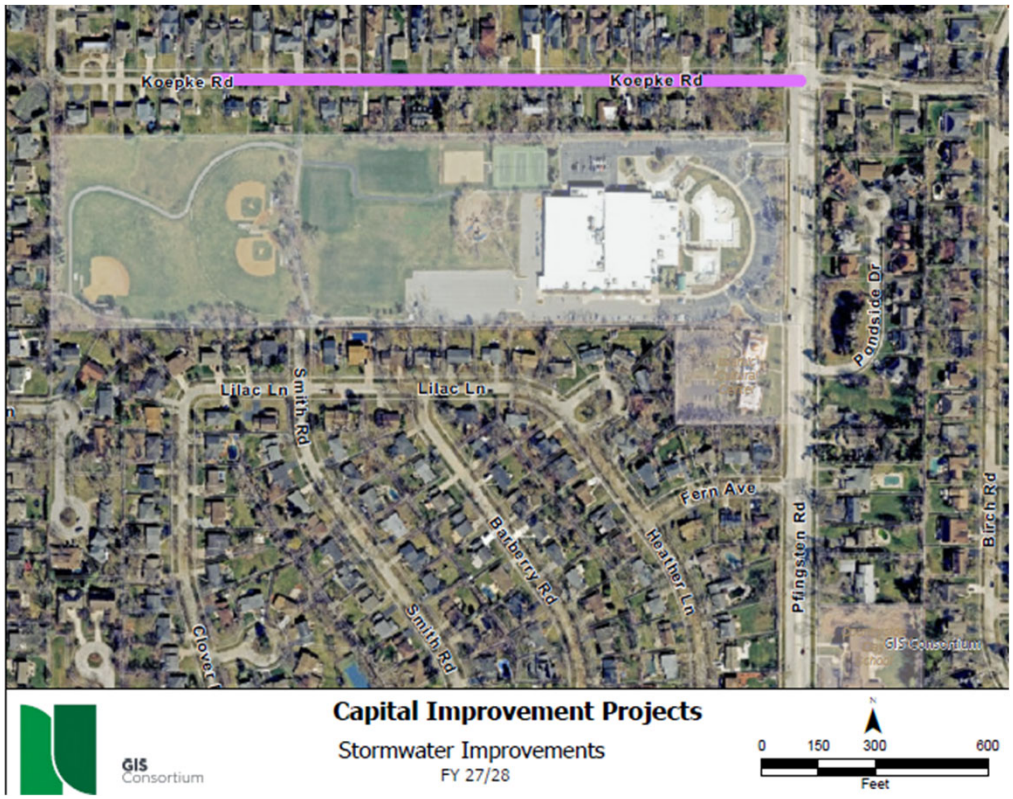
Sanitary Sewer

Sewer Lining

FY 27	$245,000
FY 28-31	$980,000

Manhole Rehabilitation

FY 27	$64,000
FY 28-31	$256,000



Enterprise Funds (Continued)

Senior Housing

Crestwood Roof Replacement

FY 27	$186,465
FY 28	$192,110

Crestwood Window & Door Replacement

FY 27	$501,275
FY 28	$517,815

Crestwood Interior Building Elements

FY 27	$84,147
FY 28-31	$551,068



Built-up roof overview



Shingles in fair condition with granule loss



South wing modified bitumen roof



Central section modified bitumen roof

Vehicles

General Fund

Police

Unit 031: 2021 Ford Explorer Utility Hybrid	$65,620
Unit 034: 2021 Ford Explorer Utility Hybrid	$65,620
Unit 036: 2021 Ford Explorer Utility Hybrid	$65,620
Unit 037: 2021 Ford Explorer Utility Hybrid	$65,620



Fire

Unit 051: 2016 Ford Explorer Utility	$59,550
Unit 054: 2018 Ford Escape	$59,550
Unit 073: 2017 Ford Expedition	$69,295
Unit 075: 2016 Ford Explorer Utility	$59,550



General Fund – Other Equipment

Public Works

Unit 228: 2009 International Dump Truck	$262,597

Fire Apparatus

Unit 056: 2004 Pierce Sabre Engine	$969,653
Unit 068: 2016 Ambulance Replacement	$519,328





Questions?



VILLAGE OF NORTHBROOK

FIVE YEAR CAPITAL IMPROVEMENT PLAN FY 2027-2031

northbrook

October 21, 2025

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

Enclosed is the Village's the Five-Year Capital Improvement Plan (CIP) 2027-2031 which was compiled based on department director and village engineer requests, along with a high-level review by Finance, Information Technology and the Village Manager's Office.

Appreciation is extended to all department directors and staff who have made a significant effort and put in a great deal of analysis and work to present this information. I also want to recognize the extensive review and evaluation of the document performed by CFO Drazner and Deputy CFO Bozic.

Historically, the CIP is developed and presented as follows:

- Each November, the Five-Year CIP is presented at a Committee of the Whole and Year 1 of the CIP only includes those expenditures which staff anticipates will be appropriated in the annual budget; and
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- In FY25, capital expenditures totaled 22.1% of the adopted budget.
- In FY25, actual capital expenditures totaled 20.8% of the total expenditures.

The FY 2027-2031 CIP is, consistent with prior years, a long-range planning document designed to review the Village's anticipated capital needs, infrastructure improvements, and capital purchases that the Village will make during the plan period.

However, the capital expenditures identified in FY27 in the FY2027 – FY2031 CIP presented this year are not being tied to projected funding limitations in the FY2027 budget which is in process of being developed for presentation to the Administration and Finance Committee as noted above. This is in anticipation of the Strategic Planning process which will provide substantive guidance on the Village mission, vision and priorities. The Strategic Plan priorities are scheduled to be identified by the Village Board in December 2025 and substantively reviewed for finalization in January 2026 with adoption in April concurrent with the FY27 Budget. As such, Departments are aware that Year 1 as presented in this Five-Year CIP is subject to modification to align with the Strategic Plan priorities and funding capacity in the FY27 upcoming recommended budget. Department Directors have been advised that engineering, bidding and related project work by staff and consultants may not begin prior to budget adoption in April 2026 with appropriations effective May 1, 2026 for new capital activities. Work related to already authorized projects, such as facilities, will continue within current appropriations.

Thank you in advance for your review and feedback on this five-year plan.

Sincerely,

Cara Pavlicek
Village Manager

VILLAGE OF NORTHBROOK
FISCAL YEARS 2027 - 2031
CAPITAL IMPROVEMENT PLAN
TABLE OF CONTENTS

DESCRIPTION	FUND	START PAGE #
Executive Summary	All	1
CIP Fund Level Summary	General Fund	26
CIP Project Summary	General Fund	28
CIP Project Detail	General Fund	30
CIP Fund Level Summary	Motor Fuel Tax Fund	118
CIP Project Summary	Motor Fuel Tax Fund	120
CIP Project Detail	Motor Fuel Tax Fund	121
CIP Fund Level Summary	Infrastructure Capital Projects Fund	134
CIP Project Summary	Infrastructure Capital Projects Fund	136
CIP Project Detail	Infrastructure Capital Projects Fund	137
CIP Fund Level Summary	Facility Capital Projects Fund	175
CIP Project Summary	Facility Capital Projects Fund	177
CIP Project Detail	Facility Capital Projects Fund	178
CIP Fund Level Summary	Water Fund	182
CIP Project Summary	Water Fund	184
CIP Project Detail	Water Fund	185
CIP Fund Level Summary	Sanitary Sewer Fund	208
CIP Project Summary	Sanitary Sewer Fund	210
CIP Project Detail	Sanitary Sewer Fund	211
CIP Fund Level Summary	Stormwater Fund	223
CIP Project Summary	Stormwater Fund	225
CIP Project Detail	Stormwater Fund	226
CIP Fund Level Summary	Parking Fund	230
CIP Project Summary	Parking Fund	232
CIP Project Detail	Parking Fund	233
CIP Fund Level Summary	Senior Housing Fund	236
CIP Project Summary	Senior Housing Fund	238
CIP Project Detail	Senior Housing Fund	239
CIP Supplemental Report	All	244
Project Maps - All Years	All	269

INTRODUCTION: CAPITAL IMPROVEMENT PLAN OVERVIEW

The Village of Northbrook's Capital Improvement Plan (CIP) is a long-range planning document designed to review the Village's anticipated capital needs, the various infrastructure improvements, and capital purchases that the Village will make during the plan's period. Ultimately, the CIP's goal is to ensure that the Village's infrastructure can meet both the service demands of the public and operational needs of the organization. As one of the Village's core planning documents, it is updated annually and focuses on the five fiscal years following the current year. Staff works closely with the Board to finalize and publish the CIP each fall.

The FY 2027-2031 CIP includes projects and cost projections for the five-year period of May 1, 2026 (FY27) to April 30, 2031 (FY31). As in prior years, the plan provides more detail for FY 2027 and less for the extended years which are included for strategic planning purposes. For this reason, the overall CIP should be viewed more as a roadmap rather than absolute and individual project information is subject to change.

Each fiscal year of the CIP includes a summary highlighting single-year projected expenditures by fund, detailed project pages with pictures/maps (when available), project overviews, and cost projections, and a Village-wide map identifying project locations in that year.

THE FINANCIAL CYCLE:



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

The Village completes an annual financial cycle designed to plan how funds will be spent during the year, manage and track revenues and expenditures while that plan is in place, and report on final outcomes once the year ends. The CIP is a means to begin forecasting future capital needs and planning for the resources to pay for them. Any final expenditures must be approved each year as part of the annual budget. The chart above illustrates this workflow.

CORE ASSUMPTIONS:

To ensure consistency, the following assumptions about the Village's capital assets were used in this CIP:

1. Financing options used in this CIP include grant proceeds, operating revenues, and debt proceeds, including bond proceeds and equipment financing. Operating revenues include designated revenues, such as water, stormwater, sanitary sewer, parking user fees, Crestwood rental fees and Motor Fuel Tax (MFT) revenue, as well as undesignated operating revenues.
2. If a project or asset is bonded, the length of the bond shall not exceed the anticipated useful life of the project or asset.
3. The current CPI per the most recent 2024 calendar year was 3.5%. When the CPI or material costs increase or decrease, the actual price of the projects/purchases may change when they are presented for Village Board approval.
4. The costs for each project are "all-inclusive" and, in the case of vehicles, include aftermarket products and associated costs to the extent possible.
5. The cost of construction in the Chicagoland area has been increasing due to high demand in the area. Where possible, updated quotes for construction projects are provided.

CAPITAL IMPROVEMENT FUNDING SOURCES:

The Village's CIP is funded through nine separate funds:

1. **General Fund** includes vehicle replacements, building improvements, technology replacements and enhancements.
2. **Motor Fuel Tax Fund** includes roadway and other eligible projects that can be paid with MFT distribution revenue from the Illinois Department of Transportation.
3. **Infrastructure Capital Projects Fund** includes roadway surface improvements and sidewalk projects.
4. **Facility Capital Projects Fund** includes the renovation/replacement of Fire Station 11, Police Station, and the Fleet Maintenance Garage.
5. **Water Fund** includes water production and distribution projects.
6. **Sanitary Sewer Fund** includes sanitary sewer transmission projects.
7. **Stormwater Fund** includes stormwater infrastructure improvements and associated equipment.

8. **Parking Fund** includes improvements to surface Metra parking lots.

9. **Senior Housing Fund** includes Crestwood facility improvements.

ADDITIONAL INFORMATION:

Other information within this Executive Summary include a high-level overview for each Fund which appropriates capital expenditures. This overview is intended to serve as a supplement to the more detailed pages which follow the Executive Summary showing the detailed projects for readers and users to quickly gain an understanding of the most important areas to focus on regarding the Village's ability to fund big ticket capital items.

The high-level tables included in the Executive Summary consolidate the funding sources and funding uses for all Funds containing capital projects. Also provided are summaries for each individual Fund.

A consolidated summary for all Funds which contain capital projects follows:

Revenue Description	Type	Fund	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total
Grant Proceeds	Revenue	General	25,000	25,000	75,000	25,000	25,000	175,000
Operating Revenues	Revenue	General	500,000	500,000	500,000	800,000	875,000	3,175,000
Fund Balance Draw Down	Revenue	General	1,023,025	493,400	368,400	775,760	825,760	3,486,345
Debt Proceeds	Revenue	General	201,500	626,680	843,940	791,190	725,955	3,189,265
To Be Determined	Revenue	General	2,507,378	783,479	4,286,961	4,094,460	1,029,312	12,701,590
Grant Proceeds	Revenue	MFT	2,017,049	927,022	-	1,290,255	-	4,234,326
MFT Allotment	Revenue	MFT	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	8,000,000
Interest Income	Revenue	MFT	75,000	75,000	75,000	75,000	75,000	375,000
Fund Balance Draw Down	Revenue	MFT	539,224	597,776	(19,228)	549,709	285,087	1,952,568
Operating Revenues	Revenue	Infrastructure CP	2,010,250	2,015,765	2,021,553	1,873,634	1,423,710	9,344,912
To Be Determined	Revenue	Infrastructure CP	4,116,357	4,530,103	1,484,687	-	-	10,131,147
Operating Revenues	Revenue	Facility CP	50,000	-	-	-	-	50,000
Fund Balance Draw Down	Revenue	Facility CP	2,950,000	-	-	-	-	2,950,000
To Be Determined	Revenue	Facility CP	47,004,129	42,606,997	-	-	-	89,611,126
Operating Revenues	Revenue	Enterprise Water	676,663	641,504	542,705	653,691	568,795	3,083,358
Fund Balance Draw Down	Revenue	Enterprise Water	4,221,735	613,171	-	-	-	4,834,906
To Be Determined	Revenue	Enterprise Water	-	9,208,302	9,402,490	9,441,812	9,165,937	37,218,541
Operating Revenues	Revenue	Enterprise Sanitary Sewer	532,450	473,646	408,141	411,115	557,178	2,382,530
Operating Revenues	Revenue	Enterprise Stormwater	126,114	-	-	800,000	-	926,114
To Be Determined	Revenue	Enterprise Stormwater	-	1,529,946	-	-	-	1,529,946
Operating Revenues	Revenue	Enterprise Parking	-	100,000	-	100,000	100,000	300,000
Fund Balance Draw Down	Revenue	Enterprise Parking	-	20,000	-	129,325	-	149,325
To Be Determined	Revenue	Enterprise Parking	-	-	-	-	586,813	586,813
Operating Revenues	Revenue	Enterprise Senior Housing	84,147	86,851	89,717	92,679	95,737	449,131
Fund Balance Draw Down	Revenue	Enterprise Senior Housing	687,740	709,925	319,871	178,616	-	1,896,152
Total Funding Sources			70,947,761	68,164,567	21,999,237	23,682,246	17,939,284	202,733,095
Total Funding Sources by Category								
Grant Proceeds			2,042,049	952,022	75,000	1,315,255	25,000	4,409,326
Operating Revenues			3,979,624	3,817,766	3,562,116	4,731,119	3,620,420	19,711,045
MFT Revenues			1,675,000	1,675,000	1,675,000	1,675,000	1,675,000	8,375,000
Fund Balance Draw Down			9,421,724	2,434,272	669,043	1,633,410	1,110,847	15,269,296
Debt Proceeds			201,500	626,680	843,940	791,190	725,955	3,189,265
To Be Determined			53,627,864	58,658,827	15,174,138	13,536,272	10,782,062	151,779,163
Total Funding Sources			70,947,761	68,164,567	21,999,237	23,682,246	17,939,284	202,733,095

Expense Description	Type	Fund	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total
Building Improvements - Public Works	Expenditure	General	522,500	781,000	955,000	505,000	312,640	3,076,140
Equipment Replacement - Information Technology	Expenditure	General	565,500	605,000	678,000	602,000	320,000	2,770,500
E911 Equipment - Fire	Expenditure	General	-	-	1,160,000	-	-	1,160,000
E911 Equipment - Police	Expenditure	General	-	-	-	190,860	190,860	381,720
E911 Equipment - Starcom Equipment - Police	Expenditure	General	-	-	-	216,500	216,500	433,000
Equipment Replacement - Fire	Expenditure	General	579,800	-	-	-	-	579,800
Equipment/Apparatus - Police	Expenditure	General	327,100	331,700	354,300	665,720	702,715	2,381,535
Software as a Service - Police	Expenditure	General	-	145,000	145,000	145,000	145,000	580,000
Vehicles - General Government	Expenditure	General	-	-	-	43,775	-	43,775
Vehicles Police Department	Expenditure	General	262,480	205,980	284,320	284,320	347,700	1,384,800
Vehicles - Fire Department	Expenditure	General	1,736,926	-	2,019,540	3,412,000	765,494	7,933,960
Vehicles - Public Works Department	Expenditure	General	262,597	359,879	478,141	421,235	480,118	2,001,970
Asphalt Streets	Expenditure	MFT	3,856,509	2,853,034	1,308,298	3,167,348	1,612,897	12,798,086
Debt Service Payments	Expenditure	MFT	374,764	346,764	347,474	347,616	347,190	1,763,808
Asphalt Street Program	Expenditure	Infrastructure CP	120,000	245,000	120,000	120,000	120,000	725,000
Bicycle & Pedestrian Improvements	Expenditure	Infrastructure CP	1,853,805	681,331	1,005,147	1,050,936	711,236	5,302,455
Concrete Street Program	Expenditure	Infrastructure CP	1,300,000	1,492,640	1,090,147	394,993	592,474	4,870,254
Electric Vehicle Charging Stations	Expenditure	Infrastructure CP	120,652	120,652	90,489	60,326	-	392,119
Sidewalk Construction/Improvements	Expenditure	Infrastructure CP	687,801	-	-	-	-	687,801
Streetscape/Gateway Improvements	Expenditure	Infrastructure CP	300,000	2,000,000	-	-	-	2,300,000
Traffic Signals	Expenditure	Infrastructure CP	110,250	365,765	121,553	247,379	-	844,947
Interfund Transfer to Debt Service Fund	Expenditure	Infrastructure CP	1,634,099	1,640,480	1,078,904	-	-	4,353,483
Fleet Maintenance Garage	Expenditure	Facility CP	8,760,217	-	-	-	-	8,760,217
Fire Station 11	Expenditure	Facility CP	11,940,413	-	-	-	-	11,940,413
Fire Administration	Expenditure	Facility CP	8,000,000	-	-	-	-	8,000,000
Police Station	Expenditure	Facility CP	21,303,499	42,606,997	-	-	-	63,910,496
Water Main Replacement	Expenditure	Enterprise Water	3,602,663	9,821,473	9,227,490	8,441,812	7,049,437	38,142,875
Water Meter Replacement	Expenditure	Enterprise Water	100,000	-	-	-	-	100,000
Water Production System Improvements	Expenditure	Enterprise Water	1,195,735	414,025	655,105	1,585,186	2,685,295	6,535,346
Vehicle Replacements	Expenditure	Enterprise Water	-	227,479	62,600	68,505	-	358,584
System Maintenance	Expenditure	Enterprise Sanitary Sewer	309,000	309,000	309,000	309,000	309,000	1,545,000
Lift Station Controls Replacement	Expenditure	Enterprise Sanitary Sewer	130,000	-	-	-	-	130,000
Lift Station Generator Replacement	Expenditure	Enterprise Sanitary Sewer	93,450	99,141	99,141	102,115	105,178	499,025
Equipment Replacement	Expenditure	Enterprise Sanitary Sewer	-	-	-	-	143,000	143,000
Vehicle Replacements	Expenditure	Enterprise Sanitary Sewer	-	65,505	-	-	-	65,505
Stormwater Improvements	Expenditure	Enterprise Stormwater	126,114	1,529,946	-	-	-	1,656,060
Vehicle Replacements	Expenditure	Enterprise Stormwater	-	-	-	800,000	-	800,000
Parking Lot Improvements	Expenditure	Enterprise Parking	-	120,000	-	229,325	686,813	1,036,138
Facility Improvements	Expenditure	Enterprise Senior Housing	771,887	796,776	409,588	271,295	95,737	2,345,283
Total Funding Uses			70,947,761	68,164,567	21,999,237	23,682,246	17,939,284	202,733,095
Spending sources less Spending uses- Surplus (Deficit)			-	-	-	-	-	-

FY 2026 STATUS OF MAJOR PROJECTS:

The following is a brief summary of the FY 2026 major capital projects with status updates.

GENERAL FUND

1. Physical Security Enhancements: Necessary upgrades and expansion of security systems within various Village facilities to be completed as scheduled.
2. Computer and Mobile Device Replacement: Projects to be completed as scheduled.
3. Facility Improvements: Projects to be completed as scheduled.
4. Vehicle Replacement: Replacements to be completed as scheduled. Unit 064, a medium-duty ambulance, anticipates delivery in FY26.

MOTOR FUEL TAX FUND

1. Asphalt Street Project: Projects to be completed as scheduled.

INFRASTRUCTURE CAPITAL PROJECTS FUND

1. Minor Area Resurfacing Program: Work completed as scheduled.
2. Concrete Street Reconstruction: Work completed as scheduled.
3. Sidewalk Improvements: Work completed as scheduled.
4. Arterial Sidewalk Improvements: Work completed as scheduled.
5. Bicycle & Pedestrian Plan Improvements: N/A
6. Village Gateway and Wayfinding Signage: $170,000
7. Downtown Streetscape Enhancements: Engineering to be completed as scheduled. Initial phase to be completed.
8. Traffic Signal & Streetlight Improvements: Project to be completed as scheduled.

FACILITY CAPITAL PROJECTS FUND

1. Fleet Garage: All design phases complete and planning to start construction.
2. Fire Station #11: All design phases completed and planning to start construction.
3. Police Department: Continued to review various options for new site as well as reuse of the existing property. Work on this project continues.

WATER FUND

1. Water Main Replacement: Projects to be completed as scheduled.
2. Water Production System Improvements: Projects to be completed as scheduled.
3. Water Plant Safety Improvements: N/A
4. Water Meter Replacement Program: Implementation to be completed as scheduled.

SANITARY SEWER FUND

1. Sanitary Sewer Lining: Project to be completed as scheduled.
2. Manhole Rehabilitation: Project to be completed as scheduled.
3. Lift Station Generator: Work completed as scheduled.

STORMWATER FUND

1. Stormwater Improvements: Koepke Road Project to be completed as scheduled.
2. Localized Drainage Improvements: Projects to be completed as scheduled.

SENIOR HOUSING FUND

1. Water Heaters Crestwood Buildings: Project was completed in April 2025 and charged to FY 2025.
2. Emergency Generator Crestwood Buildings: Project was completed in April 2025 and charged to FY 2025.
3. Roof Replacement Crestwood Buildings: Project to be completed in phases with the initial phase planned for FY 2026.

GENERAL FUND

The General Fund is the general operating fund of the Village. It accounts for all financial resources that support the day-to-day operations and capital needs of the Village, except for those required to be accounted for separately. The General Fund funds the operations of the seven Village departments and portions of their respective capital purchases. These purchases include vehicle replacements, building maintenance, equipment and technology needs.

Financial Overview

The General Fund is supported by three major revenue sources: sales tax, property taxes, and state-shared income taxes. These revenues are the primary source of funding for capital purchases in this fund. General obligation bond proceeds have been used to fund purchases of capital items that will have an expected life equal to or greater than the term of the bonds.

GENERAL FUND - CAPITAL PLAN SUMMARY

	GL#	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
FUNDING SOURCES							
Grants	11-0000-481-32	25,000	25,000	75,000	25,000	25,000	175,000
Operating Revenues	Various	500,000	500,000	500,000	800,000	875,000	3,175,000
Fund Balance Draw Down	N/A	1,023,025	493,400	368,400	775,760	825,760	3,486,345
Debt <=5 Years	11-0000-406-02	201,500	626,680	843,940	791,190	725,955	3,189,265
To Be Determined	N/A	2,507,378	783,479	4,286,961	4,094,460	1,029,312	12,701,590
Total Funding Sources		4,256,903	2,428,559	6,074,301	6,486,410	3,481,027	22,727,200
FUNDING USES							
Building Improvements - Public Works	11-4100-703-00	522,500	781,000	955,000	505,000	312,640	3,076,140
Equipment Replacement - Information Technology	11-1400-706-00	565,500	605,000	678,000	602,000	320,000	2,770,500
E911 Equipment - Fire	11-2300-705-13	-	-	1,160,000	-	-	1,160,000
E911 Equipment - Police	11-2300-705-99	-	-	-	190,860	190,860	381,720
E911 Equipment - Starcom Equipment - Police	11-2300-554-00	-	-	-	216,500	216,500	433,000
Equipment Replacement - Fire	11-3100-705-00	579,800	-	-	-	-	579,800
Equipment/Apparatus - Police	11-2100-705-31	327,100	331,700	354,300	665,720	702,715	2,381,535
Software as a Service - Police	11-2100-543-01	-	145,000	145,000	145,000	145,000	580,000
Vehicles - General Government	11-1110-708-00	-	-	-	43,775	-	43,775
Vehicles Police Department	11-2100-708-00	262,480	205,980	284,320	284,320	347,700	1,384,800
Vehicles - Fire Department	11-3100-708-00	1,736,926	-	2,019,540	3,412,000	765,494	7,933,960
Vehicles - Public Works Department	11-4100-708-00	262,597	359,879	478,141	421,235	480,118	2,001,970
Total Funding Uses		4,256,903	2,428,559	6,074,301	6,486,410	3,481,027	22,727,200
Funding "Sources less Uses" Surplus (Deficit)		-	-	-	-	-	-

Vehicles and Equipment

When purchasing a vehicle or piece of equipment, the Village plans for its full life cycle, identifying a useful life and planned year of replacement. The Village has a proactive preventative maintenance program to help maximize the useful life of vehicles and equipment. As vehicles approach their potential replacement date, the equipment's engine hours, miles, maintenance history, and overall condition are taken into consideration to determine if replacement is necessary. Additionally, vehicles and equipment are reviewed annually to determine if they are still operationally necessary. These findings are used to determine whether a vehicle leaves the fleet or is reassigned to a new function based on its condition. Rotating vehicles as they age from more intensive to fewer intensive uses (i.e., reassigning a police patrol vehicle to building inspections) extends the useful life of a vehicle and reduces costs.

When a vehicle is scheduled to leave the fleet or rotate, staff reviews options for a potential replacement. While the Village has purchased several hybrid vehicles for its fleet over the years, hybrid technology is now available for a wider range of vehicles and uses. In FY 2020, the Village purchased its first hybrid police patrol vehicle. Based on the initial success of this purchase, staff plan to continue purchasing these hybrid vehicles for the patrol fleet. Staff will consider hybrid options with other vehicles and will present options when applicable.

Vehicle scarcity and/or production continues to be an issue for the Village of Northbrook as well as most other communities. Longer lead times are especially true for hybrids and large or specialized vehicles. The Village is experiencing up to four-year lead times for large equipment like fire trucks, two-year lead times for dump trucks, and uncertainty for other vehicles such as squad cars and maintenance pickups. This has led to the Village taking advantage of vehicles that may be on dealer lots instead of ordering them and taking advantage of openings in production schedules for certain vehicles as they become available to meet the Village's needs.

Information Technology

Similarly with Information Technology purchases, the Village will plan for an expected useful life of the equipment while taking into account how the purchases impact day-to-day operations and long-term functionality of computerized processes and operations. Unlike other assets which can be extended past their anticipated useful life, IT systems will lose vendor support.

This CIP continues to expand the Village's wired and wireless network connectivity and also expands the telephony system. These basic technology infrastructure services are the foundation for all of the other applications and systems. As the technology needs of the Village change and evolve, the base technology infrastructure services need to expand and evolve.

An on-going Cybersecurity program began in FY 2019 and funding for this program continues in each year of this CIP. The Cybersecurity program utilizes evolving technologies to mitigate the risk of technology security incidents for the Village. The program includes hardware and software solutions and professional services to better detect threats and mitigate the risks of compromised data or systems in the Village.

Facilities

Facilities improvements in the General Fund are smaller projects, which focus on facility maintenance and concerns relating to code compliance, functionality, and energy efficiency, that are reviewed regularly and evaluated in relation to the larger facilities projects identified in the Facility Capital Projects Fund.

Sustainability

In 2021, the Village Board adopted its Climate Action Plan (CAP) with a vision to be the first Climate Resilient community in Illinois. The CAP was developed over 12 months by 31 planning team members and input from hundreds of community members. The CAP recommends over 100 action items. As action items are prioritized and planned, they will be incorporated in future CIPs as appropriate.

MOTOR FUEL TAX FUND

Municipalities in Illinois automatically receive a certain percentage of State gasoline taxes which must be deposited into a separate MFT Fund. These funds may only be used on certain projects pursuant to the rules set forth by the Illinois Department of Transportation.

Financial Overview

MOTOR FUEL TAX FUND - CAPITAL PLAN SUMMARY

FUNDING SOURCES	GL #	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
Grants	24-0000-481-32	2,017,049	927,022	-	1,290,255	-	4,234,326
MFT Allotment (Operating Revenue)	24-0000-403-00	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	8,000,000
Interest Income	24-0000-426-01	75,000	75,000	75,000	75,000	75,000	375,000
Fund Balance Drawdown	N/A	539,224	597,776	(19,228)	549,709	285,087	1,952,568
Debt <=5 Years	N/A	-	-	-	-	-	-
To Be Determined	N/A	-	-	-	-	-	-
Total Funding Sources		4,231,273	3,199,798	1,655,772	3,514,964	1,960,087	14,561,894
FUNDING USES							
Asphalt Streets	24-7300-531-11	3,856,509	2,853,034	1,308,298	3,167,348	1,612,897	12,798,086
Debt Service Payments	24-7300-975-13	374,764	346,764	347,474	347,616	347,190	1,763,808
Total Funding Uses		4,231,273	3,199,798	1,655,772	3,514,964	1,960,087	14,561,894
Funding "Sources less Uses" Surplus (Deficit)		-	-	-	-	-	-
	FY26						
Beginning 5/1/XX Audited or Estimated Fund Balance	1,142,877	1,980,258	1,441,034	843,258	862,486	312,777	
Projected Annual Budgeted Surplus (Deficit)	837,381	(539,224)	(597,776)	19,228	(549,709)	(285,087)	
Ending 4/30/XX Projected Fund Balance	1,980,258	1,441,034	843,258	862,486	312,777	27,690	

INFRASTRUCTURE CAPITAL PROJECTS FUND

The Infrastructure Capital Project Fund is used for the construction of roadway and other infrastructure maintenance and improvement projects. This fund includes the annual concrete street patching program and the asphalt street resurfacing program.

Financial Overview

The Infrastructure Capital Project Fund is primarily funded by a portion of the Village's home rule sales tax. Capital projects accounted for in this fund may also be paid with general obligation bond proceeds.

INFRASTRUCTURE CAPITAL PLAN SUMMARY							
FUNDING SOURCES	**GL #**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**TOTAL**
Grants	40-0000-481-32	-	-	-	-	-	-
Operating Revenues	40-0000-421-00	2,010,250	2,015,765	2,021,553	1,873,634	1,423,710	9,344,912
Fund Balance Drawdown	N/A	-	-	-	-	-	-
Debt <=5 Years	40-0000-406-01	-	-	-	-	-	-
To Be Determined	N/A	4,116,357	4,530,103	1,484,687	-	-	10,131,147
Total Funding Sources		6,126,607	6,545,868	3,506,240	1,873,634	1,423,710	19,476,059
FUNDING USES							
Asphalt Street Program	40-7400-531-10	120,000	245,000	120,000	120,000	120,000	725,000
Bicycle & Pedestrian Improvements	40-7400-531-07	1,853,805	681,331	1,005,147	1,050,936	711,236	5,302,455
Concrete Street Program	40-7400-531-19	1,300,000	1,492,640	1,090,147	394,993	592,474	4,870,254
Electric Vehicle Charging Stations	40-7400-538-01	120,652	120,652	90,489	60,326	-	392,119
Engineering Tests	40-7400-553-01	-	-	-	-	-	-
Sidewalk Construction/Improvements	40-7400-722-02	687,801	-	-	-	-	687,801
Streetscape/Gateway Improvements	40-7400-531-18	300,000	2,000,000	-	-	-	2,300,000
Traffic Signals	40-7400-531-24	110,250	365,765	121,553	247,379	-	844,947
Interfund Transfer to Debt Service Fund	40-7400-975-13	1,634,099	1,640,480	1,078,904	-	-	4,353,483
Total Funding Uses		6,126,607	6,545,868	3,506,240	1,873,634	1,423,710	19,476,059
Funding "Sources less Uses" Surplus (Deficit)		-	-	-	-	-	-
	FY26						
Beginning 5/1/XX Audited or Estimated Fund Balance	5,602,349	(105,282)	(105,282)	(105,282)	(105,282)	(105,282)	
Projected Annual Budgeted Surplus (Deficit)	(5,707,631)	-	-	-	-	-	
Ending 4/30/XX Projected Fund Balance (Deficit)	(105,282)	(105,282)	(105,282)	(105,282)	(105,282)	(105,282)	

Surface Improvement

Northbrook contains over 130 centerline miles or roughly two million square yards of pavement. The Village's inventory of pavement is primarily made up of asphalt streets (roughly 75% of the total) with the remainder being concrete. The Village is responsible for maintaining these roadways. This includes routine maintenance (e.g. pothole patching) and roadway restoration following water main breaks. Northbrook also plans for and conducts roadway rehabilitation and reconstruction as roads reach the end of their useful life.

The Village utilizes its share of the State of Illinois Motor Fuel Tax (MFT) and Transportation Renewal Fund (TRF) revenues as the primary funding mechanism for asphalt street reconstruction and rehabilitation. The current combined MFT and TRF rate is $0.483 per gallon for gasoline and similar fuels and $0.558 per gallon for diesel. The Village estimates it will receive roughly $1,600,000 in MFT and TRF revenues annually. This projected revenue level is assumed for all years of this CIP and is reviewed as part of the budget and CIP preparations. Roughly $377,000 of this revenue is earmarked for debt service on the bonds issued in FY 2014 for an expanded asphalt resurfacing project in FYs 2014 and 2015.

Concrete street repairs are funded by bond proceeds. There is no dedicated revenue source to abate the debt service on the concrete street rehabilitation and reconstruction program bonds. In some fiscal years, concrete street repairs have been deferred due to other construction.

Asphalt Street Reconstruction and Rehabilitation

Roadway rehabilitation is also known as resurfacing. The resurfacing process of asphalt streets includes removing the surface layer of pavement and installing a new surface layer. Resurfacing roadways helps to prevent degradation of pavement to the point where reconstruction of the roadway becomes necessary. Roadway reconstruction is more extensive and includes removing pavement to the foundation of the road before installing all new pavement. Rehabilitation and reconstruction of roadways are done by contract.

In the 1990's, the Village established a standard for asphalt road maintenance so that in any given year, 6-7% of the asphalt streets receive some type of major maintenance. This standard was set based on the determination that the average life of asphalt roadways is approximately 20 years. In FY 2024, the Village conducted major maintenance on 2.02% of its asphalt roadways.

The Village of Northbrook proactively manages the Village's asphalt roadways by assessing their condition on an annual basis and planning for the reconstruction or rehabilitation of these streets. Roadways are assessed on a 5 point rating scale with 1 being the worst and 5 the best. This system is designated as follows:

1. ***Poor –*** Road surface and sections of road base are failing.
2. ***Many Failures –*** Large potholes form. Beginning signs of base failures is evident.
3. ***Limited Failures*** – Cracking of pavement along curb line. Small potholes beginning to form.
4. ***Good -*** Road surface has small spider cracking at curb line, no significant or obvious deficiencies in the roadway.
5. ***Like New -*** Road surface and base are in good condition. Road has been recently resurfaced or pavement is not exhibiting signs of spider cracking.

This information, combined with the location, number of streets in an area needing repair, age, and typical traffic loads, is used to develop a long-term plan for street rehabilitation or reconstruction.

Asphalt Street Ratings- Existing Conditions

	%
Like New	6.0%
Good	7.6%
Limited Failures	60.2%
Many Failures	18.1%
Poor	8.1%
Total	100.0%

Historically, the Village has sought to have no more than 10% of its asphalt streets rated as a “1” (Poor) or “2” (Many Failures). Currently, about one third of the asphalt streets are rated as good or better. To prolong the life of streets, staff proactively patches and seals streets rated as “3” (Limited Failures).

Asphalt Street Ratings- Upon Completion of FY27-31 CIP

	%
Like New	25.0%
Good	7.5%
Limited Failures	50.7%
Many Failures	13.0%
Poor	3.8%
Total	100%

Concrete Street Reconstruction and Rehabilitation

The Village of Northbrook proactively manages concrete roadways in a similar manner to asphalt streets. Public Works employees assess the condition of concrete streets on an annual basis. Specifically, the amount of failed and deteriorated sections of pavement on each street is inventoried. These identified sections or panels are then scheduled for replacement within our contractual concrete improvement program. This program is based on performing work geographically and by subdivision and the amount of work completed is dependent on available funding. Therefore, available funding combined with the location, number of other streets within the subdivision or neighborhood needing repair, age, and typical traffic loads are used to develop a long-term plan for concrete street rehabilitation or reconstruction.

Concrete street rehabilitation commonly includes large scale panel replacement. During this process, the Village’s contractor removes concrete panels and replaces them. Concrete roadway reconstruction is similar to that of asphalt roadway reconstruction in that the road surface is removed to the road base and new roadway is constructed. Concrete rehabilitation and replacement work is done by contract. A concrete street that is well designed and constructed of Portland cement concrete should have a useful life of 30 to 40 years with maintenance required around year 20. To address the Village’s concrete roadways on an equal basis over their lifetime, 8.5% or approximately 45,246 square yards of the Village’s concrete roadways would need to be repaired or reconstructed annually. Due to the increased cost of construction, the Village is currently not meeting its desired target. The Village repairs or replaces an average of 7,412 square yards of concrete pavement on an annual basis.

The Village identifies roadways with significant degradation of the road surface as well as roadways proximate to a significant number of other streets within a subdivision or neighborhood needing repair and considers age and typical traffic loads when selecting roadways for the annual concrete street rehabilitation and reconstruction program.

As with asphalt street reconstruction, the Village anticipates that the cost of concrete road reconstruction will continue to rise due to the increased demand for construction in the Chicagoland area.

Sidewalk Replacement Program

The Village of Northbrook is responsible for the maintenance and replacement of public sidewalks within Village of Northbrook rights-of-way. The Village systematically surveys public sidewalks to identify defective and deteriorated sections. Sidewalk surveys are based on logical geographic areas to determine which portions are to be replaced. Failed sections of sidewalk are replaced by the Village's sidewalk concrete contractor. The Village fully funds the sidewalk replacement program with Infrastructure Capital Projects Fund revenues.

The Village also maintains the sidewalks located adjacent to major arterial streets that are generally owned/maintained by the State of Illinois or Cook County and are within the Village. The Arterial Sidewalk Program, which began in FY 2020, identifies sections of deteriorated or defective sidewalk on at least one side of the arterial road and replaces or repairs them to remove potential hazards.

Bicycle & Pedestrian Improvements

In June 2018, the Village Board approved the Bicycle & Pedestrian Plan (BPP). The BPP establishes a strategy to support walking and bicycling as viable, accessible, and inclusive modes of transportation. In FY 2021, the Village began implementing bicycle and pedestrian improvements based on BPP recommendations. Where possible, the Village's strategy is to incorporate bicycle and pedestrian projects with roadwork projects. This includes coordinating design for multiple projects to allow construction to commence at the same time as well as letting the work together where feasible to achieve an economy of scale. This implementation process minimizes disruption to residents and allows for systematic improvement to the Village's bicycle and pedestrian infrastructure. The Village also completes bicycle and pedestrian improvement projects independent of roadway work where there is significant need or demand. Requests for these improvements are considered and prioritized as they are received.

Streetscape Improvements

In late 2019, the consultant hired to conduct a downtown land use and parking study presented its findings to the Board. The Board expressed interest in prioritizing improvements related to bicycle and pedestrian use, streetscape, and event programming space. In 2021 the Village installed expanded outdoor dining and pedestrian walkways in the downtown on a temporary basis. At the direction of the Board, the temporary modifications were improved and expanded for the 2022 outdoor dining season. In February 2024, the Village Board reviewed various design components which were incorporated into a RFQ for engineering/design services. That RFQ is complete and engineering is underway. As part of this project, the Village will schedule construction to minimize disruption to the businesses in the Central Business District.

Other initiatives to be explored as potential downtown streetscape enhancements include the acquisition and revitalization of vacant parcels, opportunities for electric vehicle charging stations, and additional landscaping and greenery. All improvements need to address infrastructure that has reached the end of its useful life (e.g., sidewalk pavers). Downtown improvements will need to align with the Climate Action Plan.

Following the completion of the Northbrook Community Identity Strategy and Development project in early 2023, the Village has a refreshed written and visual image including a new logo and tagline. This identity will translate across all communications platforms, professional correspondence, public information, and Village content including the gateway signs located at various entrances to the Village and wayfinding signage in the downtown. The Village currently owns and maintains 12 gateway signs which are displayed at prominent locations visible to commuters as they enter the Village limits. There are an additional three Sky Harbor Industrial Park signs and two downtown parking signs at the West commuter lot. This CIP includes preliminary cost estimates for new gateway and wayfinding signage.

FACILITY CAPITAL PROJECTS FUND

The Facility Capital Projects Fund accounts and provides for financial resources for the renovation/replacement of Fire Station 11, Police Station, and Fleet Maintenance Garage. This fund was established with the FY 2023 Budget.

Financial Overview

In FY 2022, pursuant to Board direction, a transfer of $4,750,000, 70% of the Fund Balance above the 40% target policy, was made into this newly established fund. In FY 2023, pursuant to Board direction, a transfer of $5,900,000, 70% of the Fund Balance above the 40% target policy, was made.

FACILITY CAPITAL PLAN SUMMARY

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
FUNDING SOURCES	GL #						
Grants	N/A	-	-	-	-	-	-
Operating Revenues	N/A	50,000	-	-	-	-	50,000
Fund Balance Draw Down	N/A	2,950,000	-	-	-	-	2,950,000
Debt <=5 Years	38-0000-406-01	-	-	-	-	-	-
To Be Determined	N/A	47,004,129	42,606,997	-	-	-	89,611,126
Total Funding Sources		50,004,129	42,606,997	-	-	-	92,611,126
FUNDING USES							
Fleet Maintenance Garage	38-7800-703-00-33001	8,760,217	-	-	-	-	8,760,217
Fire Station 11	38-7800-703-00-33002	11,940,413	-	-	-	-	11,940,413
Fire Administration	38-7800-703-00-33003	8,000,000	-	-	-	-	8,000,000
Police Station	38-7800-703-00-33004	21,303,499	42,606,997	-	-	-	63,910,496
Total Funding Uses		50,004,129	42,606,997	-	-	-	92,611,126
Funding "Sources less Uses" Surplus (Deficit)		-	-	-	-	-	-
	FY26						
Beginning 5/1/XX Audited or Estimated Fund Balance	11,128,067	3,282,557	332,557	332,557	332,557	332,557	
Projected Annual Budgeted Surplus (Deficit)	(7,845,510)	(2,950,000)	-	-	-	-	
Ending 4/30/XX Projected Fund Balance	3,282,557	332,557	332,557	332,557	332,557	332,557	

Facilities

The Village Board has undertaken a series of discussions and/or taken action on the replacement of Fire Station 11/Administration Office, Fleet Maintenance Garage and the Police Station. As a result, it has been determined that the current location of each of these facilities and the existing facility

condition support identification of a new site(s) for the important operations which directly support the delivery of public safety.

Below is a summary of various actions taken to date.

1. On April 8, 2025, staff in conjunction with the Village's construction manager, Leopardo Companies, and its architectural firm, FGM Architects, presented the schematic designs for a new Fire Station #11 at 820 Dundee Road and the adaptive reuse of 3504 Commercial Avenue for the Fleet Maintenance Garage to the Committee of the Whole Meeting of the Village Board.

   At the conclusion of the April 8, 2025 Committee of the Whole meeting, the Village Board provided the following direction for each of the facilities:

   - Fire Station #11 at 820 Dundee Road:
     - Move forward to the design development phase for this facility with the elevations, schematic design, and architectural elements in a form substantially similar to those presented.
     - Move forward with the inclusion of geothermal heating and cooling for the site. Include the make-ready work for solar at this facility, with the right-sizing of the solar panel array to be reviewed for installation at a later date.
     - The current estimated cost for the facility as discussed and directed is $22,007,348 inclusive of construction and land purchase.

   - Fleet Maintenance Garage at 3504 Commercial Avenue:
     - Move forward to the design development phase for this facility with the elevations, schematic design, and architectural elements in a form substantially similar to those presented.
     - Move forward with the inclusion of geothermal heating and cooling for the site. Do not include make-ready work for solar or solar panels at this facility due to the lack of sufficient roof area to support the solar array and the low electric generation rate of the remaining portion of the roof.
     - The current estimated cost for the facility as discussed and directed is $22,657,842 inclusive of construction and land purchase.

2. November 12, 2024 Village Board Meeting, the Board approved amendments to the existing agreements for Construction Management and Architectural Services for the new Fire Station #11 and the Fleet Maintenance Garage. With Resolution 24-172 and 24-173 staff received direction to start the Schematic Design. At the November 12, 2024 Village Board Meeting, the Board directed the Village to proceed with facility design to reduce energy consumption and related measures to ensure a reduction in the long term operating costs of both facilities through High Performance Design and energy use per square foot reductions to minimize the environmental footprint of each building in conformance with the Climate Action Plan along with a focus on health, well-being, and quality of life for the employees working in these facilities was also directed. The Community and Sustainability Committee of

the Village Board met on November 6, 2024 to consider policy matters related to sustainability with guidance and input from FGM Architects and Leopardo Companies.

3. September 24, 2024 Village Board Meeting, after a due diligence period and consensus from Committee of the Whole to continue, the Board made formal recommendations to purchase both properties for Village facilities.

    - 3504 Commercial Drive for $2.3 MM for a future Fleet Maintenance
    - Garage 820 Dundee for $997,963 for a future Fire Station 11

4. August 13, 2024, the Village Board approved Ordinance 24-43 and Ordinance 24-44 approving the land purchases for both properties. After the approval of these Ordinances, the Village had a due diligence period, during which staff worked with the Village's architect and construction manager, FMGA and Leopardo respectively, to review the cost to demolish the vacant home on the site and complete site fit tests for the 820 Dundee property for a new Fire Station #11.

5. May 23, 2023, Committee of the Whole Meeting of the Village Board, a discussion was held about the Police Station and the feasibility of the reuse of the existing site for a new Police Station.

6. April 29, 2023, Village hosts tours of Fire Station 11/Administration Office, Fleet Maintenance Garage and the Police Station for the public to view the facilities to help better understand the space needs and conditions of the buildings. Subsequently, information videos about each facility were posted for community review.

7. April 25, 2023, Village Board accepts the Space Needs report which is a foundation for moving to the next step in the process of determining how to renovate/replace Fire Station 11/Fire Administrative Offices, Fleet Maintenance Garage, and the Police Station.

8. April 25, 2023, the Village Board held a closed session for the purpose of discussing whether a particular parcel of property should be acquired pursuant to 5 ILCS 120/(c) (5).

9. February 28, 2023, Public Works and Facilities Committee Meeting of the Village Board, heard a comprehensive update on the Space Needs and Facilities Conditions, work on Solutions Design and the development of the Facilities Plan Master Schedule for Fire Station 11/Administration Office, Fleet Maintenance Garage and the Police Station.

10. October 25, 2022 Committee of the Whole, the Village Board continued their discussion concerning the goal for advancement of the replacement/renovation of the facilities and the Board was introduced to the Consultant teams of Leopardo Companies that would be providing Construction Manager Services and FGM Architects (FGMA) who would be providing facility plan services.

11. November 8, 2022, the Village Board approves contracts with Leopardo Companies and FGM Architects for professional services.

12. August 17, 2022, a Request for Qualifications is issued seeking a qualified firm for professional architectural services to assist in the planning process for future construction or modifications to three Village facilities.

13. August 9, 2022, the Village Board is presented with a status update on Facilities Project related to the future renovation/replacement of three Village Facilities: Fire Station 11/Administration, Police Station and Public Works Fleet Maintenance Garage. The following facility goals are highlighted:

    - Welcoming workplace for all employees, visitors;
    - Incorporation of sustainable practices in use of materials and long-term operations;
    - Technology that is flexible to accommodate present and future needs;
    - Attention to employee wellness, especially for shift workers as each facility is a 24/7/365 operation;
    - Structural and Operational Requirements as each facility is core to Northbrook's public safety responsibilities
    - May 1, 2022, the FY22/23 Fiscal Year begins and the adopted Budget includes for the first time a Facility Capital Project Fund.
    - May 2022, Village Manager engages Leopard Companies, Inc. for Owner's Representative/Construction Management Services for the three facilities.
    - December 21, 2021, a Request for Qualifications is issued seeking Owner's Representative/Construction Management Services for the three facilities.
    - November 9, 2021, the Village Board is provided a report/review of prior work to move forward with policy considerations related to Fire Station 11/Administration Office, Fleet Maintenance Garage and the Police Station.
    - March of 2019 the Village receives a Facilities Conditions Assessment and Report Card and a Facility Needs Assessment was completed by Healy Bender for Fire Station 11/Administration Office, Fleet Maintenance Garage and the Police Station.
    - In FY 2017, an Ad Hoc Facilities Committee of the Board of Trustees directed staff to have facility assessments done for Fire Station 11, the Police Station and the Public Works Fleet Maintenance Garage.

WATER FUND

Northbrook's water utility system has been growing, evolving and improving since our inland treatment facility first became operational in 1963. The Village delivers water to meet the demand generated by the Village's 12,500 residential, commercial and industrial consumer accounts. The Village supplies drinking water to residents within the corporate boundaries and sells water wholesale to Mission Brook Sanitary District and the Village of Riverwoods. The Village also has water mains in unincorporated Mission Hills Estates and supplies water to residents in that area.

The system draws Lake Michigan water via two intakes and pumps the untreated water through two raw water transmission mains to the Water Filtration Plant. The raw water supply system consists of a 30-inch intake extending about 2,550 feet from shore and a 48-inch intake extending 6,400 feet from shore. Water flows by gravity to a pump station at the shoreline in Glencoe. From there, the raw water is pumped through almost three miles of transmission mains to the Village's water treatment plant located on Dundee Road. Water treatment consists of chemical addition, mixing, sedimentation, filtration and disinfection. The Plant has an EPA approved capacity of 20 million gallons per day. Treated water is pumped to the distribution system, which consists of two elevated water storage tanks, one ground level reservoir and pumping station, and over 170 miles of water mains.

Financial Overview

The Water Fund is managed in a way to be self-sustaining; the cost to maintain and improve the existing water system is financed by user fees. To maintain the fiscal health of this fund and provide the level of funding needed to support operations, capital improvements, and debt service an increase of 20% was approved in FY 2015, increasing the rate from $4.08 to $4.90 per 1,000 gallons. A subsequent increase of 20% was also recommended in FY 2017. This increase was ultimately deferred due to a transfer of $2.4 million from General Fund excess reserves. The rate was increased in May 2018 to $5.88 per 1,000 gallons. The water rate increase scheduled for May 2020 was deferred due to COVID-19. In December 2022 the Village Board voted to increase water rates from $5.88 to $6.15 per 1,000 gallons to take effect May 1, 2023. Additionally, the Village Board approved a two-year rate plan increasing rates from $6.15 to $6.27 per 1,000 gallons effective May 1, 2024 and from $6.27 to $6.40 per 1,000 gallons effective May 1, 2025.

	GL #	WATER CAPITAL PLAN SUMMARY FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
FUNDING SOURCES							
Grants	21-0000-481-32	-	-	-	-	-	-
Operating Revenues	21-0000-402-00	676,663	641,504	542,705	653,691	568,795	3,083,358
Fund Balance Drawdown**		4,221,735	613,171	-	-	-	4,834,906
Debt <=5 Years	21-0000-406-01	-	-	-	-	-	-
To Be Determined	N/A	-	9,208,302	9,402,490	9,441,812	9,165,937	37,218,541
Total Funding Sources		4,898,398	10,462,977	9,945,195	10,095,503	9,734,732	45,136,805
FUNDING USES							
Water Production System Improvements	21-4170-729-00	1,195,735	414,025	655,105	1,585,186	2,685,295	6,535,346
Water Main Replacement	21-4180-727-00	3,602,663	9,821,473	9,227,490	8,441,812	7,049,437	38,142,875
Water Meter Replacement	21-4180-702-00	100,000	-	-	-	-	100,000
Vehicle Replacements	21-4180-708-00	-	227,479	62,600	68,505	-	358,584
Total Funding Uses		4,898,398	10,462,977	9,945,195	10,095,503	9,734,732	45,136,805
Funding "Sources less Uses" Surplus (Deficit)		-	-	-	-	-	-

Ending Audited Cash Balance at 04/30/2025 $0

**primarily consists of unspent bond proceeds from June 2025 bond issuance.

Water Main Replacement Projects

The largest recurring capital cost to the Water Fund is the replacement of water mains and system improvements. When planning for the replacement of water main segments, a multitude of factors are reviewed to determine the priority in which water mains will be replaced. One of the most important factors is the number of breaks that have occurred on a section of main. Replacement of mains that chronically break helps to prevent service disruptions to customers. Breaks can be due to numerous factors including weather (freeze/thaw cycles, extended dry periods and soil movement), age of the infrastructure, pipe material, or sudden changes in pressure. Once mains suffer breaks, the integrity/strength of the pipe is compromised and they become more susceptible to future breaks.

Miles of Water Main by Age and Material

Age (Years)	Cast Iron	Ductile Iron or Other	
0-20	0.03	28.39	
21-40	0.94	45.53	
41-60	29.04	40.85	
61-75	27.09	3.20	
76+	12.38	0.54	
Total Miles	69.48	118.51	187.99

Water Main Breaks by Year	FY20	FY21	FY22	FY23	FY24	FY25	YTD FY26
	69	171	100	83	132	88	63

The cause of water main breaks can be attributed to a number of factors. In FY 2021, the Village worked to complete the Two Zone water distribution project, which established a second pressure zone in the northwest part of the community. This work led to an expected increase in water main breaks as pressure increased in the second zone.

Many water main materials and installation methods used in the past would be considered inadequate by today's standards. The median age of our water mains is 45 years; however, the average age of mains that have experienced a water main break is 63 years. Today, the standards by which water mains are constructed and installed are much stricter than they once were. For instance, water mains are installed in trenches on stone back fill to help prevent some breaks from ground conditions and they are wrapped with a protective material to prevent premature degradation from corrosive soils.

The American Water Works Association recommends that water mains be replaced at least once every 75 years. Approximately 6.4% of the Village's water mains are older than 75 years. Approximately 41% of our water mains are made of cast iron; the remaining 59% are ductile iron or another material. Ductile iron is much stronger and more durable than cast iron and is currently the Village's standard material when mains are replaced.

As water mains age the flow of water through the pipes can become limited due to mineral build up. Additionally, the sizes of and standards by which water mains are installed have changed to accommodate larger homes and reflect current best practices. Larger water mains also provide adequate water flows for firefighting. Increasing the size of a water main does not increase the pressure on that main; however, it does allow for a greater and less restricted amount of water to flow through the pipe. The above factors, in addition to break history, are considered when planning which mains will be replaced and in what sequence. Additionally, the Village works to eliminate sections of water main that do not interconnect or that are only connected to the system at one location, creating a "dead end." Interconnecting or "looping" water mains can help enhance flow capacity and provide better water quality. Looped water mains can also be used to provide water to customers who would otherwise be affected by a main break, minimizing the number of customers impacted by water shut offs.

When planning for replacement of water mains, the Village of Northbrook programs capital infrastructure improvements such as sewer main replacements and road rehabilitation within geographic areas to leverage economies of scale, avoid duplication of work, and minimize disruption to residents where possible.

SANITARY SEWER FUND

The Village is responsible for managing and maintaining 134 miles of public sanitary sewer and 13 lift stations. The Village's sewer lines act as collectors of sewage, conveying waste to interceptor lines operated by the Metropolitan Water Reclamation District of Greater Chicago (MWRD). Sewage then flows to the MWRD treatment plant at Howard Street and McCormick Boulevard in Skokie. Following treatment, treated water moves southward through the branches of the Chicago and Illinois Rivers.

A major factor impacting the Sanitary Sewer Fund is MWRD's Inflow and Infiltration Ordinance, which sets specific actions for all communities within MWRD's service area. Included in these actions are requirements for reducing the amount of stormwater entering the tributary sanitary sewers feeding into MWRD's facilities, such as sanitary sewer televising and lining. In FY 2019, staff incorporated a manhole lining and program to aid in reaching compliance with the MWRD ordinance. Additionally, in FY 2020, the Village launched a smoke and dyed water flood testing program to identify sources of potential inflow and infiltration for future remediation to comply with MWRD requirements. The findings of this testing and televising are used to program corrective work.

Financial Overview

The Sanitary Sewer Fund is managed in a way to be self-sustaining where the cost of transporting Northbrook's wastewater to MWRD interceptor lines is financed through user fees. Treatment of sanitary waste is done by the MWRD. Certain large Village-operated capital projects may be funded through the issuance of general obligation bonds, which serve as loans to the fund that are paid back over a set period time.

In FY 2009, the Village hired a consultant to perform an updated analysis of its sanitary sewer rates. The study outlined the current and planned revenues and expenditures of the fund. It was identified that future rate increases would be needed to sustain the operations and maintenance of the sanitary sewer system and fund capital projects. The study recommended a rate increase of 12.5% in FY 2014 and 11% in FY 2017. However, the planned increase for FY 2014 was deferred one year to FY 2015. A rate increase of $0.25 per 1,000 gallons of water used was implemented in FY 2015, bringing the rate from $0.80 to $1.05. The recommended increase in FY 2017 was deferred due to a $600,000 transfer from General Fund excess reserves. In May 2018, the sanitary sewer rate increased to $1.26 per 1,000 gallons of water used. The sanitary sewer rate increase scheduled for May 2020 was deferred due to COVID-19. The Village Board approved a sanitary sewer rate increase from $1.26 to $1.70 per 1,000 gallons that took effect May 1, 2023.

SANITARY SEWER CAPITAL PLAN SUMMARY							
	GL #	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
FUNDING SOURCES							
Grants	14-0000-481-32	-	-	-	-	-	-
Operating Revenues	14-0000-403-00	532,450	473,646	408,141	411,115	557,178	2,382,530
Fund Balance Drawdown	N/A	-	-	-	-	-	-
Debt <=5 Years	14-0000-406-01	-	-	-	-	-	-
To Be Determined	N/A	-	-	-	-	-	-
Total Funding Sources		532,450	473,646	408,141	411,115	557,178	2,382,530
FUNDING USES							
System Maintenance	14-4160-723-00	309,000	309,000	309,000	309,000	309,000	1,545,000
Lift Station Controls Replacement	14-4160-723-00	130,000	-	-	-	-	130,000
Lift Station Generator Replacement	14-4160-723-00	93,450	99,141	99,141	102,115	105,178	499,025
Equipment Replacement	14-4160-705-00	-	-	-	-	143,000	143,000
Vehicle Replacements	14-4160-708-00	-	65,505	-	-	-	65,505
Total Funding Uses		532,450	473,646	408,141	411,115	557,178	2,382,530
Funding "Sources less Uses" Surplus (Deficit)		-	-	-	-	-	-

Ending Audited Cash Balance at 04/30/2025 $0

STORMWATER FUND

The Stormwater Fund is utilized to account and provide for financial resources for the construction of stormwater improvement projects. This fund also provides for operational costs to effectively manage, maintain, operate, and repair the Village's 123 miles of storm sewer system, ditches, detention facilities, and lift stations.

In August 2011, the Village completed the Stormwater Management Plan (SMP), which establishes the projects to be undertaken by the Village to reduce the impact of stormwater runoff on the community. The first addendum was finished in April 2012 with a second addendum being completed in April 2015. In September 2023 the third addendum was presented to the Village Board with six new projects identified. Combined, these documents identified 37 stormwater management projects to reduce flooding issues in the Village. As part of its on-going duties, the Stormwater Management Commission reviews the projects included in the SMP to ensure that they are still viable.

Financial Overview

The Stormwater Fund is managed in a way to be self-sustaining; the cost to maintain and improve the existing stormwater system is financed by user fees. Large capital projects may be funded through the issuance of general obligation bonds, which serve as loans to the fund that are paid back over a set period time.

Northbrook's current stormwater utility fee is $1.00 per 1,000 gallons of water. With the exception of the Koepke Road project, these additional projects have not been included in the CIP until a review of the stormwater rate has been completed in order to ensure there is an adequate funding source for

this work. Staff anticipates bringing a recommendation to increase the Stormwater Fund rate to the Village Board prior to the conclusion of Fiscal Year 2026.

STORMWATER CAPITAL PLAN SUMMARY

	GL #	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
FUNDING SOURCES							
Grants	16-0000-481-32	-	-	-	-	-	-
Operating Revenues	16-0000-451-00	126,114	-	-	800,000	-	926,114
Fund Balance Drawdown	N/A	-	-	-	-	-	-
Debt <=5 Years	16-0000-406-01	-	-	-	-	-	-
To Be Determined	N/A	-	1,529,946	-	-	-	1,529,946
Total Funding Sources		126,114	1,529,946	-	800,000	-	2,456,060
FUNDING USES							
Stormwater Improvements	16-4190-730-03	126,114	1,529,946	-	-	-	1,656,060
Equipment Replacement	16-4190-708-00	-	-	-	-	-	-
Vehicle Replacements	16-4190-708-00	-	-	-	800,000	-	800,000
Total Funding Uses		126,114	1,529,946	-	800,000	-	2,456,060
Funding "Sources less Uses" Surplus (Deficit)		-	-	-	-	-	-

Ending Audited Cash Balance at 04/30/2025 $0

Localized Drainage Improvements

Construction of local drainage improvements at specified locations in the Village help alleviate specific concerns reported by residents. The Village has addressed many of these that have been identified and there will no longer be a continuing line item in the CIP for this work after FY 26. The Village will include localized drainage improvements as needed in the CIP and Budget going forward.

PARKING FUND CAPITAL PLAN

The purpose of the Parking Fund is to provide and maintain adequate off-street parking to serve the Metra facilities and to provide general maintenance of the railroad passenger station. There are 707 municipal off-street parking spaces of which 536 are for Northbrook residents only with the remainder designated as open space for the public-at-large. There are also an additional 28 no-fee spaces allocated to the Central Business District, handicapped, vendor, railroad, and tenant parking.

Financial Overview

		PARKING CAPITAL PLAN SUMMARY					
	GL #	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
FUNDING SOURCES							
Grants	N/A	-	-	-	-	-	-
Operating Revenues	22-0000-404-xx	-	100,000	-	100,000	100,000	300,000
Fund Balance Drawdown	N/A	-	20,000	-	129,325	-	149,325
Debt <=5 Years	22-0000-406-01	-	-	-	-	-	-
To Be Determined	N/A	-	-	-	-	586,813	586,813
Total Funding Sources		-	120,000	-	229,325	686,813	1,036,138
FUNDING USES							
Parking Lot Improvements	22-7200-704-00	-	120,000	-	229,325	686,813	1,036,138
Total Funding Uses		-	120,000	-	229,325	686,813	1,036,138
Funding "Sources less Uses" Surplus (Deficit)		-	-	-	-	-	-

Ending Audited Cash Balance at 04/30/2025 $136,773

SENIOR HOUSING FUND

The Senior Housing Fund is responsible for the maintenance and operation of the Village-owned Crestwood Place apartment complex. The activities of the Senior Housing Fund are overseen by the Senior Services Commission. The Commission reviews the annual budget of the Fund in advance of the Village Manager's presentation of the recommended budget. The Village contracts with a private firm to provide day-to-day maintenance, care, and management of Crestwood place.

Financial Overview

Necessary operating funds are provided entirely by rent payments from the tenants at Crestwood Place. General obligation bond proceeds have been used to fund purchases of capital projects with an expected life equal to or greater than the term of the bonds.

During FY 2025, the Village contracted with Reserve Advisors to complete a capital reserve study for the Crestwood Place. This report is available upon request.

SENIOR HOUSING CAPITAL PLAN SUMMARY

	GL #	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
FUNDING SOURCES							
Grants	15-0000-481-32	-	-	-	-	-	-
Operating Revenues	15-0000-461-01	84,147	86,851	89,717	92,679	95,737	449,131
Fund Balance Drawdown	N/A	687,740	709,925	319,871	178,616	-	1,896,152
Debt <=5 Years	15-0000-406-02	-	-	-	-	-	-
To Be Determined	N/A	-	-	-	-	-	-
Total Funding Sources		771,887	796,776	409,588	271,295	95,737	2,345,283
FUNDING USES							
Facility improvements	15-7100-703-00	771,887	796,776	409,588	271,295	95,737	2,345,283
Total Funding Uses		771,887	796,776	409,588	271,295	95,737	2,345,283
Funding "Sources less Uses" Surplus (Deficit)		-	-	-	-	-	-

Ending Audited Cash Balance at 04/30/2025 $2,181,057

GENERAL FUND

	GL#	GENERAL FUND - CAPITAL PLAN SUMMARY					
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
FUNDING SOURCES							
Grants	11-0000-481-32	25,000	25,000	75,000	25,000	25,000	175,000
Operating Revenues	Various	500,000	500,000	500,000	800,000	875,000	3,175,000
Fund Balance Draw Down	N/A	1,023,025	493,400	368,400	775,760	825,760	3,486,345
Debt <=5 Years	11-0000-406-02	201,500	626,680	843,940	791,190	725,955	3,189,265
To Be Determined	N/A	2,507,378	783,479	4,286,961	4,094,460	1,029,312	12,701,590
Total Funding Sources		4,256,903	2,428,559	6,074,301	6,486,410	3,481,027	22,727,200
FUNDING USES							
Building Improvements - Public Works	11-4100-703-00	522,500	781,000	955,000	505,000	312,640	3,076,140
Equipment Replacement - Information Technology	11-1400-706-00	565,500	605,000	678,000	602,000	320,000	2,770,500
E911 Equipment - Fire	11-2300-705-13	-	-	1,160,000	-	-	1,160,000
E911 Equipment - Police	11-2300-705-99	-	-	-	190,860	190,860	381,720
E911 Equipment - Starcom Equipment - Police	11-2300-554-00	-	-	-	216,500	216,500	433,000
Equipment Replacement - Fire	11-3100-705-00	579,800	-	-	-	-	579,800
Equipment/Apparatus - Police	11-2100-705-31	327,100	331,700	354,300	665,720	702,715	2,381,535
Software as a Service - Police	11-2100-543-01	-	145,000	145,000	145,000	145,000	580,000
Vehicles - General Government	11-1110-708-00	-	-	-	43,775	-	43,775
Vehicles Police Department	11-2100-708-00	262,480	205,980	284,320	284,320	347,700	1,384,800
Vehicles - Fire Department	11-3100-708-00	1,736,926	-	2,019,540	3,412,000	765,494	7,933,960
Vehicles - Public Works Department	11-4100-708-00	262,597	359,879	478,141	421,235	480,118	2,001,970
Total Funding Uses		4,256,903	2,428,559	6,074,301	6,486,410	3,481,027	22,727,200
Funding "Sources less Uses" Surplus (Deficit)		-	-	-	-	-	-

GENERAL FUND

Grant Funded Projects

	FY27 Anticipated Grant	FY28 Anticipated Grant	FY29 Anticipated Grant	FY30 Anticipated Grant	FY31 Anticipated Grant
Body-Worn Cameras (PD)	25,000	25,000	75,000	25,000	25,000
Total Grant Revenue	25,000	25,000	75,000	25,000	25,000

Village of Northbrook

Capital Improvement Plan - Summary FY 2027 - 2031

General Fund Capital Projects

						Actuals		Budget	Amended Budget	Year End Estimate	Recommended Budget				
Project Name	Pg #	CAP	Fund	Dept	Account	FY 2024	FY 2025	FY 2026	FY 2026	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Automated License Plate Readers	30	No	11	2100	705-31	55,848	52,500	52,500	52,500	52,500	52,500	52,500	52,500	52,500	52,500
Barrier System Equipment Replacement	31	No	11	2100	705-31	-	-	412,000	412,000	355,000	-	-	-	-	-
Body Armor/Vests	32	No	11	2100	705-31	-	-	-	-	-	-	-	-	-	175,000
Duty Weapons	33	No	11	2100	705-31	-	-	-	-	-	-	-	-	-	150,000
Body-Worn Cameras	34	No	11	2100	705-31	117,932	225,410	196,800	196,800	196,800	201,200	205,800	228,400	239,820	251,815
E911 Equipment - Portable Radio Replacement (Fire)	35	No	11	2300	705-13	-	-	-	-	-	-	-	1,160,000	-	-
E911 Equipment - Portable Radio Replacement (Police)	36	No	11	2300	705-99	-	-	-	-	-	-	-	-	190,860	190,860
E911 Equipment - Starcom Equipment Replacement	37	No	11	2300	554-00	-	-	-	-	-	-	-	-	216,500	216,500
IT Equipment - End-User Computing Device Replacement	38	No	11	1400	706-00	120,827	190,046	125,000	125,000	125,000	100,000	195,000	283,000	277,000	105,000
IT Equipment - Cybersecurity Enhancements	39	No	11	1400	706-00	43,726	87,339	65,000	65,000	65,000	40,000	40,000	40,000	150,000	50,000
IT Equipment - Network Upgrades & Replacement	40	No	11	1400	706-00	68,145	1,394	300,000	300,000	300,000	70,500	-	40,000	-	50,000
IT Equipment - Physical Security Enhancements	41	No	11	1400	706-00	-	-	235,000	235,000	235,000	215,000	240,000	65,000	125,000	65,000
IT Equipment - Technology Equipment Upgrades	42	No	11	1400	706-00	151,378	-	150,000	150,000	150,000	140,000	130,000	250,000	50,000	50,000
Drone As First Responder	43	No	11	2100	705-31	-	-	-	-	-	-	-	-	300,000	-
Knoxbox Key Replacement	44	No	11	3100	705-00	-	-	-	-	-	378,300	-	-	-	-
Hydraulic Rescue Tools	45	No	11	3100	705-00	-	-	-	-	-	201,500	-	-	-	-
Facility Improvements	46-50	Yes	11	4100	703-00	-	-	1,002,000	1,002,000	1,275,000	377,500	506,000	805,000	355,000	112,640
Taser Replacement	51	No	11	2100	705-31	100,800	50,400	50,400	50,400	50,400	73,400	73,400	73,400	73,400	73,400
Report Writing Software	52	No	11	2100	543-01	-	-	-	-	-	-	145,000	145,000	145,000	145,000
Facility Improvements - Village Hall Renovations	53	No	11	4100	703-00	260,000	139,241	125,000	125,000	125,000	145,000	275,000	150,000	150,000	200,000
Unit 005: 2008 Chrysler Town & Country	54	Yes	11	4100	708-00	-	-	-	-	-	-	41,200	-	-	-
Unit 007: 2024 Ford Explorer Utility Patrol	55	Yes	11	2100	708-00	-	-	-	-	-	-	-	-	72,180	-
Unit 008: 2021 Ford Explorer Utility Patrol K9	56	Yes	11	2100	708-00	-	-	-	-	-	-	-	72,180	-	-
Unit 012: 2016 Ford Explorer Utility Patrol	57	Yes	11	2100	708-00	-	-	-	-	-	-	-	67,780	-	-
Unit 016: 2018 Ford Explorer Utility Admin	58	Yes	11	2100	708-00	-	-	-	-	-	-	-	-	-	67,780
Unit 022: 2018 Ford Explorer Utility Admin	59	Yes	11	2100	708-00	-	-	-	-	-	-	-	-	-	67,780
Unit 028: 2018 Ford Explorer Utility Patrol	60	Yes	11	2100	708-00	-	-	-	-	-	-	-	-	67,780	-
Unit 029: 2017 Ford Explorer Utility Admin	61	Yes	11	2100	708-00	-	-	-	-	-	-	-	-	-	67,780
Unit 030: 2023 Dodge Durango	62	Yes	11	2100	708-00	-	-	-	-	-	-	-	-	72,180	-
Unit 031: 2021 Ford Explorer Utility Hybrid	63	Yes	11	2100	708-00	-	-	-	-	-	65,620	-	-	-	-
Unit 032: 2023 Dodge Durango Pursuit	64	Yes	11	2100	708-00	-	-	-	-	-	-	72,180	-	-	-
Unit 033: 2023 Dodge Durango Pursuit	65	Yes	11	2100	708-00	-	-	-	-	-	-	-	-	-	72,180
Unit 034: 2021 Ford Explorer Utility Hybrid	66	Yes	11	2100	708-00	-	-	-	-	-	65,620	-	-	-	-
Unit 035: 2023 Dodge Durango	67	Yes	11	2100	708-00	-	-	-	-	-	-	72,180	-	-	-
Unit 036: 2021 Ford Explorer Utility Hybrid	68	Yes	11	2100	708-00	-	-	-	-	-	65,620	-	-	-	-
Unit 036R: 2017 Ford Explorer Utility	69	Yes	11	4100	708-00	-	-	-	-	-	-	-	-	43,775	-
Unit 037: 2021 Ford Explorer Utility Hybrid	70	Yes	11	2100	708-00	-	-	-	-	-	65,620	-	-	-	-
Unit 038: 2023 Dodge Durango Pursuit	71	Yes	11	2100	708-00	-	-	-	-	-	-	-	72,180	-	-
Unit 040: 2024 Ford Explorer Utility Patrol	72	Yes	11	2100	708-00	-	-	-	-	-	-	-	-	-	72,180
Unit 041: 2018 Ford Explorer Utility Patrol	73	Yes	11	2100	708-00	-	-	65,620	65,620	65,620	-	-	-	-	-
Unit 042: 2023 Dodge Durango	74	Yes	11	2100	708-00	-	-	-	-	-	-	-	-	72,180	-
Unit 045: 2020 Ford Explorer Utility K9	75	Yes	11	2100	708-00	-	-	-	-	-	-	-	72,180	-	-
Unit 048: 2016 Ford Explorer	76	Yes	11	2100	708-00	-	-	-	-	-	-	61,620	-	-	-
Unit 050: 2020 Ford Explorer Utility Patrol	77	Yes	11	2100	708-00	-	-	65,620	65,620	65,620	-	-	-	-	-
Unit 051: 2016 Ford Explorer Utility	78	Yes	11	3100	708-00	-	-	-	-	-	59,550	-	-	-	-
Unit 052: 2018 Ford Explorer Utility	79	Yes	11	3100	708-00	-	-	-	-	-	-	-	67,600	-	-
Unit 053: 2018 Ford Explorer Utility	80	Yes	11	3100	708-00	-	-	-	-	-	-	-	65,620	-	-
Unit 054: 2018 Ford Escape	81	Yes	11	3100	708-00	-	-	-	-	-	59,550	-	-	-	-
Unit 056: 2004 Pierce Saber Engine	82	Yes	11	3100	708-00	-	-	-	-	-	969,653	-	-	-	-
Unit 058: 2008 Pierce Engine	83	Yes	11	3100	708-00	-	-	-	-	-	-	-	1,330,000	-	-
Unit 059: 2021 Pierce Engine	84	No	11	3100	708-00	-	-	-	-	-	-	-	-	50,000	-
Unit 061: 2009 Velocity Tower Ladder	85	Yes	11	3100	708-00	-	-	-	-	-	-	-	-	3,362,000	-
Unit 062: 2019 Velocity Tower Ladder	86	No	11	3100	708-00	-	-	-	-	-	-	-	-	-	100,000
Unit 064: 2014 Medtec w/ Freightliner Chassis	87	Yes	11	3100	708-00	-	-	456,277	456,277	456,277	-	-	-	-	-
Unit 065: 2017 Medtec w/ Freightliner Chassis	88	Yes	11	3100	708-00	-	-	-	-	-	-	-	556,320	-	-
Unit 068: 2016 Ambulance Replacement	89	Yes	11	3100	708-00	-	-	-	-	-	519,328	-	-	-	-

Village of Northbrook

Capital Improvement Plan - Summary FY 2027 - 2031

General Fund Capital Projects

Project Name	Pg #	CAP	Fund	Dept	Account	Actuals FY 2024	Actuals FY 2025	Budget FY 2026	Amended Budget FY 2026	Year End Estimate FY 2026	Recommended Budget FY 2027	Recommended Budget FY 2028	Recommended Budget FY 2029	Recommended Budget FY 2030	Recommended Budget FY 2031
Unit 069: 2018 Medtec w/ Freightliner Chassis	90	Yes	11	3100	708-00	-	-	-	-	-	-	-	-	-	596,000
Unit 070: 2017 Ford F250 Pick Up /w Plow	91	No	11	3100	708-00	-	-	-	-	-	-	-	-	-	69,494
Unit 073: 2017 Ford Expedition	92	Yes	11	3100	708-00	-	-	-	-	-	69,295	-	-	-	-
Unit 075: 2016 Ford Explorer Utility	93	Yes	11	3100	708-00	-	-	-	-	-	59,550	-	-	-	-
Unit 200: 2016 Ford F250 Pickup Truck w/Plow	94	No	11	4100	708-00	-	-	-	-	-	-	-	62,600	-	-
Unit 202: 2014 Ford Fusion	95	No	11	4100	708-00	-	-	-	-	-	-	-	-	-	46,800
Unit 209: 2008 Ford F550 Dump Truck	96	No	11	4100	708-00	-	-	112,472	112,472	112,472	-	-	-	-	-
Unit 212: 2016 Ford F250 Pickup Truck w/Plow	97	No	11	4100	708-00	-	-	-	-	-	-	-	62,600	-	-
Unit 222: 2012 International 7400 Dump Truck	98	Yes	11	4100	708-00	-	-	-	-	-	-	-	310,441	-	-
Unit 224: International 7400 2010 Dump Truck	99	Yes	11	4100	708-00	-	-	-	-	-	-	277,479	-	-	-
Unit 225: 2014 International 7400 Dump Truck w/ Front Wing Plow	100	Yes	11	4100	708-00	-	-	-	-	-	-	-	-	-	294,324
Unit 228: 2009 International Dump Truck	101	Yes	11	4100	708-00	-	-	-	-	-	262,597	-	-	-	-
Unit 246: 2007 John Deere 544J Loader	102	Yes	11	4100	708-00	-	-	-	-	-	-	-	-	300,000	-
Unit 251: 1998 Wacker Asphalt Roller Replacement	103	Yes	11	4100	708-00	-	-	-	-	-	-	-	-	-	26,300
Unit 252: 2007 Morbark Hurricane Chipper	104	No	11	4100	708-00	-	-	150,000	150,000	150,000	-	-	-	-	-
Unit 277: 2009 Skid Steer Loader Replacement	105	Yes	11	4100	708-00	-	-	-	-	-	-	-	-	77,460	-
Unit 411: 2009 Ford F250 Pickup Truck w/Plow	106	No	11	4100	708-00	-	-	62,000	62,000	62,000	-	-	-	-	-
Unit 422: 2013 Ford Explorer	107	No	11	4100	708-00	-	-	-	-	-	-	-	-	-	-
Unit 423: 2016 Ford F250 Pick Up /w Plow	108	Yes	11	4100	708-00	-	-	-	-	-	-	-	-	-	69,494
Unit 427: 2014 Ford Focus	109	Yes	11	4100	708-00	-	-	-	-	-	-	-	42,500	-	-
Unit 432: 2013 Ford Escape	110	Yes	11	4100	708-00	-	-	65,000	65,000	65,000	-	-	-	-	-
Unit 433: 2016 Ford Escape	111	No	11	4100	708-00	-	-	-	-	-	-	41,200	-	-	-
Unit 434: 2008 Toyota Highlander	112	Yes	11	4100	708-00	-	-	-	-	-	-	-	-	-	43,200
Unit 439: 2013 Ford Explorer	113	No	11	1400	708-00	-	-	-	-	-	-	-	-	-	-
Unit A10: 2008 Prius	114	Yes	11	1110	708-00	-	-	-	-	-	-	-	-	43,775	-
Unit D17: 2014 Ford Explorer	115	No	11	6300	708-00	-	-	-	-	-	-	-	-	-	-
Total						918,656	746,329	3,690,689	3,690,689	3,906,689	4,256,903	2,428,559	6,074,301	6,486,410	3,481,027

Project Priority Codes:

A - Essential and immediate need
B - Essential, but may be delayed
C - Optional but beneficial to the Village through increased productivity, safety, etc.
D - Optional but beneficial to the Village in social, cultural, or aesthetic ways
F - Future project, no FY27 expenditures

*Projects related to the Climate Action Plan (CAP) are identified by

Fund: General Fund **FY 2027 - FY 2031**

Department: Police Department
Project Type: E911 Equipment Replacement
Project Name: Automated License Plate Readers
Cost: $262,500

Priority Code: A - Essential and immediate need
CAP Item: No
Grant Funding: No

Overview

Automated License Plate Readers (ALPRs) are designed to capture a license plate image on a passing vehicle and quickly compare the plate to official "hot lists" created by local police departments or other public safety agencies. ALPRs are another tool to aid in the deterrence of crime and the efficient resolution of cases where vehicle identification is of utmost importance, specifically cases of residential and vehicle burglary, stolen automobiles, and missing persons.

The cameras are mounted to existing infrastructure or IDOT and Cook County–approved locations installed by the vendor. The cameras are solar-powered and include unlimited built-in LTE internet connectivity as well as a battery backup. This particular vendor's technology also includes the ability to capture other vehicle data such as make/model, color, temporary plates, and even any identifying logos or placards. Northbrook law enforcement personnel are only interested in the data that is returned when searching for specific plate information found on a real-time "hot list" or data that is already the subject of an investigation. Data gathered by the camera system is purged after thirty days.

The costs below includes an annual lease for 20 fixed cameras. Hardware maintenance, repair, and replacement, and software updates are the responsibility of the vendor. This purchase also includes access to a national database of shareable information gathered by neighboring agencies and other public and private entities such as schools, subdivisions, and commercial businesses.

This project began in FY 2023 and will be ongoing as long as the program continues.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Automated License Plate Readers	55,848	52,500	52,500	52,500	52,500	52,500	52,500	52,500	52,500

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	55,848	52,500	52,500	52,500	52,500	52,500	52,500	52,500	52,500
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Police Department
Project Type: Equipment Replacement
Project Name: Barrier System
Cost: $0

Priority Code: A - Essential and immediate need
CAP Item: No
Grant Funding: Yes

Overview

Police Department staff is requesting the purchase of a steel barrier system that will serve to close roadways in the case of an emergency or other special events. A barrier system is designed to protect people, facilities and other assets from hostile vehicles or other heavy equipment. The barriers can also offer ballistic protection. These systems are portable, unlike fixed systems such as bollards, and can be deployed by a single person in under ten minutes and allow for pedestrian and emergency vehicle access. These barriers can be placed strategically at entry points, perimeters, and intersecting roadways. The barriers are also designed to be reusable and carry a lifetime warranty.

Police Department staff envision using the barriers at our many large scale events such as the Memorial Day and 4th of July parades, the Intelligentsia Cup/GRIT, and Northbrook Days. Previously, staff has deployed our own Public Works heavy equipment such as our five ton dump trucks and pick up trucks for this purpose. These barriers will free up these valuable resources.

The Village of Northbrook has been notified of available grant funding for this project and expects to receive $250,000, within the current fiscal year for this purpose. The Village of Wheeling is expected to share in this grant for the purchase of an all-terrain vehicle and sign board. Staff will work with the Village of Wheeling to create an intergovernmental agreement to share this resource and cost. Currently, the Village of Northbrook's cost for an eight-location barrier system including trailers, gate kits and cables is approximately $357,000.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Barrier System	-	-	412,000	355,000	-	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	250,000	355,000	-	-	-	-	-
Operating Revenues	-	-	162,000	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Police Department
Project Type: Equipment Replacement
Project Name: Body Armor/Vest Replacement
Cost: $175,000

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

The Police Department provides body armor for its sworn officers through the collective bargaining agreements with the Patrol Officers' union as well as the Sergeants' Union. During FY 2025, a departmental uniform committee researched and recommended a universal make and model of protective vest and body armor to be worn by all sworn members of the department. Based on the new language of the department's two collective bargaining agreements and the recommendation of Village staff, the VIllage Board approved the purchase of new vests and body armor for all sworn officers via Resolution 24-R-178 at the December 10, 2024 Board of Trustees meeting.

The recommended body armor (Airius-IIIA) and ballistic plate (Vanquish ICW Level 3+) both have a warranty period/expected life of five years. This CIP entry is intended to budget for the replacement of 66 sets of vests and body armor at the end of this equipment's useful life. It is necessary to replace this equipment at the recommended interval to ensure effectiveness. The manufacturer will not guarantee performance beyond the warranty period, which will create a liability for the Village should it continue the use of any expired equipment.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Body Armor/Vest Replacement	-	-	-	-	-	-	-	-	175,000

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	175,000
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Police Department
Project Type: Equipment Replacement
Project Name: Duty Weapons
Cost: $150,000

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

The Police Department provides a uniform duty weapon to the department's sworn officers. Providing a uniform duty weapon to sworn personnel is beneficial to the operation of the agency, as it ensures that each employee is equipped with a functional and safe weapon that is free of modifications and appropriate for patrol operations. In addition, providing department duty weapons allows for consistent training practices and allows the agency to have control over weapon maintenance and repair.

The Police Department currently utilizes the Glock 17 and 19 Gen 5 pistols as their uniform duty pistols. Purchased in 2019, these pistols are now about six years old. The expected lifespan of the pistols, as recommended by the manufacturer is ten years. The tritium night sights, used simultaneously with the weapon, also have an approximately 10-year lifespan. The failure of a duty weapon or optical sight represents a serious safety issue.

Since the 2019 purchase of our current duty weapons, the department has drastically increased mandatory range training for our officers, which has only increased the wear and tear on the pistols. Timely replacement is recommended, before mechanical failures become a significant concern.

Police Department staff have reviewed commonly used duty pistols as potential replacement weapons and recommend a replacement program for FY 2031. Costs to replace the duty weapons and necessary accessories (optics and mounting plates, weapon-mounted lights, holsters, and magazine pouches) are estimated to be in the range of $92,000 to $155,000, depending on the manufacturer and model.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Duty Weapons	-	-	-	-	-	-	-	-	150,000

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	150,000
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Police Department
Project Type: Equipment Replacement
Project Name: Body-Worn Cameras
Cost: $1,127,035

Priority Code: A - Essential and immediate need
CAP Item: No
Grant Funding: Yes

Overview

Officer body-worn cameras (BWCs) are relatively small devices that record interactions between law enforcement officers and others (e.g., the public, suspects, and victims). Video and audio recordings from BWCs can be used by law enforcement to demonstrate transparency to their communities, and to document statements, observations, behaviors, and other evidence. Recent Illinois legislation mandates that municipalities with populations less than 50,000 implement an officer-worn body camera program by January 1, 2025.

Staff originally anticipated implementing a BWC program in concert with an in-car video camera and interview room camera program to take advantage of opportunities for interoperability between these currently disparate systems.
The current in-car video camera system, which is deployed in all patrol division vehicles, was purchased in 2016 and has reached the end of its useful life and technical support. The current interview room camera system was originally purchased in 2011. This system has been maintained through piece-meal replacement and includes cameras from more than one vendor.

A Request for Proposal (RFP) was released in July 2023 which included body camera, in-car camera, interview room camera, and digital evidence management systems. In December 2023, a contract was signed for the implementation of the body camera, in-car camera, and interview room camera systems. The cost table below details the contract cost, which is distributed over a five-year program, and includes all equipment for each component of the RFP. Equipment and features include all licenses, software, equipment installation, CAD integration, Flock ALPR integration, unlimited cloud data storage, and two equipment refresh programs. A 5% contingency was included in the Board's approval of the project for any necessary project changes.

As of May 2024, the body camera and in-car camera systems have been deployed. This project will be ongoing, as long as the program continues.

Police Department staff has received partial grant reimbursement for this project.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Body-Worn Cameras	117,932	225,410	196,800	196,800	201,200	205,800	228,400	239,820	251,815

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	73,829	21,000	27,600	25,000	25,000	75,000	25,000	25,000
Operating Revenues	117,932	151,581	175,800	169,200	176,200	180,800	153,400	214,820	226,815
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Fire Department
Project Type: E911 Equipment Replacement
Project Name: Portable Radio Replacement
Cost: $1,160,000

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

The project involves the replacement of all 80 department portable radios. The primary portable radios used by the Fire Department, the Motorola APX 7000XE, were discontinued in February 2019 by the manufacturer. These portable radios were manufactured between 2014 and 2015. By 2029, these portable radios will be 15 years old. During this time, the portable radios will have been used in very harsh environments such as inclement weather and interior firefighting operations. Currently, there is no timeline on when these portable radios will stop being supported by Motorola, but as of 2023, we have already experienced a lack of new replacement parts and used parts are often used for repairs. This project includes the replacement of 80 VHF portable radios with the Motorola APX NEXT XE M4.5. In addition to the portable radios, all 58 vehicle chargers and four multi-bank station chargers will be replaced. Updated quoted price in July 2025 is $1,060,979. Approval from the Emergency Telephone System Board (ETSB) is required prior to implementation.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Portable Radio Replacement	-	-	-	-	-	-	1,160,000	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	1,160,000	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Police Department
Project Type: E911 Equipment Replacement
Project Name: Portable Radio Replacement
Cost: $381,720

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

The project involves the replacement of 80 department portable radios (APX6000). The current portable radios used by the Police Department were purchased in 2016, along with our entrance into the Starcom21 radio system. By fiscal year 2030, the portable radios will be at least 14 years old and will be well past the end of their useful life. Currently, there is no timeline on when these portable radios will stop being supported by Motorola. However, Motorola has stopped the production of new parts. Staff is currently exploring the purchase of a number back up radios from the Village of Wheeling, as they transition to a consolidated dispatch agency.

Staff is seeking to replace the current radios with the APX Next model. The APX Next radios are all band radios, allowing officers to communicate with other departments/agencies that don't have the ability to communicate directly with the Police Department - the Fire Department, security personnel (as well as the Police Department's School Liaison Officer) at Glenbrook North High School, or the security guards at Northbrook Court shopping center. This radio is equipped with LTE technology which transmitted through cell towers and supplements its radio signal whenever it may hindered by building materials or mechanicals.

The cost below includes first and second year cost of the radio equipment, as well as any maintenance cost. The total cost of the radios and maintenance over five years will be $954,300. Approval from the Emergency Telephone System Board (ETSB) is required prior to implementation.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Portable Radio Replacement	-	-	-	-	-	-	-	190,860	190,860

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	190,860	190,860
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Police Department
Project Type: E911 Equipment Replacement
Project Name: Starcom Equipment Replacement
Cost: $433,000

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

The project involves the replacement of all dispatch center console equipment that supports the Starcom21 radio network. Starcom21 is the official, statewide public safety radio network of Illinois. Starcom21 is a Project 25 (P25) compliant 700/800 MHz IP-based radio system with over 270 radio tower sites. Motorola Solutions, Inc. of Schaumburg, IL has built and manages this system throughout the state under the governance of a board of system users. By using the Starcom21 radio system, the Village benefits from a vendor maintained radio system with superior digital audio quality, gains interoperability with other agencies and creates a wider area of radio coverage through shared network resources.

The Starcom radio system equipment currently used by the Police Department was purchased in 2016, along with our entrance into the Motorola-operated Starcom21 radio system. Our current agreement ends in fiscal year 2027. Motorola has advised that support for the dispatch console equipment will end in 2030.

Motorola's new radio console is the Command Central AXS. This new console will give communications staff the ability to integrate our other Motorola products currently being used by the Department. These other products include the Avigilon camera system which covers the Police Station, all Fire Stations and the Metra Station), as well as the department's portable radios. For an additional fee under the Motorola Service Upgrade Agreement (SUA), the Flock License Plate Reader, which is not a Motorola product, can be incorporated into the Command Central console.

The recommended budget below includes first two years of a five year term for the cost of the console equipment along with a two year warranty. A four year annual maintenance agreement will begin in Year 3 through 6. The total cost of the console equipment and maintenance over six years is $1,945,400. An upfront payment in full for the equipment would save the Village Costs approximately $156,000. Costs are expected to increase with annual inflationary adjustments. Approval from the Emergency Telephone System Board (ETSB) is required prior to implementation.

Please refer to CIP project "Physical Security Enhacements" for additional information.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Starcom Equipment Replacement	-	-	-	-	-	-	-	216,500	216,500

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	216,500	216,500
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Information Technology Department
Project Type: IT Equipment Replacement
Project Name: End-User Computing Device Replacement
Cost: $960,000

Priority Code: B - Essential, but may be delayed
CAP Item: No
Grant Funding: No

Overview

To ensure the Village's computers/laptops, tablets, smart phones, and desk phones are reliable and supported by vendors, the three-to-five-year defined life cycle replacement schedule continues to be followed. The following provides a high level inventory of the devices to be replaced each fiscal year:

FY 2027: 42 staff computers, 91 mobile tablets/smart phones, 51 staff desk phones, and printers scheduled for replacement
FY 2028: 44 staff computers, 18 rugged field laptops for Police and Public Works, 82 mobile tablets/smart phones, 51 staff desk phones scheduled for replacement
FY 2029: 98 staff computers, 26 rugged field laptops for Police, 70 mobile tablets/smart phones, 51 staff desk phones scheduled for replacement
FY 2030: 36 staff computers, 29 rugged field laptops for Fire and Public Works, 95 mobile tablets/smart phones, 51 staff desk phones scheduled for replacement
FY 2031: 44 staff computers, 78 mobile tablets/smart phones, 51 staff desk phones scheduled for replacement

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
End-User Computing Device Replacement	120,827	190,046	125,000	125,000	100,000	195,000	283,000	277,000	105,000

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	120,827	190,046	125,000	125,000	100,000	100,000	100,000	100,000	105,000
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	95,000	183,000	177,000	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Information Technology Department
Project Type: IT Equipment Replacement
Project Name: Cybersecurity Enhancements
Cost: $320,000

Priority Code: A - Essential and immediate need
CAP Item: No
Grant Funding: No

Overview

Cybersecurity enhancement costs include ongoing implementation and upgrades of the Village's information technology security components to detect unauthorized use or access and protect the Village's data and technology components. As technology advances, these cybersecurity initiatives are ongoing and evolving, ensuring the technology infrastructure and data is continually protected. Funding will be applied to both hardware and software improvements and regular security assessments to help identify and prioritize mitigation of vulnerabilities.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Cybersecurity Enhancements	43,726	87,339	65,000	65,000	40,000	40,000	40,000	150,000	50,000

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	43,726	87,339	65,000	65,000	40,000	40,000	40,000	40,000	50,000
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	110,000	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Information Technology Department
Project Type: IT Equipment Replacement
Project Name: Network Upgrades & Replacement
Cost: $160,500

Priority Code: A - Essential and immediate need
CAP Item: No
Grant Funding: No

Overview

The foundation of most of the Village's IT environment is its wired network - the "roads" that allow for the exchange of information and data and support many other systems including the Village's wireless networks, computing systems, enterprise resource planning (ERP) system, e-mail, and telephones. Bringing the network components to current versions will ensure continued, reliable service along with vendor-provided support and replacements, as needed. The following replacements are planned based on anticipated vendor life cycles of equipment:

FY 2027: Partial wireless network refresh planned
FY 2028: No refreshes planned
FY 2029: Partial wireless network refresh planned
FY 2030: No refreshes planned
FY 2031: Partial network refresh planned

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Network Upgrades & Replacement	68,145	1,394	300,000	300,000	70,500	-	40,000	-	50,000

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	68,145	1,394	300,000	300,000	70,500	-	40,000	-	50,000
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Information Technology Department
Project Type: IT Equipment Replacement
Project Name: Physical Security Enhancements
Cost: $710,000

Priority Code: A - Essential and immediate need
CAP Item: No
Grant Funding: No

Overview

This project includes the necessary upgrades, enhancements, and expansion of the physical security systems located within the various Village facilities. The systems included are the surveillance and security cameras, the physical access control system, and added for FY 2027, facility paging systems. High level details follow:

FY 2027: Camera refresh and expansion; access control system refresh and expansion; paging system refreshes
FY 2028: Camera refresh and expansion; access control system refresh and expansion; paging system refreshes
FY 2029: Camera refresh and expansion; access control system refresh
FY 2030: Camera backend system refresh
FY 2031: Camera refresh and expansion; access control system refresh

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Physical Security Enhancements	-	-	235,000	235,000	215,000	240,000	65,000	125,000	65,000

Planned Financing

			FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	235,000	235,000	60,800	126,700	65,000	42,680	15,685
Fund Bal Drawdown	-	-	-	-	154,200	-	-	-	-
Debt <=5 Years	-	-	-	-	-	113,300	-	82,320	49,315
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Information Technology Department
Project Type: IT Equipment Replacement
Project Name: Technology Equipment Upgrades
Cost: $620,000

Priority Code: A - Essential and immediate need
CAP Item: No
Grant Funding: No

Overview

IT equipment replacements continue to focus on replacing general purpose equipment throughout the Village including copiers, printers, scanners, servers, storage, and battery backup systems that support a variety of systems and applications. This funding is also used to expand existing storage and servers as the Village's data retention needs grow and new applications are introduced. High level details follow:

FY 2027: Upgrade secondary backup storage system, general equipment refreshes
FY 2028: General equipment refreshes, Village Hall network cabling update
FY 2029: Upgrade server infrastructure, general equipment refreshes
FY 2030: General equipment refreshes
FY 2031: General equipment refreshes

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Technology Equipment Upgrades	151,378	-	150,000	150,000	140,000	130,000	250,000	50,000	50,000

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	151,378	-	150,000	150,000	-	-	49,100	50,000	50,000
Fund Bal Drawdown	-	-	-	-	140,000	-	-	-	-
Debt <=5 Years	-	-	-	-	-	130,000	200,900	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Police Department
Project Type: Equipment Purchase
Project Name: Drone As First Responder
Cost: $300,000

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

A Drones as First Responders (DFR) program offers drone technology to enhance the capabilities of police departments in responding to incidents and represents a significant step forward in modern policing, offering improved safety, increased efficiency, and greater effectiveness in emergency response. By integrating advanced drone technology with the police department's existing communication and dispatch infrastructure, dispatchers and officers can assess critical situations and decide on the appropriate responses.

DFR involves deploying drones equipped with cameras and other sensors to the scene of an emergency or incident, often before ground units are able to arrive. When an emergency call is received, a drone is dispatched to the scene, often autonomously, from rooftop mounted weatherproof docking stations, and based on the location data provided by the caller. A live video feed and data from the drone provides real-time situational awareness, helping officers on the ground make informed decisions quickly and efficiently, before assets and resources are sent.

A DFR program offers several benefits for the police department. First, it significantly reduces response times, as drones can often reach the scene faster than ground units, especially in congested or hard-to-reach areas. This rapid response can be critical in emergencies such as traffic crashes, suicidal subjects, domestic disputes, active shooter situations, fires, missing persons or medical calls, where every second counts. Second, the real-time video feed provides crucial information that can help in planning and executing the response, ensuring that officers are better prepared when they arrive on the scene and that they have the appropriate resources allocated. Moreover, the presence of drones can act as a deterrent to criminal activities, as potential offenders are aware that Police have “arrived” and officers are en route.

DFR can be piloted by specially trained 9-1-1 Center staff, Police Officers, or when needed, it allows for remote piloting, which eliminates the necessity for locally certified pilots to operate the drones. This flexibility allows departments to utilize highly skilled operators who can control drones from centralized or even distant locations, ensuring that the full benefit of the technology is available and effective at all times, regardless of local staffing constraints.

The vendors quoting this program have several examples of police agencies across the country already successfully operating with this equipment. The cost below includes a comprehensive acquisition of equipment and services needed to responsibly and safely develop a local DFR program. This equipment includes a local radar system that is currently required by the FAA for autonomous beyond visual line of sight (BVLOS) drone deployments. The radar system can provide coverage for any quantity of DFR docks. Given frequent changes in drone technology and geographic strategy, staff anticipates updating this project as program implementation draws near.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Drone As First Responder	-	-	-	-	-	-	-	300,000	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	300,000	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Fire Department
Project Type: Equipment Purchase
Project Name: Knoxbox Key Replacement
Cost: $378,300

Priority Code: A - Essential and immediate need
CAP Item: No
Grant Funding: No

Overview

The Fire Department must gain access to secured buildings during an emergency or other call for service. Owners of commercial or multi-family buildings with fire sprinkler systems are required to purchase a secure keybox that contains keys to the buildings. All other non-residential building owners are encouraged to install a keybox as well. Building keys provide quicker access during an emergency, which can help minimize or prevent damage due to fire, water, and forcible entry. Building owners purchase the locked keyboxes, called Knoxboxes, from the Knox Company. Northbrook Knoxboxes are all keyed the same and the Fire Department has a Knoxbox key in each fire apparatus, ambulance, fire prevention, and staff vehicle that opens all of the Knoxboxes. These knoxbox keys are currently unsecured.

Electronic Knoxbox keys, which are secure and trackable, are now available and ensure only authorized users can access and use the keys. This project includes the purchase of electronic keys, docking stations, tracking software, and lock cylinders for the approximately 1000 existing Knoxboxes in Northbrook.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Knoxbox Key Replacement	-	-	-	-	378,300	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	378,300	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Fire Department
Project Type: Equipment Replacement
Project Name: Hydraulic Rescue Tools
Cost: $201,500

Priority Code: A - Essential and immediate need
CAP Item: No
Grant Funding: No

Overview

The project involves the replacement of all department hydraulic rescue tools. The Fire Department maintains a compliment of battery operated hydraulic rescue tools used primarily to extricate trapped victims from vehicles, heavy machinery, or other equipment. These rescue tools were manufactured in 2017. Advancements in vehicle design and manufacturing have rendered the current tools less effective during use on modern vehicles. Technology advancements in hydraulic tools maintain effectiveness with vehicle materials. Current trends dictate that tools older than six years are no longer equipped to handle advancements in vehicle material strength. This project includes the replacement of all spreaders, cutters, rams, combi-tools, batteries, chargers, and 110-volt AC adapters.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Hydraulic Rescue Tools	-	-	-	-	201,500	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	201,500	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund:	General Fund		**FY 2027 - FY 2031**
		Priority Code:	D - Optional but beneficial to the Village in social, cultural, or aesthetic ways
Department:	Public Works Department		
Project Type:	Facility Improvement		B - Essential, but may be delayed
Project Name:		**CAP Item:**	No
	Village Hall, Public Works Center Facility Improvements	**Grant Funding:**	Potential - Solar Incentives
Cost:	$0		

Overview

Village Hall Door Replacement: The Village Hall's doors, located just outside the Sandra "Sandy" Frum Board Room, have exhibited clear signs of weather-related wear and tear, necessitating their replacement. These particular south-facing doors endure direct exposure to various environmental factors, including sunlight, moisture, extreme temperature fluctuations, and freeze-thaw cycles. Staff further attributes the use of deicing solutions on walkways during the winter months that have a detrimental impact on the applied protective coating on the wood doors. The corrosive nature of solutions has led to the corrosion of metal hardware such as hinges, handles, and locks.
Additionally, the wooden doors from the Terrace Conference Room to the terrace, and the doors from the IT storage room to the terrace are weathered and in need of replacement. These doors are similarly exposed to the elements and must be replaced.
Staff has explored the advantages of fiberglass doors with a woodgrain finish to maintain the aesthetic continuity of the building while enhancing resilience against the environmental elements and recommends moving forward with this for replacement. This project has been prioritized as "D - Optional but beneficial to the Village in social, cultural, or aesthetic ways."

Public Works Center - Industrial Ceiling Fan Replacement: The Public Works Center needs to purchase eight new industrial strength ceiling fans due to mechanical issues with the existing fans. The replacement is necessary to ensure adequate air circulation and ventilation in the facility which will enhance comfort, improve energy efficiency, and reduce the risk of operational disruptions caused by malfunctioning fans, benefiting both employees and visitors. This project has been prioritized as "B - Essential, but may be delayed".

Public Works Center - Fuel Island Replacement: At the Public Works Center, the Village maintains a fuel station consisting of tanks, pumps and dispensers which dispenses fuel for the Village's fleet. Using a fuel station allows the Village to procure its own fuel at wholesale rates and ensures continuous access to fuel in the event of an on-going emergency. The existing fuel island tanks and system are approaching the end of their useful life. The tanks were originally installed in 1980 as single walled tanks with no ground monitoring system to identify potential leaks. In 1999, the system underwent a major upgrade including an epoxy spray liner in the tanks, double wall lining, new pumps, sensors and wiring and a Veeder Root TLS-350 monitoring system. While the system passed its five-year inspection by the State Fire Marshall's office in 2020, staff recommends proactively replacing these components to avoid the possibility of it failing and being taken offline in 2025 resulting in the Village being without fueling capabilities. Due to environmental evaluations, staff started design engineering for a replacement system in FY 2024 and continued design engineering in FY 2025 with letting in early Fiscal Year 2026. Proceeding with construction will be contingent on the Village's overall plan for its facilities. Beginning engineering in Fiscal Year 2024 allows the Village to identify and apply for all necessary permits to ensure construction can be completed in Fiscal Year 2026. This project has been prioritized as "B - Essential, but may be delayed".

Installation of Solar Panels at the Village's Public Works Facility: In FY 2025, the Village installed a new roof at its Public Works Center at 655 Huehl Road. The installation of the new roof addressed structural issues and allowed for the consideration of installing solar panels. The Village's solar consultant has presented a proposal for a potential solar panel system installation, which will provide an opportunity for the facility to generate renewable energy and potentially reduce energy costs in the long term while also meeting the Village's climate action goals. Based on the data gathered, the consultants aimed to provide a comprehensive overview to guide the decision-making process. This is a continuation of the work started in FY 2024.This project is not identified in the Climate Action Plan and has been prioritized as "A - Essential and immediate need".

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Village Hall Door Refurbishment	-	-	96,000	60,000	-	-	-	-	-
PWC Industrial Ceiling Fan Replacement	-	-	65,000	40,000	-	-	-	-	-
Fuel Island Replacement	12,646	-	270,000	825,000		-	-	-	-
Installation of Solar Panels	-	-	571,000	350,000					
Total	**12,646**	**-**	**1,002,000**	**1,275,000**		**-**	**-**	**-**	**-**

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	175,000	-	-	-	-	-
Operating Revenues	12,646	-	1,002,000	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	1,100,000	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Facility Improvement
Project Name: Village Hall, Fire Station 12, Public Works Center Facility Improvements
Cost: $377,500

Priority Code: B - Essential, but may be delayed
CAP Item: No
Grant Funding: No

Overview

HVAC System and BAS Replacement: The existing HVAC system and Building Automation System (BAS) at the Public Works Center are no longer meeting the operational standards of the Village. The rooftop HVAC unit, which is 18 years old, is nearing the end of its useful life and has become increasingly unreliable. Additionally, the current BAS is outdated and does not communicate effectively with the rooftop unit making it difficult to monitor performance and troubleshooting issues.

This project proposes replacing the rooftop unit, upgrading the BAS, and retrofitting nine electric Variable Air Volume (VAV) boxes with wireless controllers. These upgrades will improve temperature control, provide real-time alerts, and enhance overall system functionality. In buildings such as the new Fire Station 11 and Fleet Maintenance Garage, the Village is standardizing its new HVAC systems with Trane. Upgrading the Public Works Center to the Trane platform will allow for seamless integration and centralized monitoring of multiple sites. The current system's limitations make it hard for staff to adjust temperatures and respond to issues promptly. With the new system, the Village will be better positioned to maximize energy efficiency, ensure consistent comfort for staff and visitors, and support long-term operational sustainability. This project has been prioritized as "B - Essential, but may be delayed".

Public Works Center Snow Guard Installation: The roof at the Public Works Center was replaced during Fiscal Year 2025. Following the initial snow events of the season, ice and snow accumulated on the roof and would slide off in large sheets to the sidewalk and parking below. It became clear that additional measures were needed to increase safety and prevent injury or damage to personnel and property. Snow guards are designed to hold accumulated snow and ice in place, allowing it to melt gradually rather than slide off the roof in large dangerous sheets. These guards will be installed on the north slope of the roof to protect the parked cars and pedestrian traffic. Installing a snow guard system will help protect pedestrians, including staff and visitors, as well as equipment, particularly in areas near building exits and high-traffic zones. "B - Essential, but may be delayed".

Fire Station 12 Exterior Window Replacement Project: The exterior windows at Fire Station 12 are passed their engineered life expectancy of 25-30 years. Current windows are wood with exterior aluminum cladding and insulating glass packs. Areas of the windows show wear and tear such as deteriorated seals, malfunctioning hardware and minor wood warping. Professional contractors have advised that it would be beneficial to replace the exterior windows with fiberglass style windows matching the existing color. "B - Essential, but may be delayed".

Village Hall Stairwell Repairs: The south stairwell at the Village Hall has been found to have signs of settlement in the interior masonry near the third floor and running down to the basement level. Mortar joints of the CMU have opened up on the interior appear to be indications of settlement of the structure. Staff will hire a structural engineer to determine what actions are needed to address and correct any settlement or structural issues before moving ahead with any repairs. "B - Essential, but may be delayed".

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
HVAC System and BAS Replacement	-	-	-	-	200,000	-	-	-	-
Public Works Center Snow Guard Installation	-	-	-	-	65,000	-	-	-	-
Fire Station 12 Exterior Window Replacement	-	-	-	-	62,500	-	-	-	-
Village Hall Stairwell Structural Evaluation					50,000				
Total	**-**	**-**	**-**	**-**	**377,500**	**-**	**-**	**-**	**-**

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	377,500	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Facility Improvement
Project Name: Fire Station 10 and 12, Public Works Center
Cost: $506,000

Priority Code: F - Future project, no FY27 expenditures
B - Essential, but may be delayed
CAP Item: No
Grant Funding: No

Overview

Fire Stations 10 and 12 Trench Drain Replacement: The apparatus bays at Fire Stations 10 and 12 currently have a total of six trench drain systems designed to manage water flow effectively. However, due to the passage of time and continuous usage, these drains are now displaying signs of structural failures. To avert any potential damage or hazards, Staff advises replacing the existing trench drain systems. This proactive measure will safeguard the fire apparatus from potential harm and ensure the continued operational readiness of the fire stations. The replacement of the trench drains should immediately precede or work in conjunction with the Fire Station 10 & 12 Refinishing Concrete Floors project to limit the operational disruptions at the Stations. This project has been prioritized as "B - Essential, but may be delayed".

Public Works Center Exterior Evaluation and Design: The exterior of the Public Works Building is showing signs of deterioration in multiple areas. To effectively tackle these concerns and devise a strategic revitalization plan, Staff recommends engaging the expertise of an architect/engineer. Their evaluation will encompass an assessment of various elements including: the stucco walls, additional insulation, wood trim, door seals, exterior painting, windows, pavement, tuck pointing and masonry work, and feasibility of burying roof drains for safety purposes. This would lead to a report and detailed plans for future Capital Improvement Project(s) to implement those identified areas. This project has been prioritized as "F – Future Project, no FY27 expenditures."

Fire Station 10 Exterior Window Replacement: The exterior windows at Fire Station 10 are passed their engineered life expectancy of 25-30 years. Current windows are wood with exterior aluminum cladding and insulating glass packs. Areas of the windows show wear and tear such as deteriorated seals, malfunctioning hardware and minor wood warping. Professional contractors have advised that it would be beneficial to replace the exterior windows with fiberglass style windows matching the existing color. This would be a phased project with Station 12 being done in FY 2027 and Station 10 being done in FY2028.

Overhead Garage Door Replacement: Five overhead garage doors at the Public Works Center are in need of replacement, as they have surpassed their useful life and are impacting daily operations. As a critical facility, the Public Works Center relies on fully functioning overhead doors to maintain efficient and responsive service. The current doors have undersized springs, rusted rollers and tracks, and panels showing signs of heavy wear and repair. Most importantly, the outdated operators are increasingly difficult to repair due to the limited availability of replacement parts.

The proposed project includes the installation of uniform 2-inch insulated panels with larger vision windows on the third section along with new hardware, tracks, springs, safety components, and modern door operators. This upgrade will improve both the security and function of the facility while supporting the reliable operation of Village services.

Public Works Exhaust Fan Replacement: The Village's Public Works Center comprises two wings dedicated to housing specialty vehicles used for daily and emergency operations. These vehicles are stored indoors to protect them from adverse weather conditions, ensuring their readiness for service. However, during vehicle operation, the exhaust fumes accumulate inside the facility. To address this issue and maintain a safe environment for staff, exhaust fans are used to expel the fumes and introduce fresh outside air. The current west wing exhaust fan, which has been in use for over 20 years, is showing signs of wear and tear, such as rattling and malfunctioning louvers. The east wing exhaust fan was replaced in 2021. Additionally, they require manual initiation. Staff proposes the installation of a new exhaust fan for the west wing, and an automated system with CO2 and NO monitoring , which includes sensors and automatic exhaust fan initiation. The sensor can detect adverse conditions, such as vehicle and equipment exhaust fumes, and activate the fans at appropriate speeds. This upgrade would facilitate efficient air turnover and improve air quality, allowing staff to work in the garages while vehicles and equipment may be running.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Fire Stations 10 and 12 Trench Drain Replacement	-	-	-	-	-	140,000	-	-	
Public Works Center Evaluation and Design	-	-	-	-	-	37,000	-	-	-
Fire Station 10 Exterior Window Replacement	-	-	-	-	-	65,000	-	-	-
Overhead Garage Door Replacement	-	-	-	-	-	60,000	-	-	-
Public Works Exhaust Fan Replacement	-	-	-	-	-	204,000	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**506,000**	**-**	**-**	**-**

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	506,000	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Facility Improvement
Project Name: Fire Station 10 and 12, Public Works Center
Cost: $805,000

Priority Code: F - Future project, no FY27 expenditures
B - Essential, but may be delayed
CAP Item: Yes
Grant Funding: No

Overview

Public Works Center Electrical Switchgear Replacement: The building that houses the Public Works Facility was originally constructed in 1973. The electrical switchgear which distributes electricity to the building is original, obsolete, and outdated. The original manufacturer no longer supports the equipment. Additionally, as electric demand increases with the move towards electric vehicles as an alternative to gasoline or diesel-powered equipment that will put more demand on this old equipment. Modern switchgear provides additional safety protections to the circuitry and staff. This project has been prioritized as "F – Future Project, no FY27 expenditures."

Fire Stations 10 and 12 Refinishing of Bay Floors: The concrete floors at Fire Stations 10 and 12, which have been subjected to significant wear and tear over the years, are in need of refinishing. This refinishing is essential not only to safeguard the surfaces from further degradation but also to facilitate more efficient and hassle-free cleaning processes. Staff proposes that the refinishing project be undertaken concurrently with the ongoing trench drain replacements, ensuring that both tasks are accomplished in a timely and coordinated manner. The Fire Station 10 & 12 Trench Drain Replacement Project should immediately precede or work in conjunction this project to limit the operational disruptions at the Stations. This project has been prioritized as "F – Future Project, no FY27 expenditures."

Public Works Generator Replacement: The existing Generac generator at the Public Works Center was installed in 2001 is approaching the end of its useful life. Although the unit is still operating, in order to pro-actively ensure uninterrupted operations and prevent potential downtime, staff recommends replacing the unit in FY2029. This generator serves as the primary backup power source for the Public Works Center, a critical facility as it provides power to the Village's fuel pumps used by all departments. Staff recommends replacing the existing unit with an MTU diesel engine generator, rated at 20kW, equipped with a 24-hour fuel storage tank to ensure continued reliability during extended outages. This project will help maintain operational readiness and ensure continuity of essential services across all Village departments. This project has been prioritized as "B - Essential but may be delayed."

Public Works Center Exterior Evaluation and Design: The exterior of the Public Works Building is showing signs of deterioration in multiple areas. To effectively tackle these concerns and devise a strategic revitalization plan, Staff recommends engaging the expertise of an architect/engineer. Their evaluation will encompass an assessment of various elements including: the stucco walls, additional insulation, wood trim, door seals, exterior painting, windows, pavement, tuck pointing and masonry work, and feasibility of burying roof drains for safety purposes. This would lead to a report and detailed plans for future Capital Improvement Project(s) to implement those identified areas. This project has been prioritized as "F – Future Project, no FY27 expenditures."

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Public Works Center Electrical Switchgear Replacement	-	-	-	-	-	-	35,000	-	-
Fire Stations 10 and 12 Refinishing of Bay Floors	-	-	-	-	-	-	250,000	-	-
Public Works Center Generator	-	-	-	-	-	-	150,000	-	-
Public Works Center Evaluation and Design	-	-	-	-	-	-	370,000	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**805,000**	**-**	**-**

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	805,000	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Facility Improvement
Project Name: Village Hall, Fire Station 10 and 12, Public Works Center
Cost: $355,000

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: Potential

Overview

Public Works Center Electrical Switchgear Replacement: The building that houses the Public Works Facility was originally constructed in 1973. The electrical switchgear which distributes electricity to the building is original, obsolete, and outdated. The original manufacturer no longer supports the equipment. Additionally, as electric demand increases with the move towards electric vehicles as an alternative to gasoline or diesel-powered equipment that will put more demand on this old equipment. Modern switchgear provides additional safety protections to the circuitry and staff. This project has been prioritized as "F – Future Project, no FY27 expenditures."

Village Hall Stairwell Repairs: The south stairwell at the Village Hall has been found to have signs of settlement in the interior masonry near the third floor and running down to the basement level. Mortar joints of the CMU have opened up on the interior appear to be indications of settlement of the structure. Contractor's recommendation to tuck point and crack inject the CMU and concrete as well as to excavate the exterior earth and replace with aggregate to facilitate drying of the soils to reduce future settlement. This project has been prioritized as "F – Future Project, no FY27 expenditures."

Fire Station 10 and 12 Overhead Door and Operator Replacement: The overhead doors at Fire Stations 10 and 12 are getting worn as they are operated multiple times a day in all kinds of weather. The existing doors are original to the buildings. The openers have been periodically replaced or upgraded over the years. Both the doors and openers are showing their age and are experiencing breakdowns. Since these are emergency doors, reliability is of utmost importance. New doors also offer better sealing and insulating benefits to help offset the energy used to heat and cool the station. This project has been prioritized as "F – Future Project, no FY27 expenditures."

Village Hall Battery Backup Replacement (UPS): Replacement of battery backup system (UPS) for Village Hall due to end of life.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Public Works Switchgear Replacement	-	-	-	-	-	-	-	175,000	-
Village Hall Stairwell Repairs	-	-	-	-	-	-	-	75,000	-
Fire Station 10 and 12 Overhead Door and Door Operator Replacement	-	-	-	-	-	-	-	105,000	-
Village Hall Battery Backup Replacement (UPS)	-	-	-	-	-	-	-	-	112,640
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**355,000**	**112,640**

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	112,640
To Be Determined	-	-	-	-	-	-	-	355,000	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Police Department
Project Type: Equipment Replacement
Project Name: Taser Replacement
Cost: $367,000

Priority Code: A - Essential and immediate need
CAP Item: No
Grant Funding: No

Overview

Sworn officers are required to carry a taser, a less-lethal piece of equipment, while performing patrol functions and/or while in uniform. In December 2021, 40 of 70 Taser X2 devices reached the end of their five-year useful life. In 2023, an additional 20 devices reached the end of their useful life. The remaining 10 devices reached the end of their useful life in August 2024. The useful life is determined by Axon, the manufacturer. Replacing all devices at once ensures that all officers are trained and carrying the same device.

In March 2021, the Department replaced its inventory of 70 Taser X2 devices with Taser 7 devices and corresponding accessories (e.g. holsters, cartridges, batteries). Implementation of the devices was completed in FY 2022. At the time, Axon offered the option to pay for the equipment, interest free, over the device's five-year life. New devices are on a five-year replacement cycle, as recommended by the manufacturer.

Staff anticipates a new replacement program in FY 2027.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Taser Replacement	100,800	50,400	50,400	50,400	73,400	73,400	73,400	73,400	73,400

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	100,800	50,400	50,400	50,400	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	73,400	73,400	73,400	73,400	73,400
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Police Department
Project Type: Software Purchase
Project Name: Report Writing Software
Cost: $580,000

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

Our current body camera vendor has recently begun to offer an AI software package. The package includes instant translation that operates in conjunction with the newest version of their body camera products, AI report writing software, and functionality that operates in conjunction with the newest version of their body camera products. Instant translation features translate what a citizen says to an officer in real time and would allow officers to communicate in several different languages back to the citizen through the body camera unit.

AI report writing features would aid our officers by using raw body worn camera footage and drafting report style narratives. This would allow officers to focus less time on paperwork and more on policing, all while creating reports that are more efficient and accurate.

The Village is due for a body camera equipment refresh in FY 2028, as part of the original purchase agreement. Staff recommends the purchase of these software features be made at the time of the equipment refresh. The implementation of these software features during the equipment refresh would allow officers to navigate both training curves simultaneously.

The cost below reflects a total cost of $579,535 for the software license spread over a four year term.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Report Writing Software	-	-	-	-	-	145,000	145,000	145,000	145,000

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	145,000	145,000	145,000	145,000
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Facility Improvement
Project Name: Village Hall Renovations
Cost: $920,000

Priority Code: D - Optional but beneficial to the Village in social, cultural, or aesthetic ways
CAP Item: No
Grant Funding: No

Overview

The Village Hall is a public building housing a majority of public meetings as well as several Village Departments which can experience high traffic from customers, internal and public meeting attendees with an average 55 Village employees working at the facility. Since being built over 30 years ago, there have been some renovations and space changes over the years - the last occurring in 2008. In 2023, establishment of a standardized process for smaller improvements and Furniture, Fixture and Equipment (FFE) replacement was piloted to address worn flooring, paint and replacement of employee furniture over time to include ergonomic seating, standing desks and conference spaces to improve working conditions. In 2024, this pallet guided the emergency Finance Department remodeling following the broken sprinkler pipe which caused substantion water damage. In FY 2026, painting, carpeting and sound control is scheduled for completion in the Village Manager's Offices with furniture in eight workspaces replaced over FY 2026 and FY 2027. Conference chair replacement is scheduled for the Board Room dias in FY 2026 and in the Terrace Room and Shermer Study. Sound control on Terrace Room south wall will additinally be installed. In FY 2027, the Tower Room and DPS Conference Room table and chairs will be evaluated for replacement. Information Technology Department is identified for remodeling with design and ordering in FY 2027 and finalization in FY 2028. Finance central office workstations are scheduled for FY 2028 updates with Development and Planning Services Department identified for updating in FY 2029 as well planning and design work to begin for common areas of the Village Hall (i.e. bathrooms, second floor lunch room, etc.) to be remodeled in FY 2030.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Village Hall Rennovations	260,000	139,241	125,000	125,000	145,000	275,000	150,000	150,000	200,000

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	260,000	139,241	125,000	125,000	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	145,000	275,000	150,000	150,000	200,000
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Vehicle Replacement
Project Name: Unit 005: 2008 Chrysler Town and Country
Cost: $41,200

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview

In lieu of moving Unit 032, a 2023 Dodge Durango with internal combustion engine into the fleet as a pool vehicle used by the Public Works Department, the Village will dispose of this vehicle and purchase a new fleet hybrid or electric fleet vehicle. Unit 005 is used by the Public Works Department to conduct forestry oversight, manage programs such as tree planting, and conduct inspections.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 005: 2008 Chrysler Town and Country	-	-	-	-	-	41,200	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	41,200	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Police Department
Project Type: Vehicle Replacement
Project Name: Unit 007: 2024 Ford Explorer Utility Patrol
Cost: $72,180

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview

This vehicle is a marked patrol vehicle with emergency response equipment. All components and assemblies underwent a condition assessment. Based on the condition assessment, the projected powertrain maintenance could exceed the resale value of the unit. None of these items are prohibiting current use or justify accelerating re-placement or extending the vehicles life. A new vehicle will have a Hybrid powertrain.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 007: 2024 Ford Explorer Utility Patrol	-	-	-	-	-	-	-	72,180	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	72,180	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Police Department
Project Type: Vehicle Replacement
Project Name: Unit 008: 2021 Ford Explorer Utility Patrol K9
Cost: $72,180

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview

The purchase of a patrol vehicle replacement is necessary as the existing unit will reach the end of its use life and be repurposed as a Village pool vehicle. This new patrol vehicle, designated and budgeted for K9 service, will ensure the continued effectiveness of police patrol operations, providing a reliable and well-equipped vehicle to support law enforcement activities, including K9 units, and maintain public safety within the community. A new vehicle will have a Hybrid powertrain and be E-85 compatible.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 008: 2021 Ford Explorer Utility Patrol K9	-	-	-	-	-	-	72,180	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	72,180	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Police Department
Project Type: Vehicle Replacement
Project Name: Unit 012: 2016 Ford Explorer Utility Patrol
Cost: $67,780

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview

The purchase of a patrol vehicle replacement is necessary as the existing unit will reach the end of its useful life based on years of service and miles driven. This new patrol vehicle, designated for special operations, will ensure the continued effectiveness of police patrol operations, providing a reliable and well-equipped vehicle to support law enforcement activities and maintain public safety within the community. Staff will purchase a hybrid option for the replacement of this vehicle.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 012: 2016 Ford Explorer Utility Patrol	-	-	-	-	-	-	67,780	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	67,780	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2030 - FY 2031**

Department: Police Department
Project Type: Vehicle Replacement
Project Name: Unit 016: 2018 Ford Explorer Utility Administrative
Cost: $67,780

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview

The purchase of a police administrative vehicle replacement is essential as the existing unit approaches the end of its use life and is no longer suitable for efficient administrative operations. This new vehicle will provide the police department with a reliable and well-equipped platform to support administrative duties, ensuring smooth day-to-day operations and effective coordination within the department. A new vehicle will have a Hybrid powertrain and be E-85 compatible.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 016: 2018 Ford Explorer Utility Administrative	-	-	-	-	-	-	-	-	67,780

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	67,780
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2030 - FY 2031**

Department: Police Department
Project Type: Vehicle Replacement
Project Name: Unit 022: 2018 Ford Explorer Utility Administrative
Cost: $67,780

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview

The purchase of a police administrative vehicle replacement is essential as the existing unit approaches the end of its use life and is no longer suitable for efficient administrative operations. This new vehicle will provide the police department with a reliable and well-equipped platform to support administrative duties, ensuring smooth day-to-day operations and effective coordination within the department. A new vehicle will have a Hybrid powertrain and be E-85 compatible.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 022: 2018 Ford Explorer Utility Administrative	-	-	-	-	-	-	-	-	67,780

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	67,780
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Police Department
Project Type: Vehicle Replacement
Project Name: Unit 028: 2018 Ford Explorer Utility Administrative
Cost: $67,780

Priority Code: F - Future project, no FY 27 expenditures
CAP Item: Yes
Grant Funding: No

Overview

The purchase of a police administrative vehicle replacement is essential as the existing unit approaches the end of its use life and is no longer suitable for efficient administrative operations. This new vehicle will provide the police department with a reliable and well-equipped platform to support administrative duties, ensuring smooth day-to-day operations and effective coordination within the department. A new vehicle will have a Hybrid powertrain and be E-85 compatible.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 028: 2018 Ford Explorer Utility Administrative	-	-	-	-	-	-	-	67,780	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	67,780	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2030 - FY 2031**

Department: Police Department
Project Type: Vehicle Replacement
Project Name: Unit 029: 2017 Ford Explorer Utility Administrative
Cost: $67,780

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview

The purchase of a police administrative vehicle replacement is essential as the existing unit approaches the end of its use life and is no longer suitable for efficient administrative operations. This new vehicle will provide the police department with a reliable and well-equipped platform to support administrative duties, ensuring smooth day-to-day operations and effective coordination within the department. A new vehicle will have a Hybrid powertrain and be E-85 compatible.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 029: 2017 Ford Explorer Utility Administrative	-	-	-	-	-	-	-	-	67,780

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	67,780
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Police Department
Project Type: Vehicle Replacement
Project Name: Unit 030: 2023 Dodge Durango
Cost: $72,180

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview

This vehicle is a marked patrol vehicle with emergency response equipment. All components and assemblies underwent a condition assessment. Based on the condition assessment, the projected powertrain maintenance could exceed the resale value of the unit. None of these items are prohibiting current use or justify accelerating replacement or extending the vehicles life. The new unit will have a Hybrid powertrain and be E-85 compatible.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 030: 2023 Dodge Durango	-	-	-	-	-	-	-	72,180	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	72,180	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Police Department
Project Type: Vehicle Replacement
Project Name: Unit 031: 2021 Ford Explorer Utility Hybrid
Cost: $65,620

Priority Code: A - Essential and immediate need
CAP Item: Yes
Grant Funding: No

Overview

This vehicle is a black and white marked patrol vehicle with emergency response equipment. All components and assemblies were evaluated. Projected powertrain maintenance could exceed the resale value of the unit. None of these items are prohibiting current use or justify changing the useful life. The replacement vehicle will continue to be a hybrid vehicle while the existing unit will become a pool vehicle. This vehicle can replace Unit D16, a 2008 Toyota Highlander with 163,000 miles. A new vehicle will have a Hybrid powertrain and be E-85 compatible.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 031: 2021 Ford Explorer Utility Hybrid	-	-	-	-	65,620	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	65,620	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-



Fund: General Fund **FY 2027 - FY 2031**

Department: Police Department
Project Type: Vehicle Replacement
Project Name: Unit 032: 2023 Dodge Durango Pursuit
Cost: $72,180

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview

This vehicle is a marked patrol vehicle with emergency response equipment. All components and assemblies underwent a condition assessment. Based on the condition assessment, the projected powertrain maintenance could exceed the resale value of the unit. None of these items are prohibiting current use or justify accelerating replacement or extending the vehicles life. A new vehicle will have a hybrid powertrain.

In lieu of moving this traditional internal combustion engine vehicle into the fleet as a pool vehicle as would be past practice, the Village will dispose of this vehicle and purchase a new hybrid powered vehicle as a direct replacement.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 032: 2023 Dodge Durango Pursuit	-	-	-	-	-	72,180	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	72,180	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2030 - FY 2031**

Department: Police Department
Project Type: Vehicle Replacement
Project Name: Unit 033: 2023 Dodge Durango Pursuit
Cost: $72,180

Priority Code: F - Future project, no FY 27 expenditures
CAP Item: Yes
Grant Funding: No

Overview

This vehicle, which was put into service in 2024, is a marked patrol vehicle with emergency response equipment. All components and assemblies underwent a condition assessment. Based on the condition assessment, the projected powertrain maintenance could exceed the resale value of the unit. None of these items are prohibiting current use or justify accelerating replacement or extending the vehicles' life. A new vehicle will have a hybrid powertrain.

In lieu of moving this traditional internal combustion engine vehicle into the fleet as a pool vehicle as would be past practice, the Village will dispose of this vehicle and purchase a new fleet hybrid or electric fleet vehicle. This purchase will be in addition to the replacement Unit #033.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 033: 2023 Dodge Durango Pursuit	-	-	-	-	-	-	-	-	72,180

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	72,180
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Police Department
Project Type: Vehicle Replacement
Project Name: Unit 034: 2021 Ford Explorer Utility Hybrid
Cost: $65,620

Priority Code: A - Essential and immediate need
CAP Item: Yes
Grant Funding: No

Overview

This vehicle is an unmarked patrol vehicle with emergency response equipment. All components and assemblies were evaluated. Projected powertrain maintenance could exceed the resale value of the unit. None of these items are prohibiting current use or justifying changing the useful life. The replacement vehicle will continue to be a hybrid vehicle while the existing unit will become a pool vehicle, replacing a gas-powered vehicle. This vehicle can replace Unit 38R, a 2017 Ford Explorer with 147,500 miles currently used by the Fire Prevention Bureau.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 034: 2021 Ford Explorer Utility Hybrid	-	-	-	-	65,620	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	65,620	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-



Fund: General Fund **FY 2027 - FY 2031**

Department: Police Department
Project Type: Vehicle Replacement
Project Name: Unit 035: 2023 Dodge Durango Pursuit
Cost: $72,180

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview
This vehicle is a marked patrol vehicle with emergency response equipment. All components and assemblies underwent a condition assessment. Based on the condition assessment, the projected powertrain maintenance could exceed the resale value of the unit. None of these items are prohibiting current use or justify accelerating replacement or extending the vehicles life. A new vehicle will have a hybrid powertrain.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 035: 2023 Dodge Durango Pursuit	-	-	-	-	-	72,180	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	72,180	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Police Department
Project Type: Vehicle Replacement
Project Name: Unit 036: 2021 Ford Explorer Utility Hybrid
Cost: $65,620

Priority Code: A - Essential and immediate need
CAP Item: Yes
Grant Funding: No

Overview

This vehicle is a black and white marked patrol vehicle with emergency response equipment. All components and assemblies were evaluated. Projected powertrain maintenance could exceed the resale value of the unit. None of these items are prohibiting current use or justifying changing the useful life. The replacement vehicle will continue to be a hybrid vehicle while the existing unit will become a pool vehicle, replacing a gas-powered vehicle. This vehicle can replace Unit D14, a 2017 Ford Explorer with 154,000 miles.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 036: 2021 Ford Explorer Utility Hybrid	-	-	-	-	65,620	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	65,620	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-



Fund: General Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Vehicle Replacement
Project Name: Unit 036R: 2017 Ford Explorer Utility
Cost: $43,775

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview
The Village will dispose of this vehicle and purchase a new fleet hybrid or electric fleet vehicle. Unit #36R is used by the Public Works Department in its fleet maintenance operations.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 036R: 2017 Ford Explorer Utility	-	-	-	-	-	-	-	43,775	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	43,775	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Police Department
Project Type: Vehicle Replacement
Project Name: Unit 037: 2021 Ford Explorer Utility Hybrid
Cost: $65,620

Priority Code: A - Essential and immediate need
CAP Item: Yes
Grant Funding: No

Overview

This vehicle is a black and white marked patrol vehicle with emergency response equipment. All components and assemblies were evaluated. Projected powertrain maintenance could exceed the resale value of the unit. None of these items are prohibiting current use or justify changing the useful life. The replacement vehicle will continue to be a hybrid vehicle while the existing unit will become a pool vehicle, replacing a gas powered vehicle. This vehicle can replace Unit 437, a 2017 Ford Explorer with 175,000 miles.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 037: 2021 Ford Explorer Utility Hybrid	-	-	-	-	65,620	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	65,620	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-



Fund: General Fund **FY 2027 - FY 2031**

Department: Police Department
Project Type: Vehicle Replacement
Project Name: Unit 038: 2023 Dodge Durango Pursuit
Cost: $72,180

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview

This vehicle is a marked patrol vehicle with emergency response equipment. All components and assemblies underwent a condition assessment. Based on the condition assessment, the projected powertrain maintenance could exceed the resale value of the unit. None of these items are prohibiting current use or justify accelerating replacement or extending the vehicles life. A new vehicle will have a hybrid powertrain.

The Village will dispose of this vehicle and purchase a new fleet hybrid or electric fleet vehicle.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 038: 2023 Dodge Durango Pursuit	-	-	-	-	-	-	72,180	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	72,180	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Police Department
Project Type: Vehicle Replacement
Project Name: Unit 040: 2024 Ford Explorer Utility Patrol
Cost: $72,180

Priority Code: F - Future project, no FY 27 expenditures
CAP Item: Yes
Grant Funding: No

Overview

This vehicle, which was put into service in 2024, is a marked patrol vehicle with emergency response equipment. All components and assemblies underwent a condition assessment. Based on the condition assessment, the projected powertrain maintenance could exceed the resale value of the unit. None of these items are prohibiting current use or justify accelerating replacement or extending the vehicles' life. A new vehicle will have a hybrid powertrain.

In lieu of moving this traditional internal combustion engine vehicle into the fleet as a pool vehicle as would be past practice, the Village will dispose of this vehicle and purchase a new fleet hybrid or electric fleet vehicle. This purchase will be in addition to the replacement Unit #40.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 040: 2024 Ford Explorer Utility Patrol	-	-	-	-	-	-	-	-	72,180

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	72,180
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Police Department
Project Type: Vehicle Replacement
Project Name: Unit 041: 2018 Ford Explorer Utility Patrol
Cost: $0

Priority Code: A - Essential and immediate need
CAP Item: Yes
Grant Funding: No

Overview

This vehicle is a marked patrol vehicle with emergency response equipment. All components and assemblies underwent a condition assessment. Based on the condition assessment, the projected powertrain maintenance could exceed the resale value of the unit. None of these items are prohibiting current use or justify accelerating replacement or extending the vehicles life. A new vehicle will have a hybrid powertrain.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 041: 2018 Ford Explorer Utility Patrol	-	-	65,620	65,620	-	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	65,620	65,620	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-



Fund: General Fund **FY 2027 - FY 2031**

Department: Police Department
Project Type: Vehicle Replacement
Project Name: Unit 042: 2023 Dodge Durango
Cost: $72,180

Priority Code: F - Future project, no FY 27 expenditures
CAP Item: Yes
Grant Funding: No

Overview
This vehicle is a marked patrol vehicle with emergency response equipment. All components and assemblies underwent a condition assessment. Based on the condition assessment, the projected powertrain maintenance could exceed the resale value of the unit. None of these items are prohibiting current use or justify accelerating replacement or extending the vehicles life. A new vehicle will have a hybrid powertrain.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 042: 2023 Dodge Durango	-	-	-	-	-	-	-	72,180	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	72,180	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Police Department
Project Type: Vehicle Replacement
Project Name: Unit 045: 2020 Ford Explorer Utility K9
Cost: $72,180

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview

The purchase of a patrol vehicle replacement is necessary as the existing unit will reach the end of its use life and be repurposed as a Village pool vehicle. This new patrol vehicle, designated and budgeted for K9 service, will ensure the continued effectiveness of police patrol operations, providing a reliable and well-equipped vehicle to support law enforcement activities, including K9 units, and maintain public safety within the community. The new unit will have a Hybrid powertrain and be E-85 compatible.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 045: 2020 Ford Explorer Utility K9	-	-	-	-	-	-	72,180	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	72,180	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Police Department
Project Type: Vehicle Replacement
Project Name: Unit 048: 2016 Ford Explorer
Cost: $61,620

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview

The purchase of a patrol vehicle replacement is necessary as the existing unit will reach the end of its useful life based on years of service and miles driven. This new patrol vehicle, designated for special operations, will ensure the continued effectiveness of police patrol operations, providing a reliable and well-equipped vehicle to support law enforcement activities and maintain public safety within the community. Staff will purchase a hybrid option for the replacement of this vehicle.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 048: 2016 Ford Explorer	-	-	-	-	-	61,620	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	61,620	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Police Department
Project Type: Vehicle Replacement
Project Name: Unit 050: 2020 Ford Explorer Utility Patrol
Cost: $0

Priority Code: A - Essential and immediate need
CAP Item: Yes
Grant Funding: No

Overview

The purchase of a patrol vehicle replacement is necessary as the existing unit will soon reach the end of its use life, despite passing an evaluation of all components and assemblies. The replacement vehicle will be another hybrid patrol vehicle base availability. While the useful life as a frontline patrol vehicle is over, the existing unit can be shifted to a pool vehicle with a less intensive use and replace a gas powered vehicle. This vehicle can replace CSO car #046, a 2017 Ford Explorer with 145,000 miles.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 050: 2020 Ford Explorer Utility Patrol	-	-	65,620	65,620	-	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	65,620	65,620	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-



Fund: General Fund **FY 2027 - FY 2031**

Department: Fire Department
Project Type: Vehicle Replacement
Project Name: Unit 051: 2016 Ford Explorer Utility
Cost: $59,550

Priority Code: A - Essential and immediate need
CAP Item: Yes
Grant Funding: No

Overview

The purchase of a new administrative vehicle for the Fire Department is essential. This replacement vehicle will be a hybrid vehicle and provide the Fire Department with a reliable and well-equipped platform for administrative duties, ensuring effective coordination within the Department. The current mileage of Unit #051 is approximately 135,000 miles.

The existing unit will become a pool vehicle, replacing Unit #439, a 2013 Ford Explorer used by the Information Technology Department to move staff and equipment to the Village's various facilities in order to support the Village's operations.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 051: 2016 Ford Explorer Utility	-	-	-	-	59,550	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	59,550	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-



Fund: General Fund **FY 2027 - FY 2031**

Department: Fire Department
Project Type: Vehicle Replacement
Project Name: Unit 052: 2018 Ford Explorer Utility
Cost: $67,600

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview

The purchase of a new administrative vehicle for the Fire Department is essential as the existing unit is nearing the end of its use. This replacement vehicle will be a hybrid vehicle and provide the Fire Department with a reliable and well-equipped platform for administrative duties, ensuring effective coordination within the Department. The current mileage of Unit #052 is approximately 62,000 miles.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 052: 2018 Ford Explorer Utility	-	-	-	-	-	-	67,600	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	67,600	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Fire Department
Project Type: Vehicle Replacement
Project Name: Unit 053: 2018 Ford Explorer Utility
Cost: $65,620

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview

The purchase of a new administrative vehicle for the Fire Department is essential as the existing unit is nearing the end of its use life. This replacement vehicle will be a hybrid vehicle and provide the Fire Department with a reliable and well-equipped platform for administrative duties, ensuring effective coordination within the Department. The current mileage of Unit #053 is approximately 109,000 miles.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 053: 2018 Ford Explorer Utility	-	-	-	-	-	-	65,620	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	65,620	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Fire Department
Project Type: Vehicle Replacement
Project Name: Unit 054: 2018 Ford Escape
Cost: $59,550

Priority Code: A - Essential and immediate need
CAP Item: Yes
Grant Funding: No

Overview

The purchase of a new administrative vehicle for the Fire Department is essential. This replacement vehicle will be a hybrid vehicle and will provide the Fire Department with a reliable and well-equipped platform for administrative duties, ensuring effective coordination within the Department. The current mileage of Unit #054 is approximately 143,000 miles. The existing unit will become a pool vehicle, replacing Unit #D17, a 2014 Ford Explorer used by the Information Development and Planning Services Department for building inspections.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 054: 2018 Ford Escape	-	-	-	-	59,550	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	59,550	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-



Fund: General Fund **FY 2027 - FY 2031**

Department: Fire Department
Project Type: Fire Apparatus Replacement
Project Name: Unit 056: 2004 Pierce Saber Engine
Cost: $969,653

Priority Code: A - Essential and immediate need
CAP Item: Yes
Grant Funding: No

Total Mileage: 107,425
2024 Repair Cost: $3,419
2024 Mileage: 1,398
2024 Repair Hours: 95 hours

Overview

On average, the Fire Department uses an engine for 10 years of front-line service and 10+ years of reserve service. This unit is experiencing severe corrosion and structural integrity issue in addition to exterior corrosion, rust jacking, and peeling paint. Lead-time for an engine replacement is currently 27-30 months; therefore, the replacement vehicle was authorized for purchase through Ordinance 2023-25 and has been ordered. This project was initially in the CIP for FY 2025, but due to manufacturing delays, staff expects to take delivery in FY 2027.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 056: 2004 Pierce Saber Engine	-	-	969,653	-	969,653	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	969,653	-	969,653	-	-	-	-



Fund: General Fund **FY 2027 - FY 2031**

Department: Fire Department
Project Type: Fire Apparatus Replacement
Project Name: Unit 058: 2008 Pierce Impel Engine
Cost: $1,330,000

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Total Mileage: 114,299
2024 Mileage: 1,318
2024 Repair Cost: $580
2024 Repair Hours: 58 hours

Overview

This is the scheduled replacement of Engine 058. Fire Department engines are on a 20 year replacement schedule. The Fire Department uses an engine for 10 years of front-line service and 10+ years of reserve service. This unit's condition will be reevaluated at this time. Lead-time for an engine replacement is 48+ months; therefore, the replacement vehicle was authorized for purchase at the 8/26 Village Board meeting and has been ordered.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 058: 2008 Pierce Impel Engine	-	-	-	-	-	-	1,330,000	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	1,330,000	-	-



Fund: General Fund **FY 2027 - FY 2031**

Department: Fire Department
Project Type: Fire Apparatus Refurbishment
Project Name: Unit 059: 2021 Pierce Impel Engine
Cost: $50,000

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Total Mileage: 54,774
2024 Repair Cost: $5,965
2024 Mileage: 15,201
2024 Repair Hours: 122.5 hours

Overview

Unit 059, a 2021 Pierce Impel Engine, is scheduled for refurbishment following the purchase of a new front-line vehicle. On average, the Fire Department uses an engine for 10 years of front-line service and 10+ years of reserve service. In order to get the most service life out of a vehicle, it is important to provide regular maintenance and critical component replacement. When a vehicle is changed from front-line service to reserve status, refurbishment enables the department to keep the vehicles longer. It also provides a more dependable fleet for emergency response and public service. Lead-time for this refurbishment could be up to 6 months.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 059: 2021 Pierce Impel Engine	-	-	-	-	-	-	-	50,000	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	50,000	-
To Be Determined	-	-	-	-	-	-	-	-	-



Fund: General Fund **FY 2027 - FY 2031**

Department: Fire Department
Project Type: Tower Ladder Replacement
Project Name: Unit 061: 2009 Velocity Tower Ladder
Cost: $3,362,000

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Total Mileage: 96,214
2024 Mileage: 2,536
2024 Repair Cost: $4,006
2024 Repair Hours: 118.5 hours

Overview

Unit 061 is an aerial tower ladder scheduled for replacement after ten years of front-line service and eleven years of reserve service. Unit 061 was scheduled for replacement in FY 2029 after ten years of reserve service, but was pushed back to FY 2030 due to an engine and ambulance replacement scheduled in the same year. The replacement cost includes the vehicle and necessary equipment. Lead-time for a tower ladder replacement is currently 48+ months; therefore, the replacement vehicle may need to be authorized for purchase through Ordinance as early as FY 2027. Staff expects to take delivery in FY 2030.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 061: 2009 Velocity Tower Ladder	-	-	-	-	-	-	-	3,362,000	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	3,362,000	-



Fund: General Fund **FY 2027 - FY 2031**

Department: Fire Department
Project Type: Fire Apparatus Refurbishment
Project Name: Unit 062: 2019 Velocity Tower Ladder
Cost: $100,000

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Total Mileage: 52,265
2024 Mileage: 9,168
2024 Repair Cost: $16,079
2024 Repair Hours: 211.5 Hours

Overview

Unit 062, a 2019 Pierce Velocity Tower Ladder, is scheduled for refurbishment following the purchase of a new front-line vehicle. On average, the Fire Department uses a tower ladder for 10 years of front-line service and 10+ years of reserve service. In order to get the most service life out of a vehicle, it is important to provide regular maintenance and critical component replacement. When a vehicle is changed from front-line service to reserve status, refurbishment enables the department to keep the vehicles longer. It also provides a more dependable fleet for emergency response and public service. Lead-time for this refurbishment could be up to 6 months.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 062: 2019 Velocity Tower Ladder	-	-	-	-	-	-	-	-	100,000

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	100,000
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Fire Department
Project Type: Ambulance Replacement
Project Name: Unit 064: 2014 Medtec w/ Freightliner Chassis
Cost: $0

Priority Code: A - Essential and immediate need
CAP Item: Yes
Grant Funding: No

Total Mileage: 100,720
2024 Mileage: 2,436
2024 Repair Cost: $755
2024 Repair Hours: 72 hours

Overview

Unit 064 is a medium-duty ambulance scheduled for replacement after seven years of front-line service and four years of reserve service. The replacement cost includes the chassis, body, and necessary equipment. Lead-time for an ambulance replacement is currently 30-36 months; therefore, the replacement vehicle was authorized for purchase through Ordinance 2023-13 and has been ordered. Staff expects to take delivery in FY 2026.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 064: 2014 Medtec w/ Freightliner Chassis	-	-	456,277	456,277	-	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	456,277	456,277	-	-	-	-	-



Fund: General Fund **FY 2027 - FY 2031**

Department: Fire Department
Project Type: Fire Apparatus Replacement
Project Name: Unit 065: 2017 Medtec w/ Freightliner Chassis
Cost: $556,320

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Total Mileage: 103,750
2024 Repair Cost: $3,673
2024 Mileage: 4,858
2024 Repair Hours: 51.5 hours

Overview

Unit 065 is a medium duty ambulance. The current schedule for medium duty ambulances calls for replacement after seven years of front-line service and four years of reserve service. The replacement cost includes the chassis, body, and necessary equipment. Lead-time for an ambulance replacement is currently 30-36 months.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 065: 2017 Medtec w/ Freightliner Chassis	-	-	-	-	-	-	556,320	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	556,320	-	-



Fund: General Fund **FY 2027 - FY 2031**

Department: Fire Department
Project Type: Fire Apparatus Replacement
Project Name: Unit 068: 2016 Freightliner Ambulance
Cost: $519,328

Priority Code: A - Essential and immediate need
CAP Item: Yes
Grant Funding: No

Total Mileage: 106,197
2024 Mileage: 20,133
2024 Repair Cost: $5,520
2024 Repair Hours: 105.5 hours

Overview

Unit 068 is a medium-duty ambulance scheduled for replacement after seven years of front-line service and four years of reserve service. The replacement cost includes the chassis, body, and necessary equipment. Lead-time for an ambulance replacement is currently 30-36 months; therefore, the replacement vehicle was authorized for purchase through Ordinance 2025-21 and has been ordered. Staff expects to take delivery in FY 2027.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 068: 2016 Freightliner Ambulance	-	-	-	-	519,328	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	519,328	-	-	-	-



Fund: General Fund **FY 2027 - FY 2031**

Department: Fire Department
Project Type: Fire Apparatus Replacement
Project Name: Unit 069: 2018 Medtec w/ Freightliner Chassis
Cost: $596,000

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Total Mileage: 113,235
2024 Repair Cost: $6,597
2024 Mileage: 21,083
2024 Repair Hours: 163 hours

Overview

Unit 069 is a medium duty ambulance. The current schedule for medium duty ambulances calls for replacement after seven years of front-line service and four years of reserve service. The replacement cost includes the chassis, body, and necessary equipment. Lead-time for an ambulance replacement is currently 30-36 months.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 069: 2018 Medtec w/ Freightliner Chassis	-	-	-	-	-	-	-	-	596,000

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	596,000



Fund: General Fund **FY 2027 - FY 2031**

Department: Fire Department
Project Type: Vehicle Replacement
Project Name: Unit 070: 2017 Ford F250 Pick Up /w Plow
Cost: $69,494

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

Based on condition assessments and years of service, the purchase of a replacement pick-up truck equipped with a plow is vital for efficient street maintenance and effective snow plowing operations. For plowing operations, the Village requires a minimum truck size of F250. While reviewing this replacement, no alternate fueled vehicles were identified which meet the Village's operational needs. This versatile vehicle will enable swift response to snowfall, ensuring safe and clear roadways for improved transportation and enhanced public safety. The cost of this vehicle replacement includes the price of a plow.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 070: 2017 Ford F250 Pick Up /w Plow	-	-	-	-	-	-	-	-	69,494

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	69,494

Fund: General Fund **FY 2027 - FY 2031**

Department: Fire Department
Project Type: Vehicle Replacement
Project Name: Unit 073: 2017 Ford Expedition
Cost: $69,295

Priority Code: A - Essential and immediate need
CAP Item: Yes
Grant Funding: No

Overview

The purchase of a replacement battalion command vehicle for the Fire Department is essential as the existing unit is nearing the end of its use life. This replacement will provide the Fire Department with a reliable and well-equipped vehicle for emergency command duties, ensuring effective coordination within the Department. By acquiring a new vehicle, the Fire Department will be able to retire the aging unit and continue their tasks without any disruptions. The existing unit will become a pool vehicle, replacing Unit 33R, a 2017 Ford Explorer with 142,000 miles currently used by the Fire Prevention Bureau.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 073: 2017 Ford Expedition	-	-	-	-	69,295	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	69,295	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-



Fund: General Fund **FY 2027 - FY 2031**

Department: Fire Department
Project Type: Vehicle Replacement
Project Name: Unit 075: 2016 Ford Explorer Utility
Cost: $59,550

Priority Code: A - Essential and immediate need
CAP Item: Yes
Grant Funding: No

Overview

The purchase of a replacement administrative vehicle for the Fire Department is essential. This replacement vehicle will be a hybrid vehicle and will provide the Fire Department with a reliable and well-equipped vehicle for administrative duties, ensuring effective coordination within the Department. The current mileage of Unit #075 is approximately 118,000 miles.

The existing unit will become a pool vehicle, replacing Unit #422, a 2013 Ford Explorer used by the Public Works Department in its forestry and building inspection operations.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 075: 2016 Ford Explorer Utility	-	-	-	-	59,550	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	59,550	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-



Fund: General Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Vehicle Replacement
Project Name: Unit 200: 2016 Ford F250 Pickup Truck w/Plow
Cost: $62,600

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

Based on condition assessments and years of service, the purchase of a replacement pick-up truck equipped with a plow is vital for efficient street maintenance and effective snow plowing operations. For plowing operations, the Village requires a minimum truck size of F250. While reviewing this replacement, no alternate fueled vehicles were identified which meet the Village's operational needs. This versatile vehicle will enable swift response to snowfall, ensuring safe and clear roadways for improved transportation and enhanced public safety. The cost of this vehicle replacement includes the price of a plow.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 200: 2016 Ford F250 Pickup Truck w/Plow	-	-	-	-	-	-	62,600	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	62,600	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Vehicle Replacement
Project Name: Unit 202: 2014 Ford Fusion
Cost: $46,800

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

Following a condition assessment, which revealed corrosion and rust to the vehicle, the purchase of a replacement engineering vehicle is essential for that division's field work. This new car will provide a reliable and safe transportation option for engineers, enabling them to efficiently travel to project sites and perform field duties. Replacement vehicle will have a hybrid or all electric powertrain.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 202: 2014 Ford Fusion	-	-	-	-	-	-	-	-	46,800

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	46,800
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Vehicle Replacement
Project Name: Unit 209: 2008 Ford F550 Dump Truck
Cost: $0

Priority Code: A - Essential and immediate need
CAP Item: No
Grant Funding: No

Overview

Unit 209 is a medium-duty dump truck used for sanitary repairs and reconstruction. This unit has a 15-year projected life and its condition will be reevaluated at this time. Under normal supply chain conditions, lead-time for a dump truck is 8 to 12 months. The cost for this vehicle replacement includes the price of a plow and tailgate salt spreader.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 209: 2008 Ford F550 Dump Truck	-	-	112,472	112,472	-	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	112,472	112,472	-	-	-	-	-



Fund: General Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Vehicle Replacement
Project Name: Unit 212: 2016 Ford F250 Pickup Truck w/Plow
Cost: $62,600

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

Based on condition assessments and years of service, the purchase of a replacement pick-up truck equipped with a plow is vital for efficient street maintenance and effective snow plowing operations. For plowing operations, the Village requires a minimum truck size of F250. While reviewing this replacement, no alternate fueled vehicles were identified which meet the Village's operational needs. This versatile vehicle will enable swift response to snowfall, ensuring safe and clear roadways for improved transportation and enhanced public safety. The cost of this vehicle replacement includes the price of a plow.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 212: 2016 Ford F250 Pickup Truck w/Plow	-	-	-	-	-	-	62,600	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	62,600	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Vehicle Replacement
Project Name: Unit 222: 2012 International 7400 Dump Truck
Cost: $310,441

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview

The purchase of a replacement heavy-duty dump truck for the Public Works Department is crucial to support street maintenance and snow plowing operations. Based on a thorough condition assessment, the existing unit is reaching the end of its use life, necessitating a replacement. This replacement vehicle will be utilized in transporting materials, clearing snow, and maintaining safe and well-maintained streets, ensuring the smooth functioning of public infrastructure and services. The replacement vehicle will be equipped with a front and wing plow both are included in the cost of the vehicle which will lead to reduced plow cycle times. The increased cost of this vehicle ($50,000) accounts for new emissions standards that have increased the cost of engines in these vehicles.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 222: 2012 International 7400 Dump Truck	-	-	-	-	-	-	310,441	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	310,441	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Vehicle Replacement
Project Name: Unit 224: 2010 International 7400 Dump Truck
Cost: $277,479

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview

The purchase of a heavy-duty dump truck and plow replacement is vital for frontline snowplowing operations, as the existing unit reaches the end of its useful life based on years of service and miles driven. This versatile combination of a dump truck and plow will provide the necessary capabilities to efficiently transport materials and improve snow plow operational efficiency. The cost of this replacement vehicle includes the price of both a front plow and wing plow. The increased cost of this vehicle ($50,000) accounts for new emissions standards that have increased the cost of engines in these vehicles.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 224: 2010 International 7400 Dump Truck	-	-	-	-	-	277,479	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	277,479	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Vehicle Replacement
Project Name: Unit 225: 2014 International 7400 Dump Truck w/ front
Cost: $294,324

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview

The purchase of a replacement heavy-duty dump truck for the Public Works Department is crucial to support street maintenance and snow plowing operations. Based on a thorough condition assessment, the existing unit is reaching the end of its use life, necessitating a replacement. This replacement vehicle will be utilized in transporting materials, clearing snow, and maintaining safe and well-maintained streets, ensuring the smooth functioning of public infrastructure and services. The replacement vehicle will be equipped with a front and wing plow both are included in the cost of the vehicle which will lead to reduced plow cycle times. The increased cost of this vehicle ($50,000) accounts for new emissions standards that have increased the cost of engines in these vehicles.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 225: 2014 International 7400 Dump Truck w/ front wing plow	-	-	-	-	-	-	-	-	294,324

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	294,324

Fund: General Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Vehicle Replacement
Project Name: Unit 228: 2009 International Dump Truck
Cost: $262,597

Priority Code: A - Essential and immediate need
CAP Item: Yes
Grant Funding: No

Overview

The purchase of a replacement heavy-duty dump truck for the Public Works Department is crucial to support street maintenance and snow plowing operations. Based on a thorough condition assessment, the existing unit is reaching the end of its use life, necessitating a replacement. This replacement vehicle will be utilized in transporting materials, clearing snow, and maintaining safe and well-maintained streets, ensuring the smooth functioning of public infrastructure and services. The replacement vehicle will be equipped with a front and wing plow both are included in the cost of the vehicle which will lead to reduced plow cycle times. The increased cost of this vehicle ($50,000) accounts for new emissions standards that have increased the cost of engines in these vehicles.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 228: 2009 International Dump Truck	-	-	-	-	262,597	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	262,597	-	-	-	-



Fund: General Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Equipment Replacement
Project Name: Unit 246: 2007 John Deere 544J Loader
Cost: $300,000

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview

This unit is used for Public Works operations including loading trucks with various material, heavy lifting and transporting, and snow plowing. All components and assemblies underwent a condition assessment. Based on the condition assessment, the projected powertrain maintenance and corrosion to substructures could exceed the resale value of the unit. None of these items are prohibiting current use or justify accelerating replacement or extending the units life. A new wheel loader will meet projected EPA diesel off highway emissions standards.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 246: 2007 John Deere 544J Loader	-	-	-	-	-	-	-	300,000	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	300,000	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Equipment Replacement
Project Name: Unit 251: 1998 Wacker Asphalt Roller Replacement
Cost: $26,300

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview

The purchase of asphalt roller is planned as a replacement for an existing. This unit is used for street maintenance and asphalt patching. All components underwent a condition assessment. Based on the condition assessment, the projected powertrain and mounted equipment maintenance could exceed the resale value of the unit. Replacement parts are becoming obsolete due to its age. A new unit will meet EPA diesel Tier 4 or greater emissions standards. All electric powered units will be evaluated and considered for a replacement.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 251: 1998 Wacker Asphalt Roller Replacement	-	-	-	-	-	-	-	-	26,300

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	26,300
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Equipment Replacement
Project Name: Unit 252: 2007 Morbark Hurricane Chipper
Cost: $0

Priority Code: A - Essential and immediate need
CAP Item: No
Grant Funding: No

Overview

The purchase of a trailer-mounted wood chipper is planned as a replacement for an existing unit, aimed at enhancing tree maintenance and removal operations. This versatile equipment will reduce contracted tree work by providing wood chipping capabilities while ensuring mobility and convenience on various job sites. A new unit will meet EPA Tier 4 final emissions.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 252: 2007 Morbark Hurricane Chipper	-	-	150,000	150,000	-	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	150,000	150,000	-	-	-	-	-



Fund: General Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Equipment Replacement
Project Name: Unit 277: 2009 Skid Steer Loader Replacement
Cost: $77,460

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview

This unit is used for Public Works operations, snow plowing, loading material, and pavement grinding and parkway restorations. All components and assemblies underwent a condition assessment. Based on the condition assessment, the projected powertrain maintenance and corrosion to substructures could exceed the resale value of the unit. None of these items are prohibiting current use or justify accelerating replacement or extending the units life. A new unit will meet EPA off highway diesel Tier 4 emissions.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 277: 2009 Skid Steer Loader Replacement	-	-	-	-	-	-	-	77,460	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	77,460	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Vehicle Replacement
Project Name: Unit 411: 2009 Ford F250 Pickup Truck w/Plow
Cost: $0

Priority Code: A -Essential and immediate need
CAP Item: No
Grant Funding: No

Overview

Based on condition assessments and years of service, the purchase of a replacement pick-up truck equipped with a plow is vital for efficient street maintenance and effective snow plowing operations. This versatile vehicle will enable swift response to snowfall, ensuring safe and clear roadways for improved transportation and enhanced public safety. For plowing operations, the Village requires a minimum truck size of F250. While reviewing this replacement, no alternate fueled vehicles were identified which meet the Village's operational needs. The cost of this vehicle replacement includes the price of a plow.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 411: 2009 Ford F250 Pickup Truck w/Plow	-	-	62,000	62,000	-	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	62,000	62,000	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-



Fund: General Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Vehicle Replacement
Project Name: Unit 422: 2013 Ford Explorer
Cost: $0

Priority Code: A -Essential and immediate need
CAP Item: No
Grant Funding: No

Overview
Unit #422 is used by the Public Works Department in its forestry and building inspection operations. Unit #075, a 2016 Ford Explorer Utility with an internal combustion engine will replace this vehicle. No new vehicle will be purchased as part of this replacement.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 422: 2013 Ford Explorer	-	-	-	-	-	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-



Fund: General Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Vehicle Replacement
Project Name: Unit 423: 2016 Ford F250 Pick Up /w Plow
Cost: $69,494

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview

Based on condition assessments and years of service, the purchase of a replacement pick-up truck equipped with a plow is vital for efficient street maintenance and effective snow plowing operations. For plowing operations, the Village requires a minimum truck size of F250. While reviewing this replacement, no alternate fueled vehicles were identified which meet the Village's operational needs. This versatile vehicle will enable swift response to snowfall, ensuring safe and clear roadways for improved transportation and enhanced public safety. The cost of this vehicle replacement includes the price of a plow.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 423: 2016 Ford F250 Pick Up /w Plow	-	-	-	-	-	-	-	-	69,494

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	69,494

Fund: General Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Vehicle Replacement
Project Name: Unit 427: 2014 Ford Focus
Cost: $42,500

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview

In lieu of moving Unit #038, a 2023 Dodge Durango with internal combustion engine into the fleet as a pool vehicle used by the Public Works Department, the Village will dispose of this vehicle and purchase a new fleet hybrid or electric fleet vehicle. Unit #427 is used by the Public Works Department for transporting staff between facilities, picking-up parts, and attending training.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 427: 2014 Ford Focus	-	-	-	-	-	-	42,500	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	42,500	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Vehicle Replacement
Project Name: Unit 432: 2013 Ford Escape
Cost: $0

Priority Code: A -Essential and immediate need
CAP Item: Yes
Grant Funding: No

Overview

Following a condition assessment, which revealed corrosion and rust to the vehicle, the purchase of a replacement engineering vehicle is essential for that division's field work. This new car will provide a reliable and safe transportation option for engineers, enabling them to efficiently travel to project sites and perform field duties. Replacement vehicle will have a hybrid or all electric powertrain.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 432: 2013 Ford Escape	-	-	65,000	65,000	-	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	65,000	65,000	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Vehicle Replacement
Project Name: Unit 433: 2016 Ford Escape
Cost: $41,200

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

In lieu of moving Unit #035, a 2023 Dodge Durango with internal combustion engine into the fleet as a pool vehicle used by the Public Works Department, the Village will dispose of this vehicle and purchase a new fleet vehicle. Unit #433 is used by the Public Works Department in its engineering operations, inspecting jobsites and conducting other field operations.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 433: 2016 Ford Escape	-	-	-	-	-	41,200	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	41,200	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Vehicle Replacement
Project Name: Unit 434: 2008 Toyota Highlander
Cost: $43,200

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview

In lieu of moving Unit #033, a 2023 Dodge Durango with internal combustion engine into the fleet as a pool vehicle used by the Public Works Department, the Village will dispose of this vehicle and purchase a new fleet hybrid or electric fleet vehicle. Unit #434 is used by the Public Works Department in its engineering operations, inspecting jobsites and conducting other field operations.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 434: 2008 Toyota Highlander	-	-	-	-	-	-	-	-	43,200

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	43,200
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: IT Department
Project Type: Vehicle Replacement
Project Name: Unit 439: 2013 Ford Explorer
Cost: $0

Priority Code: A -Essential and immediate need
CAP Item: No
Grant Funding: No

Overview

Unit #439 is used by the Information Technology Department to move staff and equipment to the Village's various facilities in order to support the Village's operations. Unit #051, a 2016 Ford Explorer Utility with an internal combustion will replace this vehicle. No new vehicle will be purchased as part of this replacement.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 439: 2013 Ford Explorer	-	-	-	-	-	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-



Fund: General Fund **FY 2027 - FY 2031**

Department: General Government
Project Type: Vehicle Replacement
Project Name: Unit A10: Toyota Prius
Cost: $43,775

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview
The Village will dispose of this vehicle and purchase a new fleet hybrid or electric fleet vehicle. Unit A10 is used by Village Hall administration.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit A10: Toyota Prius	-	-	-	-	-	-	-	43,775	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	43,775	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: General Fund **FY 2027 - FY 2031**

Department: Development and Planning Services
Project Type: Vehicle Replacement
Project Name: Unit D17: 2014 Ford Explorer
Cost: $0

Priority Code: A -Essential and immediate need
CAP Item: No
Grant Funding: No

Overview

Unit #D17 is used by the Information Development and Planning Services Department for building inspections. Unit #054, a 2018 Ford Escape with 143,000 miles will replace this vehicle. No new vehicle will be purchased as part of this replacement.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit D17: 2014 Ford Explorer	-	-	-	-	-	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-



Fund: General Fund **FY 2027 - FY 2031**

Department: Various
Project Type: Vehicle Replacement
Project Name: General Fund Vehicle Replacements
Cost: $2,068,415

Overview

Below is the Village's anticipated schedule for general fund vehicle replacements. This schedule is subject to change based on vehicle condition and Board approval. All vehicle purchases will consider electric, hybrid, or other sustainable options and recommendations will be made based on current operational needs. The schedule does not include heavy-duty trucks, such as PW trucks w/plow, PW dump trucks, Fire ambulances and Fire trucks.

Cost Schedule

		Budget	Estimate	Recommended Budget				
Department	**Project**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Police Department	Unit 041: 2018 Ford Explorer Utility	65,620	65,620					
Police Department	Unit 050: 2020 Ford Explorer Utility	65,620	65,620					
Public Works Department	Unit 432: 2013 Ford Escape	65,000	65,000					
Police Department	Unit 031: 2021 Ford Explorer Hybrid			65,620				
Police Department	Unit 034: 2021 Ford Explorer Hybrid			65,620				
Police Department	Unit 036: 2021 Ford Explorer Hybrid			65,620				
Police Department	Unit 037: 2021 Ford Explorer Hybrid			65,620				
Fire Department	Unit 051: 2016 Ford Explorer			59,550				
Fire Department	Unit 054: 2018 Ford Escape			59,550				
Fire Department	Unit 073: 2017 Ford Expedition			69,295				
Fire Department	Unit 075: 2016 Ford Explorer			59,550				
Public Works Department	Unit 422: 2013 Ford Explorer			-				
IT Department	Unit 439: 2013 Ford Explorer			-				
Development and Planning Services Department	Unit D17: 2014 Ford Explorer			-				
Public Works Department	Unit 005: 2008 Chrysler Town and Country				41,200			
Police Department	Unit 032: 2023 Dodge Durango				72,180			
Police Department	Unit 035: 2023 Dodge Durango				72,180			
Police Department	Unit 048: 2016 Ford Explorer				61,620			
Public Works Department	Unit 433: 2016 Ford Escape				41,200			
Police Department	Unit 008: 2021 Ford Explorer K9					72,180		
Police Department	Unit 012: 2016 Ford Explorer					67,780		
Police Department	Unit 038: 2023 Dodge Durango					72,180		
Police Department	Unit 045: 2020 Ford Explorer K9					72,180		
Fire Department	Unit 052: 2018 Ford Explorer					67,600		
Fire Department	Unit 053: 2018 Ford Explorer					65,620		
Public Works Department	Unit 427: 2014 Ford Focus					42,500		

Fund: General Fund **FY 2027 - FY 2031**

Department: Various
Project Type: Vehicle Replacement
Project Name: General Fund Vehicle Replacements
Cost: $2,068,415

Overview

Below is the Village's anticipated schedule for general fund vehicle replacements. This schedule is subject to change based on vehicle condition and Board approval. All vehicle purchases will consider electric, hybrid, or other sustainable options and recommendations will be made based on current operational needs. The schedule does not include heavy-duty trucks, such as PW trucks w/plow, PW dump trucks, Fire ambulances and Fire trucks.

Cost Schedule

		Budget	Estimate	Recommended Budget				
Department	**Project**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Police Department	Unit 007: 2024 Dodge Durango						72,180	
Police Department	Unit 028: 2018 Ford Explorer						67,780	
Police Department	Unit 030: 2023 Dodge Durango						72,180	
Public Works Department	Unit 036R: 2017 Ford Explorer Utility						43,775	
Police Department	Unit 042: 2023 Dodge Durango						72,180	
General Government	Unit A10: 2008 Toyota Prius						43,775	
Police Department	Unit #16: 2018 Ford Explorer							67,780
Police Department	Unit #22: 2018 Ford Explorer							67,780
Police Department	Unit #29: 2017 Ford Explorer							67,780
Police Department	Unit #33: 2024 Ford Explorer							72,180
Police Department	Unit #40: 2024 Ford Explorer							72,180
Public Works Department	Unit #202: 2014 Ford Fusion							46,800
Public Works Department	Unit #434: 2008 Toyota Highlander							43,200
Total		**196,240**	**196,240**	**510,425**	**288,380**	**460,040**	**371,870**	**437,700**

Planned Financing

	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-
Operating Revenues	196,240	196,240	-	-	-	-	-
Fund Bal Drawdown	-	-	510,425	-	-	-	-
Debt <=5 Years	-	-	-	288,380	460,040	371,870	437,700
To Be Determined	-	-	-	-	-	-	-

MOTOR FUEL TAX FUND

MOTOR FUEL TAX FUND - CAPITAL PLAN SUMMARY

FUNDING SOURCES	GL #	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
Grants	24-0000-481-32	2,017,049	927,022	-	1,290,255	-	4,234,326
MFT Allotment (Operating Revenue)	24-0000-403-00	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	8,000,000
Interest Income	24-0000-426-01	75,000	75,000	75,000	75,000	75,000	375,000
Fund Balance Drawdown	N/A	539,224	597,776	(19,228)	549,709	285,087	1,952,568
Debt <=5 Years	N/A	-	-	-	-	-	-
To Be Determined	N/A	-	-	-	-	-	-
Total Funding Sources		4,231,273	3,199,798	1,655,772	3,514,964	1,960,087	14,561,894
FUNDING USES							
Asphalt Streets	24-7300-531-11	3,856,509	2,853,034	1,308,298	3,167,348	1,612,897	12,798,086
Debt Service Payments	24-7300-975-13	374,764	346,764	347,474	347,616	347,190	1,763,808
Total Funding Uses		4,231,273	3,199,798	1,655,772	3,514,964	1,960,087	14,561,894
Funding "Sources less Uses" Surplus (Deficit)		-	-	-	-	-	-
	FY26						
Beginning 5/1/XX Audited or Estimated Fund Balance	1,142,877	1,980,258	1,441,034	843,258	862,486	312,777	
Projected Annual Budgeted Surplus (Deficit)	837,381	(539,224)	(597,776)	19,228	(549,709)	(285,087)	
Ending 4/30/XX Projected Fund Balance	1,980,258	1,441,034	843,258	862,486	312,777	27,690	

MOTOR FUEL TAX FUND

Grant Funded Projects

	FY27 Anticipated Grant	FY28 Anticipated Grant	FY29 Anticipated Grant	FY30 Anticipated Grant	FY31 Anticipated Grant
Skokie Blvd Asphalt	2,017,049	-	-	-	-
Walters Ave Asphalt	-	927,022	-	-	-
Cherry Lane Asphalt	-	-	-	1,290,255	-
Total Grant Revenue	2,017,049	927,022	-	1,290,255	-

Village of Northbrook

Capital Improvement Plan - Summary FY 2027 - 2031

Motor Fuel Tax Capital Projects

Project Name	Pg #	Start Map Pg #	CAP	Fund	Dept	Account	Actuals FY 2024	Actuals FY 2025	Budget FY 2026	Amended Budget FY 2026	Year End Estimate FY 2026	Recommended Budget FY 2027	Recommended Budget FY 2028	Recommended Budget FY 2029	Recommended Budget FY 2030	Recommended Budget FY 2031
Greenwood Road Asphalt	121	N/A	No	24	7300	531-11	-	-	189,408	189,408	189,408	-	-	-	-	-
Weller Subdivision	122	N/A	No	24	7300	531-11	-	-	296,460	296,460	296,460	-	-	-	-	-
Dana Court, Donvan Glen, Red Raw etc. Asphalt	123	269	Yes	24	7300	531-11	-	-	-	-	-	898,418	-	-	-	-
Skokie Blvd Asphalt	124	N/A	Yes	24	7300	531-11	-	-	-	-	-	2,958,091	-	-	-	-
Keystone, Koepke, Miller Rd. Asphalt	125	275	No	24	7300	531-11	-	-	-	-	-	-	576,970	-	-	-
Northbrook Park Asphalt	126	276	No	24	7300	531-11	-	-	-	-	-	-	1,108,074	-	-	-
Walters Ave Asphalt	127	N/A	No	24	7300	531-11	-	-	-	-	-	-	1,167,990	-	-	-
Security Co, Little Orchard, Sunridge, etc. Asphalt	128	277	No	24	7300	531-11	-	-	-	-	-	-	-	1,308,298	-	-
Cherry Lane Asphalt	129	N/A	No	24	7300	531-11	-	-	-	-	-	-	-	-	1,608,075	-
Northbrook Highlands, Kiest Asphalt	130	N/A	No	24	7300	531-11	-	-	-	-	-	-	-	-	1,255,451	-
Techny Road Asphalt	131	N/A	No	24	7300	531-11	-	-	-	-	-	-	-	-	303,822	-
Stonegate Subdivision, Arbor Lane, etc. Asphalt	132	279	No	24	7300	531-11	-	-	-	-	-	-	-	-	-	1,471,636
Sunset Lane Asphalt	133	282	No	24	7300	531-11	-	-	-	-	-	-	-	-	-	141,261
Total							-	-	485,868	485,868	485,868	3,856,509	2,853,034	1,308,298	3,167,348	1,612,897

Project Priority Codes:

A - Essential and immediate need
B - Essential, but may be delayed
C - Optional but beneficial to the Village through increased productivity, safety, etc.
D - Optional but beneficial to the Village in social, cultural, or aesthetic ways
F - Future project, no FY27 expenditures

*Projects related to the Climate Action Plan (CAP) are identified by 

Fund: Motor Fuel Tax Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Asphalt Street Reconstruction & Rehabilitation
Project Name: Greenwood Road
Phase: Construction Oversight & Construction
Cost: $0

Priority Code: A - Essential and immediate need
CAP Item: No
Grant Funding: No

Overview

The roadways selected for the FY 2026 asphalt street reconstruction and rehabilitation program are rated as poor, having many failures, or having limited failures.

•Roadways rated as poor (1 on a scale of 5) are significantly compromised and have potholes and/or alligator cracking and will quickly deteriorate.

The condition of the roads listed above is such that patching is no longer an option and asphalt rehabilitation is necessary. The roads selected for this year's program are based on staff and IMS ratings. Staff utilizes IMS, a pavement management system, to estimate costs for rehabilitation or reconstruction of each segment of asphalt street. IMS considers many variables, including square yards of pavement, when estimating costs; therefore, segments with similar yardage may have different cost estimates.

FY 2026 Asphalt Street Reconstruction & Rehabilitation					
Street	Section	Rank	Last Paved	Square Yards	Construction cost
Greenwood Road	Dundee - Northern Terminus	1 - Poor	2011	5,919	$189,408
Total				**5,919**	**$189,408**

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Construction and Construction Oversight	-	-	189,408	189,408	-	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	189,408	189,408	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <= 5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Motor Fuel Tax Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Asphalt Street Reconstruction & Rehabilitation
Project Name: Weller Subdivision and Pamella Lane
Phase: Construction Oversight & Construction
Cost: $0

Priority Code: A - Essential and immediate need
CAP Item: No
Grant Funding: No

Overview
The roadways selected for the FY 2026 asphalt street reconstruction and rehabilitation program are rated as poor, having many failures, or having limited failures.

•Roadways rated as poor (1 on a scale of 5) are significantly compromised and have potholes and/or alligator cracking and will quickly deteriorate.

The condition of the roads listed above is such that patching is no longer an option and asphalt rehabilitation is necessary. The roads selected for this year's program are based on staff and IMS ratings. Staff utilizes IMS, a pavement management system, to estimate costs for rehabilitation or reconstruction of each segment of asphalt street. IMS considers many variables, including square yards of pavement, when estimating costs; therefore, segments with similar yardage may have different cost estimates.

FY 2026 Asphalt Street Reconstruction & Rehabilitation					
Street	Section	Rank	Last Paved	Square Yards	Construction cost
Christina Lane	Walters Avenue – Keystone Road	1 - Poor	2005	2,738	$98,568
Hillcrest Lane	Christina Lane – Weller Lane	1 - Poor	2005	1,564	$56,304
Pamella Lane	Constance Lane – Eastern Terminus	1 - Poor	2001	1,883	$67,788
Weller Lane	Christina Lane – Pfingsten Road	1 - Poor	2005	2,050	$73,800
Total				**8,235**	**$296,460**

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Construction Oversight & Construction	-	-	296,460	296,460	-	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	296,460	296,460	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <= 5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-		-	-	-	-	-	-	-

Fund: Motor Fuel Tax Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Asphalt Street Reconstruction & Rehabilitation
Project Name: Dana Court, Donovan Glen, and Red Haw Ridge Subdivisions and Grace Road, Marden Court, Era Drive, Pointe Drive, and Woodhead Drive Asphalt Street Reconstruction and Rehabilitation
Phase: Construction Oversight & Construction
Cost: $898,418

Priority Code: A – Essential and immediate need
CAP Item: Yes
Grant Funding: No

Overview
The roadways selected for the FY 2027 asphalt street reconstruction and rehabilitation program are rated as poor or having many failures.

• Roadways rated as poor (1 on a scale of 5) are significantly compromised and have potholes and/or alligator cracking and will quickly deteriorate.

The condition of the roads listed above is such that patching is no longer an option and asphalt rehabilitation is necessary. The roads selected for this year's program are based on staff and IMS ratings. Staff utilizes IMS, a pavement management system, to estimate costs for rehabilitation or reconstruction of each segment of asphalt street. IMS considers many variables, including square yards of pavement, when estimating costs; therefore, segments with similar yardage may have different cost estimates. This year's asphalt street reconstruction and rehabilitation project coincides with the water main replacement along Grace Road. Staff anticipates in-house engineering design for this project will occur in FY 2026 and construction for this project to take place in FY 2027.

FY 2027 Asphalt Street Reconstruction & Rehabilitation					
Street	Section	Rank	Last Paved	Square Yards	Construction cost
Grace Road	Pfingsten Road – Terminus	1- Poor	2006	1,179	$51,225
Marden Court	Pfingsten Road – Terminus	1- Poor	2009	1,257	$54,608
Dana Court	Sanders Road - Terminus	1- Poor	2008	1,308	$56,824
Donovan Glen Court	Landwehr Road- Terminus	1- Poor	1995	1,881	$81,717
Red Haw Road	Shermer Road - Terminus	1- Poor	2006	909	$39,490
Surrey Lane	Shermer Road - Terminus	1- Poor	1999	1,687	$73,289
Era Drive	Woodhead Drive - Commercial Avenue	1- Poor	2004	2,148	$93,317
Point Drive	Lake Cook Road - Southern Terminus	1- Poor	2002	1,639	$71,204
Woodhead Drive	Era Drive - Huehl Road	1- Poor	2004	8,672	$376,744
Total				**20,680**	**$898,418**

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Construction Oversight & Construction	-	-	-	-	898,418	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	898,418	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <= 5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Motor Fuel Tax Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Asphalt Street Reconstruction & Rehabilitation
Project Name: Skokie Boulevard Asphalt Street Reconstruction and Rehabilitation
Phase: Construction Oversight & Construction
Cost: $2,958,091

Priority Code: A – Essential and immediate need
CAP Item: Yes
Grant Funding: Yes STP

Overview

The surface layer of pavement on Skokie Boulevard between Lake Cook Road and the Village's southern limit needs to be replaced. The roadway was last resurfaced in 2006 and is currently rated as having limited failures.

• Roadways rated as having **limited failures** (3 on a scale of 5) exhibit signs of road surface cracking and have small potholes beginning to form. Examples of these failures include horizontal and longitudinal road surface cracking.

The surface has been repeatedly patched and its condition is reaching a point where patching will no longer be an option. Skokie Boulevard is classified as a Federal Aid Urban (FAU) route by the Illinois Department of Transportation. In FY 2022, the Village received notice that this project was awarded grant funding from the North Shore Council for construction in FY 2027 through the Surface Transportation Program. The North Shore Council is a group of 11 municipalities representing local governments on transportation issues through the Chicago Metropolitan Agency for Planning (CMAP). In FY 2025, the Village received notice that grant funding from the North Shore Council would be pushed to FY 2029. The Village is currently working with the North Shore Council to obtain contingency funding for FY 2027. If contingency funding is obtained, then staff anticipates construction for this project to take place in FY 2027.

FY 2027 Asphalt Street Reconstruction & Rehabilitation					
Street	Section	Rank	Last Paved	Square Yards	Construction cost
Skokie Boulevard	Lake Cook Road – Southern Village Limits	3 – Limited Failures	2006	61,900	$2,958,091
Total				**61,900**	**2,958,091**

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Construction Oversight & Construction	-	-	-	-	2,958,091	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	2,017,049	-	-	-	-
Operating Revenues	-	-	-	-	776,582	-	-	-	-
Fund Bal Drawdown	-	-	-	-	164,460	-	-	-	-
Debt <= 5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Motor Fuel Tax Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Asphalt Street Reconstruction & Rehabilitation
Project Name: Keystone Road, Koepke Road, and Miller Road Asphalt Street Reconstruction and Rehabilitation
Phase: Construction Oversight & Construction
Cost: $576,970

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview
The roadways selected for the FY 2028 asphalt street reconstruction and rehabilitation program are rated as poor.

•Roadways rated as poor (1 on a scale of 5) are significantly compromised and have potholes and/or alligator cracking and will quickly deteriorate.

The condition of the roads listed above is such that patching is no longer an option and asphalt rehabilitation is necessary. The roads selected for this year's program are based on staff and IMS ratings. Staff utilizes IMS, a pavement management system, to estimate costs for rehabilitation or reconstruction of each segment of asphalt street. IMS considers many variables, including square yards of pavement, when estimating costs; therefore, segments with similar yardage may have different cost estimates. Staff anticipates in-house engineering design for this project will occur in FY 2027 and construction for this project to take place in FY 2028.

FY 2028 Asphalt Street Reconstruction & Rehabilitation					
Street	Section	Rank	Last Paved	Square Yards	Construction cost
Keystone Road	Pfingsten Road - Landwehr Road	1 - Poor	2007	6,118	$273,764
Koepke Road	Pfingsten Road - Miller Road	1 - Poor	2007	5,462	$244,409
Miller Road	Keystone Road - Koepke Road	1 - Poor	2007	1,314	$58,797
Total				**12,894**	**$576,970**

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Construction Oversight & Construction	-	-	-	-	-	576,970	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	325,958	-	-	-
Fund Bal Drawdown	-	-	-	-	-	251,012	-	-	-
Debt <= 5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Motor Fuel Tax Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Asphalt Street Reconstruction & Rehabilitation
Project Name: Northbrook Park Subdivision Asphalt Street Reconstruction and Rehabilitation
Phase: Construction Oversight & Construction
Cost: $1,108,074

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview
The roadways selected for the FY 2028 asphalt street reconstruction and rehabil-itation program are rated as poor, having many failures, or having limited failures.

• Roadways rated as **poor** (1 on a scale of 5) are significantly compromised and have potholes and/or alligator cracking and will quickly deteriorate.
• Roadways rated as having **many failures** (2 on a scale of 5) have large potholes and signs of the base beginning to fail will become evident. Examples of these failures include alligator cracking and failure of the roadway surface.
• Roadways rated as having **limited failures** (3 on a scale of 5) exhibit signs of road surface cracking and have small potholes beginning to form. Examples of these failures include horizontal and longitudinal road surface cracking.

The condition of the roads listed above is such that patching is no longer an option and asphalt rehabilitation is necessary. The roads selected for this year's program are based on staff and IMS ratings. Staff utilizes IMS, a pavement management system, to estimate costs for rehabilitation or reconstruction of each segment of asphalt street. IMS considers many variables, including square yards of pavement, when estimating costs; therefore, segments with similar yardage may have different cost estimates. This year's asphalt street reconstruction and rehabilitation project coincides with the water main replacement along these same streets.

FY 2028 Asphalt Street Reconstruction & Rehabilitation					
Street	Section	Rank	Last Paved	Square Yards	Construction cost
Asbury Road	Western Avenue – Glendale Road	3 - Limited Failures	2011	1,947	$87,125
Bellevue Place	Western Avenue – Glendale Road	2 – Many Failures	2011	1,849	$82,737
Brentwood Road	Dehne Road – Western Avenue	1 - Poor	2007	5,240	$234,475
Dehne Road	Western Avenue – Farnsworth Avenue	2 – Many Failures	2008	4,682	$209,506
Farnsworth Road	Penfold Palce – Shermer Road	1 - Poor	2005	4,008	$179,346
Glendale Avenue	Techny Road – Scott Road	2 – Many Failures / 3 - Limited Failures	2011	3,060	$136,926
Scott Road	Western Avenue – Summerton Place	1 - Poor	2008	3,977	$177,959
Total				**24,763**	**$1,108,074**

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Construction Oversight & Construction	-	-	-	-	-	1,108,074	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	1,108,074	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <= 5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Motor Fuel Tax Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Asphalt Street Reconstruction & Rehabilitation
Project Name: Walters Avenue Asphalt Street Reconstruction and Rehabilitation
Phase: Construction Oversight & Construction
Cost: $1,167,990

Priority Code: A – Essential and immediate need
CAP Item: No
Grant Funding: Yes CMAP

Overview
The roadways selected for the FY 2028 asphalt street reconstruction and rehabil-itation program are rated as poor, having many failures, or having limited failures.

•Roadways rated as having **many failures** (2 on a scale of 5) have large potholes and signs of the base beginning to fail will become evident. Examples of these failures include alligator cracking and failure of the roadway surface.

The condition of the roads listed above is such that patching is no longer an option and asphalt rehabilitation is necessary. The roads selected for this year's program are based on staff and IMS ratings. Staff utilizes IMS, a pavement management system, to estimate costs for rehabilitation or reconstruction of each segment of asphalt street. IMS considers many variables, including square yards of pavement, when estimating costs; therefore, segments with similar yardage may have different cost estimates.

This year's asphalt street reconstruction and rehabilitation project coincides with the water main replacement along these same streets. Staff anticipates engineering design for this project will occur in FY 2027 and construction for this project to take place in FY 2028.

FY 2028 Asphalt Street Reconstruction & Rehabilitation					
Street	Section	Rank	Last Paved	Square Yards	Construction cost
Walters Avenue	Pfingsten Road - Shermer Road	2 - Many Failures	2002	26,102	$1,167,990
Total				**26,102**	**$1,167,990**

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Construction Oversight & Construction	-	-	-	-	-	1,167,990	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	927,022	-	-	-
Operating Revenues	-	-	-	-	-	240,968	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <= 5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Motor Fuel Tax Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Asphalt Street Reconstruction & Rehabilitation
Project Name: Security Co's, Little Orchard, Sunridge, Skokie Highlands Northbrook Gardens, and Highlands Subdivisions Asphalt Street Reconstruction and Rehabilitation
Phase: Construction Oversight & Construction
Cost: $1,308,298

Priority Code: F – Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview
The roadways selected for the FY 2029 asphalt street reconstruction and rehabilitation program are rated as poor, having many failures, or having limited failures.

• Roadways rated as **poor** (1 on a scale of 5) are significantly compromised and have potholes and/or alligator cracking and will quickly deteriorate.
• Roadways rated as having **many failures** (2 on a scale of 5) have large potholes and signs of the base beginning to fail will become evident. Examples of these failures include alligator cracking and failure of the roadway surface.
• Roadways rated as having **limited failures** (3 on a scale of 5) exhibit signs of road surface cracking and have small potholes beginning to form. Examples of these failures include horizontal and longitudinal road surface cracking.

The condition of the roads listed above is such that patching is no longer an option and asphalt rehabilitation is necessary. The roads selected for this year's program are based on staff and IMS ratings. Staff utilizes IMS, a pavement management system, to estimate costs for rehabilitation or reconstruction of each segment of asphalt street. IMS considers many variables, including square yards of pavement, when estimating costs; therefore, segments with similar yardage may have different cost estimates.

This year's asphalt street reconstruction and rehabilitation project coincides with the water main replacement along these same streets. Staff anticipates in-house engi-neering design for this project will occur in FY 2028 and construction for this pro-ject to take place in FY 2029.

FY 2029 Asphalt Street Reconstruction & Rehabilitation					
Street	Section	Rank	Last Paved	Square Yards	Construction cost
Center Avenue	Western Avenue - Terminus	1- Poor	2005	1,932	$89,051
Chipili Drive	Sunset Ridge Road - Terminus	2 - Many Failures	2006	2,217	$102,180
Cuyler Drive	Forestway Drive - Voltz Road	2 - Many Failures	2006	1,932	$89,045
Northmoor Court	Center Avenue - Terminus	1- Poor	2005	1,080	$49,776
Park Drive	Sunset Ridge Road - Terminus	1 - Poor	2006	1,713	$78,951
Rosewood Court	Sunset Ridge Road - Terminus	1 - Poor	2006	1,188	$54,754
Southgate Drive	Sunset Ridge Road - Terminus	1 - Poor	2006	3,198	$147,394
Voltz Road	Sunset Ridge Road - Terminus	1 - Poor	2006	3,483	$160,529
Westwood Court	Center Avenue - Terminus	1 - Poor	2005	999	$46,043
Greenbriar Lane	Cherry Lane - Catherine Street	3 - Limited Failures	2006	1,790	$82,500
Chestnut Lane	Briarwood Lane - Greenbriar Lane	2 - Many Failures	2006	1,959	$90,289
Catherine Street	Briarwood Lane - Greenbriar Lane	2 - Many Failures	2003	1,570	$90,289
Briarwood Lane	Walters Avenue - Cherry Lane	2 - Many Failures	2003	2,700	$124,441
Total				**25,761**	**$1,205,242**

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Construction Oversight & Construction	-	-	-	-		-	1,308,298	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	1,308,298	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <= 5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Motor Fuel Tax Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Asphalt Street Reconstruction & Rehabilitation
Project Name: Cherry Lane Asphalt Street Reconstruction and Rehabilitation
Phase: Construction Oversight & Construction
Cost: $1,608,075

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: Yes STP

Overview
The roadway selected for the FY 2030 asphalt street reconstruction and rehabilitation program is rated having many failures or having limited failures.

• Roadways rated as having limited failures (3 on a scale of 5) exhibit signs of road surface cracking and have small potholes beginning to form. Examples of these failures include horizontal and longitudinal road surface cracking.

The condition of the road listed above is such that patching is no longer an option and asphalt rehabilitation is necessary. The road selected for this year's program is based on staff and IMS ratings. Staff utilizes IMS, a pavement management system, to estimate costs for rehabilitation or reconstruction of each segment of asphalt street. IMS considers many variables, including square yards of pavement, when estimating costs; therefore, segments with similar yardage may have different cost estimates. Staff anticipates engineering design for this project will occur in FY 2029 and construction for this project to take place in FY 2030.

FY 2030 Asphalt Street Reconstruction & Rehabilitation					
Street	Section	Rank	Last Paved	Square Yards	Construction cost
Cherry Lane	Landwehr Road - Cedar Lane	3 - Limited Failures	2008	33,874	$1,608,075
Total				**33,874**	**$1,608,075**

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Construction Oversight & Construction	-	-	-	-	-	-	-	1,608,075	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	1,290,255	-
Operating Revenues	-	-	-	-	-	-	-	317,820	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <= 5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Motor Fuel Tax Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Asphalt Street Reconstruction & Rehabilitation
Project Name: Northbrook Highlands and Kiest's Subdivisions Asphalt Street Reconstruction and Rehabilitation
Phase: Construction Oversight & Construction
Cost: $1,255,451

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview
The roadways selected for the FY 2029 asphalt street reconstruction and rehabilitation program are rated as poor, having many failures, or having limited failures.

•Roadways rated as having **many failures** (2 on a scale of 5) have large potholes and signs of the base beginning to fail will become evident. Examples of these failures include alligator cracking and failure of the roadway surface.

•Roadways rated as having **limited failures** (3 on a scale of 5) exhibit signs of road surface cracking and have small potholes beginning to form. Examples of these failures include horizontal and longitudinal road surface cracking.

The condition of the roads listed above is such that patching is no longer an option and asphalt rehabilitation is necessary. The roads selected for this year's program are based on staff and IMS ratings. Staff utilizes IMS, a pavement management system, to estimate costs for rehabilitation or reconstruction of each segment of asphalt street. IMS considers many variables, including square yards of pavement, when estimating costs; therefore, segments with similar yardage may have different cost estimates.

This year's asphalt street reconstruction and rehabilitation project coincides with the water main replacement along these same streets. Staff anticipates in-house engineering design for this project will occur in FY 2029 and construction for this project to take place in FY 2030.

FY 2030 Asphalt Street Reconstruction & Rehabilitation					
Street	Section	Rank	Last Paved	Square Yards	Construction cost
Kiest Avenue	Waukegan Road - Keystone Avenue	2 - Many Failures	2007	3,345	$158,798
Milton Avenue	Keystone Avenue - Angle Avenue	3 - Limited Failures	2013	2,260	$107,287
Angle Avenue	Kiest Avenue - Shermer Road	2 - Many Failures	2007	1,601	$76,003
Butternut Lane	Crabtree Lane - Cherry Lane	2 - Many Failures	2009	2,667	$126,608
Blackthorn Lane	Crabtree Lane - Cherry Lane	2 - Many Failures	2009	2,885	$136,957
Briarwood Lane	Crabtree Lane - Cherry Lane	2 - Many Failures	2009	1,119	$53,121
Crabtree Lane	Western Avenue - Cedar Lane	2 - Many Failures	2009	4,781	$226,964
Greenbriar Lane	Crabtree Lane - Cherry Lane	2 - Many Failures	2009	2,157	$102,397
Cedar Lane	Ash Lane - Cherry Lane	3 - Limited Failures	1996	3,543	$168,194
Walnut Lane	Crabtree Lane - Cherry Lane	2 - Many Failures	1992	2,088	$99,122
Total				**26,446**	**$1,255,451**

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Construction Oversight & Construction	-	-	-	-	-	-	-	1,255,451	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	1,255,451	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <= 5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Motor Fuel Tax Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Asphalt Street Reconstruction & Rehabilitation
Project Name: Techny Road
Phase: Construction Oversight & Construction
Cost: $303,822

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview
The roadways selected for the FY 2030 asphalt street reconstruction and rehabilitation program are rated as having limited failures.

• Roadways rated as having **limited failures** (3 on a scale of 5) exhibit signs of road surface cracking and have small potholes beginning to form. Examples of these failures include horizontal and longi-tudinal road surface cracking.

The condition of the road listed above is such that patching is no longer an option and asphalt rehabilitation is necessary. The road selected for this year's program is based on staff and IMS ratings. Staff utilizes IMS, a pavement management system, to estimate costs for rehabilitation or reconstruction of each segment of asphalt street. IMS considers many variables, including square yards of pavement, when estimating costs; therefore, segments with similar yardage may have different cost estimates.

This year's asphalt street reconstruction and rehabilitation project coincides with the bicycle and pedestrian improvements along the same street. Staff anticipates in-house engineering design for this project will occur in FY 2029 and construction for this project to take place in FY 2030.

FY 2030 Asphalt Street Reconstruction & Rehabilitation					
Street	Section	Rank	Last Paved	Square Yards	Construction cost
Techny Road	Western Avenue - Second Street	3 - Limited Failures	2012	6,400	$303,822
Total				**6,400**	**$303,822**

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Construction Oversight & Construction	-	-	-	-	-	-	-	303,822	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	101,729	-
Fund Bal Drawdown	-	-	-	-	-	-	-	202,093	-
Debt <= 5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Motor Fuel Tax Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Asphalt Street Reconstruction & Rehabilitation
Project Name: Stonegate Subdivision, Arbor Lane, Maple Avenue, and Cedar Lane Asphalt Street Reconstruction and Rehabilitation
Phase: Construction Oversight & Construction
Cost: $1,471,636

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview
The roadways selected for the FY 2031 asphalt street reconstruction and rehabilitation program are rated as poor, having many failures, or having limited failures.

- Roadways rated as **poor** (1 on a scale of 5) are significantly compromised and have potholes and/or alligator cracking and will quickly deteriorate.

- Roadways rated as having **many failures** (2 on a scale of 5) have large potholes and signs of the base beginning to fail will become evident. Examples of these failures include alligator cracking and failure of the roadway surface.

- Roadways rated as having **limited failures** (3 on a scale of 5) exhibit signs of road surface cracking and have small potholes beginning to form. Examples of these failures include horizontal and longitudinal road surface cracking.

The condition of the roads listed above is such that patching is no longer an option and asphalt rehabilitation is necessary. The roads selected for this year's program are based on staff and IMS ratings. Staff utilizes IMS, a pavement management system, to estimate costs for rehabilitation or reconstruction of each segment of asphalt street. IMS considers many variables, including square yards of pavement, when estimating costs; therefore, segments with similar yardage may have different cost estimates. Staff anticipates in-house engineering design for this project will occur in FY 2030 and construction for this project to take place in FY 2031.

FY 2031 Asphalt Street Reconstruction & Rehabilitation					
Street	Section	Rank	Last Paved	Square Yards	Construction cost
Maple Avenue	Briarwood Lane - Shermer Road	1 - Poor / 2 - Many Failures / 3 - Limited Failures	2005	6,069	$296,758
Cedar Lane	Walters Avenue - Oak Avenue	2 - Many Failures / 3 - Limited Failures	2011	2,475	$121,018
Steven Lane	Highland Drive - Talia Lane	2 - Many Failures	1997	1,722	$84,199
Talia Lane	Highland Drive - Steven Lane	2 - Many Failures	1997	1,890	$92,414
Audrey Lane	Highland Drive - Anne Lane	2 - Many Failures	1997	2,100	$102,682
Anne Lane	Highland Drive - Audrey Lane	2 - Many Failures	1997	1,980	$96,814
Melanie Lane	Highland Drive - Joshua Lane	2 - Many Failures	1997	2,337	$114,270
Joshua Lane	Highland Drive - Melanie Lane	2 - Many Failures	1997	2,001	$97,841
Gayle Court	Highland Drive - Terminus	1 - Poor	1997	1,326	$64,836
Highland Road	Landwehr Road - Whirlaway Drive	2 - Many Failures / 3 - Limited Failures	1997	5,349	$261,547
Arbor Lane	Prestwick Lane - Walters Avenue	1 - Poor	1990	2,848	$139,257
Total				**30,097**	**$1,471,636**

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Construction Oversight & Construction	-	-	-	-	-	-	-	-	1,471,636

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	1,471,636
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <= 5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Motor Fuel Tax Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Asphalt Street Reconstruction & Rehabilitation
Project Name: Sunset Lane Avenue Asphalt Street Reconstruction and Rehabilitation
Phase: Construction Oversight & Construction
Cost: $141,261

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview
The roadway selected for the FY 2031 asphalt street reconstruction and rehabilitation program are rated as having limited failures.

• Roadways rated as having **limited failures** (3 on a scale of 5) exhibit signs of road surface cracking and have small potholes beginning to form. Examples of these failures include horizontal and longi-tudinal road surface cracking.

The condition of the road listed above is such that patching is no longer an option and asphalt rehabilitation is necessary. The road selected for this year's program are based on staff and IMS ratings. Staff utilizes IMS, a pavement management system, to estimate costs for rehabilitation or reconstruction of each segment of asphalt street. IMS considers many variables, including square yards of pavement, when estimating costs; therefore, segments with similar yardage may have different cost estimates. This year's asphalt street reconstruction and rehabilitation project coincides with the storm water project along the same street. Staff anticipates in-house engineering design for this project will occur in FY 2030 and construction for this project to take place in FY 2031.

FY 2031 Asphalt Street Reconstruction & Rehabilitation					
Street	Section	Rank	Last Paved	Square Yards	Construction cost
Sunset Lane	Commercial Avenue - 4000 Sunset Lane	3 - Limited Failures	2020	2,889	$141,261
Total				**2,889**	**$141,261**

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Construction Oversight & Construction	-	-	-	-	-	-	-	-	141,261

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	141,261
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <= 5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

INFRASTRUCTURE CAPITAL PROJECTS FUND

Note: Dedicated revenues (quarter percent of HR sales tax) approximates $1.9M per year

INFRASTRUCTURE CAPITAL PLAN SUMMARY

FUNDING SOURCES	**GL #**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**TOTAL**
Grants	40-0000-481-32	-	-	-	-	-	-
Operating Revenues	40-0000-421-00	2,010,250	2,015,765	2,021,553	1,873,634	1,423,710	9,344,912
Fund Balance Drawdown	N/A	-	-	-	-	-	-
Debt <=5 Years	40-0000-406-01	-	-	-	-	-	-
To Be Determined	N/A	4,116,357	4,530,103	1,484,687	-	-	10,131,147
Total Funding Sources		6,126,607	6,545,868	3,506,240	1,873,634	1,423,710	19,476,059
FUNDING USES							
Asphalt Street Program	40-7400-531-10	120,000	245,000	120,000	120,000	120,000	725,000
Bicycle & Pedestrian Improvements	40-7400-531-07	1,853,805	681,331	1,005,147	1,050,936	711,236	5,302,455
Concrete Street Program	40-7400-531-19	1,300,000	1,492,640	1,090,147	394,993	592,474	4,870,254
Electric Vehicle Charging Stations	40-7400-538-01	120,652	120,652	90,489	60,326	-	392,119
Engineering Tests	40-7400-553-01	-	-	-	-	-	-
Sidewalk Construction/Improvements	40-7400-722-02	687,801	-	-	-	-	687,801
Streetscape/Gateway Improvements	40-7400-531-18	300,000	2,000,000	-	-	-	2,300,000
Traffic Signals	40-7400-531-24	110,250	365,765	121,553	247,379	-	844,947
Interfund Transfer to Debt Service Fund	40-7400-975-13	1,634,099	1,640,480	1,078,904	-	-	4,353,483
Total Funding Uses		6,126,607	6,545,868	3,506,240	1,873,634	1,423,710	19,476,059
Funding "Sources less Uses" Surplus (Deficit)		-	-	-	-	-	-

	FY26					
Beginning 5/1/XX Audited or Estimated Fund Balance	5,602,349	(105,282)	(105,282)	(105,282)	(105,282)	(105,282)
Projected Annual Budgeted Surplus (Deficit)	(5,707,631)	-	-	-	-	-
Ending 4/30/XX Projected Fund Balance (Deficit)	(105,282)	(105,282)	(105,282)	(105,282)	(105,282)	(105,282)

Infrastructure Fund

Grant Funded Projects

	FY27 Anticipated Grant	FY28 Anticipated Grant	FY29 Anticipated Grant	FY30 Anticipated Grant	FY31 Anticipated Grant
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total Grant Revenue	-	-	-	-	-

Village of Northbrook
Capital Improvement Plan - Summary FY 2027 - 2031

Infrastructure Capital Projects

Project Name	Start Pg #	Map Pg #	CAP	Fund	Dept	Account	Actuals FY 2024	Actuals FY 2025	Budget FY 2026	Amended Budget FY 2026	Year End Estimate FY 2026	Recommended Budget FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Shermer Meadow Rd Streetscape Improvements	137	N/A	No	40	7400	531-18	-	936,166	1,750,000	1,750,000	2,388,643	-	-	-	-	-
Northbrook Downtown Phase II Streetscape	138	N/A	No	40	7400	531-18	-	-	-	-	-	300,000	2,000,000	-	-	-
Gateway and Wayfinding Signage	139	N/A	No	40	7400	531-18	-	104,880	170,000	170,000	105,000					
Sky Harbor Concrete Street Reconstruction	140	283	No	40	7400	531-19	-	-	1,150,000	1,150,000	650,000	800,000	800,000	-	-	-
Charlemagne Subdivision Concrete Street Reconstruction	141	284	No	40	7400	531-19	-	-	-	-	500,000	500,000	-	-	-	-
Skokie Valley Trail Bicycle/Pedestrian Improvements	142	285	Yes	40	7400	531-07	-	-	-	-	-	1,671,097	-	-	-	-
Arterial Sidewalk Rehabilitation Bicycle & Pedestrian Improvements	143-145	288	Yes	40	7400	722-02	-	114,470	118,244	118,244	118,244	204,505	-	-	-	-
Sidewalk Replacement Northbrook Highlands, Northfield Acres, Walters Subdivisions	146	286	Yes	40	7400	722-02	-	-	-	-	-	483,296	-	-	-	-
Sidewalk Replacement Northbrook Knolls, St. Stephens Green, Dundee Road Acres and Dunsten Green	147	N/A	No	40	7400	722-02	-	-	305,873	305,873	305,873	-	-	-	-	-
Cherry Lane Conventional Bike Lanes	148	287	Yes	40	7400	531-07	-	-	-	-	-	182,708	100,622	201,243	404,355	-
Shermer Rd Maple to Techny Concrete Street Reconstruction	149	N/A	No	40	7400	531-19	-	-	1,577,574	1,577,574	1,577,574	-	-	-	-	-
Shermer Rd Techny to Willow Asphalt Street Reconstruction	150	N/A	No	40	7500	531-10	-	-	1,492,702	1,492,702	1,492,702	-	-	-	-	-
Minor Area Resurfacing	151	N/A	No	40	7400	531-10	120,000	205,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Walters Avenue Separated Bike Lanes Bicycle/Ped. Improvements	152	N/A	Yes	40	7400	531-07	-	-	94,469	94,469	94,469	-	-	-	-	-
Williamsburg Subdivision Concrete Reconstruction	153	293	No	40	7400	531-19	-	-	-	-	-	-	692,640	-	-	-
Bicycle & Ped Improvement Arterial Sidewalk Rehabilitation- Willow Rd	154	294	Yes	40	7400	531-07	-	-	-	-	-	-	123,332	-	-	-
Bicycle & Ped Improvement Sidewalk Replacement- La Salceda, Stonehedge, Willow Woods, etc.	155	289	Yes	40	7400	531-07	-	-	-	-	-	-	386,863	-	-	-
Bicycle & Ped Improvement Koepke, Miller, Keystone	156	290	Yes	40	7400	531-07	-	-	-	-	-	-	70,514	-	-	-
Bicycle & Ped Improvement Shermer Rd	157	N/A	Yes	40	7400	531-07	-	-	2,806,097	2,806,097	2,806,097	-	-	-	-	-
Intersection Improvement- Pfingsten & Koepke Traffic Signal	158	291	No	40	7400	531-24	-	-	-	-	-	-	250,000	-	-	-
Bicycle & Ped Improvement Sunset Ridge/Skokie Blvd	159	298	No	40	7400	531-07	-	-	-	-	-	-		169,370	-	-
Bicycle & Ped Improvement Northbrook Park, Southbridge Commons, NB Acres	160	295	Yes	40	7400	531-07	-	-	-	-	-	-		559,534	-	-
Bicycle & Ped Improvement Village-wide Multi Use Path	161	N/A	Yes	40	7400	531-07	-	-	-	-	-	-		75,000	-	-
Heathercrest 4&5 Subdivision Concrete	162	296	No	40	7400	531-19	-	-	-	-	-	-		706,399	-	-
Brookside Estates Subdivision Concrete	163	297	No	40	7400	531-19	-	-	-	-	-	-		383,748	-	-
Bicycle & Ped Improvement Sunset Fields Subdivision	164	299	Yes	40	7400	531-07	-	-	-	-	-	-		-	455,514	-
South Bridge Commons Concrete	165	300	No	40	7400	531-19	-	-	-	-	-	-		-	394,993	-
Intersection Improvement- Techny and Second St.	166	301	No	40	7400	531-24	-	-	-	-	-	-		-	119,749	-
Bicycle & Ped Improvement Arterial Sidewalk Rehabilitation- Techny Central to Western	167	302	Yes	40	7400	531-07	-	-	-	-	-	-		-	191,067	-
Bicycle & Ped Improvement Arterial Sidewalk Rehabilitation- Techny Western to Founders	168	303	Yes	40	7400	531-07	-	-	-	-	-	-		-	-	128,274
Skierch & White Plaines Unit 8 Subdivision Concrete	169	304	No	40	7400	531-19	-	-	-	-	-	-		-	-	592,474
Bicycle & Ped Improvement White Plaines Units 2,5, 6 Brookside Estates	170	305	Yes	40	7400	531-07	-	-	-	-	-	-		-	-	496,456
Bicycle & Ped Improvement Arbor Lane & Prestwick	171	306	Yes	40	7400	531-07	-	-	-	-	-	-		-	-	86,506
Pavement Management Survey	172	N/A	No	40	7400	531-10	-	-	-	-	-	-	125,000	-	-	-
Electric Vehicle Charging Stations	173	N/A	Yes	40	7400	538-01	-	-	60,000	60,000	56,938	120,652	120,652	90,489	60,326	-
LED Conversion Program	174	N/A	Yes	40	7400	531-24	50,000	100,000	105,000	105,000	105,000	110,250	115,765	121,553	127,630	-
Total							170,000	1,460,516	9,749,959	9,749,959	10,320,540	4,492,508	4,905,388	2,427,336	1,873,634	1,423,710

Project Priority Codes:
A - Essential and immediate need
B - Essential, but may be delayed
C - Optional but beneficial to the Village through increased productivity, safety, etc.
D - Optional but beneficial to the Village in social, cultural, or aesthetic ways
F - Future project, no FY27 expenditures

*Projects related to the Climate Action Plan (CAP) are identified by 

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Streetscape Improvements
Project Name: Downtown Streetscape Enhancements
Cost: $0

Priority Code: A - Essential and immediate need
CAP Item: No
Grant Funding: No

Overview

At the direction of the Board, the improved temporary modifications for expanded outdoor dining and pedestrian walkways in the downtown continued in the 2023 outdoor dining season. In June 2023, the Village Board contracted with Houseal Lavigne in Resolution 2023-130 for concept design to transition these modifications from temporary to permanent on Shermer from Meadow to the railroad tracks, on the Meadow north of Shermer, and on Meadow from Shermer to Walters. Design is anticipated to be completed by the end of 2024 with anticipated construction completed in the spring/early summer of 2025 in advance of the outdoor dining season. Additionally, funds have been programmed for construction of enhancements along additional segments of the Downtown. This continuation of the program will be in conjunction with the Village Board's direction.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Downtown Streetscape Enhancements	-	936,166	1,750,000	2,388,643	-	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	936,166	1,750,000	2,388,643	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Infrastructure and Streetscape Enhancement
Project Name: Northbrook Downtown Phase II – Meadow Road to Shermer Road Bridge
Phase: Engineering & Design, Community Outreach, and Construction Oversight & Construction
Cost: $2,300,000

Priority Code: B - Essential, but may be delayed
CAP Item: No
Grant Funding: Not at this time but will be sought as the project moves forward

Overview

The Village of Northbrook has identified investment in the Northbrook Downtown area as a priority. The improvement of infrastructure and streetscape enhancements on Shermer Road between Meadow Road and the Shermer Road Bridge will serve as the second phase of this work. It is anticipated that the project will begin in FY 2027 with stakeholder outreach and design development, and proceed with construction in FY 2028. The stakeholder outreach will help to inform the design and how the existing materials selected for the first phase of work can be incorporated into the area.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Northbrook Downtown Phase II – Meadow Road to Shermer Road Bridge	-	-	-	-	300,000	2,000,000	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	300,000	2,000,000	-	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Village Manager's Office
Project Type: Streetscape Improvements
Project Name: Gateway and Wayfinding Signage
Cost: $0

Priority Code: D - Optional but beneficial to the Village in social, cultural, or aesthetic ways
CAP Item: No
Grant Funding: No

Overview

Following the completion of the Northbrook Community Identity Strategy and Development project in early 2023, the Village has a written and visual image including a new logo and tagline. This refreshed identity translates across all communications platforms, professional correspondence, public information, and Village content including the gateway signs located at various entrances to the Village and wayfinding signage in the downtown. In FY 2025, the Village will replace eight gateway signs and permanently remove the remaining gateway signs. In FY 2026, the Village will replace exterior signs at the Village Hall, Police Station, Public Works Center, and Fire Stations as well as signage at the Metra commuter lots and population signs throughout the Village. In addition, new wayfinding signs will be produced to direct visitors to key locations such as downtown. In FY 2027, the signage at Sky Harbor is recommended for replacement.

Cost estimates include design, fabrication, and installation.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Gateway and Wayfinding Signage	-	104,880	170,000	105,000	-	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	104,880	170,000	105,000	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Concrete Street Reconstruction & Rehabilitation
Project Name: Sky Harbor Business Park Concrete Street Rehabilitation
Phase: Construction Oversight & Construction
Cost: $1,600,000

Priority Code: A - Essential and immediate need
CAP Item: No
Grant Funding: No

Overview

The concrete segments in the Sky Harbor Business Park have been surveyed and an estimated number of concrete panels have been identified for replacement. Deferring replacement of these deteriorated panels will result in more advanced degradation of roadway, including pavement failures and increased reconstruction and rehabilitation costs in the future. Because the Sky Harbor Business Park has both concrete and asphalt streets, not all streets will be replaced simultaneously.

Project cost was reduced in FY 2026 to accommodate concrete street reconstruction & rehabilitation in the Charlemagne Subdivision.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Construction Oversight & Construction	-	-	1,150,000	650,000	800,000	800,000	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	1,150,000	650,000	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	800,000	800,000	-	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Concrete Street Reconstruction & Rehabilitation
Project Name: Charlemagne Subdivision Concrete Street Reconstruction & Rehabilitation
Phase: Construction Oversight & Construction
Cost: $500,000

Priority Code: A – Essential and immediate need
CAP Item: No
Grant Funding: No

Overview

The concrete segments in the Charlemagne Subdivision have been surveyed and an estimated number of concrete panels have been identified for replacement. Deferring replacement of these deteriorated panels will result in more advanced degradation of roadway, including pavement failures and increased reconstruction and rehabilitation costs in the future.

Staff has continued to program work to meet established service levels. Staff anticipates in-house engineering design for this project will occur in FY 2025/2026 and construction for this project to take place in FY 2026 – FY2027. Sky Harbor Business Park Concrete Street Rehabilitation was reduced by $500,000 in FY 2026 to accommodate concrete street reconstruction & rehabilitation in the Charlemagne Subdivision in FY 2026.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Construction Oversight & Construction	-	-	-	500,000	500,000	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	500,000	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	500,000	-	-	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Bicycle and Pedestrian Improvements
Project Name: Skokie Valley Trail (Dundee Road to Voltz Road)
Phase: Engineering & Design, Construction Oversight & Construction
Cost: $1,671,097

Priority Code: A - Essential and immediate need
CAP Item: Yes
Grant Funding: No

Overview

The Skokie Valley Trail is a planned 28-mile multi-use trail identified in the Northwest Municipal Conference's Bicycle Plan as a tier one priority project. Within Northbrook, the Skokie Valley Trail will link the Village of Northbrook to the Chicago Botanic Gardens and a bike trail network that extends south to the City of Chicago, and as far north as the Illinois-Wisconsin border. The proposed route for this project runs west of and parallel to the Edens Expressway and, once complete, would increase the Village's total trail mileage to seven (7) miles.

The Village is currently working with Lake and Cook Counties to plan and design this segment. Phase I engineering is complete, Phase II engineering began in FY 2020, and the majority of engineering and permitting occurred in FY 2021. The Village, in partnership with Lake and Cook Counties, submitted an application to the Chicago Metropolitan Agency for Planning (CMAP) for grant funding to cover construction and construction oversight costs. In October 2017, CMAP awarded a grant to cover these costs, including the construction of a bridge spanning Lake Cook Road that Lake and Cook Counties have partnered on separately from the Village. The entire SVT project was originally estimated to cost $3,475,895 of which $2,780,936 received grant funding for from CMAQ/TAP-L.

This project has seen substantial delays, primarily due to challenges in receiving permitting approval from ComEd and Union Pacific Railroad. The Village and Cook County have been meeting with and working with these entities to move this project forward with some progress. Cook County is currently reconducting engineering due the age of the data and feedback received from ComEd to amend designs for the project. With that, funds have been programmed into this CIP and are recommended to be retained for work as needed on this project or if needed to begin work without the partnership of the County. If the Village were to proceed without the County, Village staff would be seeking grant funding through CMAP's Congestion Mitigation and Air Quality program as well as the Invest in Cook grant in the coming year, as the originally awarded grant funds cannot be used for the project as currently proposed with separate construction staging.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Design Engineering	-	-	-	-	334,219	-	-	-	-
Construction Oversight & Construction	-	-	-	-	1,336,878	-	-	-	-
Total	**-**	**-**	**-**	**-**	**1,671,097**	**-**	**-**	**-**	**-**

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	1,671,097	-	-	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Bicycle and Pedestrian Improvements
Project Name: Arterial Sidewalk Rehabilitation – Skokie Blvd
Cost: $0

Priority Code: A - Essential and immediate need
CAP Item: Yes
Grant Funding: No

Overview

In addition to routine sidewalk removal and replacement, the Village maintains the sidewalks located adjacent to major arterial streets within the Village, such as Sunset Ridge and Skokie Boulevard. Arterial sidewalks provide pedestrians a critical link to different areas within the community and are used heavily throughout the year.

In the Bicycle and Pedestrian Plan, sidewalk maintenance was identified as a key component of network connectivity for pedestrians.

This program focuses on identifying sections of deteriorated or defective sidewalk on at least one side of the arterial road and replacing or otherwise repairing them to remove potential hazards using the same replacement process outlined in the routine sidewalk replacement program.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Arterial Sidewalk Rehabilitation	-	114,470	118,244	118,244	-	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	114,470	118,244	118,244	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Bicycle and Pedestrian Improvements
Project Name: Arterial Sidewalk Rehabilitation – Techny Road
Cost: $150,000

Priority Code: A - Essential and immediate need
CAP Item: Yes
Grant Funding: No

Overview

In addition to routine sidewalk removal and replacement, the Village maintains the sidewalks located adjacent to major arterial streets within the Village, such as Techny Road. This project will include the construction of new sidewalk segment along Techny Road between the Covenant Village development and Greenview Road. This estimate has included allowances for possible utility relocation expenses.

In the Bicycle and Pedestrian Plan, sidewalk maintenance was identified as a key component of network connectivity for pedestrians.

This program focuses on identifying sections of deteriorated or defective sidewalk on at least one side of the arterial road and replacing or otherwise repairing them to remove potential hazards using the same replacement process outlined in the routine sidewalk replacement program.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Arterial Sidewalk Rehabilitation	-	-	-	-	150,000	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	150,000	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Bicycle and Pedestrian Improvements
Project Name: Arterial Sidewalk Rehabilitation – Waukegan Road: Edens Spur to Shermer Road
Phase: Construction Oversight & Construction
Cost: $54,505

Priority Code: A – Essential and immediate need
CAP Item: Yes
Grant Funding: No

Overview

In addition to routine sidewalk removal and replacement, the Village maintains the sidewalks located adjacent to major arterial streets within the Village, such as Lake Cook Road. Arterial sidewalks provide pedestrians a critical link to different areas within the community and are used heavily throughout the year. In the Bicycle and Pedestrian Plan, sidewalk maintenance was identified as a key component of network connectivity for pedestrians.

This program focuses on identifying sections of deteriorated or defective sidewalk on at least one side of the arterial road and replacing or otherwise repairing them to remove potential hazards using the same replacement process outlined in the routine sidewalk replacement program.

Staff has continued to program work to meet established service levels. Staff anticipates in-house engineering design for this project will occur in FY 2026 and construction for this project to take place in FY 2027.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Construction Oversight & Construction	-	-	-	-	54,505	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	25,249	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	29,256	-	-	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Bicycle and Pedestrian Improvements
Project Name: Sidewalk Replacement – Northbrook Highlands, Northfield Acres Subdivisions, and Walters Subdivisions
Phase: Construction Oversight & Construction
Cost: $483,296

Priority Code: A – Essential and immediate need
CAP Item: Yes
Grant Funding: No

Overview
The Village of Northbrook systematically surveys public sidewalks to identify defective and deteriorated sections that create a potential hazard. A number of factors, including tree roots pushing up sections of sidewalk and the Midwest's freeze/thaw cycle, cause defective and deteriorated sections of sidewalk.

In the Bicycle and Pedestrian Plan, sidewalk maintenance was identified as a key component of network connectivity for pedestrians.

Replacement Process:
•Village staff survey sidewalks based on logical geographic areas (such as the one depicted in the map on the next page) to determine which portions are to be replaced.
•In addition to the replacement of failed sidewalk squares, the Village also installs Americans with Disabilities Act (ADA) required handicapped ramps at intersections and replaces select curbs adjacent to the sidewalks.
•The Village replaces approximately 6% of its sidewalks each year.
•The Village's contractor performs all replacements.

Staff anticipates in-house engineering design for this project will occur in FY 2026 and construction for this project to take place in FY 2027.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Construction Oversight & Construction	-	-	-	-	483,296	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	483,296	-	-	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Bicycle and Pedestrian Improvements
Project Name: Sidewalk Replacement – Northbrook Knolls, St. Stephens Green, Dundee Road Acres and Dunsten Green
Cost: $0

Priority Code: A - Essential and immediate need
CAP Item: No
Grant Funding: No

Overview
The Village of Northbrook systematically surveys public sidewalks to identify defective and deteriorated sections that create a potential hazard. A number of factors, including tree roots pushing up sections of sidewalk and the Midwest's freeze/thaw cycle, cause defective and deteriorated sections of sidewalk.

In the Bicycle and Pedestrian Plan, sidewalk maintenance was identified as a key component of network connectivity for pedestrians.

Replacement Process:
• Village staff survey sidewalks based on logical geographic areas (such as the one depicted in the map on the next page) to determine which portions are to be replaced.
• In addition to the replacement of failed sidewalk squares, the Village also installs Americans with Disabilities Act (ADA) required handicapped ramps at intersections and replaces select curbs adjacent to the sidewalks.
• The Village replaces approximately 6% of its sidewalks each year.
• The Village's contractor performs all replacements.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Sidewalk Replacement	-	-	305,873	305,873	-	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	305,873	305,873	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Bicycle and Pedestrian Improvements
Project Name: Cherry Lane Conventional Bike Lanes
Phase: Engineering & Design
Cost: $888,928

Priority Code: A – Essential and immediate need
CAP Item: Yes
Grant Funding: No

Overview

The FY 2030 asphalt street resurfacing project overlaps with the Bicycle and Pedestrian Plan's recommendation to create conventional bike lanes extending from Landwehr Road to Shermer Road via Cherry Lane and Church Street. Conventional Bicycle Lanes use signage and striping to delineate the right-of-way assigned to bicyclists and motorists, encouraging safe and predictable movements. This project is programmed in conjunction with resurfacing of Cherry Lane. Staff anticipates engineering for this project will take place in FY 2027 - FY 2029 with construction occurring in FY 2030.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Engineering & Design	-	-	-	-	182,708	100,622	201,243	-	-
Construction Oversight & Construction	-	-	-	-	-	-	-	404,355	-
Total	**-**	**-**	**-**	**-**	**182,708**	**100,622**	**201,243**	**404,355**	**-**

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	201,243	404,355	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	182,708	100,622	-	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Concrete Street Reconstruction & Rehabilitation
Project Name: Shermer Road: Maple Avenue to Techny Road
Phase: Construction & Construction Oversight
Cost: $0

Priority Code: A - Essential and immediate need
CAP Item: No
Grant Funding: Yes - STP

Overview

The concrete segments on Shermer Road between Maple Avenue and Techny Road have been surveyed and an estimated number of concrete panels have been identified for replacement. Deferring replacement of these deteriorated panels will result in more advanced degradation of roadway, including pavement failures and increased reconstruction and rehabilitation costs in the future.
Staff has also determined that the curb and gutter on the west side of the roadway requires significant repairs. Engineering design was conducted in FY 2025 by in-house staff. Construction will be coordinated with the FY 2026 asphalt reconstruction and rehabilitation project to minimize potential disruption to local residents and businesses.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Construction & Construction Oversight	-	-	1,577,574	1,577,574	-	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	1,262,000	1,262,000	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	315,574	315,574	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Asphalt Street Reconstruction & Rehabilitation
Project Name: Shermer Road: Techny to Willow
Phase: Construction & Construction Oversight
Cost: $0

Priority Code: A - Essential and immediate need
CAP Item: No
Grant Funding: Yes - STP

Overview

The surface layer of pavement on Shermer Road between Techny Road and Willow Road needs to be replaced. Since its last resurfacing in 2001, the roadway has begun to exhibit a number of faults, including linear and transverse cracks, and is rated as having many failures.
•Roadways rated as poor (1 on a scale of 5) are significantly compromised and have potholes and/or alligator cracking and will quickly deteriorate.

The surface layer has been repeatedly patched and its condition is reaching the point where patching will no longer be an option. Staff has sought, and the Village received, grant funding to offset the cost of milling and relaying two inches of asphalt, which will prolong the life of the base and restore the road surface. This work will be coordinated with the FY 2026 Shermer Road concrete street reconstruction and rehabilitation project to minimize potential disruption to local residents and businesses.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Construction & Construction Oversight	-	-	1,492,702	1,492,702	-	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	1,194,000	1,194,000	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	298,702	298,702	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Minor Area Resurfacing Program
Project Name: Minor Area Resurfacing Program
Phase: Construction Oversight & Construction
Cost: $600,000

Priority Code: A - Essential and immediate need
CAP Item: No
Grant Funding: No

Overview
The Minor Area Resurfacing (MARs) Program funds patching of asphalt streets that have a segment of bad pavement but are otherwise in good shape. The intention of this program is to help keep streets rated a 3 or 4, at that same rating.

• Roadways rated as **poor (1 on a scale of 5)** are significantly compromised and have potholes and/or alligator cracking and will quickly deteriorate.
• Roadways rated as having **many failures (2 on a scale of 5)** have large potholes and signs of the base beginning to fail will become evident. Examples of these failures include alligator cracking and failure of the roadway surface.
• Roadways rated as having **limited failures (3 on a scale of 5)** exhibit signs of road surface cracking and have small potholes beginning to form. Examples of these failures include horizontal and longitudinal road surface cracking.
• Roadways rated as **good (4 on a scale of 5)** have small spider cracking at the curb line, but no significant or obvious deficiencies.
• Roadways rated as like **new (5 on a scale of 5)** are in good condition. Road has been recently resurfaced or pavement is not exhibiting signs of spider cracking.

Staff anticipates in-house engineering design for this project will occur in FY 2026 – FY 2030 and construction for this project to take place in FY 2027 – FY 2031.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Construction Oversight & Construction	120,000	205,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	120,000	205,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Bicycle and Pedestrian Improvements
Project Name: Walters Avenue Separated Bike Lanes
Phase: Engineering & Design, Construction Oversight & Construction
Cost: $0

Priority Code: A – Essential and immediate need
CAP Item: Yes
Grant Funding: No

Overview

The Village of Northbrook plans to resurface Walters Avenue in FY 2028. As part of the Village's implementation of its 2018 Master Bicycle and Pedestrian Plan (MBPP), the Village seeks to implement bicycle facilities on Walters Avenue between Pfingsten Road and Shermer Road. During the preliminary engineering of this project, the Village conducted two open houses to present potential bicycle facility improvements along the corridor. Through the public engagement process, the feedback that the Village received was substantially against the implementation of a bicycle facility along the corridor. Based on this feedback, the Village will proceed with water main improvements and roadway improvements in FY 2028 but will no longer be pursuing the construction of a bicycle facility along the corridor.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Engineering & Design	-	-	94,469	94,469	-	-	-	-	-
Construction Oversight & Construction	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**94,469**	**94,469**	**-**	**-**	**-**	**-**	**-**

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	94,469	94,469	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Concrete Street Reconstruction & Rehabilitation
Project Name: Williamsburg Subdivisions Concrete Street Reconstruction & Rehabilitation
Phase: Construction Oversight & Construction
Cost: $692,640

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

The concrete segments in the Williamsburg Subdivision have been surveyed and an estimated number of concrete panels have been identified for replacement. Deferring replacement of these deteriorated panels will result in more advanced degradation of roadway, including pavement failures and increased reconstruction and rehabilitation costs in the future.

Staff has continued to program work to meet established service levels. Staff anticipates in-house engineering design for this project will occur in FY 2027 and construction for this project to take place in FY 2028.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Construction Oversight & Construction	-	-	-	-	-	692,640	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	692,640	-	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Bicycle and Pedestrian Improvements
Project Name: Arterial Sidewalk Rehabilitation - Willow Road
Phase: Construction Oversight & Construction
Cost: $123,332

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview

In addition to routine sidewalk removal and replacement, the Village maintains the sidewalks located adjacent to major arterial streets within the Village, such as Willow Road. Arterial sidewalks provide pedestrians a critical link to different areas within the community and are used heavily throughout the year. In the Bicycle and Pedestrian Plan, sidewalk maintenance was identified as a key component of network connectivity for pedestrians.

This program focuses on identifying sections of deteriorated or defective sidewalk on at least one side of the arterial road and replacing or otherwise repairing them to remove potential hazards using the same replacement process outlined in the routine sidewalk replacement program.

Staff anticipates in-house engineering design for this project will occur in FY 2027 and construction for this project to take place in FY 2028.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Construction Oversight & Construction	-	-	-	-	-	123,332	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	123,332	-	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Bicycle and Pedestrian Improvements
Project Name: Sidewalk Replacement – La Salceda, Stonehedge, Wil Willow Woods, Cobblewood, Stonehedge Manor, The Courts, and Willow Cove Subdivisions
Phase: Construction Oversight & Construction
Cost: $386,863

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview
The Village of Northbrook systematically surveys public sidewalks to identify defective and deteriorated sections that create a potential hazard. A number of factors, including tree roots pushing up sections of sidewalk and the Midwest's freeze/thaw cycle, cause defective and deteriorated sections of sidewalk.

In the Bicycle and Pedestrian Plan, sidewalk maintenance was identified as a key component of network connectivity for pedestrians.

Replacement Process:
•Village staff survey sidewalks based on logical geographic areas (such as the one depicted in the map on the next page) to determine which portions are to be replaced.
•In addition to the replacement of failed sidewalk squares, the Village also installs Americans with Disabilities Act (ADA) required handicapped ramps at intersections and replaces select curbs adjacent to the sidewalks.
•The Village replaces approximately 6% of its sidewalks each year.
•The Village's contractor performs all replacements.

Staff has continued to program work to meet established service levels. Staff anticipates in-house engineering design for this project will occur in FY 2027 and construction for this project to take place in FY 2028.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Construction Oversight & Construction	-	-	-	-	-	386,863	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	386,863	-	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Bicycle and Pedestrian Improvements
Project Name: Koepke Road, Miller Road, and Keystone Roads (BPP L40 & L47)
Phase: Construction Oversight & Construction
Cost: $70,514

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview

The FY 2027/2028 asphalt street resurfacing project overlaps with the Bicycle and Pedestrian Plan's recommendation to create bicycle boulevards extending from Landwehr Road to Pfingsten Road via Keystone Road, Miller Road, and Koepke Road. Bicycle boulevards improve conditions for bicyclists by installing directional signage for bicyclists and installing traffic calming measures, including sharrows and signage to reduce the speed of vehicles traveling on the same route. This project is programmed in conjunction with storm water improvements on Koepke Road, and resurfacing of Keystone Road, Miller Road and Koepke Road. Staff anticipates engineering design for this project will occur in FY 2027 and construction for this project to take place in FY 2028.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Construction Oversight & Construction	-	-	-	-	-	70,514	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	18,868	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	51,646	-	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Bicycle and Pedestrian Improvements
Project Name: Shermer Road (BPP Project L10)
Phase: Construction & Construction Oversight
Cost: $0

Priority Code: A - Essential and immediate need
CAP Item: Yes
Grant Funding: Yes - STP & Invest in Cook

Overview

Shermer Road Bicycle and Pedestrian Improvements: This project includes sidepath construction along Shermer Road from Walters Road to Willow Road. Sidepaths run adjacent to a roadway for both bicycle and pedestrian traffic. Phase I engineering took place in FY 2021 and 2022. Staff anticipates Phase II engineering and any necessary right-of-way acquisition occurred in FY 2024 and construction will occur in FY 2025. Construction will be coordinated with the FY 2026 concrete and asphalt programs for Shermer Road to incorporate road modifications as necessary and minimize disruption to this heavily trafficked corridor.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Design Engineering	511,980	-	-	-	-	-	-	-	-
Construction & Construction Oversight	-	-	2,806,097	2,806,097	-	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	1,298,200	1,298,200	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	511,980	-	1,507,897	1,507,897	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Intersection Improvement
Project Name: Pfingsten Road and Koepke Road Traffic Signal Replacement (BPP 31)
Phase: Construction Oversight & Construction
Cost: $250,000

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

The traffic signals at the intersection of Pfingsten and Koepke Roads are approaching the end of their useful life and are in need of replacement. Simultaneously, the Village's Bicycle and Pedestrian Plan recommends that the intersection be upgraded to high visibility crosswalks, with new median refuge islands on Pfingsten Road and new curbs with minimized radii. Staff anticipates engineering design for this project will occur in FY 2027 and construction for this project to take place in FY 2028.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Construction Oversight & Construction	-	-	-	-	-	250,000	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	250,000	-	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Bicycle and Pedestrian Improvements
Project Name: Arterial Sidewalk Rehabilitation – Sunset Ridge and Skokie Boulevard
Phase: Construction Oversight & Construction
Cost: $169,370

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

In addition to routine sidewalk removal and replacement, the Village maintains the sidewalks located adjacent to major arterial streets within the Village, such as Sunset Ridge and Skokie Boulevard. Arterial sidewalks provide pedestrians a critical link to different areas within the community and are used heavily throughout the year.

In the Bicycle and Pedestrian Plan, sidewalk maintenance was identified as a key component of network connectivity for pedestrians. This program focuses on identifying sections of deteriorated or defective sidewalk on at least one side of the arterial road and replacing or otherwise repairing them to remove potential hazards using the same replacement process outlined in the routine sidewalk replacement program.

Staff has continued to program work to meet established service levels. Staff anticipates in-house engineering design for this project will occur in FY 2028 and construction for this project to take place in FY 2029.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Construction Oversight & Construction	-	-	-	-	-	-	169,370	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	169,370	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Bicycle and Pedestrian Improvements
Project Name: Sidewalk Replacement – Northbrook Park, Southbridge Commons, and Northbrook Acres Subdivisions
Phase: Construction Oversight & Construction
Cost: $559,534

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview
The Village of Northbrook systematically surveys public sidewalks to identify defective and deteriorated sections that create a potential hazard. A number of factors, including tree roots pushing up sections of sidewalk and the Midwest's freeze/thaw cycle, cause defective and deteriorated sections of sidewalk.

In the Bicycle and Pedestrian Plan, sidewalk maintenance was identified as a key component of network connectivity for pedestrians.

Replacement Process:
•Village staff survey sidewalks based on logical geographic areas (such as the one depicted in the map on the next page) to determine which portions are to be replaced.
•In addition to the replacement of failed sidewalk squares, the Village also installs Americans with Disabilities Act (ADA) required handicapped ramps at intersections and replaces select curbs adjacent to the sidewalks.
•The Village replaces approximately 6% of its sidewalks each year.
•The Village's contractor performs all replacements.

Staff anticipates in-house engineering design for this project will occur in FY 2028 and construction for this project to take place in FY 2029.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Construction Oversight & Construction	-	-	-	-	-	-	559,534	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	559,534	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Bicycle and Pedestrian Improvements
Project Name: Village Wide Multi-use Path and Trail Maintenance
Phase: Construction Oversight & Construction
Cost: $75,000

Priority Code: A – Essential and immediate need
CAP Item: Yes
Grant Funding: No

Overview

The Village is responsible for the maintenance of certain multi-use paths and trails throughout the Village. These paths provide improved safety for all path users and offer greater active transportation options and recreational benefits designed to enhance connectivity to transport, schools and retail. The FY 2029 Village Wide Multi-use path and Trail Maintenance program is intended to maintain, replace and upgrade existing sections that the Village maintains.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Sidewalk Replacement	-	-	-	-	-	-	75,000	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	75,000	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Concrete Street Reconstruction & Rehabilitation
Project Name: Heathercrest 4 & 5 Subdivision Concrete Street Reconstruction & Rehabilitation
Phase: Construction Oversight & Construction
Cost: $706,399

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

The concrete segments in the Heathercrest 4 & 5 Subdivision have been surveyed and an estimated number of concrete panels have been identified for replacement. Defer-ring replacement of these deteriorated panels will result in more advanced degrada-tion of roadway, including pavement failures and increased reconstruction and reha-bilitation costs in the future.

Staff has continued to program work to meet established service levels. Staff anticipates in-house engineering design for this project will occur in FY 2027/2028 and construction for this project to take place in FY 2028/2029.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Construction Oversight & Construction	-	-	-	-	-	-	706,399	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-		-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	706,399	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Concrete Street Reconstruction & Rehabilitation
Project Name: Brookside Estates Subdivision Concrete Street Reconstruction & Rehabilitation
Phase: Construction Oversight & Construction
Cost: $383,748

Priority Code: F – Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

The concrete segments in the Brookside Estates Subdivision have been surveyed and an estimated number of concrete panels have been identified for replacement. Deferring replacement of these deteriorated panels will result in more advanced degradation of roadway, including pavement failures and increased reconstruction and rehabilitation costs in the future.

Staff has continued to program work to meet established service levels. Staff anticipates in-house engineering design for this project will occur in FY 2028 and construction for this project to take place in FY 2029.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Construction Oversight & Construction	-	-	-	-		-	383,748	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	164,994	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	218,754	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Bicycle and Pedestrian Improvements
Project Name: Sidewalk Replacement – Sunset Fields Subdivision
Phase: Construction Oversight & Construction
Cost: $455,514

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview
The Village of Northbrook systematically surveys public sidewalks to identify defective and deteriorated sections that create a potential hazard. A number of factors, including tree roots pushing up sections of sidewalk and the Midwest's freeze/thaw cycle, cause defective and deteriorated sections of sidewalk.

In the Bicycle and Pedestrian Plan, sidewalk maintenance was identified as a key component of network connectivity for pedestrians.

Replacement Process:
•Village staff survey sidewalks based on logical geographic areas (such as the one depicted in the map on the next page) to determine which portions are to be replaced.
•In addition to the replacement of failed sidewalk squares, the Village also installs Americans with Disabilities Act (ADA) required handicapped ramps at intersections and replaces select curbs adjacent to the sidewalks.
•The Village replaces approximately 6% of its sidewalks each year.
•The Village's contractor performs all replacements.

Staff anticipates in-house engineering design for this project will occur in FY 2029 and construction for this project to take place in FY 2030.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Construction Oversight & Construction	-	-	-	-	-	-		455,514	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	455,514	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Concrete Street Reconstruction & Rehabilitation
Project Name: South Bridge Commons Subdivisions Concrete Street Reconstruction & Rehabilitation
Phase: Construction & Construction Oversight
Cost: $394,993

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

The concrete segments in the South Bridge Commons Subdivision have been surveyed and an estimated number of concrete panels have been identified for replacement. Deferring replacement of these deteriorated panels will result in more advanced degradation of roadway, including pavement failures and increased reconstruction and rehabilitation costs in the future.

Staff has continued to program work to meet established service levels. Staff anticipates in-house engineering design for this project will occur in FY 2029 and construction for this project to take place in FY 2030.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Construction & Construction Oversight	-	-	-	-	-	-	-	394,993	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	394,993	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Intersection Improvements
Project Name: Techny Road and Second Street Bicycle and Pedestrian Improvements (BPP P39 & L29)
Phase: Construction & Construction Oversight
Cost: $119,749

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

As part of the Village's implementation of its 2018 Master Bicycle and Pedestrian Plan (MBPP), the Village seeks to improve the intersection of Techny Road and Second Street with curb extensions and pedestrian activated flashing beacons. Additionally, Techny Road between Pfingsten Road and Shermer Road is identified for conventional bike lanes. This project is programmed in conjunction with water main improvements on Second Street. Staff anticipates engineering design for this project will occur in FY 2029 and construction for this project to take place in FY 2030.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
BPP P39, L29	-	-	-	-	-	-	-	119,749	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	119,749	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Bicycle and Pedestrian Improvements
Project Name: Arterial Sidewalk Rehabilitation – Techny Road: Central Avenue to Western Avenue
Phase: Construction Oversight & Construction
Cost: $191,067

Priority Code: F – Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview

In addition to routine sidewalk removal and replacement, the Village maintains the sidewalks located adjacent to major arterial streets within the Village, such as Sunset Ridge Road and Skokie Boulevard. Arterial sidewalks provide pedestrians a critical link to different areas within the community and are used heavily throughout the year.

In the Bicycle and Pedestrian Plan, sidewalk maintenance was identified as a key component of network connectivity for pedestrians. This program focuses on identifying sections of deteriorated or defective sidewalk on at least one side of the arterial road and replacing or otherwise repairing them to re-move potential hazards using the same replacement process outlined in the routine sidewalk replacement program.

Staff has continued to program work to meet established service levels. Staff anticipates in-house engineering design for this project will occur in FY 2029 and construction for this project to take place in FY 2030.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Construction Oversight & Construction	-	-	-	-	-	-	-	191,067	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	191,067	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Bicycle and Pedestrian Improvements
Project Name: Arterial Sidewalk Rehabilitation – Techny Road: Western Avenue to Founders Drive
Phase: Construction Oversight & Construction
Cost: $128,274

Priority Code: F – Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview

In addition to routine sidewalk removal and replacement, the Village maintains the sidewalks located adjacent to major arterial streets within the Village, such as Sunset Ridge Road and Skokie Boulevard. Arterial sidewalks provide pedestrians a critical link to different areas within the community and are used heavily throughout the year.

In the Bicycle and Pedestrian Plan, sidewalk maintenance was identified as a key component of network connectivity for pedestrians.

This program focuses on identifying sections of deteriorated or defective sidewalk on at least one side of the arterial road and replacing or otherwise repairing them to remove potential hazards using the same replacement process outlined in the routine sidewalk replacement program.

Staff has continued to program work to meet established service levels. Staff anticipates in-house engineering design for this project will occur in FY 2030 and construction for this project to take place in FY 2031.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Construction Oversight & Construction	-	-	-	-	-	-	-		128,274

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	128,274
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Concrete Street Reconstruction & Rehabilitation
Project Name: Skierch's and White Plains Unit 8 Subdivisions Concrete Street Reconstruction & Rehabilitation
Phase: Construction Oversight & Construction
Cost: $592,474

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

The concrete segments in the Skierch's and White Plains Unit 8 Subdivisions have been surveyed and an estimated number of concrete panels have been identified for replacement. Deferring replacement of these deteriorated panels will result in more advanced degradation of roadway, including pavement failures and increased reconstruction and rehabilitation costs in the future.

Staff has continued to program work to meet established service levels. Staff anticipates in-house engineering design for this project will occur in FY 2030 and construction for this project to take place in FY 2031.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Construction Oversight & Construction	-	-	-	-	-	-	-	-	592,474

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	592,474
Fund Bal Drawdown	-	-	-	-	-	-	-		-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Bicycle and Pedestrian Improvements
Project Name: Sidewalk Replacement – White Plains Units 2, 5, 6 Brookside Estates, Northbrook Gardens, Maple Ridge Greenbriar Highlands, Royal Oaks, and Northbrook Manor Subdivisions
Phase: Construction Oversight & Construction
Cost: $496,456

Priority Code: F – Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview
The Village of Northbrook systematically surveys public sidewalks to identify defective and deteriorated sections that create a potential hazard. A number of factors, includ-ing tree roots pushing up sections of sidewalk and the Midwest's freeze/thaw cycle, cause defective and deteriorated sections of sidewalk.

In the Bicycle and Pedestrian Plan, sidewalk maintenance was identified as a key component of network connectivity for pedestrians.

Replacement Process:
•Village staff survey sidewalks based on logical geographic areas (such as the one depicted in the map on the next page) to determine which portions are to be replaced.
•In addition to the replacement of failed sidewalk squares, the Village also in-stalls Americans with Disabilities Act (ADA) required handicapped ramps at in-tersections and replaces select curbs adjacent to the sidewalks.
•The Village replaces approximately 6% of its sidewalks each year.
•The Village's contractor performs all replacements.

Staff anticipates in-house engineering design for this project will occur in FY 2030 and construction for this project to take place in FY 2031.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Construction Oversight & Construction	-	-	-	-	-	-	-		496,456

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	496,456
Fund Bal Drawdown	-	-	-	-	-	-	-		-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Bicycle and Pedestrian Improvements
Project Name: Arbor Lane & Prestwick Lane Bicycle and Pedestrian Improvements (BPP L33)
Phase: Construction Oversight & Construction
Cost: $86,506

Priority Code: F – Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview

The FY 2030/2031 asphalt street conversion project partially overlaps with the Bicycle and Pedestrian Plan's recommendation to create bicycle boulevards extending from Walters Avenue to Techny Road via Arbor Lane, Prestwick Lane, Prairie Avenue, Garden Street, and Highland Avenue. Bicycle boulevards improve conditions for bicyclists by installing directional signage for bicyclists and installing traffic calming measures to reduce the speed of vehicles traveling on the same route. This project will require working with the Northfield Township Highway Department to continue the boulevard from Prairie Avenue to Techny Road via Garden Street and Highland Avenue. Staff anticipates engineering design for this project will occur in FY 2030 and construction for this project to take place in FY 2031.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Construction Oversight & Construction	-	-	-	-	-	-	-	-	86,506

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	86,506
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Pavement Condition Analysis
Project Name: Pavement Management Survey

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Cost: $125,000

Overview

Staff has utilized a pavement management system, to estimate costs for rehabilitation or reconstruction of each segment of asphalt street. This survey is performed by applying force from a vehicle mounted device to the various segments of Village roadway and measuring the deflection in the roadway. This allows for the determination of the roadway condition in layers below the surface layer of asphalt.

Staff utilizes this data to assist in capital planning and preparing preliminary project cost estimates. The last roadway survey was performed in 2020. Staff recommends working with a firm to conduct an assessment of the Villages asphalt and concrete roadways and identify a rehabilitation schedule.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Pavement Management Survey	-	-	-	-	-	125,000	-	-	

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	125,000	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Sustainability
Project Type: Electric Vehicle Charging Infrastructure
Project Name: Electric Vehicle Charging Stations
Cost: $392,119

Priority Code: B - Essential, but may be delayed
CAP Item: Yes
Grant Funding: Potential - CFI

Overview

This project includes installation of public electric vehicle charging stations (EVCS) at Village Hall, the Public Works Center, Fire Stations and north Metra commuter lot. The project will begin with two two-port stations at Village Hall in FY26, two two-port stations at Public Works in FY 2027, two two-port stations at the Metra North Commuter lot in FY 2028 and one two-port station at the Fire Stations in FY29. Additionally, this project includes the installation of two two-port stations in FY 2027, FY 2028, FY 2029, and FY 2030 with to be determined community partners.

Cost estimates below do not include all necessary electrical work that will required for installation and may increase the cost of each installation. There may be grant funds, incentives or rebates available to offset some of the installation costs.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Village Hall	-	-	60,000	56,938	-	-	-	-	-
Public Works	-	-	-	-	60,326	-	-	-	-
Metra North Commuter Lot	-	-	-	-	-	60,326	-	-	-
Fire Station	-	-	-	-	-	-	30,163	-	-
Community Partners	-	-	-	-	60,326	60,326	60,326	60,326	-
Total	**-**	**-**	**60,000**	**56,938**	**120,652**	**120,652**	**90,489**	**60,326**	**-**

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	60,000	56,938	120,652	120,652	90,489	60,326	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Infrastructure Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Streetscape Improvements
Project Name: LED Conversion Program
Cost: $475,198

Priority Code: B - Essential, but may be delayed
CAP Item: Yes

Grant Funding: Yes - Energy Efficiency and Conversion Block Grant; ComEd Rebate

Overview

In accordance with the Climate Action Plan item BE 5-1, the Village is in the process of converting all current streetlight fixtures to LED fixtures. The program goal is to complete the conversion of all existing streetlight fixtures to LED by 2031. Currently the installation of all LED replacement fixtures is being handled by in-house staff.

Annual ComEd rebates will be sought as they are available as sections are completed and is variable from year to year. All rebate funds will offset the purchase of new LED streetlights. The total amount of ComEd rebates received to date is $64,492.25.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
LED Conversion Program	50,000	100,000	105,000	105,000	110,250	115,765	121,553	127,630	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	50,000	100,000	105,000	105,000	110,250	115,765	121,553	127,630	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

FACILITY CAPITAL PROJECTS FUND

FACILITY CAPITAL PLAN SUMMARY

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
FUNDING SOURCES	**GL #**						
Grants	N/A	-	-	-	-	-	-
Operating Revenues	N/A	50,000	-	-	-	-	50,000
Fund Balance Draw Down	N/A	2,950,000	-	-	-	-	2,950,000
Debt <=5 Years	38-0000-406-01	-	-	-	-	-	-
To Be Determined	N/A	47,004,129	42,606,997	-	-	-	89,611,126
Total Funding Sources		50,004,129	42,606,997	-	-	-	92,611,126
FUNDING USES							
Fleet Maintenance Garage	38-7800-703-00-33001	8,760,217	-	-	-	-	8,760,217
Fire Station 11	38-7800-703-00-33002	11,940,413	-	-	-	-	11,940,413
Fire Administration	38-7800-703-00-33003	8,000,000	-	-	-	-	8,000,000
Police Station	38-7800-703-00-33004	21,303,499	42,606,997	-	-	-	63,910,496
Total Funding Uses		50,004,129	42,606,997	-	-	-	92,611,126
Funding "Sources less Uses" Surplus (Deficit)		-	-	-	-	-	-

	FY26					
Beginning 5/1/XX Audited or Estimated Fund Balance	11,128,067	3,282,557	332,557	332,557	332,557	332,557
Projected Annual Budgeted Surplus (Deficit)	(7,845,510)	(2,950,000)	-	-	-	-
Ending 4/30/XX Projected Fund Balance	3,282,557	332,557	332,557	332,557	332,557	332,557

FACILITY CAPITAL PROJECTS FUND

Grant Funded Projects

	FY27 Anticipated Grant	FY28 Anticipated Grant	FY29 Anticipated Grant	FY30 Anticipated Grant	FY31 Anticipated Grant
	-	-	-	-	-
Total Grant Revenue	-	-	-	-	-

Village of Northbrook

Capital Improvement Plan - Summary FY 2027 - 2031

Facility Capital Projects

Project Name	Pg #	CAP	Fund	Dept	Account	Actuals FY 2024	Actuals FY 2025	Budget FY 2026	Amended Budget FY 2026	Year End Estimate FY 2026	Recommended Budget FY 2027	Recommended Budget FY 2028	Recommended Budget FY 2029	Recommended Budget FY 2030	Recommended Budget FY 2031
Fire Station 11	178	Yes	38	7800	703	9,121	1,285,439	12,910,510	12,910,510	9,366,367	11,940,413	-	-	-	-
Fire Department Headquarters	179	Yes	38	7800	703	-	-	6,350,000	6,350,000	1,000,000	8,000,000	-	-	-	-
Fleet Maintenance Garage	180	Yes	38	7800	703	9,121	2,606,958	11,605,000	11,605,000	11,480,871	8,760,217	-	-	-	-
Police Station	181	Yes	38	7800	703	9,121	494,060	1,100,000	1,100,000	7,101,166	21,303,499	42,606,997	-	-	-
Total						27,363	4,386,457	31,965,510	31,965,510	28,948,404	50,004,129	42,606,997	-	-	-

Project Priority Codes:

A - Essential and immediate need
B - Essential, but may be delayed
C - Optional but beneficial to the Village through increased productivity, safety, etc.
D - Optional but beneficial to the Village in social, cultural, or aesthetic ways
F - Future project, no FY27 expenditures

*Projects related to the Climate Action Plan (CAP) are identified by

Fund: Facility Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Facility Improvement
Project Name: Fire Station 11
Cost: $11,940,413

Priority Code: A - Essential and immediate need
CAP Item: Yes
Grant Funding: No

Overview

The Village of Northbrook has identified the replacement and/or relocation of some functions currently operated out of Fire Station 11 as a priority. Following an extensive RFQ process, the Village has worked with Leopardo for Construction Manager Services. Preliminarily, the construction manager facilitated stakeholder meetings, created a master schedule, and assisted in architect selection. The architect, FGMA, has started and will continue to perform facility planning services including, but not limited to, validation & update of Facilities Conditions Assessment and Facilities Needs Assessment including space and programming needs, development of preliminary plans, preliminary site parameters and collaborate with the Construction Manager to develop initial estimates for options which may include a comparison of renovation versus new construction of the selected facilities. The Village has purchased a property at 820 Dundee Road for a replacement of this station. The Village has completed the Schematic Design and Design Development for the new facility. Construction Documents will be completed and the Guarantee Maximum Price set in the fall of 2025. With approval, construction will begin with an anticipated completed in fall of 2026.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Facility Improvements	9,121	1,285,439	12,910,510	9,366,367	11,940,413	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	9,121	1,285,439	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	12,910,510	9,366,367	11,940,413	-	-	-	-

Fund: Facility Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Facility Improvement
Project Name: Fire Department Headquarters
Cost: $8,000,000

Priority Code: A - Essential and immediate need
CAP Item: Yes
Grant Funding: No

Overview

The Village of Northbrook has identified the replacement and/or relocation of some functions currently operated out of Fire Station 11 and Fire Headquarters as a priority. Following an extensive RFQ process, the Village has worked with Leopardo for Construction Manager Services. Preliminarily, the construction manager facilitated stakeholder meetings, created a master schedule, and assisted in architect selection. During the site selection process, the Village was not able to acquire property suitable to build a combined facility which would house Fire Station 11 and Fire Headquarters as they function currently. Suitable property was found at 820 Dundee for a new Fire Station 11. The Village is working with the Construction Manager and Architect to identify locations at existing Village Sites that may meet the needs of the Village's Fire Department Headquarters team. Once a site is identified the Village will move to the next step in the process which will be architectural design. Cost estimates included in this CIP are for preliminary planning purposes only.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Facility Improvements	-	98	6,350,000	1,000,000	8,000,000	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	50,000	-	-	-	-
Fund Bal Drawdown	-	-	-	-	2,950,000	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	6,350,000	1,000,000	5,000,000	-	-	-	-

Fund: Facility Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Facility Improvement
Project Name: Fleet Maintenance Garage
Cost: $8,760,217

Priority Code: A - Essential and immediate need
CAP Item: Yes
Grant Funding: No

Overview

The Village of Northbrook has identified the replacement of its Fleet Maintenance Garage as a priority. Following an extensive RFQ process, the Village has worked with Leopardo for Construction Manager Services. Preliminarily, the construction manager facilitated stakeholder meetings, created a master schedule, and assisted in architect selection. The architect, FGMA, has started and will continue to perform facility planning services including, but not limited to, validation & update of Facilities Conditions Assessment and Facilities Needs Assessment including space and programming needs, development of preliminary plans, preliminary site parameters and collaborate with the Construction Manager to develop initial estimates for options which may include a comparison of renovation versus new construction of the selected facilities.
The Village of Northbrook has purchased 3504 Commercial Avenue that meets the Village's needs for a fleet maintenance garage and which will allow for an adaptive re-use of the building. The new facility will allow for a more modern fleet operation and meet the Village's current needs . The Village has completed the Schematic Design and Design Development for the adaptive reuse facility. Construction Documents will be completed and the Guarantee Maximum Price set in the fall of 2025. With approval, construction will begin with an anticipated completed in fall of 2026.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Facility Improvements	9,121	2,606,958	11,605,000	11,480,871	8,760,217	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	9,121	2,606,958	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	11,605,000	11,480,871	8,760,217	-	-	-	-

Fund: Facility Capital Projects Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Facility Improvement
Project Name: Police Station
Cost: $63,910,496

Priority Code: A - Essential and immediate need
CAP Item: Yes
Grant Funding: No

Overview

The Village of Northbrook has identified the replacement of the Police Station as a priority. Following an extensive RFQ process, the Village hired Leopardo for Construction Manager Services. Preliminarily, the construction manager facilitated stakeholder meetings, created a master schedule, and assisted in architect selection. The architect, FGMA, has started and will continue to perform facility planning services including, but not limited to, validation & update of Facilities Conditions Assessment and Facilities Needs Assessment including space and programming needs, development of preliminary plans, preliminary site parameters and collaborate with the Construction Manager to develop initial estimates for options.

The Village has purchased a property at 3105 Walters is contiguous to the current Northbrook Police Station and the additional acreage improves the feasibility of constructing a new Police Facility at that location. Staff is working with the Village's architect and construction manager, FMGA and Leopardo respectively, to complete a site fit test of the combined properties subject to the established facility goals which are stated as follows for the new Fire, Fleet and Police facilities: The Village will be looking to finalize site selection or the reuse of the existing site plus the 3105 Walters property as a new combined site. The site selection will be completed in the fall of 2025. The design and construction of a new Police facility could take 24-36 months depending on the final site.

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Facility Improvements	9,121	494,060	1,100,000	7,101,166	21,303,499	42,606,997	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	9,121	494,060	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	1,100,000	7,101,166	21,303,499	42,606,997	-	-	-

WATER FUND

WATER CAPITAL PLAN SUMMARY

	GL #	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
FUNDING SOURCES							
Grants	21-0000-481-32	-	-	-	-	-	-
Operating Revenues	21-0000-402-00	676,663	641,504	542,705	653,691	568,795	3,083,358
Fund Balance Drawdown**		4,221,735	613,171	-	-	-	4,834,906
Debt <=5 Years	21-0000-406-01	-	-	-	-	-	-
To Be Determined	N/A	-	9,208,302	9,402,490	9,441,812	9,165,937	37,218,541
Total Funding Sources		4,898,398	10,462,977	9,945,195	10,095,503	9,734,732	45,136,805
FUNDING USES							
Water Production System Improvements	21-4170-729-00	1,195,735	414,025	655,105	1,585,186	2,685,295	6,535,346
Water Main Replacement	21-4180-727-00	3,602,663	9,821,473	9,227,490	8,441,812	7,049,437	38,142,875
Water Meter Replacement	21-4180-702-00	100,000	-	-	-	-	100,000
Vehicle Replacements	21-4180-708-00	-	227,479	62,600	68,505	-	358,584
Total Funding Uses		4,898,398	10,462,977	9,945,195	10,095,503	9,734,732	45,136,805
Funding "Sources less Uses" Surplus (Deficit)		-	-	-	-	-	-

Ending Audited Cash Balance at 04/30/2025 $0

**primarily consists of unspent bond proceeds from June 2025 bond issuance.

Water Fund

Grant Funded Projects

	FY27 Anticipated Grant	FY28 Anticipated Grant	FY29 Anticipated Grant	FY30 Anticipated Grant	FY31 Anticipated Grant
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total Grant Revenue	-	-	-	-	-

Village of Northbrook
Capital Improvement Plan - Summary FY 2027 - 2031

Water Capital Projects

	Pg #	Start Map Pg #	CAP	Fund	Dept	Account	Actuals FY 2024	Actuals FY 2025	Budget FY 2026	Amended Budget FY 2026	Year End Estimate FY 2026	Recommended Budget FY 2027	Recommended Budget FY 2028	Recommended Budget FY 2029	Recommended Budget FY 2030	Recommended Budget FY 2031
Filter, Filter Basin Valve Replacements	185	N/A	No	21	4170	729-00	-	-	-	-	-	-	100,000	255,000	255,000	255,000
Lakefront Pumping Station Tuckpointing	186	N/A	No	21	4170	729-00	-	-	150,000	150,000	85,000	-	-	-	-	-
30" and 48" Intake Pipe Repair	187	N/A	No	21	4170	729-00	-	-	-	-	-	-	-	-	150,000	1,516,500
Lakefront Sodium Hypochlorite Tank Replacement	188	N/A	No	21	4170	729-00	-	-	-	-	-	-	-	-	150,000	600,000
Motor Control Center Replacements	189	N/A	No	21	4170	729-00	-	-	-	-	-	-	-	175,000	700,000	-
Pipe Support & Data Cabling	190	N/A	No	21	4170	729-00	45,425	94,143	-	-	172,700	-	-	-	-	-
Pump and Motor Refurbishment	191	N/A	No	21	4170	729-00	-	-	-	-	-	-	218,545	225,105	231,840	238,795
SCADA System Replacement	192	N/A	No	21	4170	729-00	310,912	287,168	1,445,735	1,445,735	300,000	1,195,735	-	-	-	-
Variable Frequency Drive Replacements	193	N/A	No	21	4170	729-00	96,000	-	-	-	-	-	95,480	-	98,346	75,000
Water Main Replacement Grace Manor	194	307	No	21	4180	727-00	-	-	-	-	-	162,078	-	-	-	-
Water Main Replacement Lee Road	195	308	No	21	4180	727-00	-	-	783,000	783,000	638,374	2,926,000	1,529,000	2,490,000	-	-
Water Main Replacement Northbrook Park Subdivision	196	310	No	21	4180	727-00	-	-	-	-	-	-	4,780,087	-	-	-
Water Main Replacement Skierch's & White Plans	197	315	No	21	4180	727-00	-	-	-	-	-	-	-	-	408,623	7,049,437
Water Main Replacement South Bridge Commons	198	314	No	21	4180	727-00	-	-	-	-	-	-	-	308,640	5,061,906	-
Water Main Replacement Northbrook Highlands & Kiest's Subdivision	199	313	No	21	4180	727-00	-	-	-	-	-	-	-	297,128	2,971,283	-
Water Main Replacement Walters Avenue: Shermer to Pfingsten	200	309	No	21	4180	727-00	-	120,295	284,400	284,400	284,400	514,585	2,899,215	-	-	-
Water Main Repl. Security Co's, Little Orchand & Skokie Highl. Subd.	201	312	No	21	4180	727-00	-	-	-	-	-	-	321,144	3,211,445	-	-
Water Main Repl. Brookside Est., Northbrook Gard. & Highlands Subd.	202	311	No	21	4180	727-00	-	-	-	-	-	-	292,027	2,920,277	-	-
Water Meter Replacement	203	N/A	Yes	21	4180	702-00	94,750	5,829,792	3,160,000	3,160,000	4,423,948	100,000	-	-	-	-
Unit 221: 2009 International Dump Truck	204	N/A	No	21	4180	708-00	-	-	-	-	-	-	227,479	-	-	-
Unit 409: 2015 Ford F250	205	N/A	No	21	4180	708-00	-	-	-	-	-	-	-	-	68,505	-
Unit 421: 2016 Ford F250 Pick Up /w Plow	206	N/A	No	21	4180	708-00	-	-	-	-	-	-	-	62,600	-	-
Unit 429: 2015 Ford Transit	207	N/A	Yes	21	4180	708-00	-	-	65,505	65,505	65,505	-	-	-	-	-
Total							547,087	6,331,398	5,888,640	5,888,640	5,969,927	4,898,398	10,462,977	9,945,195	10,095,503	9,734,732

Project Priority Codes:
A - Essential and immediate need
B - Essential, but may be delayed
C - Optional but beneficial to the Village through increased productivity, safety, etc.
D - Optional but beneficial to the Village in social, cultural, or aesthetic ways
F - Future project, no FY27 expenditures

*Projects related to the Climate Action Plan (CAP) are identified by

Fund: Water Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Water Production System Improvement
Project Name: Filter Basin Valve Replacements
Cost: $865,000

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

The Village uses layers of aggregate to trap and filter out any remaining particulates in the water before it is pumped into the distribution system. The filters are nearing the end of their useful life and need to be replaced. For this reason, the Village contracted with Baxter & Woodman, Inc. in FY 2023 to perform filter analysis and provide recommendations for filter media replacement. The filter media was found to be in good order. The valves controlling the flow of water from the filters however need to be replaced.

The valves and actuators that control the flow of water into and out of the filters and treatment basins. The valves and actuators are 30+ years old and have begun to have operating issues which the manual operation of the valves that ca no longer be controlled by SCADA. The manufacturer no longer supports the actuators and repair parts are no longer available. Replacements will begin in FY 2028 and continue through FY 2030.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Filter Basin Valve Replacements	-	-	-	-	-	100,000	255,000	255,000	255,000

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	100,000	255,000	255,000	255,000
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Water Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Facility Improvement
Project Name: Lakefront Pumping Station Tuckpointing
Cost: $150,000

Priority Code: A - Essential and immediate need
CAP Item: No
Grant Funding: No

Overview

The Village's Lakefront Water Pumping Station, situated on the shores of Lake Michigan, endures substantial damage from winds and powerful waves. The deteriorating mortar, impacted by harsh weather conditions, requires thorough evaluation and subsequent repair of the mortar joints between stones as the structural integrity of the pumping station is compromised. To ensure its long-term stability and functionality, a comprehensive evaluation of the mortar condition is necessary, followed by repair work to restore the integrity of the mortar joints and safeguard against future damage. The project timeline suggests design and bidding in FY 2025 and construction in FY 2026.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Lakefront Pumping Station Tuckpointing	-	-	150,000	85,000	-	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	150,000	85,000	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Water Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Water Production System Improvements
Project Name: 30” and 48” Intake Pipe Repair
Cost: $1,666,500

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

The Village has two raw water intakes that must be periodically inspected to ensure they are in good working order. Inspection of the 30 and 48 inch Lake Michigan Raw Water Intakes and improvements or emergency repairs as needed. Inspections are being done 25/26. Findings from the inspection will decide how to move forward with repairs.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
30” and 48” Intake Pipe Repair	-	-	-	-	-	-	-	150,000	1,516,500

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	150,000	1,516,500

Fund: Water Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Water Production System Improvements
Project Name: Lakefront Sodium Hypochlorite Tank Replacement
Cost: $750,000

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

This project design work involves removal and replacement of the building roof to gain access to existing Sodium Hypochlorite storage tank, day storage tank, transfer pump, all associated piping. Removal of old abandon piping, painting of the interior of the storage room. The storage tank and associated plumbing is the pretreatment of incoming Lake Michigan water which is treated to remove bacteria from the raw water being transferred to the water treatment plant. These units have reached the end of their useful life and need to be replaced prior to their failure. The FY 2031 cost also includes construction of the project.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Lakefront Sodium Hypochlorite Tank Replacement	-	-	-	-	-	-	-	150,000	600,000

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	150,000	600,000

Fund: Water Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Water Production System Improvement
Project Name: Motor Control Center Replacements
Cost: $875,000

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

This project involves the replacement of existing Motor Control Centers which control the flow of electricity to and operation of pumps, motors, variable frequency drives and other components of the Water Plant. The units in the 1963 phase and 1973 phase of the plant have reached the end of their useful life and need to be replaced prior to their failure. In addition to the replacement of this hardware, the HVAC system used to cool this equipment will be replaced. Lastly, a redundant feed to the recycle building for recycle pumps will be established to ensure that water used in backwashing of filters can be retreated. Design and engineering will take place in FY 2029 with replacement planned for FY 2030.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Motor Control Center Replacements	-	-	-	-	-	-	175,000	700,000	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	175,000	700,000	-

Fund: Water Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Water Production System Improvement
Project Name: Pipe Support & Data Cabling
Cost: $0

Priority Code: A - Essential and immediate need
CAP Item: No
Grant Funding: No

Overview

Within the Water Plant, large diameter iron pipes supported by ceiling anchors and metal bands treated and untreated water through the treatment process. Due to the wet and corrosive nature of the Water Plant, the anchors and bands as well as the Water Plant's electrical conduit have started to deteriorate and need to be replaced. In FY 2024, engineering design occurred to evaluate pipes, help design new pipe supports, and review and design replacement of the corroded electrical conduit. As part of this project, staff will be running the new wiring for the phone system, wireless connectivity, and emergency alert/man down alarm within the Water Plant. An FY 2026 budget amendment will be forthcoming to cover this project.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Pipe Support & Data Cabling	45,425	94,143	-	172,700	-	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	45,425	94,143	-	172,700	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Water Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Water Production System Improvement
Project Name: Pump and Motor Replacement
Cost: $914,285

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

This project involves the routine pulling and maintenance of pumps and motors used in the Water Production System. In FY 2028 a pump and motor for pumps 2 and 7 at the Water Plant will be refurbished. In FY 2029 pumps and motors for pumps 8 and 12 at the Lake Front Pumping Station will be refurbished. In FY 2030 pumps and motors for pumps 2 and 4 pump and motor at the West Side Reservoir will be refurbished. In FY 2031 pumps and motors for pumps 4 and 6 at the Water Plant will be refurbished.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Pump and Motor Refurbishment	-	-	-	-	-	218,545	225,105	231,840	238,795

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	218,545	225,105	231,840	238,795
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Water Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Water Production System Improvement
Project Name: SCADA System Replacement
Phase: Design, Construction & Construction Oversight
Cost: $1,195,735

Priority Code: A - Essential and immediate need
CAP Item: No
Grant Funding: No

Overview

The Supervisory Control and Data Collection System (SCADA) controls the Water Plants' operations and monitors and operates the satellite facilities such as the Lake Front Pump Station, West Side Reservoir, Huehl Road Water Tower, and Cedar Lane Water Tower. The current system was installed in the early 2000s and is no longer patched or serviced. In conjunction with the system's replacement, the IT infrastructure will be replaced and upgraded. The Village has contracted with Stanley Consultants for Phase I Design of this project, which began in FY 2024. It is the intention to retain these services for FY 2025 and FY 2026 for continued design work. A Request for Proposal will be released in FY 2025 to select the construction contractor to begin installation, which is anticipated to begin in FY 2025 and continue in FY 2026. It is anticipated that the design firm will be retained through the duration of the construction to provide construction oversight services in FY 2026.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Design	310,912	287,168	-	50,000	-	-	-	-	-
Construction & Construction Oversight	-	-	1,445,735	250,000	1,195,735	-	-	-	-
Total	**310,912**	**287,168**	**1,445,735**	**300,000**	**1,195,735**	**-**	**-**	**-**	**-**

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	310,912	287,168	1,445,735	300,000	1,195,735	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Water Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Water Production System Improvement
Project Name: Variable Frequency Drive Replacements
Cost: $268,826

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

The variable frequency drive (VFD) allows the speed of the motor and pump to be controlled and adjusted to meet the demands of the water distribution system's pressure. In FY 2024, the filed VFD for pump #5 at the Water Plant was replaced. In FY 2028, the VFDs for pumps 1 and 2 at the Water Treatment Plant will reach the end of their useful life and need replacement. In FY 2030, the VFD for Low Lift Pump 9 at the Lake Front Pump Station will reach the end of their useful life and need replacement. In FY 2031, the Soft Start Controller for pump 3 at the water treatment plant will reach the end of its useful life and need replacement.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Variable Frequency Drive Replacement	96,000	-	-	-	-	95,480	-	98,346	75,000

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	96,000	-	-	-	-	95,480	-	98,346	75,000
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Water Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Water Main Replacement
Project Name: Grace Manor Subdivision
Phase: Construction Oversight & Construction
Cost: $162,078

Priority Code: A - Essential and immediate need
CAP Item: No
Grant Funding: No

Overview

As part of the Village's Water Fund review, the Village instituted a water main replacement program with the focus of replacing 1.5 miles of water main annually. The program's focus is to replace 6-inch cast iron main within the water distribution system, as this main is historically the worst performing classification of main in the distribution system.

The water main in the Grace Manor subdivision is scheduled for replacement due to their age and overall condition. Staff anticipates in-house engineering design for this project will occur in FY 2026 and construction for this project to take place in FY 2027. The replacement of these mains will be coordinated with the asphalt street rehabilitation program occuring in the same area in FY 2027.

Segment	Limits	Existing Size	Replace With	Length	Year
Grace Road	Pfigsten to Termini	6 inch	6 inch	300 feet	1962

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Construction Oversight & Construction	-	-	-	-	162,078	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	162,078	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Water Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Water Main Replacement
Project Name: Lee Road Water Main Replacement
Phase: Engineering & Design, Construction Oversight & Construction
Cost: $6,945,000

Priority Code: A - Essential and immediate need
CAP Item: No
Grant Funding: No

Overview

The 12-inch cast iron main that runs on Lee Road from Dundee to Rudolph was installed in 1968. The water main has a crossing under the Edens Expressway Spur. The Village's water distribution system has limited capacity and redundancies to the Northeastern portion of the system. Main replacementsuch as this was identified in the original water plan. A failure of this main could impair the Village's ability to supply water to the Northeastern portions of the community and impact traffic on a major expressway. The planned development and increased number of water customers associated with Northbrook Court also increases the needs for this improvement. Currently this main will be replaced with a 20-inch diameter pipe. Additional water model analysis and review will be required prior to final design. Design and completion of this work will require the Village to work with the Illinois Department of Transportation, and the Illinois State Toll Highway Authority.

Due to the complexity of the terrain and proximity to Dundee Road, Cook County Forest Preserve, and the Tollway, a Consultant will be contracted to perform the engineering design FY 2026 - FY 2028. The number provided below are estimates of the work that would be required, but still subject to changes and the work is better defined.

Segment	Limits	Existing Size	Replace With	Length	Year
Lee Road	Dundee Road - Rudolph Drive	12 inch	20 inch	4,245 feet	1968

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Engineering & Design	-	-	783,000	638,374	256,000	249,000	-	-	-
Construction Oversight & Construction	-	-	-	-	2,670,000	1,280,000	2,490,000	-	-
Total	**-**	**-**	**783,000**	**638,374**	**2,926,000**	**1,529,000**	**2,490,000**	**-**	**-**

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	783,000	638,374	2,926,000	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	1,529,000	2,490,000	-	-

Fund: Water Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Water Main Replacement
Project Name: Northbrook Park Subdivision
Phase: Construction Oversight & Construction
Cost: $4,780,087

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

As part of the Village's Water Fund review, the Village instituted a water main replacement program with the focus of replacing 1.5 miles of water main annually. The program's focus is to replace 6-inch cast iron main within the water distribution system, as this main is historically the worst performing classification of main in the distribution system.

The water main in the Northbrook Park Subdivision have been scheduled for replacement due to their age and overall condition. Staff anticipates in-house engineering design for this project will occur in FY 2027 and construction for this project to take place in FY 2028. The replacement of these mains will be coordinated with the asphalt street rehabilitation program occurring in the same area in FY 2028.

Segment	Limits	Existing Size	Replace With	Length	Year
Asbury Road	Western to Glendale	6 inch	8 inch	835 feet	1950
Bellevue Place	Western to Glendale	6 inch	8 inch	835 feet	1950
Brentwood Road	Western to Dehne	6 inch	8 inch	1900 feet	1950
Dehne Road	Western to Scott	8 inch	10 inch	1855 feet	1950
Dehne Road	Scott to Brentwood	8 inch	10 inch	350 feet	1950
Glendale Avenue	Dehne to Techny	6 inch	8 inch	1000 feet	1950
Scott Road	Western to Dehne	6 inch	8 inch	1815 feet	1950

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Construction Oversight & Construction	-	-	-	-	-	4,780,087	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	4,780,087	-	-	-

Fund: Water Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Water Main Replacement
Project Name: Skierch's and White Plains Unit 8 Subdivisions
Phase: Engineering & Design, Construction Oversight & Construction
Cost: $7,458,060

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

As part of the Village's Water Fund review, the Village instituted a water main replacement program with the focus of replacing 1.5 miles of water main annually. The program's focus is to replace 6-inch cast iron main within the water distribution system, as this main is historically the worst performing classification of main in the distribution system.

The water main in the Skierch's and White Plains Unit 8 Subdivisions have been scheduled for replacement due to their age and overall condition. Staff anticipates that contractual engineering design for this project will take place in FY 2030 with construction occurring in FY 2031. The replacement of these mains will be coordinated with the concrete street rehabilitation program occurring in the same area in FY 2031.

Segment	Limits	Existing Size	Replace With	Length	Year
Prestwick Lane	Landwehr to Arbor	6 inch	8 inch	2655 feet	1966
River Falls Drive	Landwehr to Arbor	6 inch	8 inch	2650 feet	1965
Hemlock Knoll Terrace	Walters to River Falls	6 inch	8 inch	850 feet	1965
Little Moose Lane	Hemlock Knoll to Terminus	6 inch	8 inch	565 feet	1965

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Engineering & Design	-	-	-	-	-	-	-	408,623	-
Construction Oversight & Construction	-	-	-	-	-	-	-	-	7,049,437
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**408,623**	**7,049,437**

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	408,623	7,049,437

Fund: Water Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Water Main Replacement
Project Name: South Bridge Commons Subdivision
Phase: Engineering & Design, Construction Oversight & Construction
Cost: $5,370,546

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

As part of the Village's Water Fund review, the Village instituted a water main replacement program with the focus of replacing 1.5 miles of water main annually. The program's focus is to replace 6-inch cast iron main within the water distribution system, as this main is historically the worst performing classification of main in the distribution system.

The water main in South Bridge Commons Subdivision have been scheduled for replacement due to their age and overall condition. Staff anticipates that contractual engineering design for this project will occur in FY 2029 with construction to occur in FY 2030. The replacement of these mains will be coordinated with the concrete street rehabilitation program occurring in the same area in FY 2030.

Segment	Limits	Existing Size	Replace With	Length	Year
Butternut Lane	South Bridge to Techny	6 inch	8 inch	1184 feet	1966
Glendale Avenue	South Bridge to Techny	6 inch	8 inch	1205 feet	1966
South Bridge Lane	Glendale to Butternut	6 inch	8 inch	668 feet	1966
Second Street	Terminus to Techny	6 inch	8 inch	1348 feet	1954
Evert Court	South Bridge to Terminus	6 inch	8 inch	243 feet	1966
Second - Evert Loop	Second Street to Evert	8 inch	8 inch	580 feet	1966

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Engineering & Design	-	-	-	-	-	-	308,640	-	-
Construction Oversight & Construction	-	-	-	-	-	-	-	5,061,906	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**308,640**	**5,061,906**	**-**

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	308,640	5,061,906	-

Fund: Water Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Water Main Replacement
Project Name: Northbrook Highlands and Kiest's Subdivisions
Phase: Engineering & Design, Construction Oversight & Construction
Cost: $3,268,411

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

As part of the Village's Water Fund review, the Village instituted a water main replacement program with the focus of replacing 1.5 miles of water main annually. The program's focus is to replace 6-inch cast iron main within the water distribution system, as this main is historically the worst performing classification of main in the distribution system.

The water main in the Northbrook Highlands and Kiest's Subdivisions have been scheduled for replacement due to their age and overall condition. Staff anticipates that contractual engineering design for this project will occur in FY 2029 with construction to occur in FY 2030. The replacement of these mains will be coordinated with the asphalt street rehabilitation program occurring in the same area in FY 2030.

Segment	Limits	Existing Size	Replace With	Length	Year
Cherry Lane	Briarwood to Cedar	6 inch	10 inch	1300 feet	1935
Walnut Lane	Crabtree to Cherry	8 inch	8 inch	700 feet	1946
Cedar Lane	Crabtree to Cherry	8 inch	8 inch	765 feet	1949
Angel Avenue	Lincoln to Kiest	4 inch	8 inch	327 feet	1916
Kiest Avenue	Keystone to Angel	4 inch	8 inch	1033 feet	1916
Milton Avenue	Keystone to Angel	4 inch	8 inch	908 feet	1924

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Engineering & Design	-	-	-	-	-	-	297,128	-	-
Construction Oversight & Construction	-	-	-	-	-	-	-	2,971,283	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**297,128**	**2,971,283**	**-**

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	297,128	2,971,283	-

Fund: Water Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Water Main Replacement
Project Name: Walters Avenue Water Main: Shermer Road to Pfingsten R
Phase: Engineering & Design, Construction Oversight & Construction
Cost: $3,413,800

Priority Code: A - Essential and immediate need
CAP Item: No
Grant Funding: No

Overview

As part of the Village's Water Fund review, the Village instituted a water main replacement program with the focus of replacing 1.5 miles of water main annually. The program's focus is to replace 6-inch cast iron main within the water distribution system, as this main is historically the worst performing classification of main in the distribution system.

The 1916 6-inch and 8-inch cast iron water mains on Walters Avenue between Pfingsten Road and Shermer Road have been scheduled for replacement due to their age and overall condition. Staff anticipates that contractual topographic surveys and engineering design will be conducted in FY 2025 – FY 2027, with construction planned for FY 2028. The replacement of these water mains coincides with the road rehabilitation and bike and pedestrian improvements planned for FY 2027/2028. Water main-quality pipe liners for other utilities will be added in FY 2027, before the water main replacement.

Segment	Limits	Existing Size	Replace With	Length	Year
Walters Avenue	Pfingsten to Western	8 inch	12 inch	2600 feet	1916
Walters Avenue	Western to Greenbriar	6 inch	12 inch	1350 feet	1916
Walters Avenue	Greenbriar to Shermer	8 inch	12 inch	1260 feet	1916

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Engineering & Design	-	120,295	284,400	284,400	347,905	-	-	-	-
Construction Oversight & Construction	-	-	-	-	166,680	2,899,215	-	-	-
Total	**-**	**120,295**	**284,400**	**284,400**	**514,585**	**2,899,215**	**-**	**-**	**-**

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	120,295	284,400	284,400	514,585	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	2,899,215	-	-	-

Fund: Water Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Water Main Replacement
Project Name: Security Co's, Little Orchard, and Skokie Highlands Subdivisions
Phase: Engineering & Design, Construction Oversight & Construction
Cost: $3,532,589

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

As part of the Village's Water Fund review, the Village instituted a water main replacement program with the focus of replacing 1.5 miles of water main annually. The program's focus is to replace 6-inch cast iron main within the water distribution system, as this main is historically the worst performing classification of main in the distribution system.

The water main in the Security Co's, Little Orchard, and Skokie Highlands Subdivisions have been scheduled for replacement due to their age and overall condition. Staff anticipates that contractual engineering design for this project will occur in FY 2028 with construction to occur in FY 2029. The replacement of these mains will be coordinated with the asphalt street rehabilitation program occurring in the same area in FY 2029.

Segment	Limits	Existing Size	Replace With	Length	Year
Rosewood Court	Sunset Ridge to Terminus	6 inch	6 inch	230 fet	1967
Park Drive	Sunset Ridge to Terminus	6 inch	6 inch	532 feet	1958
Chipili Drive	Sunset Ridge to Terminus	6 inch	6 inch	684 feet	1958
Forestway Drive	Sunset Ridge to Terminus	6 inch	8 inch	837 feet	1958
Southgate Drive	Sunset Ridge to Terminus	6 inch	8 inch	1007 feet	1958

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Engineering & Design	-	-	-	-		321,144	-	-	-
Construction Oversight & Construction	-	-	-	-			3,211,445	-	-
Total	**-**	**-**	**-**	**-**	**-**	**321,144**	**3,211,445**	**-**	**-**

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	321,144	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	3,211,445	-	-

Fund: Water Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Water Main Replacement
Project Name: Brookside Estates, Northbrook Gardens, and Highlands Su
Phase: Engineering & Design, Construction Oversight & Construction
Cost: $3,212,304

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

As part of the Village's Water Fund review, the Village instituted a water main replacement program with the focus of replacing 1.5 miles of water main annually. The program's focus is to replace 6-inch cast iron main within the water distribution system, as this main is historically the worst performing classification of main in the distribution system.

The water mains in the Brookside Estates, Northbrook Gardens, and Highlands Subdivisions have been scheduled for replacement due to their age and overall condition. Staff anticipates that contractual engineering design for this project will occur in FY 2028 with construction to occur in FY 2029. The replacement of these mains will be coordinated with the asphalt street rehabilitation and concrete street rehabilitation programs occurring in the same area in FY 2029.

Segment	Limits	Existing Size	Replace With	Length	Year
Brookside Lane	Walters to Terminus	6 inch	8 inch	575 feet	1963
Center Avenue	Western to Terminus	6 inch	8 inch	820 feet	1949
Westwood Court	Center to Terminus	6 inch	6 inch	240 feet	1949
Northmoor Court	Center to Terminus	6 inch	6 inch	240 feet	1949
Greenbriar Lane	Cherry to Catherine	8 inch	8 inch	630 feet	1927
Chestnut Street	Briarwood to Greenbriar	6 inch	8 inch	650 feet	1927
Catherine Street	Briarwood to Greenbriar	6 inch	8 inch	650 feet	1927
Briarwood Lane	Cherry to Walters	4 inch	8 inch	1290 feet	1922

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Engineering & Design	-	-	-	-	-	292,027		-	-
Construction Oversight & Construction	-	-	-	-	-	-	2,920,277		-
Total	**-**	**-**	**-**	**-**	**-**	**292,027**	**2,920,277**	**-**	**-**

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	292,027	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	2,920,277	-	-

Fund: Water Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Water Meter Replacement
Project Name: Water Meter Replacement
Cost: $100,000

Priority Code: A - Essential and immediate need
CAP Item: Yes
Grant Funding: No

Overview
The Village of Northbrook has identified the replacement of its water meters as a priority in order to:

1. Improve customer service by implementing a remotely read system;
2. Improve customer service by providing residents with more ready access to their usage system;
3. Provide customers with usage information that will allow them to be more sustainable in their water usage or identify when they may have a leak in their property;
4. Reduce the amount of unaccounted for water usage the Village must report as part of its water allocation.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Water Meter Replacement	94,750	5,829,792	3,160,000	4,423,948	100,000	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	94,750	5,829,792	3,160,000	4,423,948	100,000	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Water Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Vehicle Replacement
Project Name: Unit 221: 2009 International Dump Truck
Cost: $227,479

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

The purchase of a heavy-duty dump truck and plow replacement is vital for water distribution maintenance, reconstruction projects, and snowplowing operations, as the existing unit reaches the end of its use life based on years of service and miles driven. This versatile combination of a dump truck and plow will provide the necessary capabilities to efficiently transport materials, clear snow, and facilitate water distribution maintenance, ensuring the seamless execution of tasks and enhanced snow plow operational efficiency. The cost of this replacement vehicle includes the price of both a front plow and wing plow. Additionally, the increased cost of this vehicle ($50,000) includes new emissions standards that have increased the cost of engines in these vehicles.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 221: 2009 International Dump Truck	-	-	-	-	-	227,479	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	227,479	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Water Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Vehicle Replacement
Project Name: Unit 409: 2015 Ford F250 Pick Up
Cost: $68,505

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

The purchase of a pick-up truck for the Public Works Department's water distribution system operations is essential due to the existing unit reaching the end of its use life based on years of service and miles driven. This replacement vehicle, equipped with a snow plow, will ensure efficient maintenance of the water system year-round, while also providing the necessary equipment for effective snow removal during winter months. For plowing operations, the Village requires a minimum truck size of F250. While reviewing this replacement, no alternate fueled vehicles were identified which meet the Village's operational needs. With the new unit, the Department will have a reliable and versatile resource to support their water distribution operations and enhance their ability to address snow-related emergencies.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Unit 409: 2015 Ford F250 Pick Up	-	-	-	-	-	-	-	68,505	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	68,505	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Water Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Vehicle Replacement
Project Name: Unit 421: 2016 Ford F250 Pick Up /w Plow
Cost: $62,600

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

Based on condition assessments and years of service, the purchase of a replacement pick-up truck equipped with a plow is vital for efficient street maintenance and effective snow plowing operations. For plowing operations, the Village requires a minimum truck size of F250. While reviewing this replacement, no alternate fueled vehicles were identified which meet the Village's operational needs. This versatile vehicle will enable swift response to snowfall, ensuring safe and clear roadways for improved transportation and enhanced public safety. The cost of this vehicle replacement includes the price of a plow.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Unit 421: 2016 Ford F250 Pick Up /w Plow	-	-	-	-	-	-	62,600	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	62,600	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Water Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Vehicle Replacement
Project Name: Unit 429: 2015 Ford Transit
Cost: $65,505

Priority Code: A - Essential and immediate need
CAP Item: Yes
Grant Funding: No

Overview

Following a condition assessment, along with mileage, the projected powertrain maintenance could exceed the resale value of the unit. Staff recommends the purchase of a replacement utility locate vehicle. The replacement vehicle will be a mid to full size pickup truck with a hybrid powertrain or electric drivetrain. It will be outfitted a slide in shell which will offer flexibility and multiple uses for the department.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Unit 429: 2015 Ford Transit	-	-	65,505	65,505	-	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	65,505	65,505	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-



SANITARY SEWER FUND

SANITARY SEWER CAPITAL PLAN SUMMARY

	GL #	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
FUNDING SOURCES							
Grants	14-0000-481-32	-	-	-	-	-	-
Operating Revenues	14-0000-403-00	532,450	473,646	408,141	411,115	557,178	2,382,530
Fund Balance Drawdown	N/A	-	-	-	-	-	-
Debt <=5 Years	14-0000-406-01	-	-	-	-	-	-
To Be Determined	N/A	-	-	-	-	-	-
Total Funding Sources		532,450	473,646	408,141	411,115	557,178	2,382,530
FUNDING USES							
System Maintenance	14-4160-723-00	309,000	309,000	309,000	309,000	309,000	1,545,000
Lift Station Controls Replacement	14-4160-723-00	130,000	-	-	-	-	130,000
Lift Station Generator Replacement	14-4160-723-00	93,450	99,141	99,141	102,115	105,178	499,025
Equipment Replacement	14-4160-705-00	-	-	-	-	143,000	143,000
Vehicle Replacements	14-4160-708-00	-	65,505	-	-	-	65,505
Total Funding Uses		532,450	473,646	408,141	411,115	557,178	2,382,530
Funding "Sources less Uses" Surplus (Deficit)		-	-	-	-	-	-

Ending Audited Cash Balance at 04/30/2025 $0

Sanitary Sewer Fund

Grant Funded Projects

	FY27 Anticipated Grant	FY28 Anticipated Grant	FY29 Anticipated Grant	FY30 Anticipated Grant	FY31 Anticipated Grant
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total Grant Revenue	-	-	-	-	-

Village of Northbrook

Capital Improvement Plan - Summary FY 2027 - 2031

Sanitary Sewer Capital Projects

Project Name	Pg #	Start Map Pg #	CAP	Fund	Dept	Account	Actuals FY 2024	Actuals FY 2025	Budget FY 2026	Amended Budget FY 2026	Year End Estimate FY 2026	Recommended Budget FY 2027	Recommended Budget FY 2028	Recommended Budget FY 2029	Recommended Budget FY 2030	Recommended Budget FY 2031
Controls Replacement : 2500 Dundee Rd Sanitary Lift Station	211	N/A	No	14	4160	723-00	-	-	-	-	-	130,000	-	-	-	-
Generator Replacement : 1400 Techny Rd Sanitary Lift Station	212	N/A	No	14	4160	723-00	-	-	-	-	-	93,450	-	-	-	-
Generator Replacement : 2500 Dundee Rd Sanitary Lift Station	213	N/A	No	14	4160	723-00	-	-	-	-	-	-	99,141	-	-	-
Generator Replacement : 4580 Forestview Dr Sanitary Lift Station	214	N/A	No	14	4160	723-00	-	-	-	-	-	-	-	99,141	-	-
Generator Replacement : 1740 Killarney Ln Sanitary Lift Station	215	N/A	No	14	4160	723-00	-	-	-	-	-	-	-	-	102,115	-
Generator Replacement : 1801 Holste Rd Sanitary Lift Station	216	N/A	No	14	4160	723-00	-	-	-	-	-	-	-	-	-	105,178
Manhole Rehabilitation	217	316	Yes	14	4160	723-00	58,305	59,763	64,000	64,000	64,000	64,000	64,000	64,000	64,000	64,000
Sanitary Sewer Lining	218	317	Yes	14	4160	723-00	235,000	240,000	245,000	245,000	245,000	245,000	245,000	245,000	245,000	245,000
Sewer Televising Equipment Replacement	219	324	No	14	4160	705-00	-	-	-	-	-	-	-	-	-	113,000
Unit 300: 2007 Ford F550 Dump Truck	220	N/A	No	14	4160	708-00	-	-	88,202	88,202	88,202	-	-	-	-	-
Unit 308: 1987 CH&E 4" Water Pump	221	N/A	No	14	4160	705-00	-	-	-	-	-	-	-	-	-	30,000
Unit 424: 2013 Ford F250	222	N/A	No	14	4160	708-00	-	-	-	-	-	-	65,505	-	-	-
Total							293,305	299,763	397,202	397,202	397,202	532,450	473,646	408,141	411,115	557,178

Project Priority Codes:

A - Essential and immediate need
B - Essential, but may be delayed
C - Optional but beneficial to the Village through increased productivity, safety, etc.
D - Optional but beneficial to the Village in social, cultural, or aesthetic ways
F - Future project, no FY27 expenditures

*Projects related to the Climate Action Plan (CAP) are identified by

Fund: Sanitary Sewer Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Lift Station Controls Replacement
Project Name: 2500 Dundee Road - Sanitary Lift Station
Cost: $130,000

Priority Code: B - Essential, but may be delayed
CAP Item: No
Grant Funding: No

Overview

The controls and cabinets responsible for operating the Village's Dundee Road sanitary lift station electronics were installed in 1990 and have exceeded their lifespan. Lift stations play a vital role in the efficient functioning of the Village's sanitary sewer system by lifting sewage from lower elevated sewers to higher elevated sewers. This enables the waste to flow naturally by gravity and ultimately be deposited into the Metropolitan Water Reclamation District's main truck line sewers, which transport the contents to treatment facilities. If these controls and cabinets fail, the pumps will cease to function effectively, possibly resulting in sewage backup in sanitary lines. Ensuring the reliability and functionality of these controls and cabinets is of utmost importance to maintain a well-functioning and safe sanitary sewer system.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Lift Station Controls Replacement	-	-	-	-	130,000	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	130,000	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Sanitary Sewer Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Lift Station Generator Replacement
Project Name: 1400 Techny Road - Sanitary Lift Station
Cost: $93,450

Priority Code: A - Essential and immediate need
CAP Item: No
Grant Funding: No

Overview

The 1400 Techny Road lift station generator, installed in 1997, has reached the end of its useful life. This lift station and generator serve an important purpose in the operation of the Village's sanitary sewer system, lifting sewage from lower elevated sewers to higher elevated sewers so that the waste can again flow by gravity and be deposited in the Metropolitan Water Reclamation District's main truck line sewers that transport contents to their treatments facilities. A power failure at one of these lift stations will cause sewage to back up sanitary sewer lines making reliable generators of critical importance.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
1400 Techny Road - Sanitary Lift Station	-	-	-	-	93,450	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	93,450	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Sanitary Sewer Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Lift Station Generator Replacement
Project Name: Sanitary Lift Station-2500 Dundee Road
Cost: $99,141

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

The Dundee Road lift station generator, installed in 1997, has reached the end of its useful life. This lift station and generator serve an important purpose in the operation of the Village's sanitary sewer system, lifting sewage from lower elevated sewers to higher elevated sewers so that the waste can again flow by gravity and be deposited in the Metropolitan Water Reclamation District's main truck line sewers that transport contents to their treatments facilities. A power failure at one of these lift stations will cause sewage to back up sanitary sewer lines making reliable generators of critical importance.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Sanitary Lift Station-2500 Dundee Road	-	-	-	-	-	99,141		-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	99,141	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Sanitary Sewer Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Lift Station Generator Replacement
Project Name: 4580 Forestview Drive - Sanitary Lift Station
Cost: $99,141

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

The 4580 Forestview Drive lift station generator, installed in 2008, has reached the end of its useful life. This lift station and generator serve an important purpose in the operation of the Village's sanitary sewer system, lifting sewage from lower elevated sewers to higher elevated sewers so that the waste can again flow by gravity and be deposited in the Metropolitan Water Reclamation District's main truck line sewers that transport contents to their treatments facilities. A power failure at one of these lift station will cause sewage to back up sanitary sewer lines making reliable generators of critical importance.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
4580 Forestview Drive - Sanitary Lift Station	-	-	-	-	-	-	99,141	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	99,141	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Sanitary Sewer Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Lift Station Generator Replacement
Project Name: 1740 Killarney Lane-Sanitary Lift Station
Cost: $102,115

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

The generator at the 1740 Kilarney Lane sanitary lift station, installed in 1997, has reached the end of its useful life. This lift station and generator serve an important purpose in the operation of the Village's sanitary sewer system, lifting sewage from lower elevated sewers to higher elevated sewers so that the waste can again flow by gravity and be deposited in the Metropolitan Water Reclamation District's main truck line sewers that transport contents to the their treatments facilities. A power failure at one of these lift stations could cause sewage to back up sanitary sewer lines making reliable generators of critical importance.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
1740 Killarney Lane-Sanitary Lift Station	-	-	-	-	-	-	-	102,115	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	102,115	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Sanitary Sewer Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Lift Station Generator Replacement
Project Name: 1801 Holste Road-Sanitary Lift Station
Cost: $105,178

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

The 1801 Holste Road lift station generator, installed in 1995, has reached the end of its useful life. This lift station and generator serve an important purpose in the operation of the Village's sanitary sewer system, lifting sewage from lower elevated sewers to higher elevated sewers so that the waste can again flow by gravity and be deposited in the Metropolitan Water Reclamation District's main truck line sewers that transport contents to their treatments facilities. A power failure at one of these lift station will cause sewage to back up sanitary sewer lines making reliable generators of critical importance.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
1801 Holste Road-Sanitary Lift Station	-	-	-	-	-	-	-	-	105,178

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	105,178
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Sanitary Sewer Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Sanitary Sewer System Maintenance
Project Name: Manhole Rehabilitation
Cost: $320,000

Priority Code: B - Essential, but may be delayed
CAP Item: Yes
Grant Funding: No

Overview

Stormwater inflow and infiltration occurs when stormwater enters the sanitary sewer system. Common problems that can result in infiltration include damage to sanitary sewer services, unlined sewers, and degrading manholes. In severe cases, stormwater can cause sanitary sewers to reach capacity and back up or possibly cause the Metropolitan Water Reclamation District (MWRD) to exceed their treatment capacity.

As a result, the MWRD enacted new, more stringent inflow and infiltration regulations with their Watershed Management Ordinance. These regulations require contributing systems, such as the Village of Northbrook's, to report annually on sanitary sewer back-ups, inspect problem areas within their systems, and seek out and eliminate sources of inflow and infiltration. The Village's rehabilitation program includes lid and frame replacements, interior epoxy grouting, and addressing degrading manholes as necessary.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Manhole Rehabilitation	58,305	59,763	64,000	64,000	64,000	64,000	64,000	64,000	64,000

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	58,305	59,763	64,000	64,000	64,000	64,000	64,000	64,000	64,000
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Sanitary Sewer Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Sanitary Sewer System Maintenance
Project Name: Sanitary Sewer Lining
Cost: $1,225,000

Priority Code: B - Essential, but may be delayed
CAP Item: Yes
Grant Funding: No

Overview

On a routine basis, the Village inspects its sanitary sewer lines with televising equipment to identify areas in need of repair due to pipe failures, joint degradation, cracks in pipes, obstructions, and other age-related failures. To repair the deficiencies in sanitary sewer lines, one of three methods can be used: repair at the point of failure, replace the failed segment, or line the section of sanitary sewer. Point repair and line replacement require excavation, which could require roadway excavation and potentially disturb public and private property. Sewer lining requires no excavation, creates limited or no interruptions to the sanitary sewer system, and rehabilitates the existing infrastructure, providing a significant increase in the useful life of the system. The Village first began lining sanitary sewers over 40 years ago.

During the sewer lining process, a thin liner is inserted in sanitary sewer pipes to reinforce the existing infrastructure. The lining process usually takes hours, minimizing disruption to resident or business use of wastewater generating fixtures. The Metropolitan Water Reclamation District requires the Village to line its sanitary sewers to limit the amount of storm and other water that infiltrates the sanitary sewer system. Limiting the amount of water infiltrating sanitary sewers can help reduce the volume of water in the sewer system during large rainstorms and thereby helping prevent sewage back-ups into private property. Priority is given to lines showing signs of significant deterioration and/or those that would be difficult to access for repairs via standard excavation techniques.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Sanitary Sewer Lining	235,000	240,000	245,000	245,000	245,000	245,000	245,000	245,000	245,000

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	235,000	240,000	245,000	245,000	245,000	245,000	245,000	245,000	245,000
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Sanitary Sewer Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Equipment Replacement
Project Name: Sewer Televising Equipment Replacement
Cost: $113,000

Priority Code: B - Essential, but may be delayed
CAP Item: No
Grant Funding: No

Overview

The village is responsible for maintaining 257 miles of storm and sanitary mains. As part of general maintenance activities sewer lines are rodded and televised during cleaning procedures for blockages, intruding tree roots, cracked and offset pipe which can potentially create a back-up in either system. The village also responds to approximately 100 calls for service per year and has televised 7,581 feet of sewer over the last three years. Inspections are conducted for sinkholes, backups, blockages, street flooding, retention/ detention ponds holding water and private request for service tap connection locations. Using this equipment, the Village is able to locate failures and identify necessary repairs for this infrastructure.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Equipment Replacement	-	-	-	-	-	-	-	-	113,000

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	113,000
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Sanitary Sewer Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Vehicle Replacement
Project Name: Unit 300: 2007 Ford F550 Dump Truck
Cost: $0

Priority Code: A - Essential and immediate need
CAP Item: No
Grant Funding: No

Overview

Based on a condition assessment and years of service, the purchase of a medium-duty dump truck replacement with a lift gate and saddle mounted tool box is essential for facilitating sanitary repairs and reconstruction projects. This versatile vehicle will enable swift material transportation and streamlined movement of heavy equipment, ensuring timely completion of tasks and enhancing overall project productivity. The cost for this vehicle replacement includes the price of a power lift gate. While reviewing this replacement, no alternate fueled vehicles were identified which meet the Village's operational needs.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 300: 2007 Ford F550 Dump Truck	-	-	88,202	88,202	-	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	88,202	88,202	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-



Fund: Sanitary Sewer Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Pump Replacement
Project Name: Unit 308: 1987 CH&E 4" Water Pump
Cost: $30,000

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

Unit 308 is a trailer-mounted 4" water pump used to maintain sanitary and storm sewer as well as underground utility repairs. All components and assemblies underwent a condition assessment. Based on the condition assessment, which evaluates engine hours, repair hours & cost, mileage, and overall condition of the vehicle, none of these factors are prohibiting current use or justify accelerating replacement or extending the unit's life. A new unit will meet EPA diesel Tier 4 emissions or greater.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 308: 1987 CH&E 4" Water Pump	-	-	-	-	-	-	-	-	30,000

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	30,000
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Sanitary Sewer Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Vehicle Replacement
Project Name: Unit 424: 2013 Ford F250
Cost: $65,505

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

The purchase of a pick-up truck for the Public Works Department's sanitary system operations is essential due to the existing unit reaching the end of its use life based on years of service and total mileage. This replacement vehicle, equipped with a snow plow, will ensure efficient maintenance of the sanitary system year-round, while also providing the necessary equipment for effective snow removal during winter months. For plowing operations, the Village requires a minimum truck size of F250. While reviewing this replacement, no alternate fueled vehicles were identified which meet the Village's operational needs. With the new unit, the Department will have a reliable and versatile resource to support their sanitary operations and enhance their ability to address snow-related emergencies.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 424: 2013 Ford F250	-	-	-	-	-	65,505	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	65,505	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

STORMWATER FUND

STORMWATER CAPITAL PLAN SUMMARY

	GL #	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
FUNDING SOURCES							
Grants	16-0000-481-32	-	-	-	-	-	-
Operating Revenues	16-0000-451-00	126,114	-	-	800,000	-	926,114
Fund Balance Drawdown	N/A	-	-	-	-	-	-
Debt <=5 Years	16-0000-406-01	-	-	-	-	-	-
To Be Determined	N/A	-	1,529,946	-	-	-	1,529,946
Total Funding Sources		126,114	1,529,946	-	800,000	-	2,456,060
FUNDING USES							
Stormwater Improvements	16-4190-730-03	126,114	1,529,946	-	-	-	1,656,060
Equipment Replacement	16-4190-708-00	-	-	-	-	-	-
Vehicle Replacements	16-4190-708-00	-	-	-	800,000	-	800,000
Total Funding Uses		126,114	1,529,946	-	800,000	-	2,456,060
Funding "Sources less Uses" Surplus (Deficit)		-	-	-	-	-	-

Ending Audited Cash Balance at 04/30/2025 $0

Stormwater Fund

Grant Funded Projects

	FY27 Anticipated Grant	FY28 Anticipated Grant	FY29 Anticipated Grant	FY30 Anticipated Grant	FY31 Anticipated Grant
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total Grant Revenue	-	-	-	-	-

Village of Northbrook
Capital Improvement Plan - Summary FY 2027 - 2031

Stormwater Capital Projects

Project Name	Pg #	Start Map Pg #	CAP	Fund	Dept	Account	Actuals FY 2024	Actuals FY 2025	Budget FY 2026	Amended Budget FY 2026	Year End Estimate FY 2026	Recommended Budget FY 2027	Recommended Budget FY 2028	Recommended Budget FY 2029	Recommended Budget FY 2030	Recommended Budget FY 2031
Koepke Road (MSMP Project #37)	226	325	Yes	16	4190	730-03	-	-	109,901	109,901	109,901	126,114	1,529,946	-	-	-
Localized Drainage Improvements	227	N/A	Yes	16	4190	730-03	-	43,396	50,000	50,000	49,420	-	-	-	-	-
Unit 310: 2013 Vactor Hopper	228	N/A	No	16	4190	708-00	-	-	100,000	100,000	123,924	-	-	-	-	-
Unit 310: 2013 Freightliner Vactor	229	N/A	No	16	4190	708-00	-	-	-	-	-	-	-	-	800,000	-
Total							-	43,396	259,901	259,901	283,245	126,114	1,529,946	-	800,000	-

Project Priority Codes:
A - Essential and immediate need
B - Essential, but may be delayed
C - Optional but beneficial to the Village through increased productivity, safety, etc.
D - Optional but beneficial to the Village in social, cultural, or aesthetic ways
F - Future project, no FY27 expenditures

*Projects related to the Climate Action Plan (CAP) are identified by 

Fund: Stormwater Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Stormwater Improvements
Project Name: Koepke Road Stormwater Improvements (MSMP Project #37)
Phase: Engineering & Design, Construction Oversight & Construction
Cost: $1,656,060

Priority Code: A - Essential and immediate need
CAP Item: Yes
Grant Funding: No

Overview
Over the years the Village has worked to re-establish priorities for stormwater. In 2011, the Village developed a Master Stormwater Management Plan (MSMP) which identified areas in the Village where opportunities exist to improve storm systems and to alleviate areas with significant flooding. The Village completed the third Addendum to the MSMP in 2023, which identified and recommended Project #37 where structure flooding occurred due to the poor condition of the existing storm sewer system on Koepke Road.

Properties Impacted: This project will impact Koepke Road from Miller Road to Pfingsten Road. Two properties will experience a reduction in property flooding. One property currently experiences structure flooding. Staff anticipates that this project will create a reduction in structure flooding for this property.

Construction Timeframe: The engineering and design of this project will occur in FY 2026 and FY 2027 and construction of this project has been scheduled to be constructed concurrent to an asphalt rehabilitation project and bicycle and pedestrian improvements along the corridor in FY 2028.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Engineering & Design	-	-	109,901	109,901	126,114	-	-	-	-
Construction Oversight & Construction	-	-	-	-	-	1,529,946	-	-	-
Total	**-**	**-**	**109,901**	**109,901**	**126,114**	**1,529,946**	**-**	**-**	**-**

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	109,901	109,901	126,114	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	1,529,946	-	-	-

Fund: Stormwater Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Stormwater Improvements
Project Name: Localized Drainage Improvements
Cost: $0

Priority Code: C - Optional but beneficial to the Village through increased productivity, safety, etc.
CAP Item: Yes
Grant Funding: No

Overview

As part of its stormwater system, the Village maintains an integrated network of storm sewers, stormwater storage facilities, ditches, drainage structures, overland flooding routes, naturalized detention basins, and other flood control infrastructure. This system works to manage stormwater runoff throughout the Village. Construction of local drainage improvements at specified locations in the Village help alleviate specific concerns reported by residents. These projects are separate from those identified in the Master Stormwater Management Plan and involve completing smaller, localized improvements, such as building berms or adding new storm sewer inlets or sewer pipe, in the public right-of-way to help alleviate or mitigate these specific points of concern.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Localized Drainage Improvements	-	43,396	50,000	49,420	-	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	43,396	50,000	49,420	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-		-

Fund: Stormwater Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Equipment Replacement
Project Name: Unit 310: 2013 Freightliner Vactor Hopper
Cost: $0

Priority Code: A - Essential and immediate need
CAP Item: No
Grant Funding: No

Overview

Unit #310 is a combination flusher and vacuum vehicle that is used to maintain sanitary and storm sewer and perform underground utility repairs when conventional digging is not possible. The hopper, which holds water and other spoils from digging, has been thoroughly evaluated and is coming to the end of its useful life due to corrosion on the hopper door and along welded joints. It is anticipated that the new hopper will extend the useful life of the vehicle for an additional 5-7 years.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 310: 2013 Freightliner Vactor Hopper	-	-	100,000	123,924	-	-	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	100,000	123,924	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Stormwater Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Vehicle Replacement
Project Name: Unit 310: 2013 Freightliner Vactor 2100 Series
Cost: $800,000

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

Unit 310 is a combination flusher and vacuum vehicle that is used to maintain sanitary and storm sewer as well as perform underground utility repairs when conventional digging is not possible due to different factors such as conflicting underground utilities. All components and assemblies underwent a condition assessment. Based on the condition assessment, the projected powertrain and mounted equipment maintenance could exceed the resale value of the unit. None of these items are prohibiting current use or justify accelerating replacement or extending the unit's life. A new unit will meet EPA diesel Tier 4 emissions or greater and be powered by one dual purpose engine.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Unit 310: 2013 Freightliner Vactor 2100 Series	-	-	-	-	-	-	-	800,000	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	800,000	-
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

PARKING FUND

PARKING CAPITAL PLAN SUMMARY

	GL #	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
FUNDING SOURCES							
Grants	N/A	-	-	-	-	-	-
Operating Revenues	22-0000-404-xx	-	100,000	-	100,000	100,000	300,000
Fund Balance Drawdown	N/A	-	20,000	-	129,325	-	149,325
Debt <=5 Years	22-0000-406-01	-	-	-	-	-	-
To Be Determined	N/A	-	-	-	-	586,813	586,813
Total Funding Sources		-	120,000	-	229,325	686,813	1,036,138
FUNDING USES							
Parking Lot Improvements	22-7200-704-00	-	120,000	-	229,325	686,813	1,036,138
Total Funding Uses		-	120,000	-	229,325	686,813	1,036,138
Funding "Sources less Uses" Surplus (Deficit)		-	-	-	-	-	-

Ending Audited Cash Balance at 04/30/2025 $136,773

Parking Fund

Grant Funded Projects

	FY27 Anticipated Grant	FY28 Anticipated Grant	FY29 Anticipated Grant	FY30 Anticipated Grant	FY31 Anticipated Grant
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total Grant Revenue	-	-	-	-	-

Village of Northbrook

Capital Improvement Plan - Summary FY 2027 - 2031

Parking Capital Projects

Project Name	Pg #	Start Map Pg #	CAP	Fund	Dept	Account	Actuals FY 2024	Actuals FY 2025	Budget FY 2026	Amended Budget FY 2026	Year End Estimate FY 2026	Recommended Budget FY 2027	Recommended Budget FY 2028	Recommended Budget FY 2029	Recommended Budget FY 2030	Recommended Budget FY 2031
Parking Machine and Software Replacement	233	N/A	No	22	7200	704-00	-	-	-	-	-	-	120,000	-	-	-
North Metra Lot Improvement	234	326	Yes	22	7200	704-00	-	-	-	-	-	-	-	-	229,325	-
West Metra Lot Improvement	235	327	Yes	22	7200	704-00						-	-	-	-	686,813
Total							-	-	-	-	-	-	120,000	-	229,325	686,813

Project Priority Codes:

A - Essential and immediate need
B - Essential, but may be delayed
C - Optional but beneficial to the Village through increased productivity, safety, etc.
D - Optional but beneficial to the Village in social, cultural, or aesthetic ways
F - Future project, no FY27 expenditures

*Projects related to the Climate Action Plan (CAP) are identified by

Fund: Parking Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Parking Lot Improvements
Project Name: Parking Machine and Software Replacement
Phase: Design & Installation
Cost: $120,000

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

The parking machines were installed in 2012 and are nearing the end of useful life. The replacement parts are difficult to obtain and the software is no longer supported or updated. Staff will be looking to install the replacement of the eight current machines in the commuter lots with a similar style of collection process.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Construction	-	-	-	-	-	120,000	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	100,000	-	-	-
Fund Bal Drawdown	-	-	-	-	-	20,000	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Parking Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Parking Lot Improvements
Project Name: North Metra Lot Resurfacing
Phase: Construction Oversight & Construction
Cost: $229,325

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview

The North Metra Lot was resurfaced in 2007 and is nearing the end of its useful life. Spot curb repair along with accessibility improvements are expected to occur along with the resurfacing project. Staff anticipates that in-house engineering design for this project will occur in FY 2029 with construction to occur in FY 2030. Staff will pursue grant opportunities for the resurfacing of the lot.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Construction Oversight & Construction	-	-	-	-	-	-	-	229,325	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	100,000	-
Fund Bal Drawdown	-	-	-	-	-	-	-	129,325	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Parking Fund **FY 2027 - FY 2031**

Department: Public Works Department
Project Type: Parking Lot Improvements
Project Name: West Metra Lot Resurfacing
Phase: Construction Oversight & Construction
Cost: $686,813

Priority Code: F - Future project, no FY27 expenditures
CAP Item: Yes
Grant Funding: No

Overview

The West Metra Lot was resurfaced in 2010 and is nearing the end of its useful life. Spot curb repair along with accessibility improvements are expected to occur along with the resurfacing project. Staff anticipates that in-house engineering design for this project will occur in FY 2030 with construction to occur in FY 2031. Staff will pursue grant opportunities for the resurfacing of the lot.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Component	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Construction Oversight & Construction	-	-	-	-	-	-		-	686,813

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	100,000
Fund Bal Drawdown	-	-	-	-	-	-	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	586,813

SENIOR HOUSING FUND

SENIOR HOUSING CAPITAL PLAN SUMMARY

	GL #	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
FUNDING SOURCES							
Grants	15-0000-481-32	-	-	-	-	-	-
Operating Revenues	15-0000-461-01	84,147	86,851	89,717	92,679	95,737	449,131
Fund Balance Drawdown	N/A	687,740	709,925	319,871	178,616	-	1,896,152
Debt <=5 Years	15-0000-406-02	-	-	-	-	-	-
To Be Determined	N/A	-	-	-	-	-	-
Total Funding Sources		771,887	796,776	409,588	271,295	95,737	2,345,283
FUNDING USES							
Facility Improvements	15-7100-703-00	771,887	796,776	409,588	271,295	95,737	2,345,283
Total Funding Uses		771,887	796,776	409,588	271,295	95,737	2,345,283
Funding "Sources less Uses" Surplus (Deficit)		-	-	-	-	-	-

Ending Audited Cash Balance at 04/30/2025 $2,181,057

Senior Housing Fund

Grant Funded Projects

	FY27 Anticipated Grant	FY28 Anticipated Grant	FY29 Anticipated Grant	FY30 Anticipated Grant	FY31 Anticipated Grant
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total Grant Revenue	-	-	-	-	-

Village of Northbrook

Capital Improvement Plan - Summary FY 2027 - 2031

Senior Housing

Project Name	Pg #	CAP	Fund	Dept	Account	Actuals FY 2024	Actuals FY 2025	Budget FY 2026	Amended Budget FY 2026	Year End Estimate FY 2026	Recommended Budget FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Crestwood Roof System Replacement	239	No	15	7100	703-00	-	-	100,000	187,520	187,520	186,465	192,110	-	-	-
Crestwood Window & Door Systems Replacement	240	No	15	7100	703-00	-	-	-	-	-	501,275	517,815	-	-	-
Crestwood Walls, Masonry	241	No	15	7100	703-00	-	-	-	-	-	-	-	133,787	-	-
Crestwood Interior Building Elements	242	No	15	7100	703-00	-	-	92,800	92,800	92,800	84,147	86,851	275,801	92,679	95,737
Crestwood Hydraulic Elevator System, Cylinders	243	No	15	7100	703-00	-	-	-	-	-	-	-	-	178,616	-
Total						-	-	192,800	280,320	280,320	771,887	796,776	409,588	271,295	95,737

Project Priority Codes:

A - Essential and immediate need
B - Essential, but may be delayed
C - Optional but beneficial to the Village through increased productivity, safety, etc.
D - Optional but beneficial to the Village in social, cultural, or aesthetic ways
F - Future project, no FY27 expenditures

*Projects related to the Climate Action Plan (CAP) are identified by

Fund: Senior Housing Fund **FY 2027 - FY 2031**

Department: Finance
Project Type: Facility Improvement
Project Name: Crestwood Roof System Replacement
Cost: $378,575

Priority Code: B - Essential, but may be delayed
CAP Item: No
Grant Funding: No

Overview

Crestwood Place apartment complex is a Village-owned living facility. The current roof system for the central and north section of the facility consists of approximately 1,680 and 15,900 square feet of modified bitumen area, respectively. The roof at the south elevation of the building consists of approximately 50 squares of asphalt shingles. These roof systems are approximately 20 years of age. There is approximately 11,280 square feet of a built-up roof at the south section of the facility, with an age exceeding 25 year. There is a history of leaks and repairs throughout the roof. This project includes a phased replacement of entire roof system. Initial phase of the project will be partially funded by previously issued bond proceeds.

During FY 2025, the Village contracted with Reserve Advisors to complete a capital reserve study for the Crestwood Place. In addition, the Village contracted with Lakeland Exteriors & Roofing to perform an inspection and assessment of the roof system. Results of this assessment were used in estimating the cost and timeline for roof replacements. The FY 2026 estimated cost is projected to exceed the initial budget by a substantial margin.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Crestwood Roof System Replacement	-	-	100,000	187,520	186,465	192,110	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	100,000	187,520	186,465	192,110	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-



Built-up roof overview



Shingles in fair condition with granule loss



South wing modified bitumen roof



Central section modified bitumen roof

Fund: Senior Housing Fund **FY 2027 - FY 2031**

Department: Finance
Project Type: Facility Improvement
Project Name: Crestwood Window & Door Systems Replacement
Cost: $1,019,090

Priority Code: B - Essential, but may be delayed
CAP Item: No
Grant Funding: No

Overview

Crestwood Place apartment complex is a Village-owned living facility. This project includes a phased replacement of windows and doors at all three buildings. The current doors and windows are primarily original from 1980's with minor partial replacements performed as necessary. Useful life for these systems is up to 40 years. There is a history of leaks and insulation issues with the current door and window system, and ongoing repairs and window sealant replacements are required.

During FY 2025, the Village contracted with Reserve Advisors to complete a capital reserve study for the Crestwood Place. Results of the study were used to estimate the cost and timeline for window and door replacements.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Crestwood Window & Door Systems Replacement	-	-	-	-	501,275	517,815	-	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	501,275	517,815	-	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-



Main entrance doors



Auxiliary entrance doors



Aluminum frame window



Operable window

Fund: Senior Housing Fund **FY 2027 - FY 2031**

Department: Finance
Project Type: Facility Improvement
Project Name: Crestwood Walls Masonry Repairs & Partial Replacements
Cost: $133,787

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

Crestwood Place apartment complex is a Village-owned living facility. Approximately 51,700 square feet of masonry comprises the exterior walls of the buildings. This project includes partial repairs and replacements of the masonry and steel lintels (structural supports or beams above windows and doors). The last partial repairs and replacements were completed in FY 2023.

During FY 2025, the Village contracted with Reserve Advisors to complete a capital reserve study for the Crestwood Place. Results of the study were used to estimate the cost and timeline for this project.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Crestwood Walls Masonry Repairs & Partial Replacements	-	-	-	-	-	-	133,787	-	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	133,787	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-



Isolated masonry and mortar cracks



Mortar cracks and deterioration





Fund: Senior Housing Fund **FY 2027 - FY 2031**

Department: Finance
Project Type: Facility Improvement
Project Name: Interior Building Improvements
Cost: $635,215

Priority Code: B - Essential, but may be delayed
CAP Item: No
Grant Funding: No

Overview

Crestwood Place apartment complex is a Village-owned living facility. The Village contracts with a private property management company to provide day-to-day maintenance, care, and management. This project includes a phased replacement of interior building elements for all three buildings. The carpet floor coverings and paint finishes vary in age. There are ongoing appliance replacements and approximately 75% of the apartments have newer appliances.

During FY 2025, the Village contracted with Reserve Advisors to complete a capital reserve study for the Crestwood Place. Results of the study were used to estimate the cost and timeline for the interior building improvements.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Apartments General Renovations	78,734	38,500	56,000	56,000	58,052	59,967	61,946	63,991	66,102
Apartment Appliances	33,745	27,733	27,800	27,800	26,095	26,884	27,771	28,688	29,635
Common Area Floor Coverings - Carpet	-	-	9,000	9,000	-	-	103,746	-	-
Paint Finishes	-	-	-	-	-	-	82,338	-	-
Total	**112,479**	**66,233**	**92,800**	**92,800**	**84,147**	**86,851**	**275,801**	**92,679**	**95,737**

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	112,479	66,233	92,800	92,800	84,147	86,851	89,717	92,679	95,737
Fund Bal Drawdown	-	-	-	-	-	-	186,084	-	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Fund: Senior Housing Fund **FY 2027 - FY 2031**

Department: Finance
Project Type: Facility Improvement
Project Name: Hydraulic Elevator System, Cylinders
Cost: $178,616

Priority Code: F - Future project, no FY27 expenditures
CAP Item: No
Grant Funding: No

Overview

Crestwood Place apartment complex is a Village-owned living facility. This project includes a replacement of cylinders for the hydraulic elevator systems at all three buildings. The elevator pumps and controls are approximately three eyars of age and the cylinders are original. Pumps and controls have a useful life of up to 25 years. Cylinders have a useful life of up to 45 years.

During FY 2025, the Village contracted with Reserve Advisors to complete a capital reserve study for the Crestwood Place. Results of the study were used to estimate the cost and timeline for this project.

Cost Schedule

	Actuals		Budget	Estimate	Recommended Budget				
Project	**FY 24**	**FY25**	**FY 26**	**FY 26**	**FY 27**	**FY 28**	**FY 29**	**FY 30**	**FY 31**
Hydraulic Elevator System, Cylinders	-	-	-	-	-	-	-	178,616	-

Planned Financing

	FY 24	FY25	FY 26	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Grants	-	-	-	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-	-	-	-
Fund Bal Drawdown	-	-	-	-	-	-	-	178,616	-
Debt <=5 Years	-	-	-	-	-	-	-	-	-
To Be Determined	-	-	-	-	-	-	-	-	-

Village of Northbrook
Capital Improvement Plan - History Only

CAP*	Project Name	Fund Name	Fund	Dept	Account	Actuals FY 2024	Actuals FY 2025	Budget FY 2026	Amended Budget FY 2026	Year End Estimate FY 2026
N	Automated License Plate Readers	General	11	2100	705-31	55,848	52,500	52,500	52,500	52,500
N	Barrier System Equipment Replacement	General	11	2100	705-31	-	-	412,000	412,000	355,000
N	Body-Worn Cameras	General	11	2100	705-31	117,932	225,410	196,800	196,800	196,800
N	End-User Computing Device Replacement	General	11	1400	706-00	120,827	190,046	125,000	125,000	125,000
N	IT Equipment - Cybersecurity Enhancements	General	11	1400	706-00	43,726	87,339	65,000	65,000	65,000
N	IT Equipment - Network Upgrades & Replacement	General	11	1400	706-00	68,145	1,394	300,000	300,000	300,000
N	IT Equipment - Physical Security Enhancements	General	11	1400	706-00	-	-	235,000	235,000	235,000
N	IT Equipment - Technology Equipment Upgrades	General	11	1400	706-00	151,378	-	150,000	150,000	150,000
N	Facility Improvements	General	11	4100	703-00	-	-	1,002,000	1,002,000	1,275,000
N	Taser Replacement	General	11	2100	705-31	100,800	50,400	50,400	50,400	50,400
N	Facility Improvements - Village Hall Renovations	General	11	4100	703-00	260,000	139,241	125,000	125,000	125,000
Y	Unit 041: 2018 Ford Explorer Utility Patrol	General	11	2100	708-00	-	-	65,620	65,620	65,620
Y	Unit 050: 2020 Ford Explorer Utility Patrol	General	11	2100	708-00	-	-	65,620	65,620	65,620
Y	Unit 064: 2014 Medtec w/ Freightliner Chassis	General	11	3100	708-00	-	-	456,277	456,277	456,277
N	Unit 209: 2008 Ford F550 Dump Truck	General	11	4100	708-00	-	-	112,472	112,472	112,472
N	Unit 252: 2007 Morbark Hurricane Chipper	General	11	4100	708-00	-	-	150,000	150,000	150,000
N	Unit 411: 2009 Ford F250 Pickup Truck w/Plow	General	11	4100	708-00	-	-	62,000	62,000	62,000
Y	Unit 432: 2013 Ford Escape	General	11	4100	708-00	-	-	65,000	65,000	65,000
	Total					918,656	746,329	3,690,689	3,690,689	3,906,689
N	Greenwood Road Asphalt	MFT	24	7300	531-11	-	-	189,408	189,408	189,408
N	Weller Subdivision	MFT	24	7300	531-11	-	-	296,460	296,460	296,460
	Total					-	-	485,868	485,868	485,868
N	Shermer Meadow Rd Streetscape Improvements	Infrastructure	40	7400	531-18	-	936,166	1,750,000	1,750,000	2,388,643
N	Gateway and Wayfinding Signage	Infrastructure	40	7400	531-18	-	104,880	170,000	170,000	105,000
N	Sky Harbor Concrete Street Reconstruction	Infrastructure	40	7400	531-19	-	-	1,150,000	1,150,000	650,000
N	Charlemagne Subdivision Concrete Street Reconstruction	Infrastructure	40	7400	531-19	-	-	-	-	500,000
Y	Arterial Sidewalk Rehabilitation Bicycle & Pedestrian Improvements	Infrastructure	40	7400	722-02	-	114,470	118,244	118,244	118,244
N	Sidewalk Replacement Northbrook Knolls, St. Stephens Green, Dundee Road Acres and Dunsten Green	Infrastructure	40	7400	722-02	-	-	305,873	305,873	305,873
N	Shermer Rd Maple to Techny Concrete Street Reconstruction	Infrastructure	40	7400	531-19	-	-	1,577,574	1,577,574	1,577,574
N	Shermer Rd Techny to Willow Asphalt Street Reconstruction	Infrastructure	40	7500	531-10	-	-	1,492,702	1,492,702	1,492,702
N	Minor Area Resurfacing	Infrastructure	40	7400	531-10	120,000	205,000	120,000	120,000	120,000
Y	Walters Avenue Separated Bike Lanes Bicycle/Ped. Improvements	Infrastructure	40	7400	531-07	-	-	94,469	94,469	94,469
Y	Bicycle & Ped Improvement Shermer Rd	Infrastructure	40	7400	531-07	-	-	2,806,097	2,806,097	2,806,097
Y	Electric Vehicle Charging Stations	Infrastructure	40	7400	538-01	-	-	60,000	60,000	56,938
Y	LED Conversion Program	Infrastructure	40	7400	531-24	50,000	100,000	105,000	105,000	105,000
	Total					170,000	1,460,516	9,749,959	9,749,959	10,320,540

Village of Northbrook
Capital Improvement Plan - History Only

CAP*	Project Name	Fund Name	Fund	Dept	Account	Actuals FY 2024	Actuals FY 2025	Budget FY 2026	Amended Budget FY 2026	Year End Estimate FY 2026
Y	Fire Station 11	Facilities	38	7800	703	9,121	1,285,439	12,910,510	12,910,510	9,366,367
Y	Fire Department Headquarters	Facilities	38	7800	703	-	98	6,350,000	6,350,000	1,000,000
Y	Fleet Maintenance Garage	Facilities	38	7800	703	9,121	2,606,958	11,605,000	11,605,000	11,480,871
Y	Police Station	Facilities	38	7800	703	9,121	494,060	1,100,000	1,100,000	7,101,166
	Total					27,363	4,386,555	31,965,510	31,965,510	28,948,404
N	Lakefront Pumping Station Tuckpointing	Water	21	4170	729-00	-	-	150,000	150,000	85,000
N	Pipe Support & Data Cabling	Water	21	4170	729-00	45,425	94,143	-	-	172,700
N	SCADA System Replacement	Water	21	4170	729-00	310,912	287,168	1,445,735	1,445,735	300,000
N	Variable Frequency Drive Replacements	Water	21	4170	729-00	96,000	-	-	-	-
N	Water Main Replacement Lee Road	Water	21	4180	727-00	-	-	783,000	783,000	638,374
N	Water Main Replacement Walters Avenue: Shermer to Pfingsten	Water	21	4180	727-00	-	120,295	284,400	284,400	284,400
Y	Water Meter Replacement	Water	21	4180	702-00	94,750	5,829,792	3,160,000	3,160,000	4,423,948
Y	Unit 429: 2015 Ford Transit	Water	21	4180	708-00	-	-	65,505	65,505	65,505
	Total					547,087	6,331,398	5,888,640	5,888,640	5,969,927
Y	Manhole Rehabilitation	Sanitary Sewer	14	4160	723-00	58,305	59,763	64,000	64,000	64,000
Y	Sanitary Sewer Lining	Sanitary Sewer	14	4160	723-00	235,000	240,000	245,000	245,000	245,000
N	Unit 300: 2007 Ford F550 Dump Truck	Sanitary Sewer	14	4160	708-00	-	-	88,202	88,202	88,202
	Total					293,305	299,763	397,202	397,202	397,202
Y	Koepke Road (MSMP Project #37)	Stormwater	16	4190	730-03	-	-	109,901	109,901	109,901
Y	Localized Drainage Improvements	Stormwater	16	4190	730-03	-	43,396	50,000	50,000	49,420
N	Unit 310: 2013 Vactor Hopper	Stormwater	16	4190	708-00	-	-	100,000	100,000	123,924
	Total					-	43,396	259,901	259,901	283,245
N	Crestwood Roof System Replacement	Senior Housing	15	7100	703-00	-	-	100,000	187,520	187,520
N	Crestwood Interior Building Elements	Senior Housing	15	7100	703-00	-	-	92,800	92,800	92,800
	Total					-	-	192,800	280,320	280,320

Village of Northbrook
Capital Improvement Plan - Summary FY 2027
Funding Sources

Revenue Description	Type	Fund	FY 2027
Grant Proceeds	Revenue	General	25,000
Operating Revenues	Revenue	General	500,000
Fund Balance Draw Down	Revenue	General	1,023,025
Debt Proceeds	Revenue	General	201,500
To Be Determined	Revenue	General	2,507,378
Grant Proceeds	Revenue	MFT	2,017,049
MFT Allotment	Revenue	MFT	1,600,000
Interest Income	Revenue	MFT	75,000
Fund Balance Draw Down	Revenue	MFT	539,224
Operating Revenues	Revenue	Infrastructure CP	2,010,250
To Be Determined	Revenue	Infrastructure CP	4,116,357
Operating Revenues	Revenue	Facility CP	50,000
Fund Balance Draw Down	Revenue	Facility CP	2,950,000
To Be Determined	Revenue	Facility CP	47,004,129
Operating Revenues	Revenue	Enterprise Water	676,663
Fund Balance Draw Down	Revenue	Enterprise Water	4,221,735
To Be Determined	Revenue	Enterprise Water	-
Operating Revenues	Revenue	Enterprise Sanitary Sewer	532,450
Operating Revenues	Revenue	Enterprise Stormwater	126,114
To Be Determined	Revenue	Enterprise Stormwater	-
Operating Revenues	Revenue	Enterprise Parking	-
Fund Balance Draw Down	Revenue	Enterprise Parking	-
To Be Determined	Revenue	Enterprise Parking	-
Operating Revenues	Revenue	Enterprise Senior Housing	84,147
Fund Balance Draw Down	Revenue	Enterprise Senior Housing	687,740
Total Funding Sources			70,947,761

Total Funding Sources by Category

Grant Proceeds	2,042,049
Operating Revenues	3,979,624
MFT Revenues	1,675,000
Fund Balance Draw Down	9,421,724
Debt Proceeds	201,500
To Be Determined	53,627,864
Total Funding Sources	70,947,761

Village of Northbrook
Capital Improvement Plan - Summary FY 2027
Funding Uses

CAP*	Project Name	Fund Name	Fund	Dept	Account	Recommended Budget FY 2027
N	Automated License Plate Readers	General	11	2100	705-31	52,500
N	Body-Worn Cameras	General	11	2100	705-31	201,200
N	End-User Computing Device Replacement	General	11	1400	706-00	100,000
N	IT Equipment - Cybersecurity Enhancements	General	11	1400	706-00	40,000
N	IT Equipment - Network Upgrades & Replacement	General	11	1400	706-00	70,500
N	IT Equipment - Physical Security Enhancements	General	11	1400	706-00	215,000
N	IT Equipment - Technology Equipment Upgrades	General	11	1400	706-00	140,000
N	Knoxbox Key Replacement	General	11	3100	705-00	378,300
N	Hydraulic Rescue Tools	General	11	3100	705-00	201,500
N	Facility Improvements	General	11	4100	703-00	377,500
N	Taser Replacement	General	11	2100	705-31	73,400
N	Facility Improvements - Village Hall Renovations	General	11	4100	703-00	145,000
Y	Unit 031: 2021 Ford Explorer Utility Hybrid	General	11	2100	708-00	65,620
Y	Unit 034: 2021 Ford Explorer Utility Hybrid	General	11	2100	708-00	65,620
Y	Unit 036: 2021 Ford Explorer Utility Hybrid	General	11	2100	708-00	65,620
Y	Unit 037: 2021 Ford Explorer Utility Hybrid	General	11	2100	708-00	65,620
Y	Unit 051: 2016 Ford Explorer Utility	General	11	3100	708-00	59,550
Y	Unit 054: 2018 Ford Escape	General	11	3100	708-00	59,550
Y	Unit 056: 2004 Pierce Saber Engine	General	11	3100	708-00	969,653
Y	Unit 068: 2016 Ambulance Replacement	General	11	3100	708-00	519,328
Y	Unit 073: 2017 Ford Expedition	General	11	3100	708-00	69,295
Y	Unit 075: 2016 Ford Explorer Utility	General	11	3100	708-00	59,550
Y	Unit 228: 2009 International Dump Truck	General	11	4100	708-00	262,597
N	Unit 422: 2013 Ford Explorer	General	11	4100	708-00	-
N	Unit 439: 2013 Ford Explorer	General	11	1400	708-00	-
N	Unit D17: 2014 Ford Explorer	General	11	6300	708-00	-
	Total					4,256,903

Village of Northbrook
Capital Improvement Plan - Summary FY 2027
Funding Uses

CAP*	Project Name	Fund Name	Fund	Dept	Account	Recommended Budget FY 2027
Y	Dana Court, Donvan Glen, Red Raw etc. Asphalt	MFT	24	7300	531-11	898,418
Y	Skokie Blvd Asphalt	MFT	24	7300	531-11	2,958,091
	Total					3,856,509
N	Northbrook Downtown Phase II Streetscape	Infrastructure	40	7400	531-18	300,000
N	Sky Harbor Concrete Street Reconstruction	Infrastructure	40	7400	531-19	800,000
N	Charlemagne Subdivision Concrete Street Reconstruction	Infrastructure	40	7400	531-19	500,000
Y	Skokie Valley Trail Bicycle/Pedestrian Improvements	Infrastructure	40	7400	531-07	1,671,097
Y	Arterial Sidewalk Rehabilitation Bicycle & Pedestrian Improvements	Infrastructure	40	7400	722-02	204,505
Y	Sidewalk Replacement Northbrook Highlands, Northfield Acres, Walters Subdivisic	Infrastructure	40	7400	722-02	483,296
Y	Cherry Lane Conventional Bike Lanes	Infrastructure	40	7400	531-07	182,708
N	Minor Area Resurfacing	Infrastructure	40	7400	531-10	120,000
Y	Electric Vehicle Charging Stations	Infrastructure	40	7400	538-01	120,652
Y	LED Conversion Program	Infrastructure	40	7400	531-24	110,250
	Total					4,492,508
Y	Fire Station 11	Facilities	38	7800	703	11,940,413
Y	Fire Department Headquarters	Facilities	38	7800	703	8,000,000
Y	Fleet Maintenance Garage	Facilities	38	7800	703	8,760,217
Y	Police Station	Facilities	38	7800	703	21,303,499
	Total					50,004,129

Village of Northbrook
Capital Improvement Plan - Summary FY 2027
Funding Uses

CAP*	Project Name	Fund Name	Fund	Dept	Account	Recommended Budget FY 2027
N	SCADA System Replacement	Water	21	4170	729-00	1,195,735
N	Water Main Replacement Grace Manor	Water	21	4180	727-00	162,078
N	Water Main Replacement Lee Road	Water	21	4180	727-00	2,926,000
N	Water Main Replacement Walters Avenue: Shermer to Pfingsten	Water	21	4180	727-00	514,585
Y	Water Meter Replacement	Water	21	4180	702-00	100,000
	Total					4,898,398
N	Controls Replacement : 2500 Dundee Rd Sanitary Lift Station	Sanitary Sewer	14	4160	723-00	130,000
N	Generator Replacement : 1400 Techny Rd Sanitary Lift Station	Sanitary Sewer	14	4160	723-00	93,450
Y	Manhole Rehabilitation	Sanitary Sewer	14	4160	723-00	64,000
Y	Sanitary Sewer Lining	Sanitary Sewer	14	4160	723-00	245,000
	Total					532,450
Y	Koepke Road (MSMP Project #37)	Stormwater	16	4190	730-03	126,114
	Total					126,114

Village of Northbrook
Capital Improvement Plan - Summary FY 2027
Funding Uses

CAP*	Project Name	Fund Name	Fund	Dept	Account	Recommended Budget FY 2027
N	Crestwood Roof System Replacement	Senior Housing	15	7100	703-00	186,465
N	Crestwood Window & Door Systems Replacement	Senior Housing	15	7100	703-00	501,275
N	Crestwood Interior Building Elements	Senior Housing	15	7100	703-00	84,147
	Total					771,887

TOTAL ALL FUNDS	68,938,898

*Projects related to the Climate Action Plan (CAP) are identified by "Y"

**Please note that the expenditures outlined above pertain exclusively to capital projects and do not include any debt service obligations.

Village of Northbrook
Capital Improvement Plan - Summary FY 2028
Funding Sources

Revenue Description	Type	Fund	FY 2028
Grant Proceeds	Revenue	General	25,000
Operating Revenues	Revenue	General	500,000
Fund Balance Draw Down	Revenue	General	493,400
Debt Proceeds	Revenue	General	626,680
To Be Determined	Revenue	General	783,479
Grant Proceeds	Revenue	MFT	927,022
MFT Allotment	Revenue	MFT	1,600,000
Interest Income	Revenue	MFT	75,000
Fund Balance Draw Down	Revenue	MFT	597,776
Operating Revenues	Revenue	Infrastructure CP	2,015,765
To Be Determined	Revenue	Infrastructure CP	4,530,103
Operating Revenues	Revenue	Facility CP	-
Fund Balance Draw Down	Revenue	Facility CP	-
To Be Determined	Revenue	Facility CP	42,606,997
Operating Revenues	Revenue	Enterprise Water	641,504
Fund Balance Draw Down	Revenue	Enterprise Water	613,171
To Be Determined	Revenue	Enterprise Water	9,208,302
Operating Revenues	Revenue	Enterprise Sanitary Sewer	473,646
Operating Revenues	Revenue	Enterprise Stormwater	-
To Be Determined	Revenue	Enterprise Stormwater	1,529,946
Operating Revenues	Revenue	Enterprise Parking	100,000
Fund Balance Draw Down	Revenue	Enterprise Parking	20,000
To Be Determined	Revenue	Enterprise Parking	-
Operating Revenues	Revenue	Enterprise Senior Housing	86,851
Fund Balance Draw Down	Revenue	Enterprise Senior Housing	709,925
Total Funding Sources			68,164,567

Total Funding Sources by Category

Grant Proceeds	952,022
Operating Revenues	3,817,766
MFT Revenues	1,675,000
Fund Balance Draw Down	2,434,272
Debt Proceeds	626,680
To Be Determined	58,658,827
Total Funding Sources	68,164,567

Village of Northbrook
Capital Improvement Plan - Summary FY 2028
Funding Uses

CAP*	Project Name	Fund Name	Fund	Dept	Account	Recommended Budget FY 2028
N	Automated License Plate Readers	General	11	2100	705-31	52,500
N	Body-Worn Cameras	General	11	2100	705-31	205,800
N	End-User Computing Device Replacement	General	11	1400	706-00	195,000
N	IT Equipment - Cybersecurity Enhancements	General	11	1400	706-00	40,000
N	IT Equipment - Physical Security Enhancements	General	11	1400	706-00	240,000
N	IT Equipment - Technology Equipment Upgrades	General	11	1400	706-00	130,000
N	Facility Improvements	General	11	4100	703-00	506,000
N	Taser Replacement	General	11	2100	705-31	73,400
N	Report Writing Software	General	11	2100	543-01	145,000
N	Facility Improvements - Village Hall Renovations	General	11	4100	703-00	275,000
Y	Unit 005: 2008 Chrysler Town & Country	General	11	4100	708-00	41,200
Y	Unit 032: 2023 Dodge Durango Pursuit	General	11	2100	708-00	72,180
Y	Unit 035: 2023 Dodge Durango	General	11	2100	708-00	72,180
Y	Unit 048: 2016 Ford Explorer	General	11	2100	708-00	61,620
Y	Unit 224: International 7400 2010 Dump Truck	General	11	4100	708-00	277,479
N	Unit 433: 2016 Ford Escape	General	11	4100	708-00	41,200
	Total					2,428,559
N	Keystone, Koepke, Miller Rd. Asphalt	MFT	24	7300	531-11	576,970
N	Northbrook Park Asphalt	MFT	24	7300	531-11	1,108,074
N	Walters Ave Asphalt	MFT	24	7300	531-11	1,167,990
	Total					2,853,034

Village of Northbrook
Capital Improvement Plan - Summary FY 2028
Funding Uses

CAP*	Project Name	Fund Name	Fund	Dept	Account	Recommended Budget FY 2028
N	Northbrook Downtown Phase II Streetscape	Infrastructure	40	7400	531-18	2,000,000
N	Sky Harbor Concrete Street Reconstruction	Infrastructure	40	7400	531-19	800,000
Y	Cherry Lane Conventional Bike Lanes	Infrastructure	40	7400	531-07	100,622
N	Minor Area Resurfacing	Infrastructure	40	7400	531-10	120,000
N	Williamsburg Subdivision Concrete Reconstruction	Infrastructure	40	7400	531-19	692,640
Y	Bicycle & Ped Improvement Arterial Sidewalk Rehabilitation- Willow Rd	Infrastructure	40	7400	531-07	123,332
Y	Bicycle & Ped Improvement Sidewalk Replacement- La Salceda, Stonehedge,	Infrastructure	40	7400	531-07	386,863
Y	Bicycle & Ped Improvement Koepke, Miller, Keystone	Infrastructure	40	7400	531-07	70,514
N	Intersection Improvement- Pfingsten & Koepke Traffic Signal	Infrastructure	40	7400	531-24	250,000
N	Pavement Management Survey	Infrastructure	40	7400	531-10	125,000
Y	Electric Vehicle Charging Stations	Infrastructure	40	7400	538-01	120,652
Y	LED Conversion Program	Infrastructure	40	7400	531-24	115,765
	Total					4,905,388
Y	Police Station	Facilities	38	7800	703	42,606,997
	Total					42,606,997
N	Filter, Filter Basin Valve Replacements	Water	21	4170	729-00	100,000
N	Pump and Motor Refurbishment	Water	21	4170	729-00	218,545
N	Variable Frequency Drive Replacements	Water	21	4170	729-00	95,480
N	Water Main Replacement Lee Road	Water	21	4180	727-00	1,529,000
N	Water Main Replacement Northbrook Park Subdivision	Water	21	4180	727-00	4,780,087
N	Water Main Replacement Walters Avenue: Shermer to Pfingsten	Water	21	4180	727-00	2,899,215

Village of Northbrook
Capital Improvement Plan - Summary FY 2028
Funding Uses

CAP*	Project Name	Fund Name	Fund	Dept	Account	Recommended Budget FY 2028
N	Water Main Repl. Security Co's, Little Orchand & Skokie Highl. Subd.	Water	21	4180	727-00	321,144
N	Water Main Repl. Brookside Est., Northbrook Gard. & Highlands Subd.	Water	21	4180	727-00	292,027
N	Unit 221: 2009 International Dump Truck	Water	21	4180	708-00	227,479
	Total					10,462,977
N	Generator Replacement : 2500 Dundee Rd Sanitary Lift Station	Sanitary Sewer	14	4160	723-00	99,141
Y	Manhole Rehabilitation	Sanitary Sewer	14	4160	723-00	64,000
Y	Sanitary Sewer Lining	Sanitary Sewer	14	4160	723-00	245,000
N	Unit 424: 2013 Ford F250	Sanitary Sewer	14	4160	708-00	65,505
	Total					473,646
Y	Koepke Road (MSMP Project #37)	Stormwater	16	4190	730-03	1,529,946
	Total					1,529,946
N	Parking Machine and Software Replacement	Parking	22	7200	704-00	120,000
	Total					120,000

Village of Northbrook
Capital Improvement Plan - Summary FY 2028
Funding Uses

CAP*	Project Name	Fund Name	Fund	Dept	Account	Recommended Budget FY 2028
N	Crestwood Roof System Replacement	Senior Housing	15	7100	703-00	192,110
N	Crestwood Window & Door Systems Replacement	Senior Housing	15	7100	703-00	517,815
N	Crestwood Interior Building Elements	Senior Housing	15	7100	703-00	86,851
	Total					796,776
	TOTAL ALL FUNDS					66,177,323

*Projects related to the Climate Action Plan (CAP) are identified by "Y"

**Please note that the expenditures outlined above pertain exclusively to capital projects and do not include any debt service obligations.

Village of Northbrook
Capital Improvement Plan - Summary FY 2029
Funding Sources

Revenue Description	Type	Fund	FY 2029
Grant Proceeds	Revenue	General	75,000
Operating Revenues	Revenue	General	500,000
Fund Balance Draw Down	Revenue	General	368,400
Debt Proceeds	Revenue	General	843,940
To Be Determined	Revenue	General	4,286,961
Grant Proceeds	Revenue	MFT	-
MFT Allotment	Revenue	MFT	1,600,000
Interest Income	Revenue	MFT	75,000
Fund Balance Draw Down	Revenue	MFT	(19,228)
Operating Revenues	Revenue	Infrastructure CP	2,021,553
To Be Determined	Revenue	Infrastructure CP	1,484,687
Operating Revenues	Revenue	Facility CP	-
Fund Balance Draw Down	Revenue	Facility CP	-
To Be Determined	Revenue	Facility CP	-
Operating Revenues	Revenue	Enterprise Water	542,705
Fund Balance Draw Down	Revenue	Enterprise Water	-
To Be Determined	Revenue	Enterprise Water	9,402,490
Operating Revenues	Revenue	Enterprise Sanitary Sewer	408,141
Operating Revenues	Revenue	Enterprise Stormwater	-
To Be Determined	Revenue	Enterprise Stormwater	-
Operating Revenues	Revenue	Enterprise Parking	-
Fund Balance Draw Down	Revenue	Enterprise Parking	-
To Be Determined	Revenue	Enterprise Parking	-
Operating Revenues	Revenue	Enterprise Senior Housing	89,717
Fund Balance Draw Down	Revenue	Enterprise Senior Housing	319,871
Total Funding Sources			21,999,237

Total Funding Sources by Category

Grant Proceeds	75,000
Operating Revenues	3,562,116
MFT Revenues	1,675,000
Fund Balance Draw Down	669,043
Debt Proceeds	843,940
To Be Determined	15,174,138
Total Funding Sources	21,999,237

Village of Northbrook
Capital Improvement Plan - Summary FY 2029
Funding Uses

CAP*	Project Name	Fund Name	Fund	Dept	Account	Recommended Budget FY 2029
N	Automated License Plate Readers	General	11	2100	705-31	52,500
N	Body-Worn Cameras	General	11	2100	705-31	228,400
N	E911 Equipment - Portable Radio Replacement (Fire)	General	11	2300	705-13	1,160,000
N	End-User Computing Device Replacement	General	11	1400	706-00	283,000
N	IT Equipment - Cybersecurity Enhancements	General	11	1400	706-00	40,000
N	IT Equipment - Network Upgrades & Replacement	General	11	1400	706-00	40,000
N	IT Equipment - Physical Security Enhancements	General	11	1400	706-00	65,000
N	IT Equipment - Technology Equipment Upgrades	General	11	1400	706-00	250,000
Y	Facility Improvements	General	11	4100	703-00	805,000
N	Taser Replacement	General	11	2100	705-31	73,400
N	Report Writing Software	General	11	2100	543-01	145,000
N	Facility Improvements - Village Hall Renovations	General	11	4100	703-00	150,000
Y	Unit 008: 2021 Ford Explorer Utility Patrol K9	General	11	2100	708-00	72,180
Y	Unit 012: 2016 Ford Explorer Utility Patrol	General	11	2100	708-00	67,780
Y	Unit 038: 2023 Dodge Durango Pursuit	General	11	2100	708-00	72,180
Y	Unit 045: 2020 Ford Explorer Utility K9	General	11	2100	708-00	72,180
Y	Unit 052: 2018 Ford Explorer Utility	General	11	3100	708-00	67,600
Y	Unit 053: 2018 Ford Explorer Utility	General	11	3100	708-00	65,620
Y	Unit 058: 2008 Pierce Engine	General	11	3100	708-00	1,330,000
Y	Unit 065: 2017 Medtec w/ Freightliner Chassis	General	11	3100	708-00	556,320
N	Unit 200: 2016 Ford F250 Pickup Truck w/Plow	General	11	4100	708-00	62,600
N	Unit 212: 2016 Ford F250 Pickup Truck w/Plow	General	11	4100	708-00	62,600
Y	Unit 222: 2012 International 7400 Dump Truck	General	11	4100	708-00	310,441
Y	Unit 427: 2014 Ford Focus	General	11	4100	708-00	42,500
	Total					6,074,301
N	Security Co, Little Orchard, Sunridge, etc. Asphalt	MFT	24	7300	531-11	1,308,298
	Total					1,308,298

Village of Northbrook
Capital Improvement Plan - Summary FY 2029
Funding Uses

CAP*	Project Name	Fund Name	Fund	Dept	Account	Recommended Budget FY 2029
Y	Cherry Lane Conventional Bike Lanes	Infrastructure	40	7400	531-07	201,243
N	Minor Area Resurfacing	Infrastructure	40	7400	531-10	120,000
N	Bicycle & Ped Improvement Sunset Ridge/Skokie Blvd	Infrastructure	40	7400	531-07	169,370
Y	Bicycle & Ped Improvement Northbrook Park, Southbridge Commons, NB Acres	Infrastructure	40	7400	531-07	559,534
Y	Bicycle & Ped Improvement Village-wide Multi Use Path	Infrastructure	40	7400	531-07	75,000
N	Heathercrest 4&5 Subdivision Concrete	Infrastructure	40	7400	531-19	706,399
N	Brookside Estates Subdivision Concrete	Infrastructure	40	7400	531-19	383,748
Y	Electric Vehicle Charging Stations	Infrastructure	40	7400	538-01	90,489
Y	LED Conversion Program	Infrastructure	40	7400	531-24	121,553
	Total					2,427,336
N	Filter, Filter Basin Valve Replacements	Water	21	4170	729-00	255,000
N	Motor Control Center Replacements	Water	21	4170	729-00	175,000
N	Pump and Motor Refurbishment	Water	21	4170	729-00	225,105
N	Water Main Replacement Lee Road	Water	21	4180	727-00	2,490,000
N	Water Main Replacement South Bridge Commons	Water	21	4180	727-00	308,640
N	Water Main Replacement Northbrook Highlands & Kiest's Subdivision	Water	21	4180	727-00	297,128
N	Water Main Repl. Security Co's, Little Orchand & Skokie Highl. Subd.	Water	21	4180	727-00	3,211,445
N	Water Main Repl. Brookside Est., Northbrook Gard. & Highlands Subd.	Water	21	4180	727-00	2,920,277
N	Unit 421: 2016 Ford F250 Pick Up /w Plow	Water	21	4180	708-00	62,600
	Total					9,945,195

Village of Northbrook
Capital Improvement Plan - Summary FY 2029
Funding Uses

CAP*	Project Name	Fund Name	Fund	Dept	Account	Recommended Budget FY 2029
N	Generator Replacement : 4580 Forestview Dr Sanitary Lift Station	Sanitary Sewer	14	4160	723-00	99,141
Y	Manhole Rehabilitation	Sanitary Sewer	14	4160	723-00	64,000
Y	Sanitary Sewer Lining	Sanitary Sewer	14	4160	723-00	245,000
	Total					408,141
N	Crestwood Walls, Masonry	Senior Housing	15	7100	703-00	133,787
N	Crestwood Interior Building Elements	Senior Housing	15	7100	703-00	275,801
	Total					409,588
	TOTAL ALL FUNDS					20,572,859

*Projects related to the Climate Action Plan (CAP) are identified by "Y"

**Please note that the expenditures outlined above pertain exclusively to capital projects and do not include any debt service obligations.

Village of Northbrook
Capital Improvement Plan - Summary FY 2030
Funding Sources

Revenue Description	Type	Fund	FY 2030
Grant Proceeds	Revenue	General	25,000
Operating Revenues	Revenue	General	800,000
Fund Balance Draw Down	Revenue	General	775,760
Debt Proceeds	Revenue	General	791,190
To Be Determined	Revenue	General	4,094,460
Grant Proceeds	Revenue	MFT	1,290,255
MFT Allotment	Revenue	MFT	1,600,000
Interest Income	Revenue	MFT	75,000
Fund Balance Draw Down	Revenue	MFT	549,709
Operating Revenues	Revenue	Infrastructure CP	1,873,634
To Be Determined	Revenue	Infrastructure CP	-
Operating Revenues	Revenue	Facility CP	-
Fund Balance Draw Down	Revenue	Facility CP	-
To Be Determined	Revenue	Facility CP	-
Operating Revenues	Revenue	Enterprise Water	653,691
Fund Balance Draw Down	Revenue	Enterprise Water	-
To Be Determined	Revenue	Enterprise Water	9,441,812
Operating Revenues	Revenue	Enterprise Sanitary Sewer	411,115
Operating Revenues	Revenue	Enterprise Stormwater	800,000
To Be Determined	Revenue	Enterprise Stormwater	-
Operating Revenues	Revenue	Enterprise Parking	100,000
Fund Balance Draw Down	Revenue	Enterprise Parking	129,325
To Be Determined	Revenue	Enterprise Parking	-
Operating Revenues	Revenue	Enterprise Senior Housing	92,679
Fund Balance Draw Down	Revenue	Enterprise Senior Housing	178,616
Total Funding Sources			23,682,246

Total Funding Sources by Category

Grant Proceeds	1,315,255
Operating Revenues	4,731,119
MFT Revenues	1,675,000
Fund Balance Draw Down	1,633,410
Debt Proceeds	791,190
To Be Determined	13,536,272
Total Funding Sources	23,682,246

Village of Northbrook
Capital Improvement Plan - Summary FY 2030
Funding Uses

CAP*	Project Name	Fund Name	Fund	Dept	Account	Recommended Budget FY 2030
N	Automated License Plate Readers	General	11	2100	705-31	52,500
N	Body-Worn Cameras	General	11	2100	705-31	239,820
N	E911 Equipment - Portable Radio Replacement (Police)	General	11	2300	705-99	190,860
N	E911 Equipment - Starcom Equipment Replacement	General	11	2300	554-00	216,500
N	End-User Computing Device Replacement	General	11	1400	706-00	277,000
N	IT Equipment - Cybersecurity Enhancements	General	11	1400	706-00	150,000
N	IT Equipment - Physical Security Enhancements	General	11	1400	706-00	125,000
N	IT Equipment - Technology Equipment Upgrades	General	11	1400	706-00	50,000
N	Drone As First Responder	General	11	2100	705-31	300,000
N	Facility Improvements	General	11	4100	703-00	355,000
N	Taser Replacement	General	11	2100	705-31	73,400
N	Report Writing Software	General	11	2100	543-01	145,000
N	Facility Improvements - Village Hall Renovations	General	11	4100	703-00	150,000
Y	Unit 007: 2024 Ford Explorer Utility Patrol	General	11	2100	708-00	72,180
Y	Unit 028: 2018 Ford Explorer Utility Patrol	General	11	2100	708-00	67,780
Y	Unit 030: 2023 Dodge Durango	General	11	2100	708-00	72,180
Y	Unit 036R: 2017 Ford Explorer Utility	General	11	4100	708-00	43,775
Y	Unit 042: 2023 Dodge Durango	General	11	2100	708-00	72,180
N	Unit 059: 2021 Pierce Engine	General	11	3100	708-00	50,000
Y	Unit 061: 2009 Velocity Tower Ladder	General	11	3100	708-00	3,362,000
Y	Unit 246: 2007 John Deere 544J Loader	General	11	4100	708-00	300,000
Y	Unit 277: 2009 Skid Steer Loader Replacement	General	11	4100	708-00	77,460
Y	Unit A10: 2008 Prius	General	11	1110	708-00	43,775
	Total					6,486,410

Village of Northbrook
Capital Improvement Plan - Summary FY 2030
Funding Uses

CAP*	Project Name	Fund Name	Fund	Dept	Account	Recommended Budget FY 2030
N	Cherry Lane Asphalt	MFT	24	7300	531-11	1,608,075
N	Northbrook Highlands, Kiest Asphalt	MFT	24	7300	531-11	1,255,451
N	Techny Road Asphalt	MFT	24	7300	531-11	303,822
	Total					3,167,348
Y	Cherry Lane Conventional Bike Lanes	Infrastructure	40	7400	531-07	404,355
N	Minor Area Resurfacing	Infrastructure	40	7400	531-10	120,000
Y	Bicycle & Ped Improvement Sunset Fields Subdivision	Infrastructure	40	7400	531-07	455,514
N	South Bridge Commons Concrete	Infrastructure	40	7400	531-19	394,993
N	Intersection Improvement- Techny and Second St.	Infrastructure	40	7400	531-24	119,749
Y	Bicycle & Ped Improvement Arterial Sidewalk Rehabilitation- Techny Central to Western	Infrastructure	40	7400	531-07	191,067
Y	Electric Vehicle Charging Stations	Infrastructure	40	7400	538-01	60,326
Y	LED Conversion Program	Infrastructure	40	7400	531-24	127,630
	Total					1,873,634
N	Filter, Filter Basin Valve Replacements	Water	21	4170	729-00	255,000
N	30” and 48” Intake Pipe Repair	Water	21	4170	729-00	150,000
N	Lakefront Sodium Hypochlorite Tank Replacement	Water	21	4170	729-00	150,000
N	Motor Control Center Replacements	Water	21	4170	729-00	700,000
N	Pump and Motor Refurbishment	Water	21	4170	729-00	231,840
N	Variable Frequency Drive Replacements	Water	21	4170	729-00	98,346
N	Water Main Replacement Skierch's & White Plans	Water	21	4180	727-00	408,623
N	Water Main Replacement South Bridge Commons	Water	21	4180	727-00	5,061,906

Village of Northbrook
Capital Improvement Plan - Summary FY 2030
Funding Uses

CAP*	Project Name	Fund Name	Fund	Dept	Account	Recommended Budget FY 2030
N	Water Main Replacement Northbrook Highlands & Kiest's Subdivision	Water	21	4180	727-00	2,971,283
N	Unit 409: 2015 Ford F250	Water	21	4180	708-00	68,505
	Total					10,095,503
N	Generator Replacement : 1740 Killarney Ln Sanitary Lift Station	Sanitary Sewer	14	4160	723-00	102,115
Y	Manhole Rehabilitation	Sanitary Sewer	14	4160	723-00	64,000
Y	Sanitary Sewer Lining	Sanitary Sewer	14	4160	723-00	245,000
	Total					411,115
N	Unit 310: 2013 Freightliner Vactor	Stormwater	16	4190	708-00	800,000
	Total					800,000
Y	North Metra Lot Improvement	Parking	22	7200	704-00	229,325
	Total					229,325

Village of Northbrook
Capital Improvement Plan - Summary FY 2030
Funding Uses

CAP*	Project Name	Fund Name	Fund	Dept	Account	Recommended Budget FY 2030
N	Crestwood Interior Building Elements	Senior Housing	15	7100	703-00	92,679
N	Crestwood Hydraulic Elevator System, Cylinders	Senior Housing	15	7100	703-00	178,616
	Total					271,295
	TOTAL ALL FUNDS					23,334,630

*Projects related to the Climate Action Plan (CAP) are identified by "Y"

**Please note that the expenditures outlined above pertain exclusively to capital projects and do not include any debt service obligations.

Village of Northbrook
Capital Improvement Plan - Summary FY 2031
Funding Sources

Revenue Description	Type	Fund	FY 2031
Grant Proceeds	Revenue	General	25,000
Operating Revenues	Revenue	General	875,000
Fund Balance Draw Down	Revenue	General	825,760
Debt Proceeds	Revenue	General	725,955
To Be Determined	Revenue	General	1,029,312
Grant Proceeds	Revenue	MFT	-
MFT Allotment	Revenue	MFT	1,600,000
Interest Income	Revenue	MFT	75,000
Fund Balance Draw Down	Revenue	MFT	285,087
Operating Revenues	Revenue	Infrastructure CP	1,423,710
To Be Determined	Revenue	Infrastructure CP	-
Operating Revenues	Revenue	Facility CP	-
Fund Balance Draw Down	Revenue	Facility CP	-
To Be Determined	Revenue	Facility CP	-
Operating Revenues	Revenue	Enterprise Water	568,795
Fund Balance Draw Down	Revenue	Enterprise Water	-
To Be Determined	Revenue	Enterprise Water	9,165,937
Operating Revenues	Revenue	Enterprise Sanitary Sewer	557,178
Operating Revenues	Revenue	Enterprise Stormwater	-
To Be Determined	Revenue	Enterprise Stormwater	-
Operating Revenues	Revenue	Enterprise Parking	100,000
Fund Balance Draw Down	Revenue	Enterprise Parking	-
To Be Determined	Revenue	Enterprise Parking	586,813
Operating Revenues	Revenue	Enterprise Senior Housing	95,737
Fund Balance Draw Down	Revenue	Enterprise Senior Housing	-
Total Funding Sources			17,939,284

Total Funding Sources by Category

Grant Proceeds	25,000
Operating Revenues	3,620,420
MFT Revenues	1,675,000
Fund Balance Draw Down	1,110,847
Debt Proceeds	725,955
To Be Determined	10,782,062
Total Funding Sources	17,939,284

Village of Northbrook
Capital Improvement Plan - Summary FY 2031
Funding Uses

CAP*	Project Name	Fund Name	Fund	Dept	Account	Recommended Budget FY 2031
N	Automated License Plate Readers	General	11	2100	705-31	52,500
N	Body Armor/Vests	General	11	2100	705-31	175,000
N	Duty Weapons	General	11	2100	705-31	150,000
N	Body-Worn Cameras	General	11	2100	705-31	251,815
N	E911 Equipment - Portable Radio Replacement (Police)	General	11	2300	705-99	190,860
N	E911 Equipment - Starcom Equipment Replacement	General	11	2300	554-00	216,500
N	End-User Computing Device Replacement	General	11	1400	706-00	105,000
N	IT Equipment - Cybersecurity Enhancements	General	11	1400	706-00	50,000
N	IT Equipment - Network Upgrades & Replacement	General	11	1400	706-00	50,000
N	IT Equipment - Physical Security Enhancements	General	11	1400	706-00	65,000
N	IT Equipment - Technology Equipment Upgrades	General	11	1400	706-00	50,000
N	Facility Improvements	General	11	4100	703-00	112,640
N	Taser Replacement	General	11	2100	705-31	73,400
N	Report Writing Software	General	11	2100	543-01	145,000
N	Facility Improvements - Village Hall Renovations	General	11	4100	703-00	200,000
Y	Unit 016: 2018 Ford Explorer Utility Admin	General	11	2100	708-00	67,780
Y	Unit 022: 2018 Ford Explorer Utility Admin	General	11	2100	708-00	67,780
Y	Unit 029: 2017 Ford Explorer Utility Admin	General	11	2100	708-00	67,780
Y	Unit 033: 2023 Dodge Durango Pursuit	General	11	2100	708-00	72,180
Y	Unit 040: 2024 Ford Explorer Utility Patrol	General	11	2100	708-00	72,180
N	Unit 062: 2019 Velocity Tower Ladder	General	11	3100	708-00	100,000
Y	Unit 069: 2018 Medtec w/ Freightliner Chassis	General	11	3100	708-00	596,000
N	Unit 070: 2017 Ford F250 Pick Up /w Plow	General	11	3100	708-00	69,494
N	Unit 202: 2014 Ford Fusion	General	11	4100	708-00	46,800
Y	Unit 225: 2014 International 7400 Dump Truck w/ Front Wing Plow	General	11	4100	708-00	294,324
Y	Unit 251: 1998 Wacker Asphalt Roller Replacement	General	11	4100	708-00	26,300
Y	Unit 423: 2016 Ford F250 Pick Up /w Plow	General	11	4100	708-00	69,494

Village of Northbrook
Capital Improvement Plan - Summary FY 2031
Funding Uses

CAP*	Project Name	Fund Name	Fund	Dept	Account	Recommended Budget FY 2031
Y	Unit 434: 2008 Toyota Highlander	General	11	4100	708-00	43,200
	Total					3,481,027
N	Stonegate Subdivision, Arbor Lane, etc. Asphalt	MFT	24	7300	531-11	1,471,636
N	Sunset Lane Asphalt	MFT	24	7300	531-11	141,261
	Total					1,612,897
N	Minor Area Resurfacing	Infrastructure	40	7400	531-10	120,000
Y	Bicycle & Ped Improvement Arterial Sidewalk Rehabilitation- Techny Western to Founders	Infrastructure	40	7400	531-07	128,274
N	Skierch & White Plaines Unit 8 Subdivision Concrete	Infrastructure	40	7400	531-19	592,474
Y	Bicycle & Ped Improvement White Plaines Units 2,5, 6 Brookside Estates	Infrastructure	40	7400	531-07	496,456
Y	Bicycle & Ped Improvement Arbor Lane & Prestwick	Infrastructure	40	7400	531-07	86,506
	Total					1,423,710
N	Filter, Filter Basin Valve Replacements	Water	21	4170	729-00	255,000
N	30” and 48” Intake Pipe Repair	Water	21	4170	729-00	1,516,500
N	Lakefront Sodium Hypochlorite Tank Replacement	Water	21	4170	729-00	600,000
N	Pump and Motor Refurbishment	Water	21	4170	729-00	238,795
N	Variable Frequency Drive Replacements	Water	21	4170	729-00	75,000

Village of Northbrook
Capital Improvement Plan - Summary FY 2031
Funding Uses

CAP*	Project Name	Fund Name	Fund	Dept	Account	Recommended Budget FY 2031
N	Water Main Replacement Skierch's & White Plans	Water	21	4180	727-00	7,049,437
	Total					9,734,732
N	Generator Replacement : 1801 Holste Rd Sanitary Lift Station	Sanitary Sewer	14	4160	723-00	105,178
Y	Manhole Rehabilitation	Sanitary Sewer	14	4160	723-00	64,000
Y	Sanitary Sewer Lining	Sanitary Sewer	14	4160	723-00	245,000
N	Sewer Televising Equipment Replacement	Sanitary Sewer	14	4160	705-00	113,000
N	Unit 308: 1987 CH&E 4” Water Pump	Sanitary Sewer	14	4160	705-00	30,000
	Total					557,178
Y	West Metra Lot Improvement	Parking	22	7200	704-00	686,813
	Total					686,813
N	Crestwood Interior Building Elements	Senior Housing	15	7100	703-00	95,737
	Total					95,737
	TOTAL ALL FUNDS					17,592,094

*Projects related to the Climate Action Plan (CAP) are identified by "Y"

**Please note that the expenditures outlined above pertain exclusively to capital projects and do not include any debt service obligations.



Capital Improvement Projects

Asphalt Street Resurfacing

FY 26/27

GIS Consortium

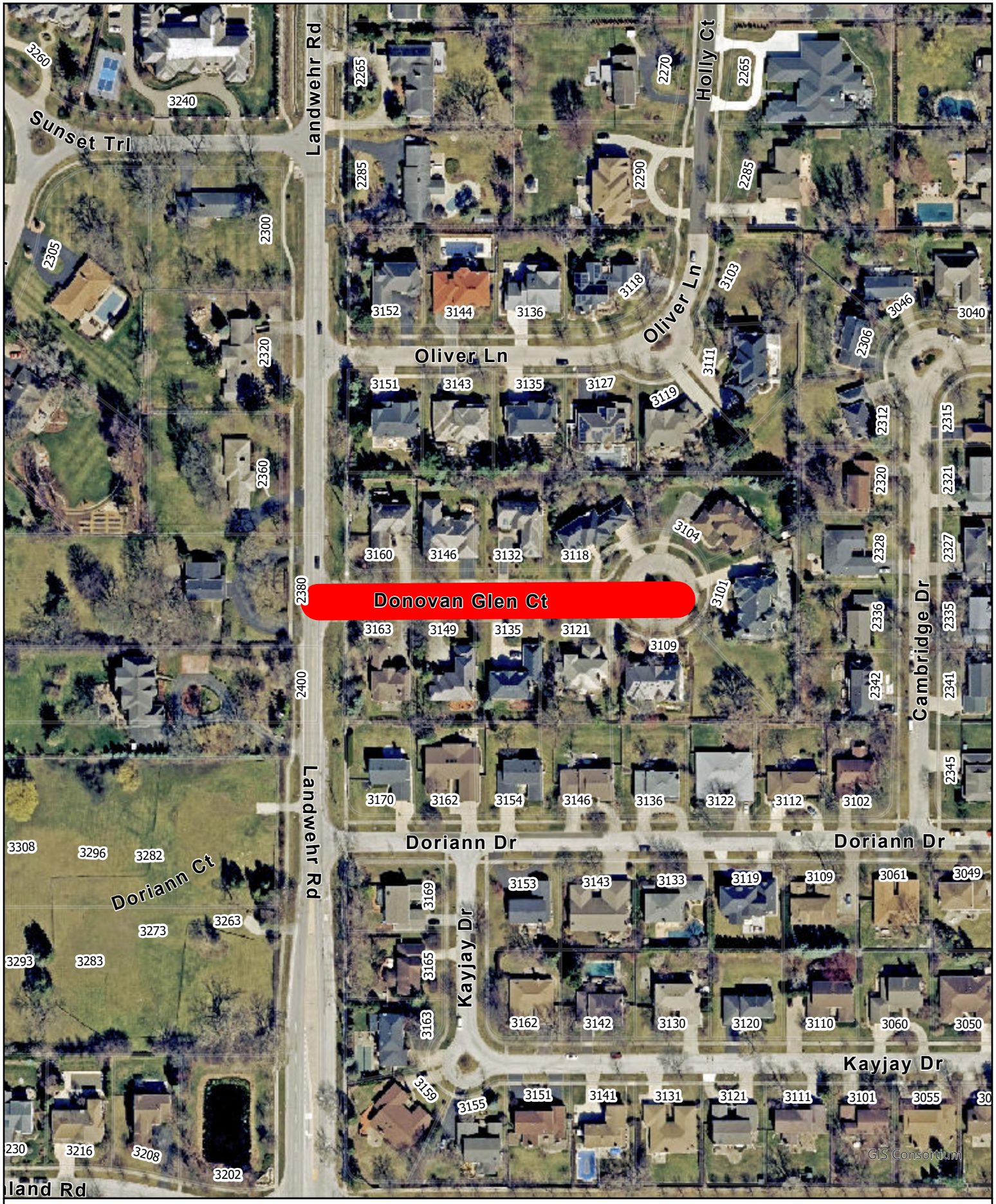
N

0 75 150 300

Feet

310

6/13/2025



Capital Improvement Projects

Asphalt Street Resurfacing

FY 26/27

GIS Consortium

N

0 75 150 300

Feet

311

6/13/2025



Capital Improvement Projects

Asphalt Street Resurfacing

FY 26/27

GIS Consortium

N

0 150 300 600

Feet

312

6/13/2025



Capital Improvement Projects

Asphalt Street Resurfacing

FY 26/27

GIS Consortium

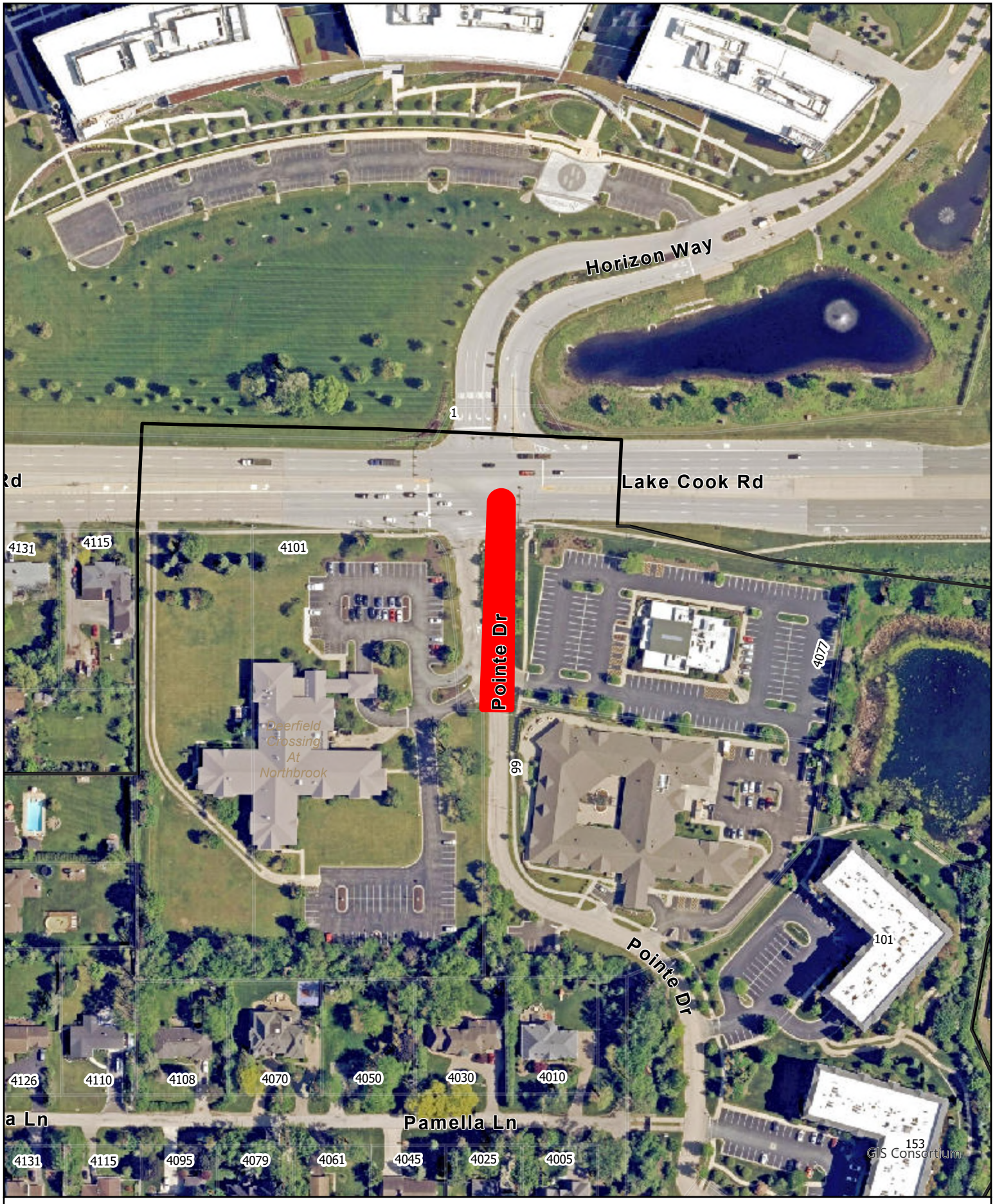
N

0 75 150 300

Feet

313

6/13/2025



Capital Improvement Projects

Asphalt Street Resurfacing

FY 26/27

GIS Consortium

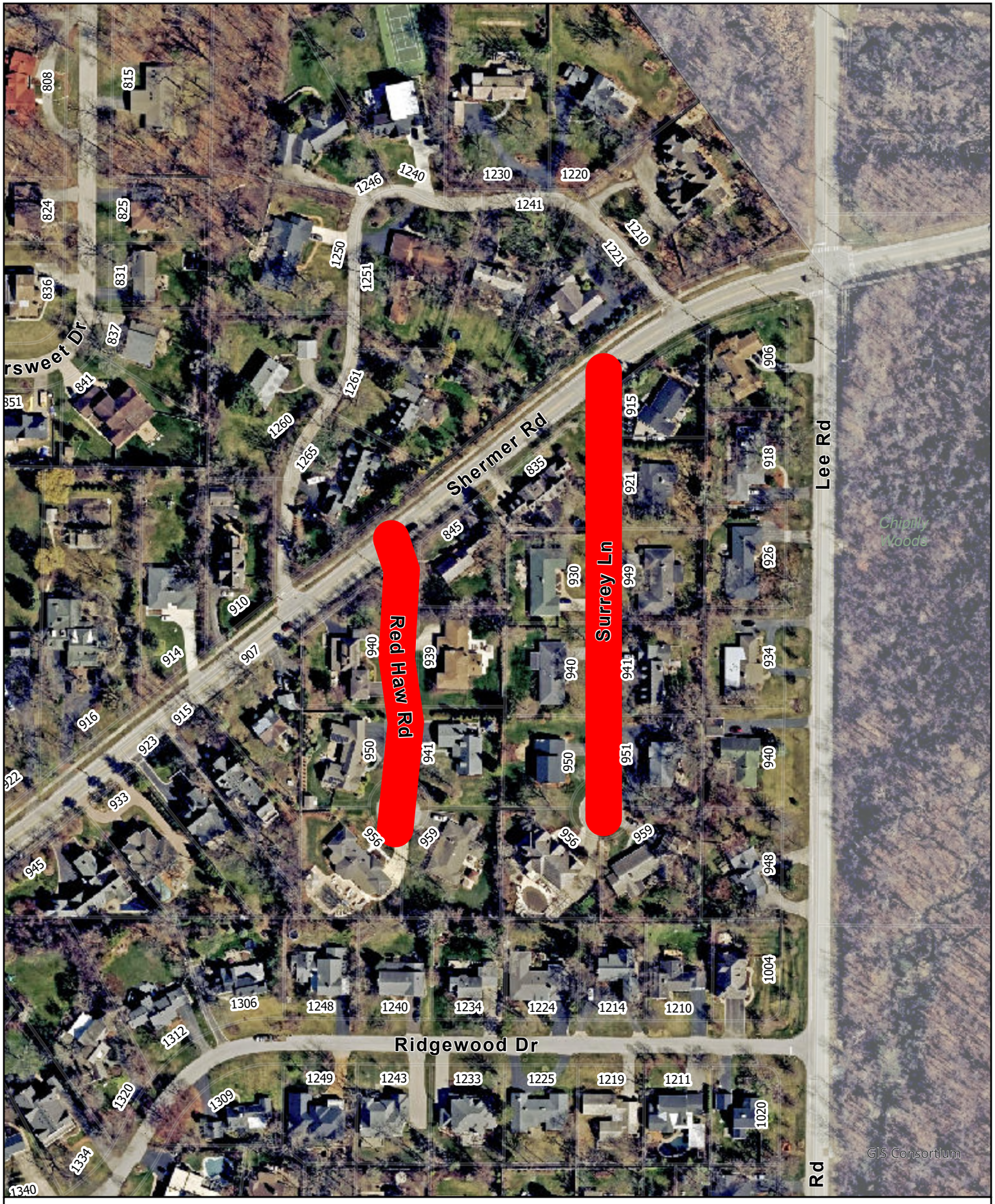
N

0 75 150 300

Feet

314

6/13/2025



Capital Improvement Projects

Asphalt Street Resurfacing

FY 26/27

GIS Consortium

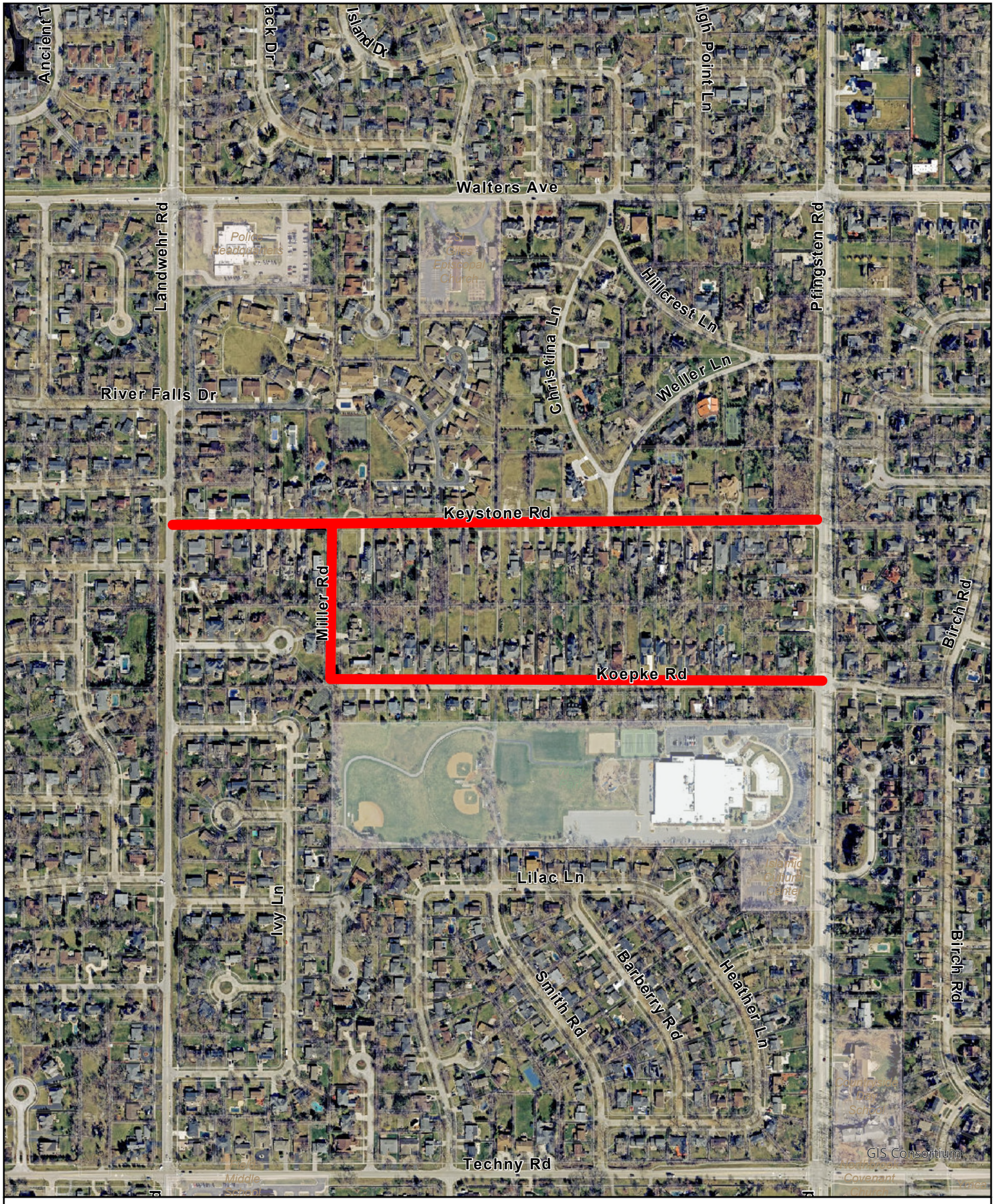
N

0 75 150 300

Feet

315

6/13/2025



Capital Improvement Projects

Asphalt Street Resurfacing

FY 27/28

GIS Consortium

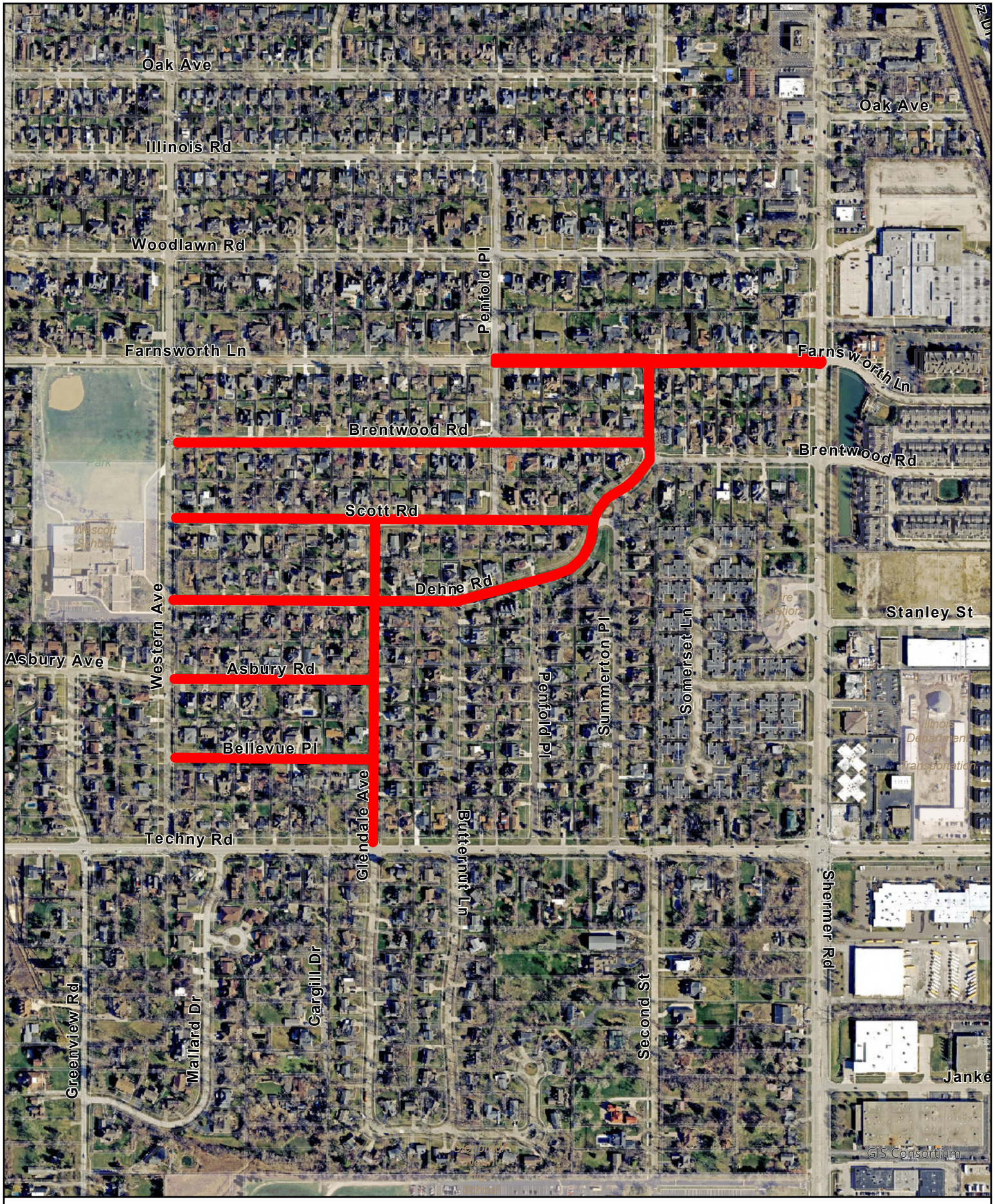
N

0 225 450 900

Feet

316

6/13/2025



Capital Improvement Projects

Asphalt Street Resurfacing

FY 27/28

N

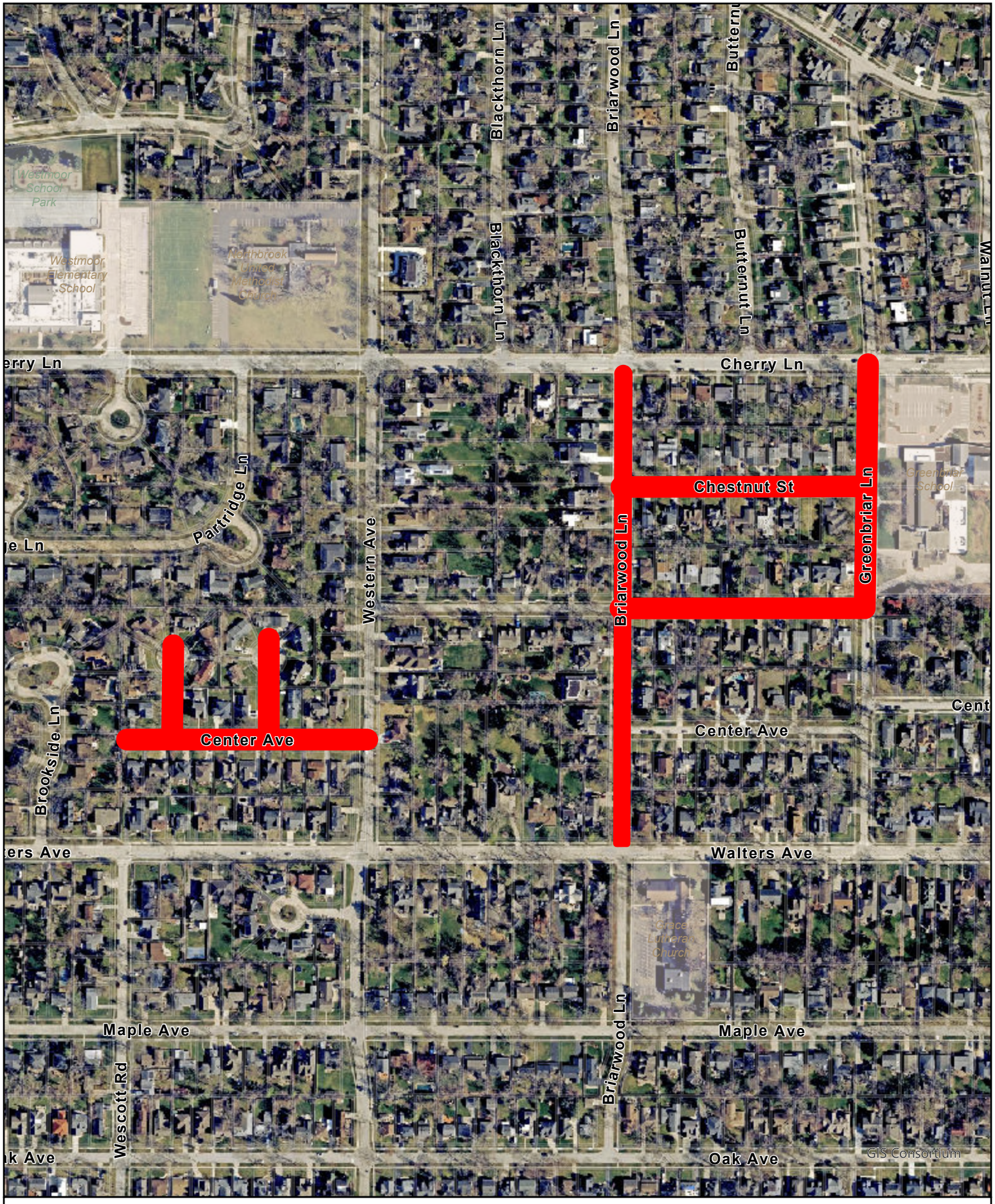
0 225 450 900

Feet

GIS Consortium

317

6/13/2025



Capital Improvement Projects

Asphalt Street Resurfacing

FY 28/29

GIS Consortium

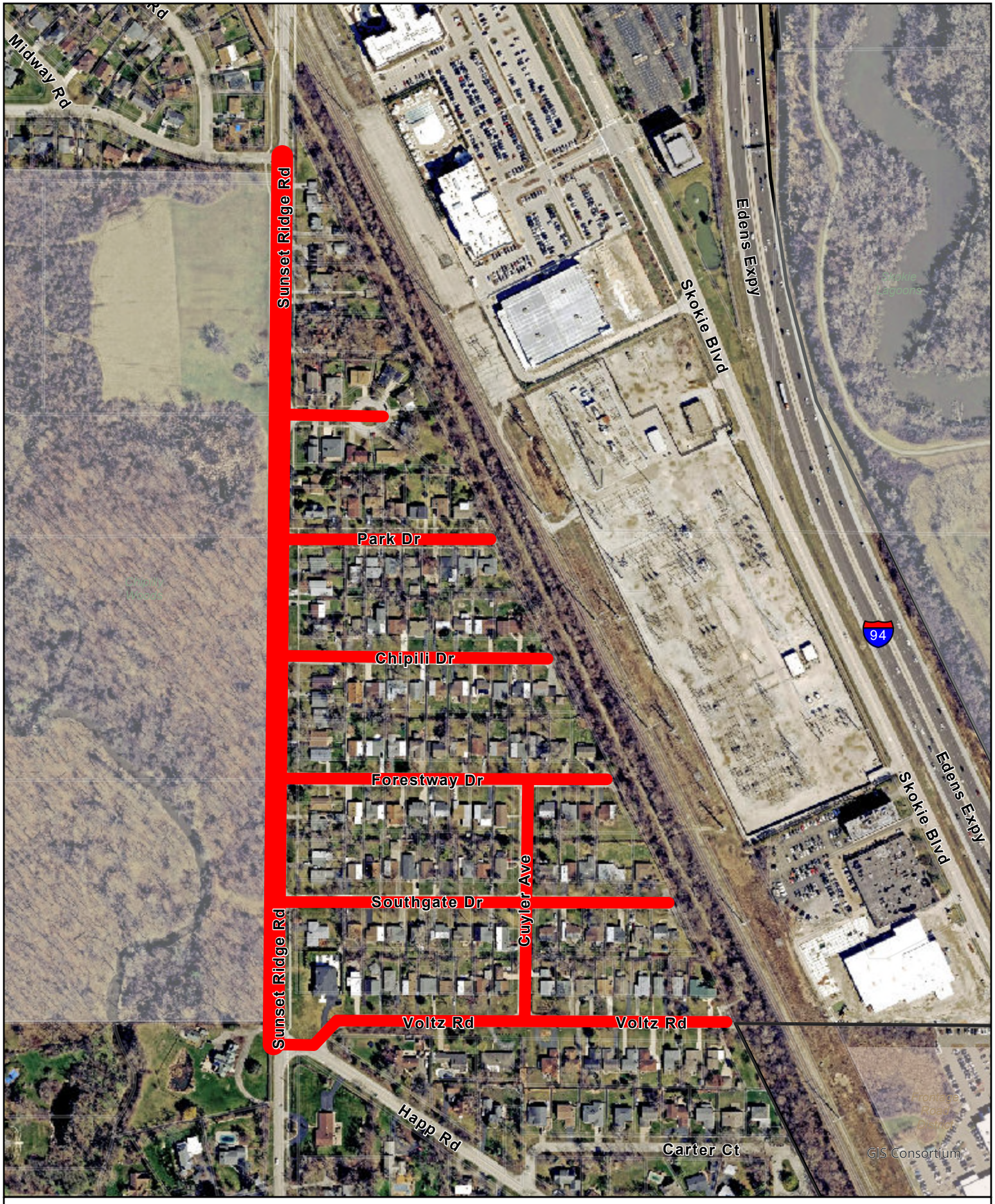
N

0 150 300 600

Feet

318

6/13/2025



Capital Improvement Projects

Asphalt Street Resurfacing

FY 28/29

GIS Consortium

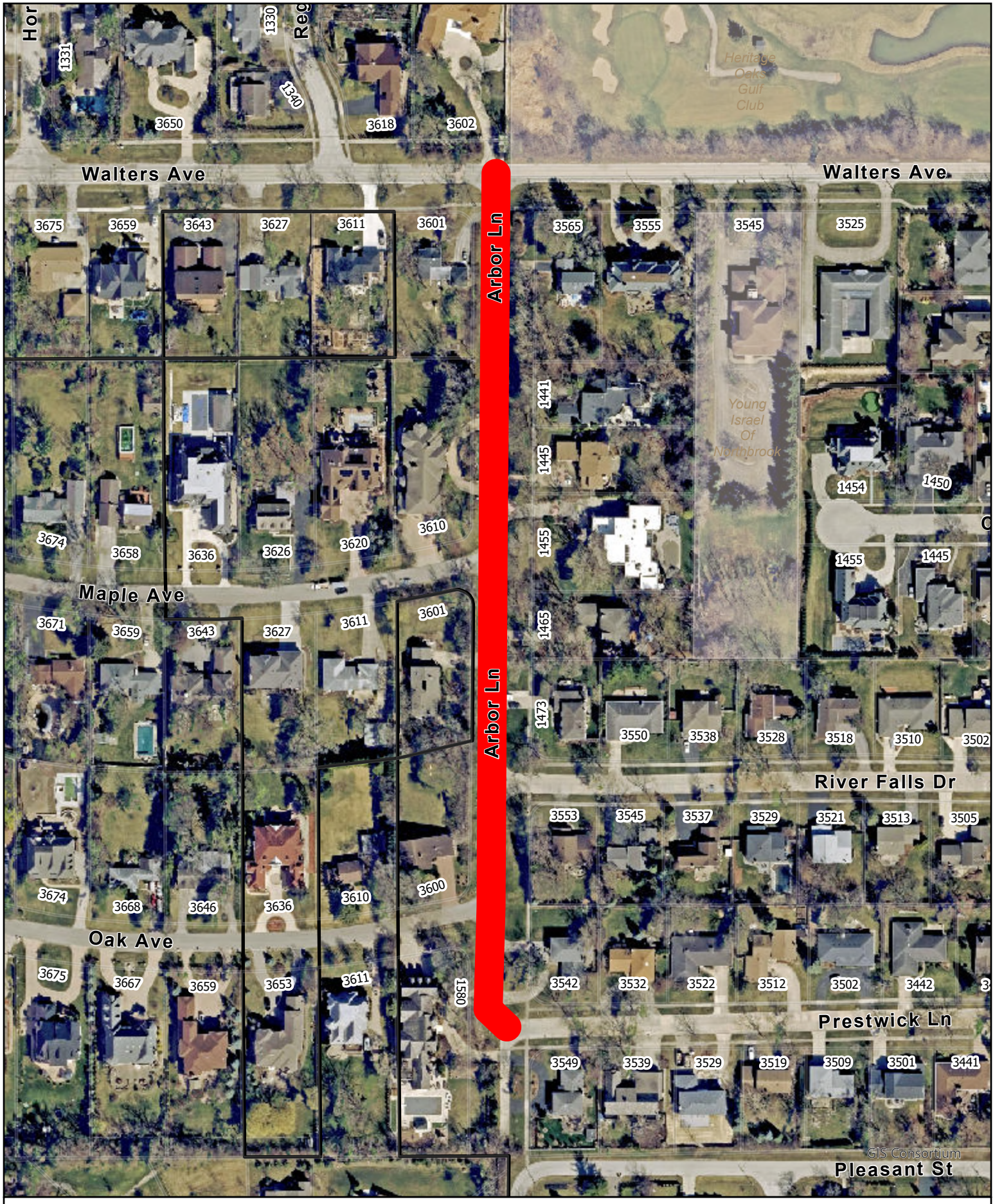
N

0 150 300 600

Feet

319

6/13/2025



Capital Improvement Projects

Asphalt Street Resurfacing

FY 30/31

GIS Consortium

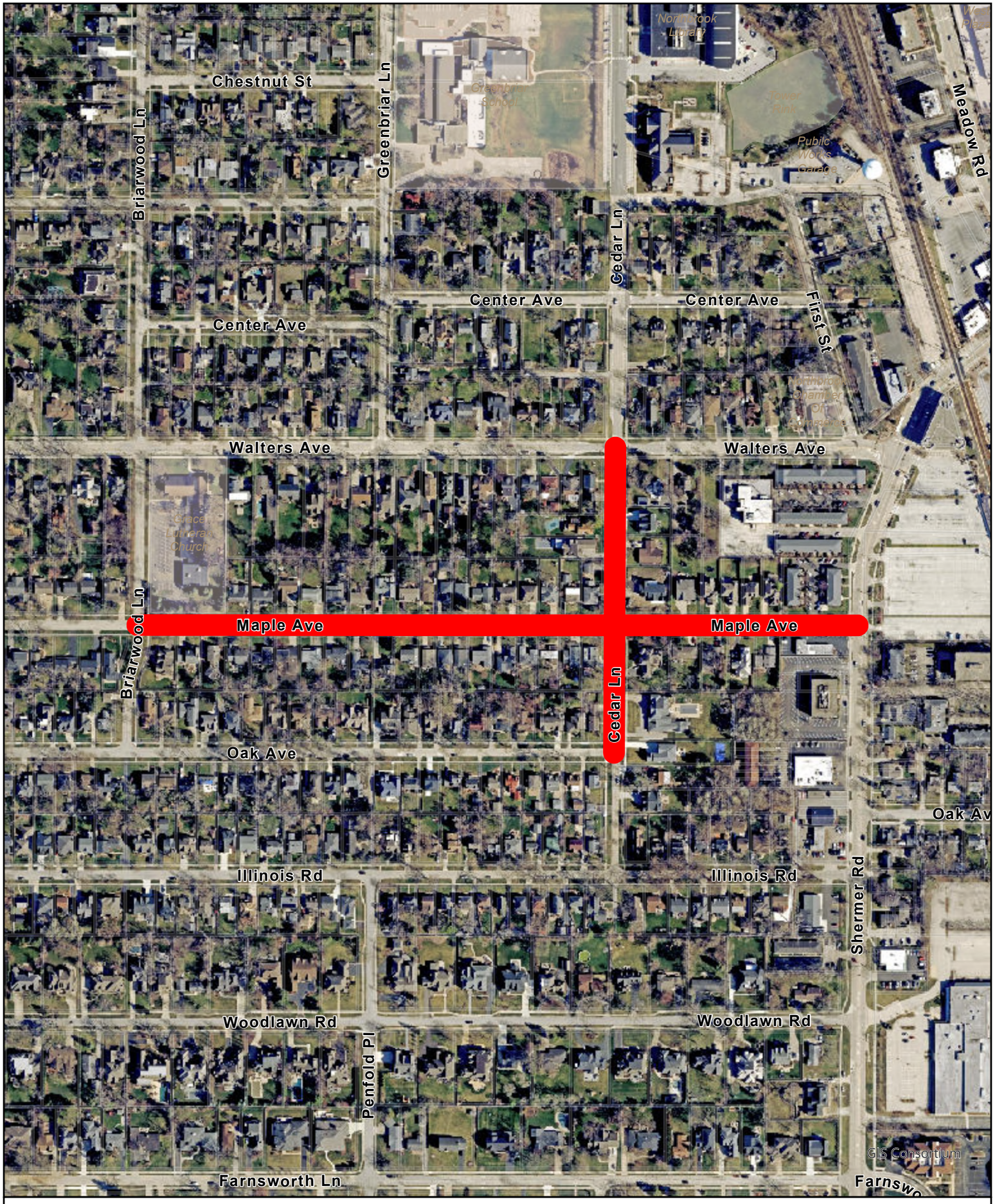
N

0 75 150 300

Feet

320

6/13/2025



GIS Consortium

Capital Improvement Projects

Asphalt Street Resurfacing

FY 30/31

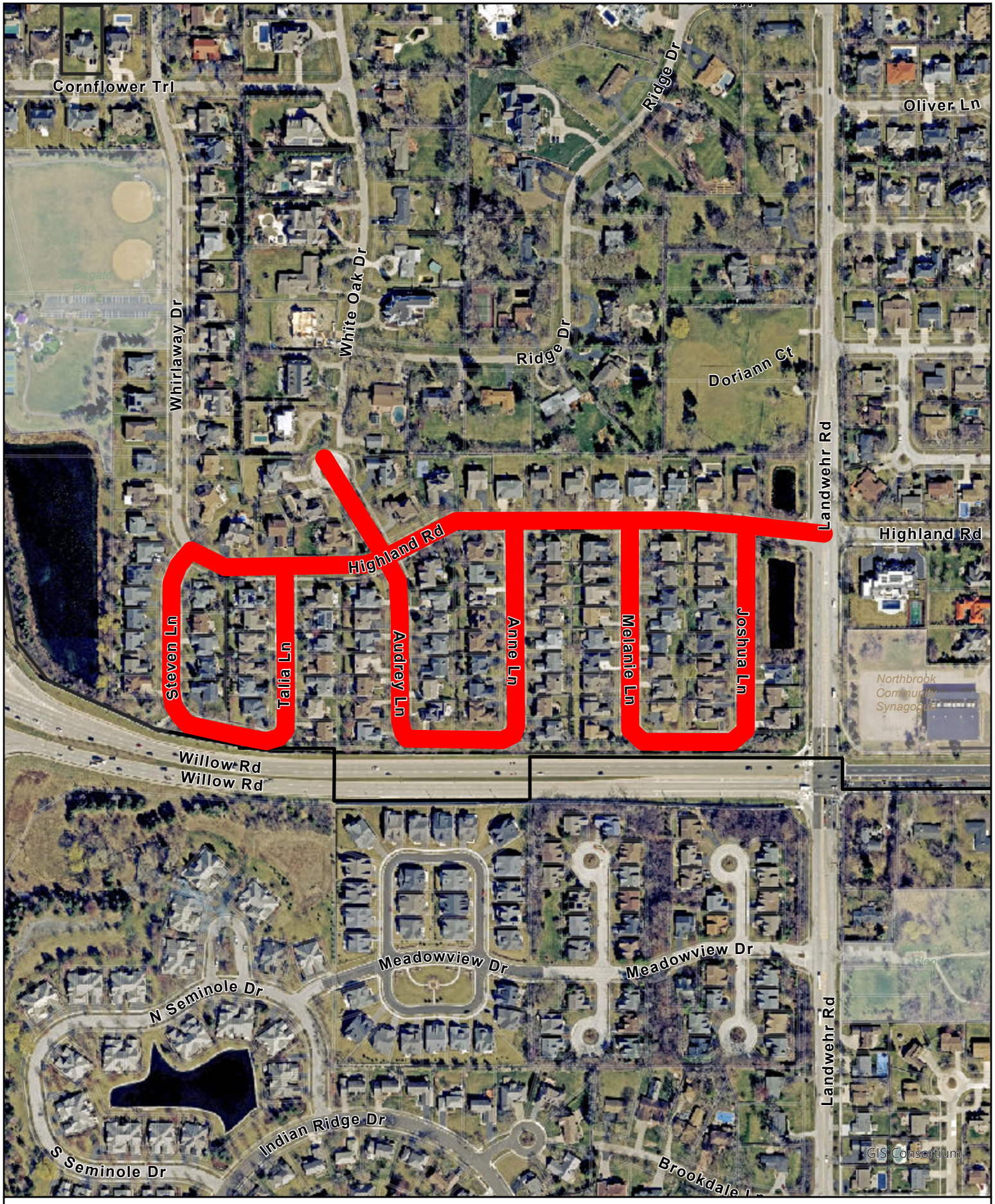
N

0 150 300 600

Feet

321

6/13/2025



Capital Improvement Projects

Asphalt Street Resurfacing

FY 30/31

GIS Consortium

N

0 150 300 600

Feet

322

6/13/2025



Capital Improvement Projects

Asphalt Street Resurfacing

FY 30/31

GIS Consortium

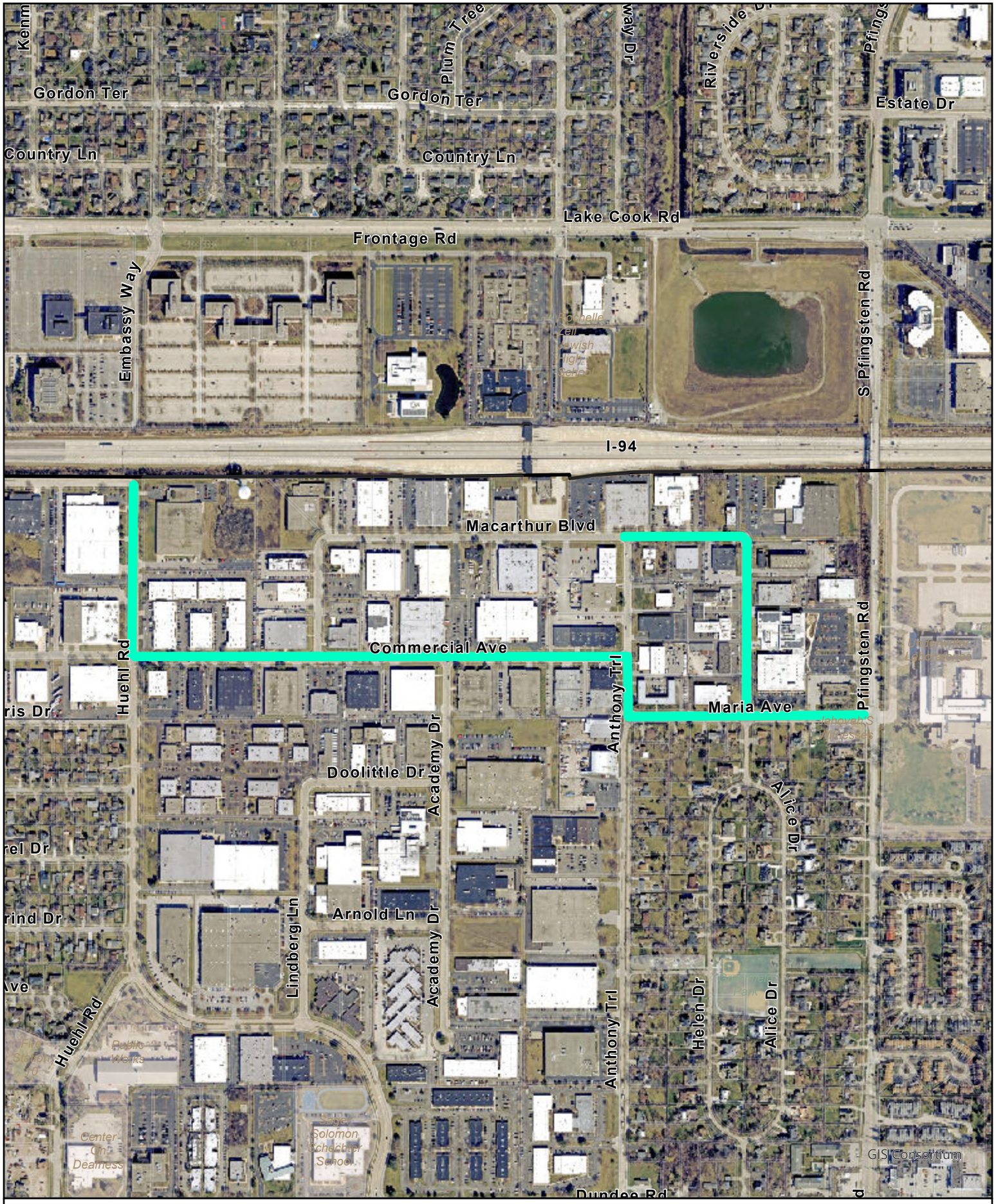
N

0 75 150 300

Feet

323

6/13/2025



Capital Improvement Projects

Concrete Street Rehabilitation

FY 26/27

GIS Consortium

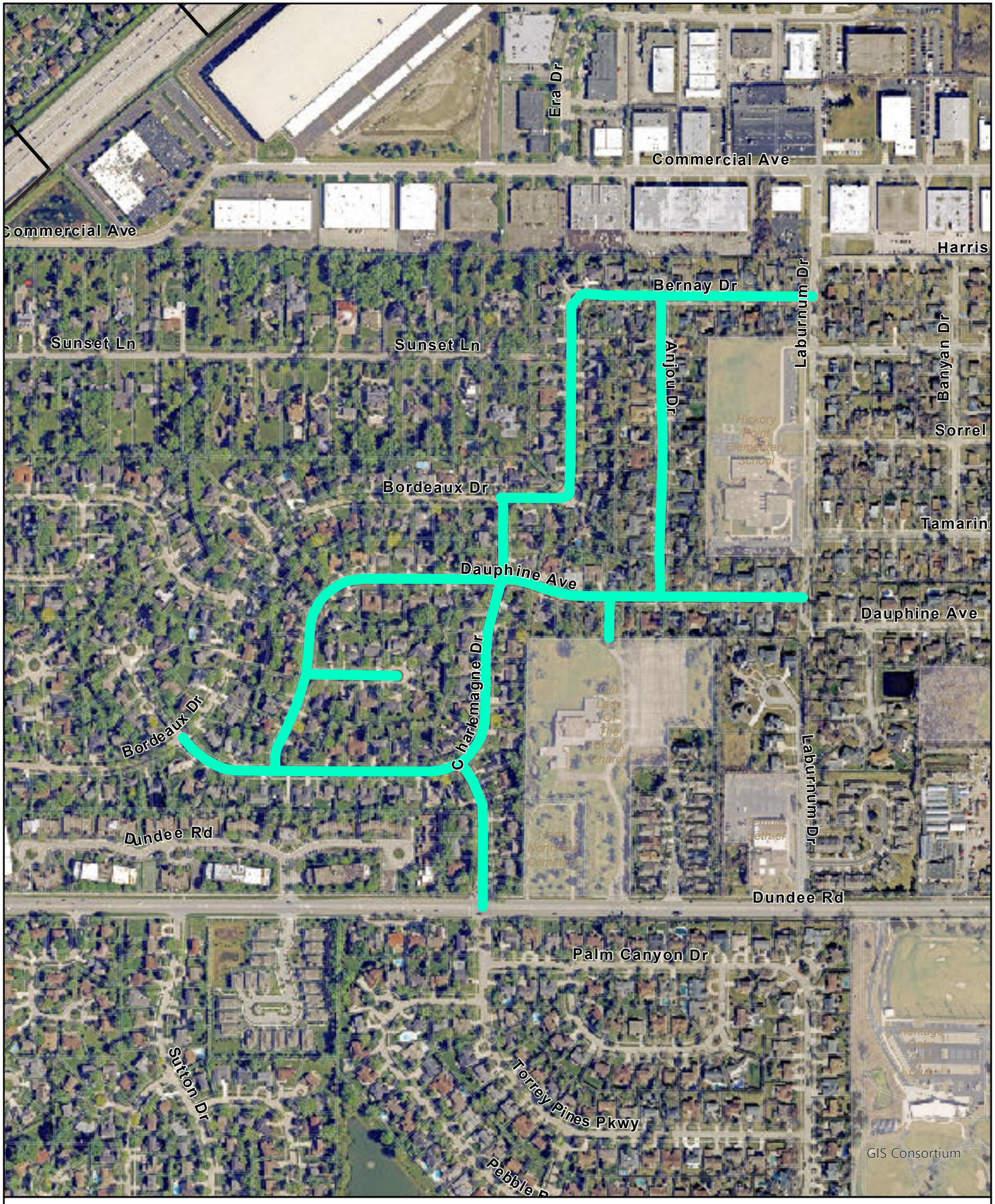
N

0 295 590 1,180

Feet

324

6/30/2025



Capital Improvement Projects

Concrete Street Rehabilitation

FY 26/27

GIS Consortium

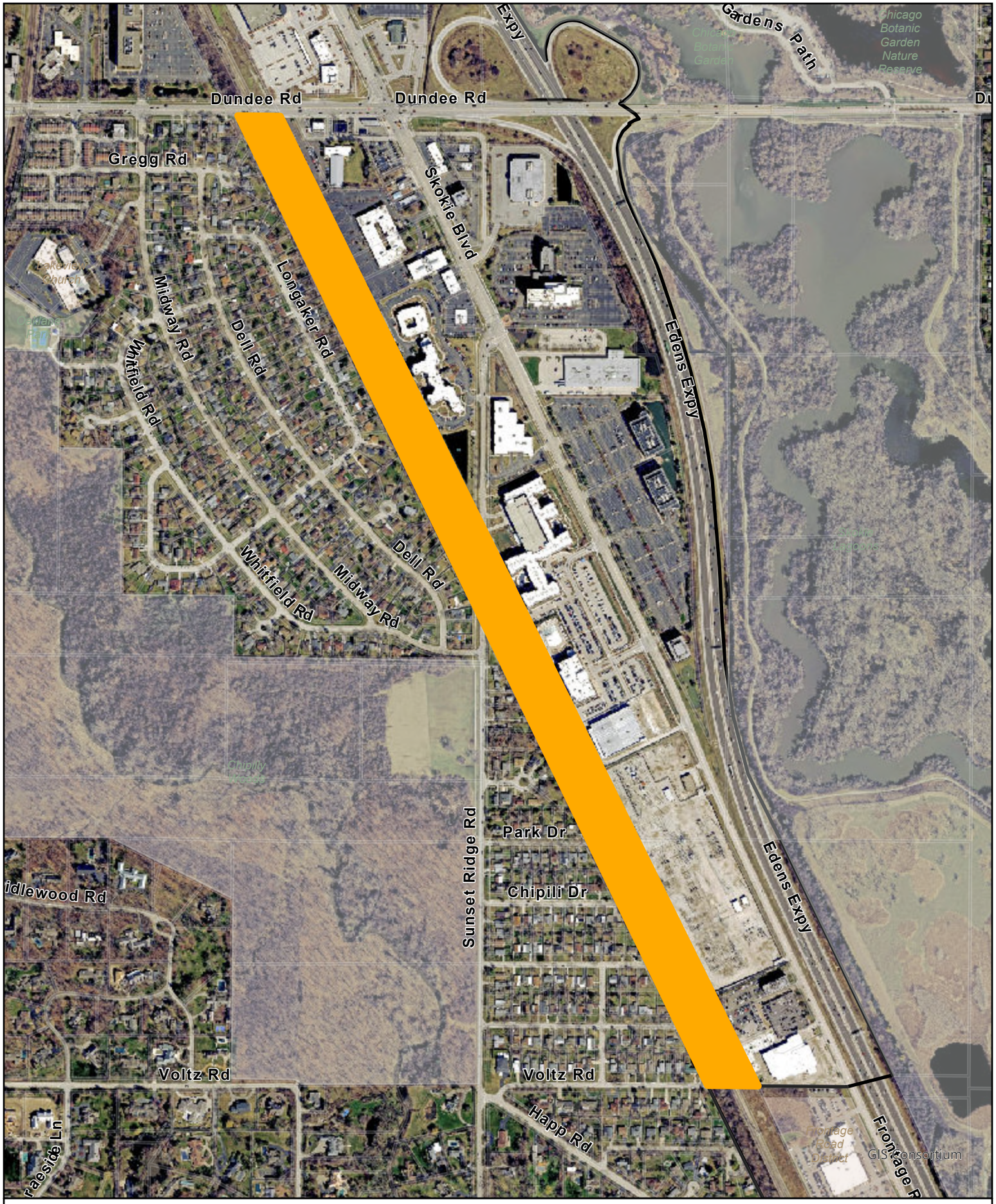
N

0 225 450 900

Feet

325

6/30/2025



Capital Improvement Projects

Bike and Pedestrian Improvements

FY 26/27

GIS Consortium

N

0 295 590 1,180

Feet

326

6/13/2025



Capital Improvement Projects

Neighborhood Sidewalk Improvements

FY 26/27

GIS Consortium

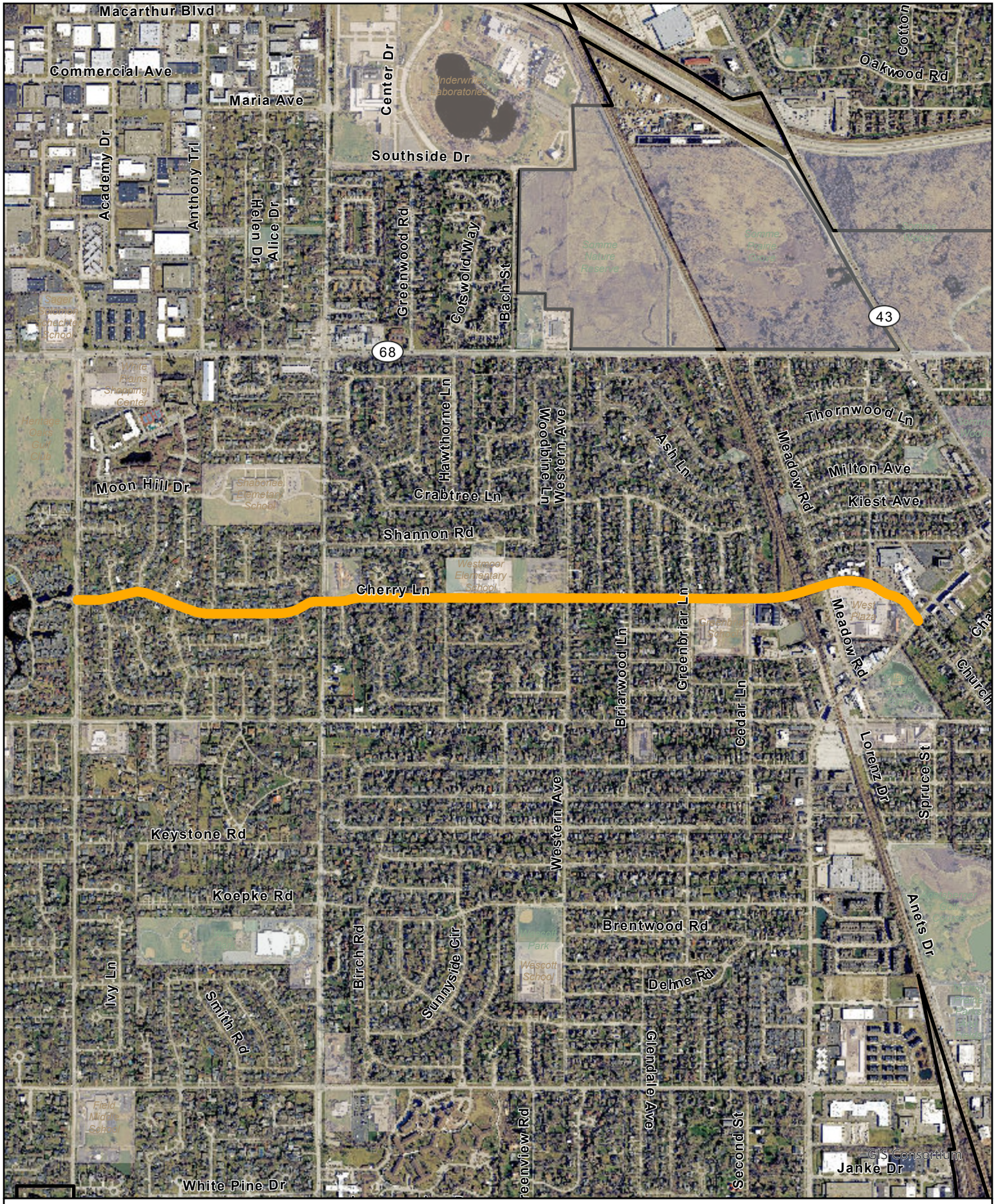
N

0 225 450 900

Feet

327

6/13/2025



Capital Improvement Projects

Bike and Pedestrian Improvements

FY 26/27 to FY 29/30

GIS Consortium

N

0 500 1,000 2,000

Feet



Capital Improvement Projects

Arterial Sidewalk

FY 26/27

GIS Consortium

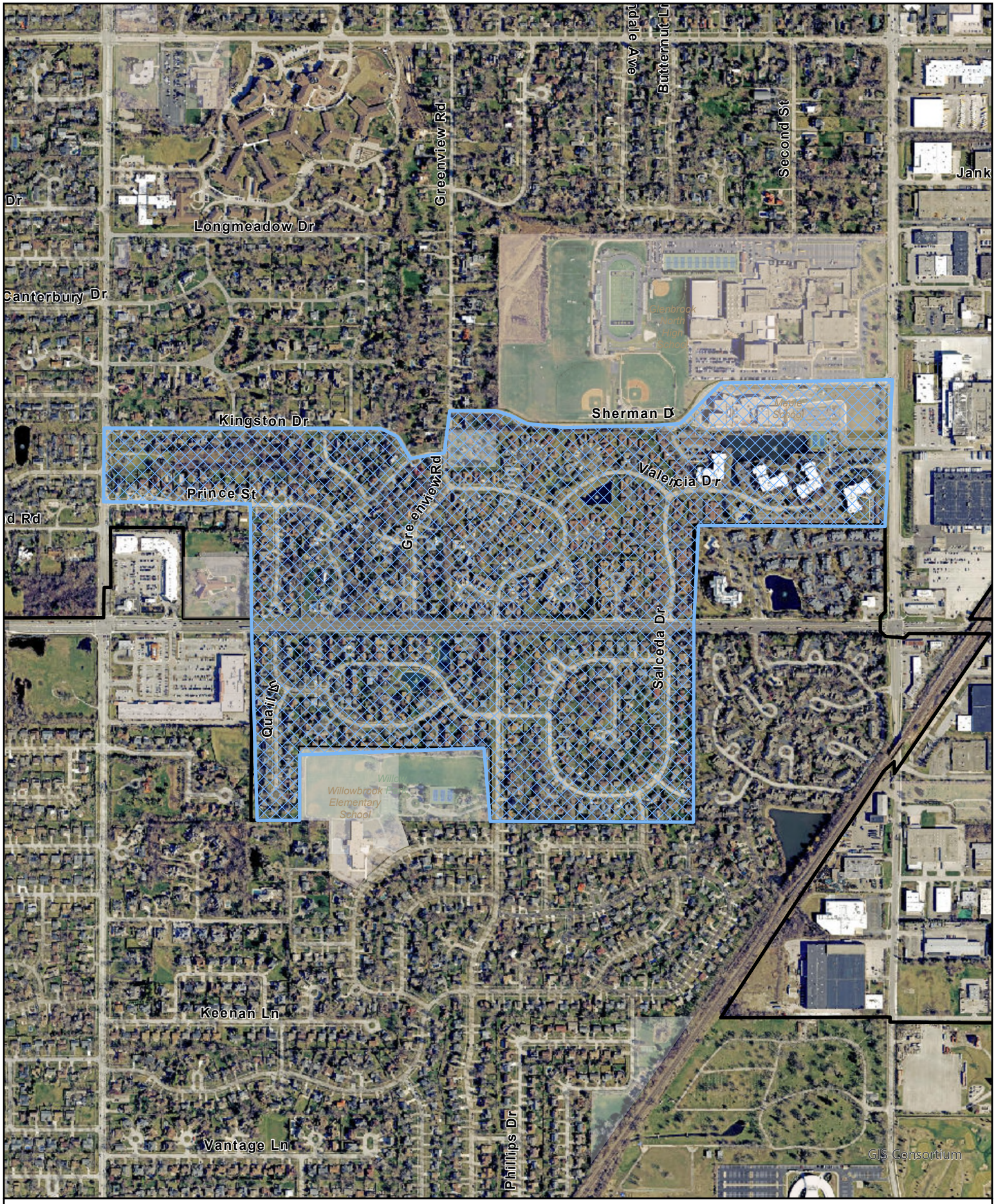
N

0 150 300 600

Feet

329

6/13/2025



Capital Improvement Projects

Neighborhood Sidewalk Improvements

FY 27/28

GIS Consortium

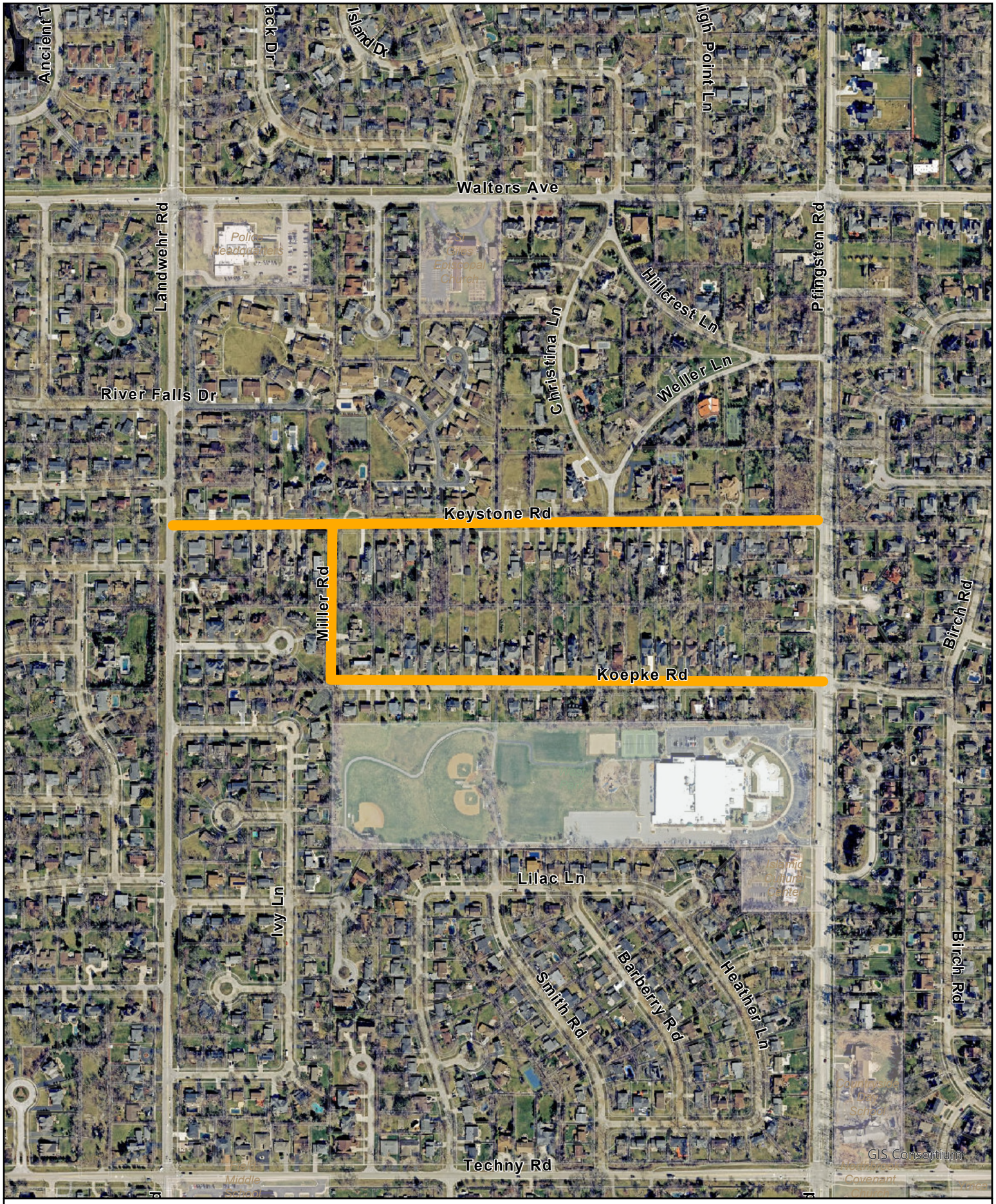
N

0 365 730 1,460

Feet

330

6/13/2025



Capital Improvement Projects

Bike and Pedestrian Improvements

FY 27/28

N

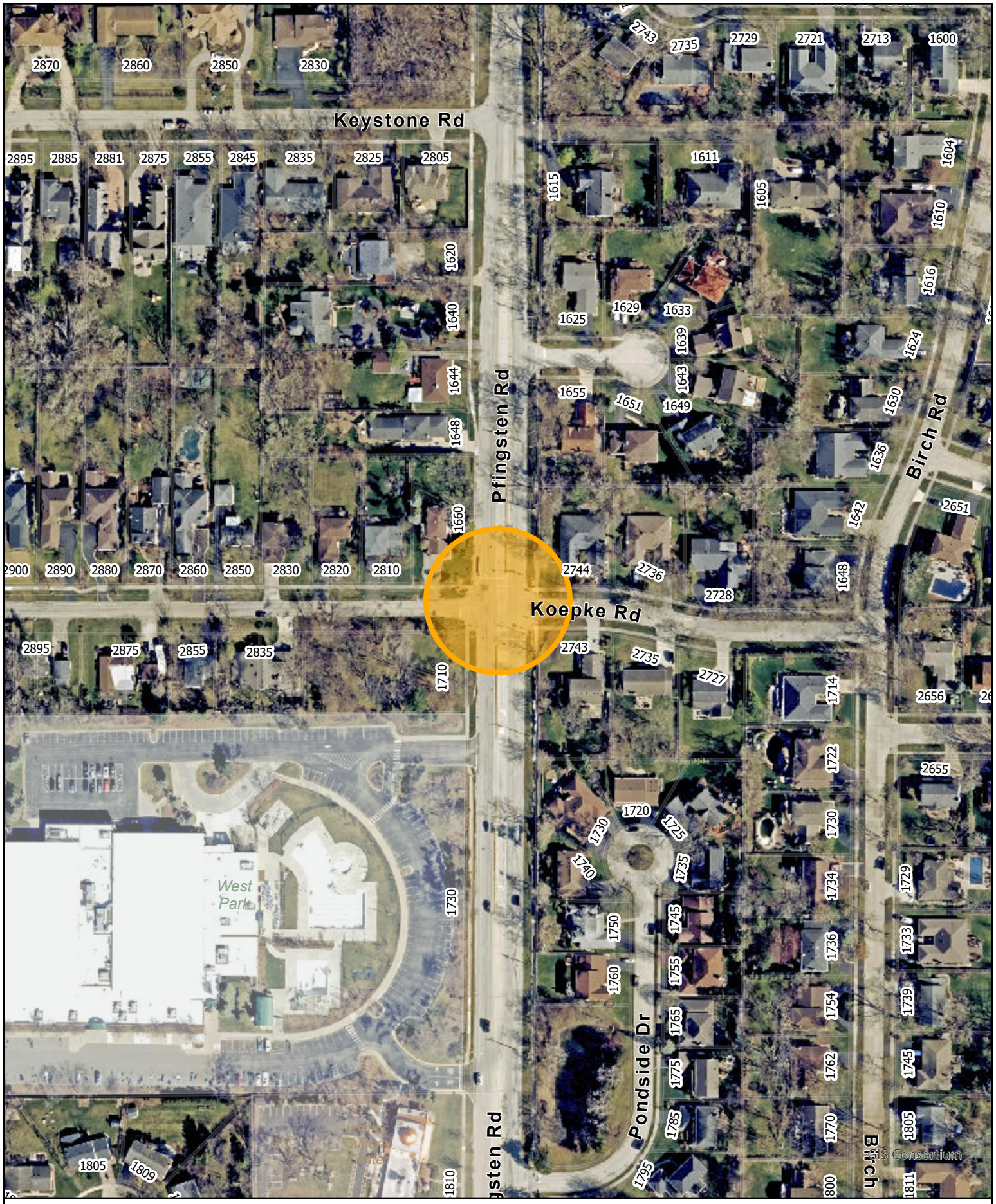
0 225 450 900

Feet

GIS Consortium

331

6/13/2025



Capital Improvement Projects

Traffic Signal Replacement

FY 27/28

GIS Consortium

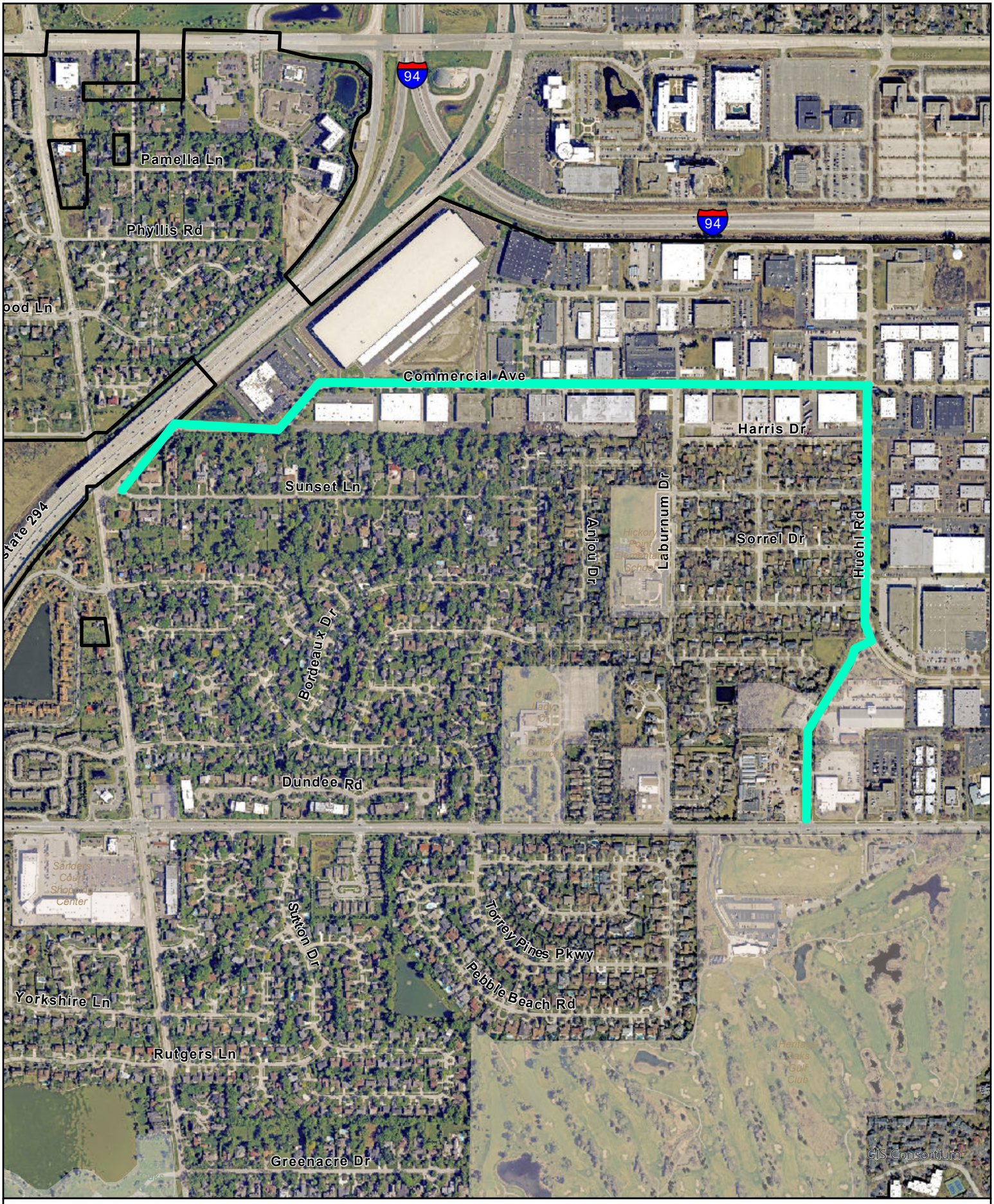
N

0 75 150 300

Feet

332

6/13/2025



Capital Improvement Projects

Concrete Street Rehabilitation

FY 27/28

GIS Consortium

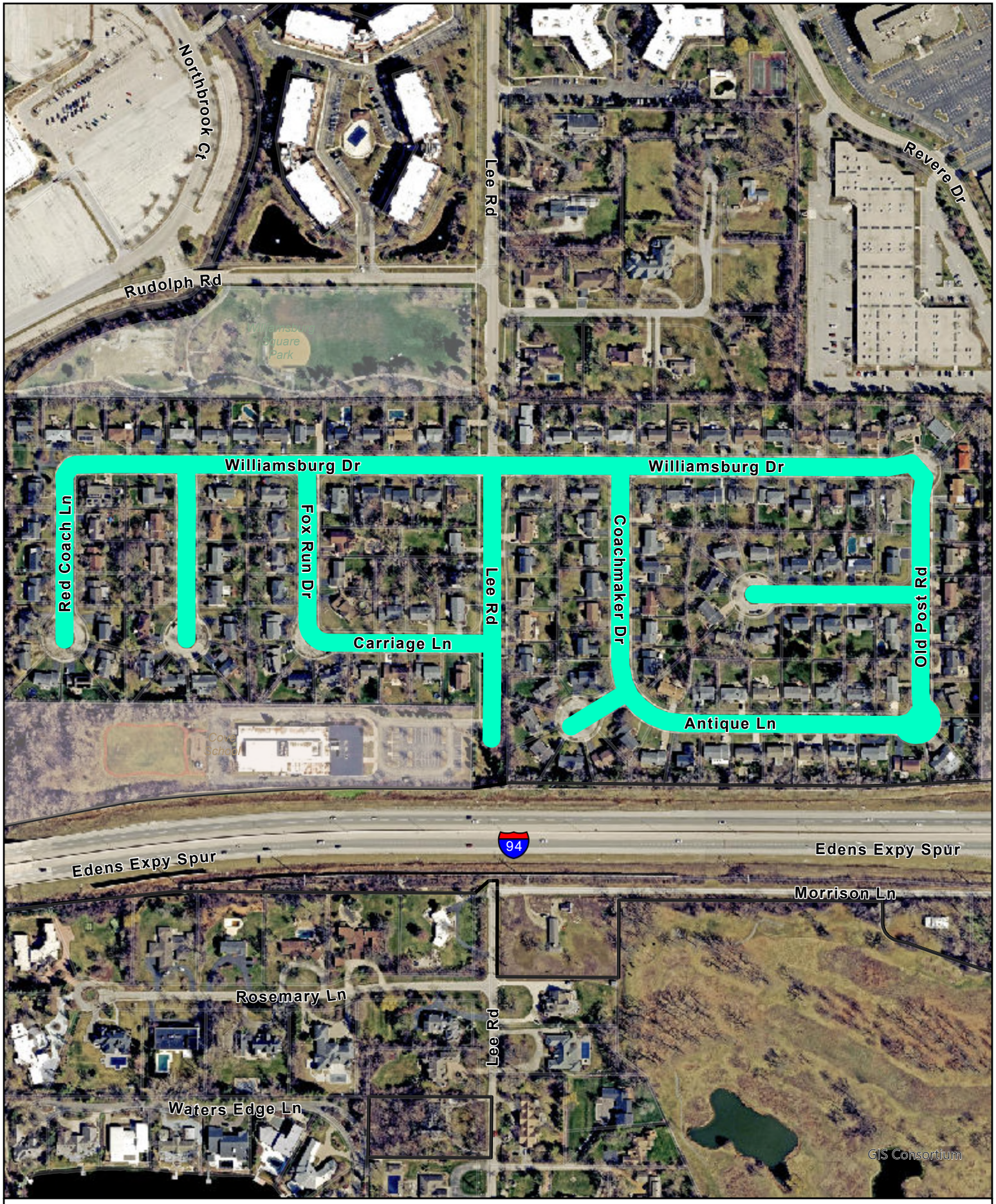
N

0 365 730 1,460

Feet

333

6/30/2025



Capital Improvement Projects

Concrete Street Rehabilitation

FY 27/28

GIS Consortium

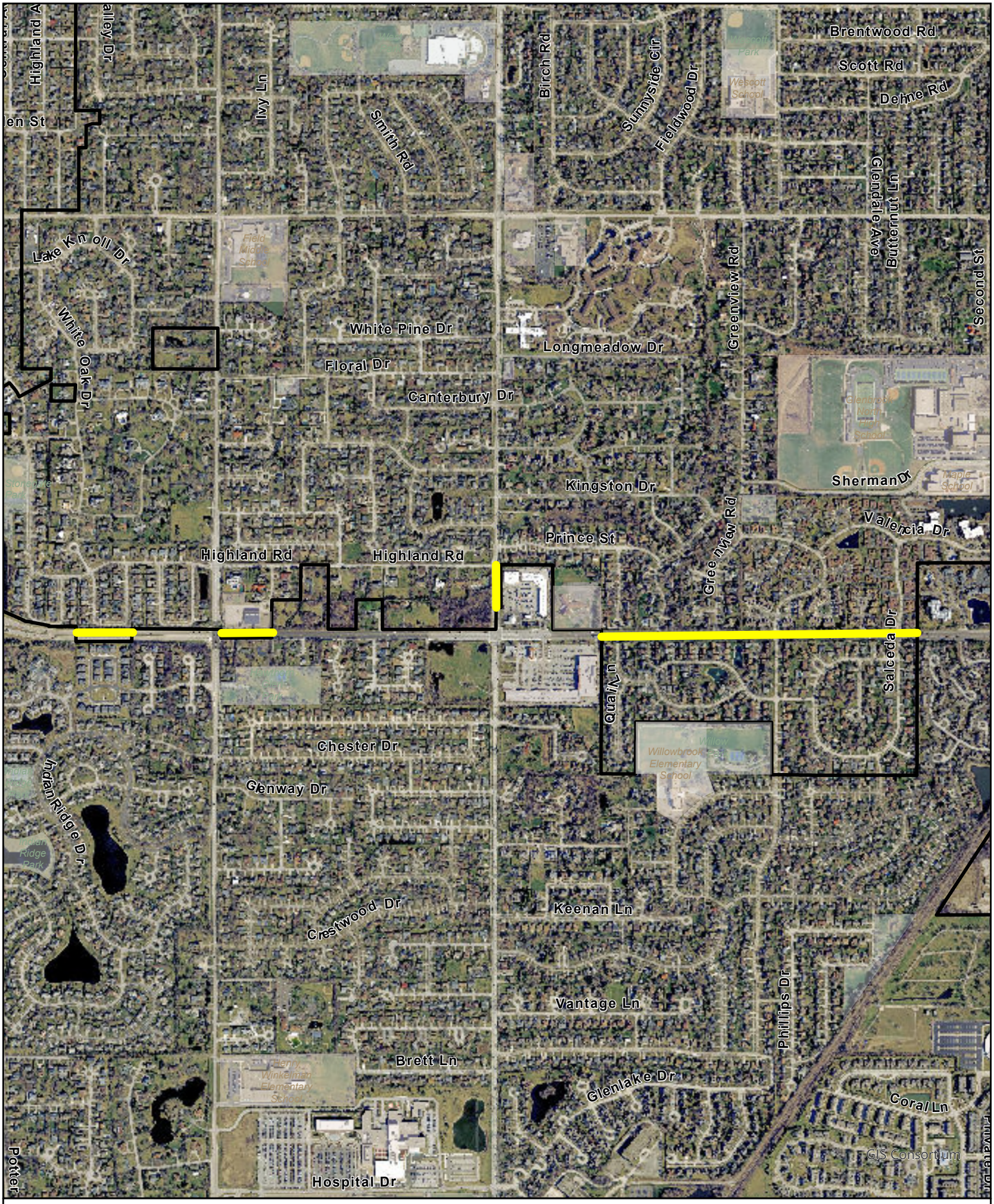
N

0 150 300 600

Feet

334

6/13/2025



Capital Improvement Projects

Arterial Sidewalk

FY 27/28

GIS Consortium

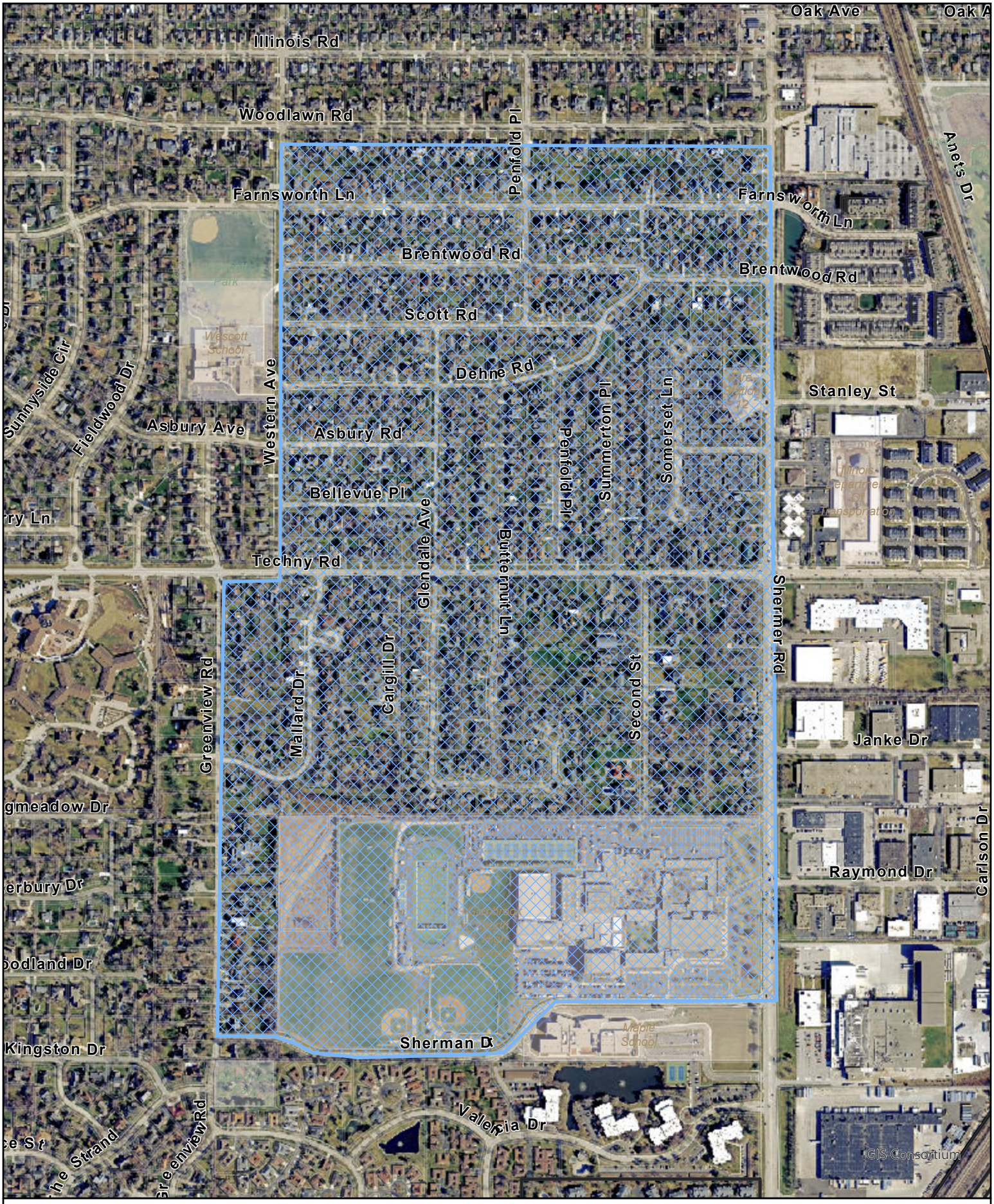
N

0 500 1,000 2,000

Feet

335

6/13/2025



Capital Improvement Projects

Neighborhood Sidewalk Improvements

FY 28/29

GIS Consortium

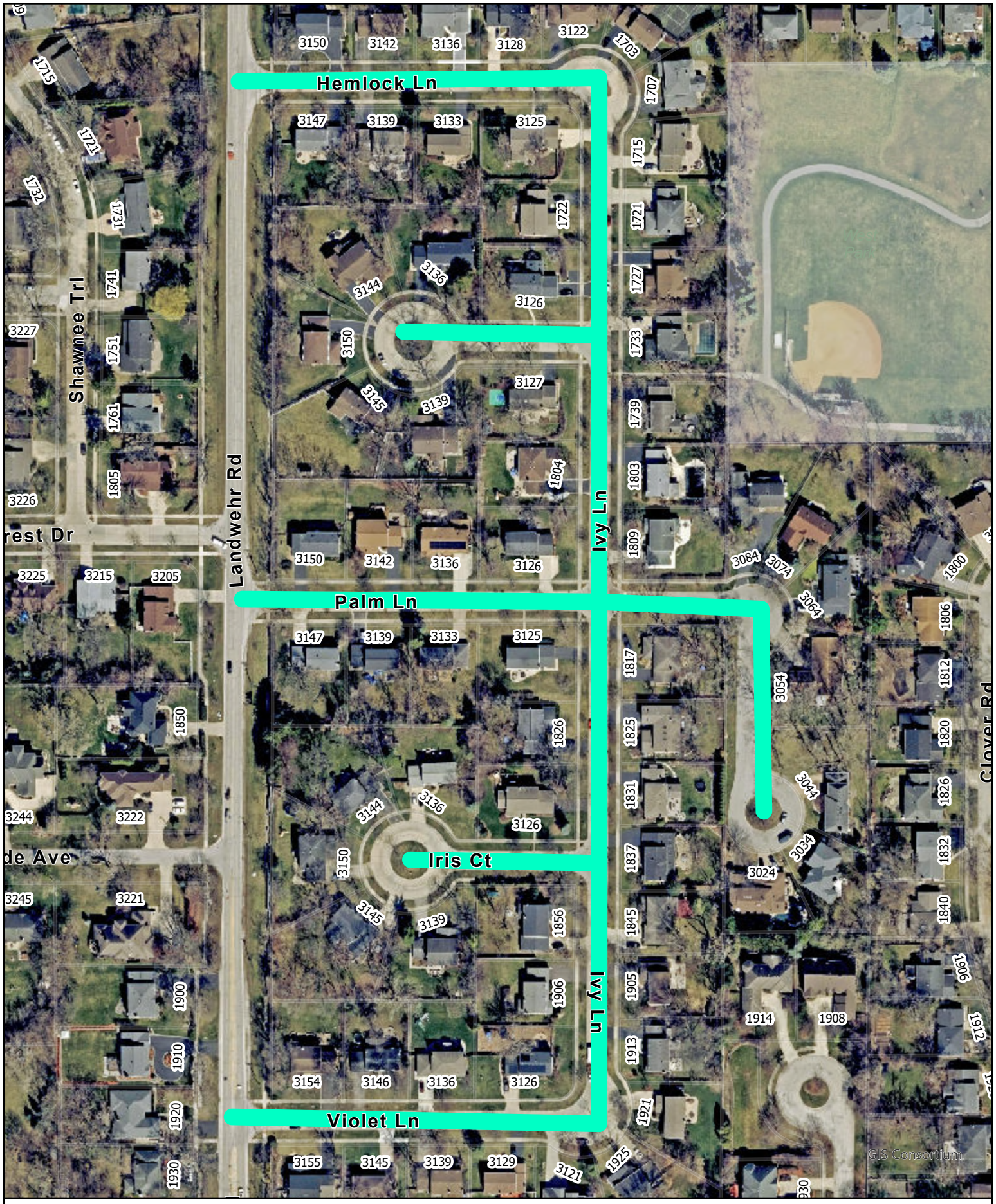
N

0 295 590 1,180

Feet

336

6/13/2025



Capital Improvement Projects

Concrete Street Rehabilitation

FY 28/29

GIS Consortium

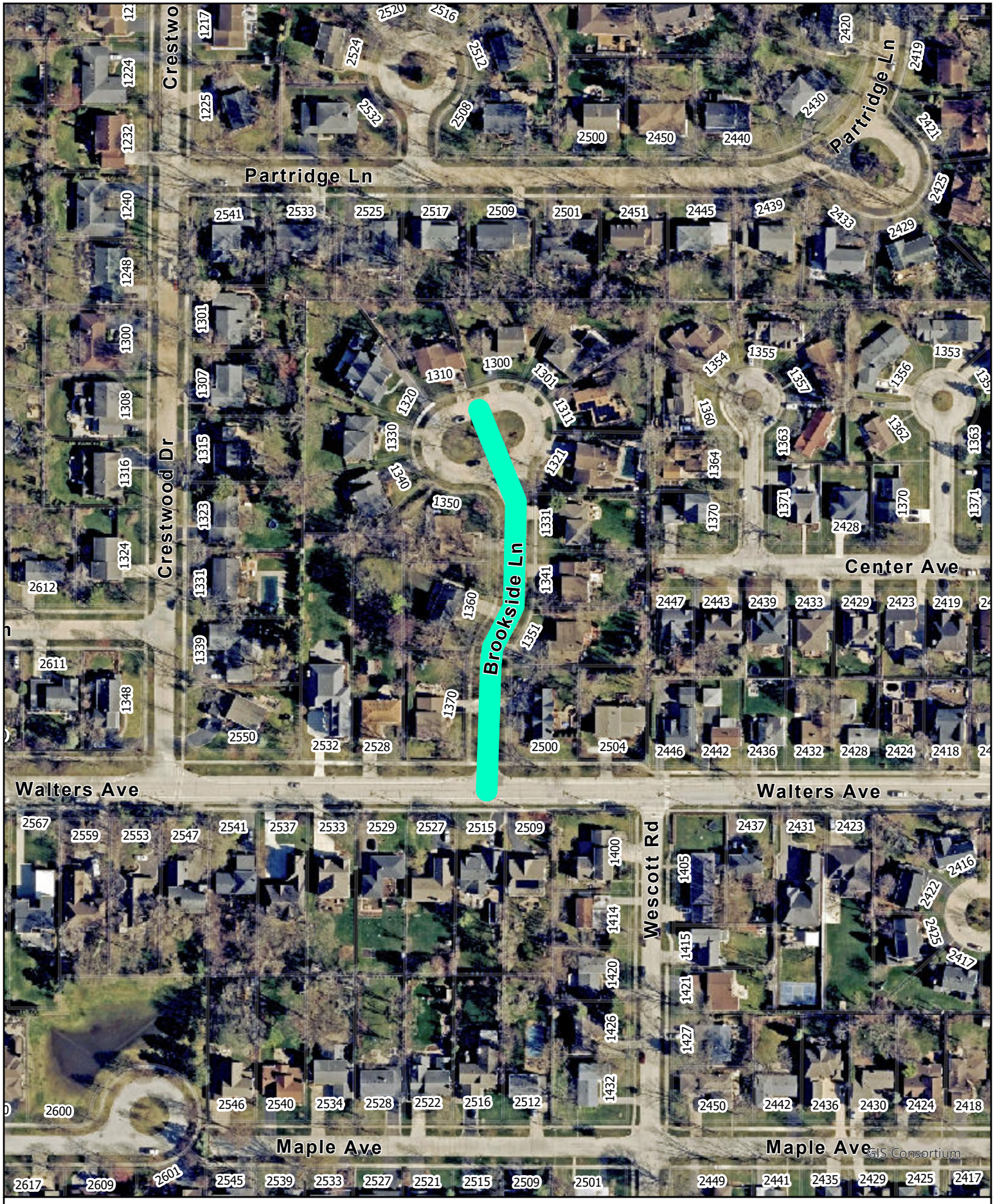
N

0 75 150 300

Feet

337

6/13/2025



Capital Improvement Projects

Concrete Street Rehabilitation

FY 28/29

GIS Consortium

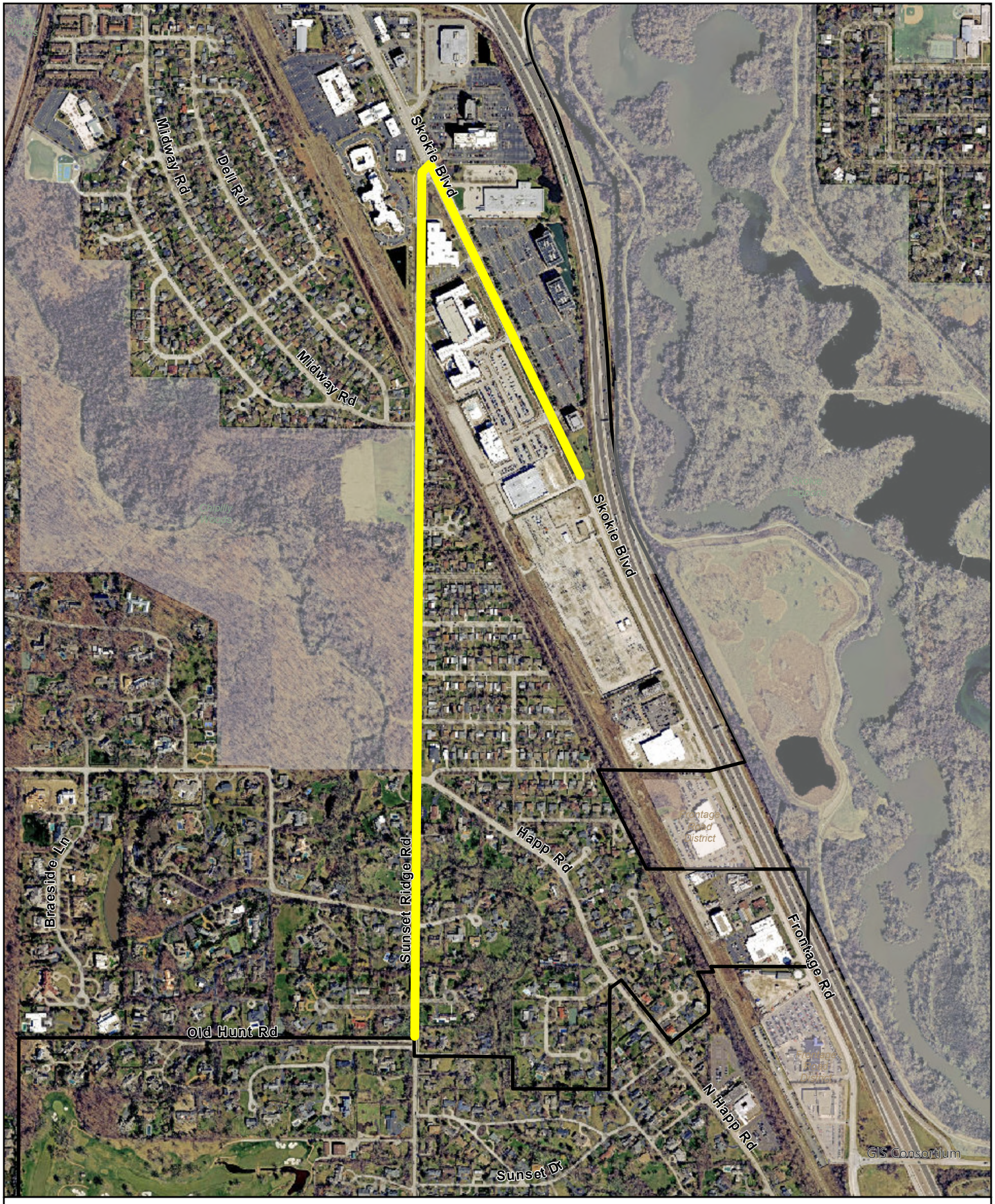
N

0 75 150 300

Feet

338

6/13/2025



Capital Improvement Projects

Arterial Sidewalk

FY 28/29

GIS Consortium

N

0 365 730 1,460

Feet

339

6/13/2025



Capital Improvement Projects

Neighborhood Sidewalk Improvements

FY 29/30

GIS Consortium

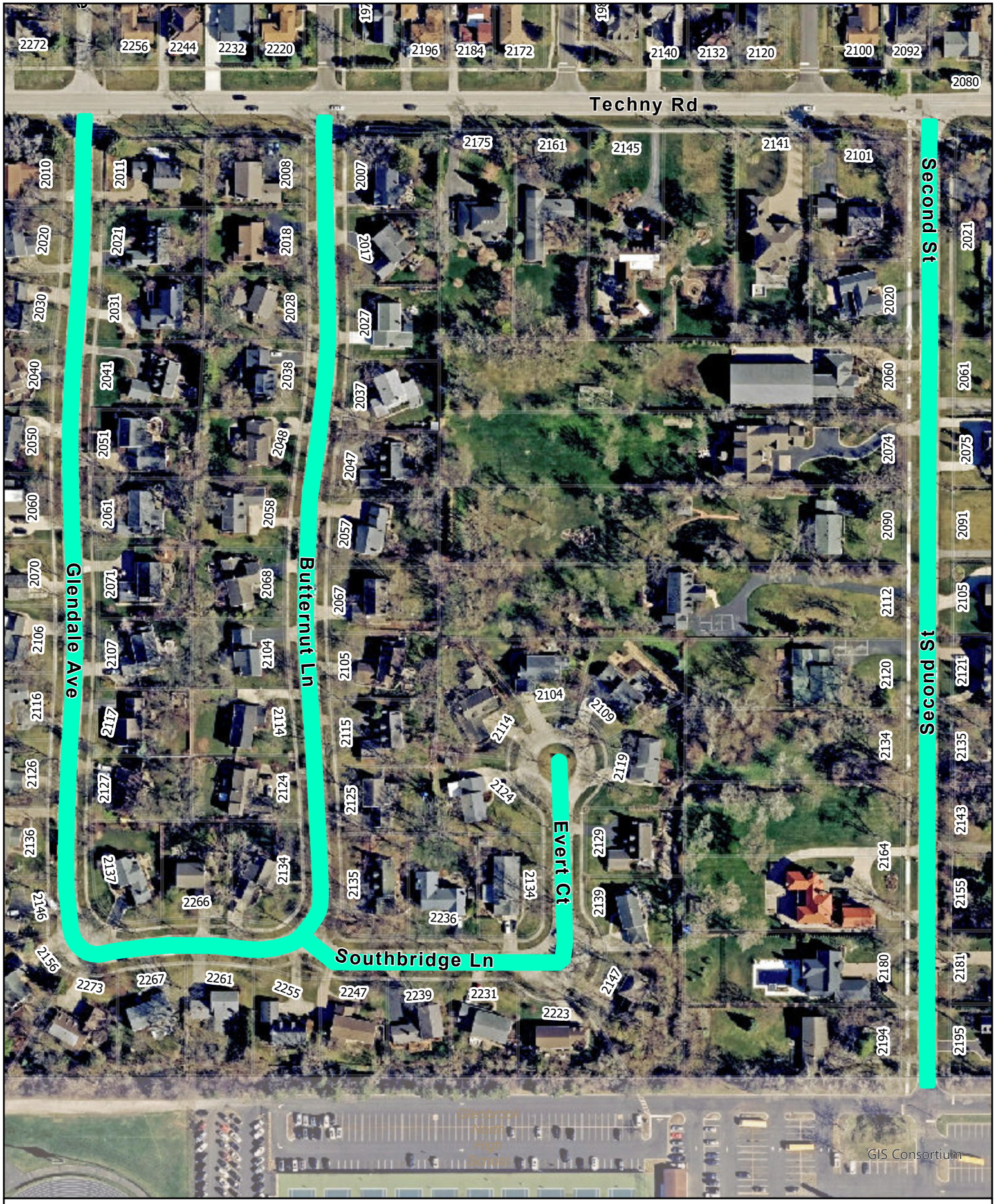
N

0 225 450 900

Feet

340

6/13/2025



Capital Improvement Projects

Concrete Street Rehabilitation

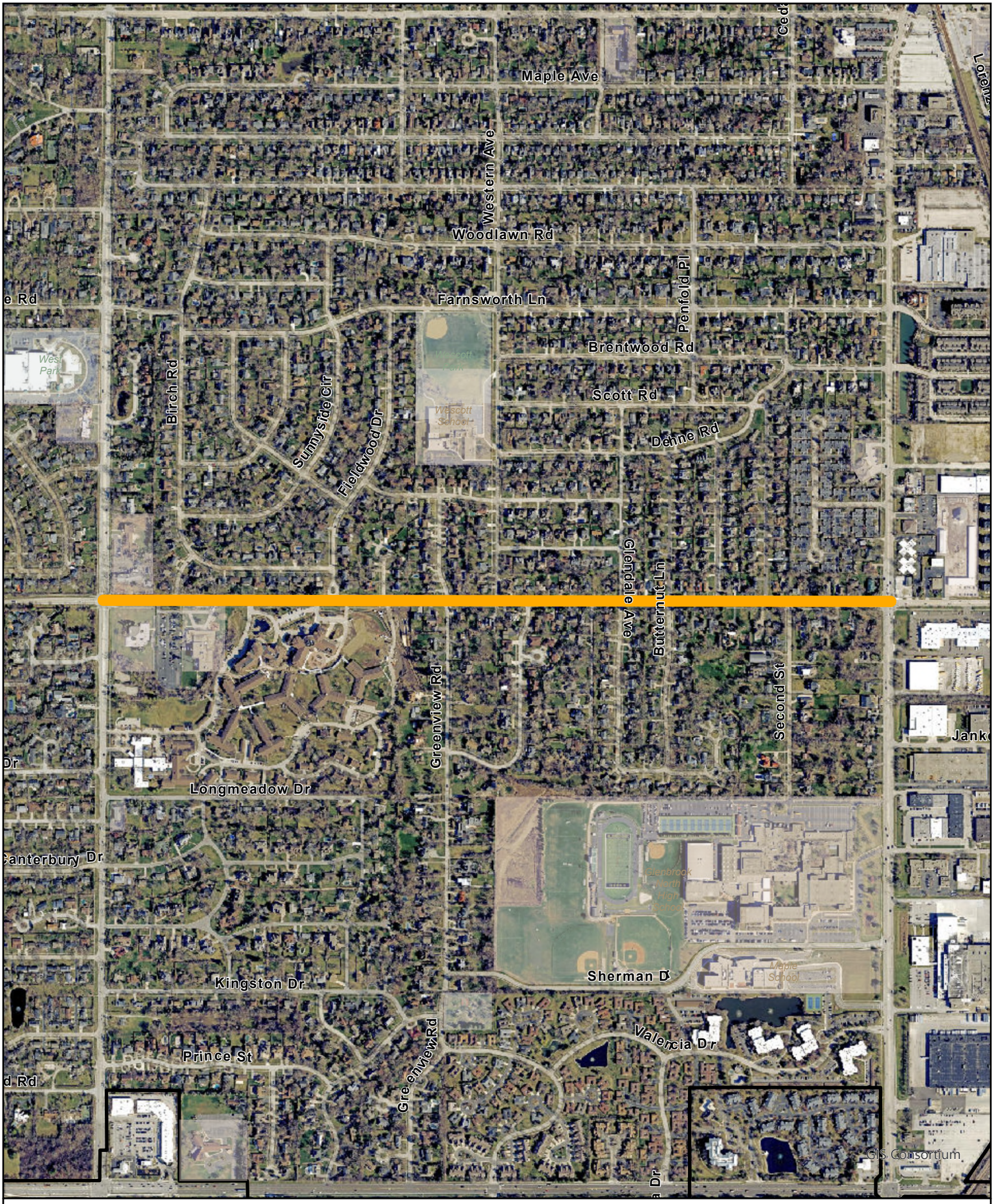
FY 29/30

GIS Consortium

N

0 75 150 300

Feet



Capital Improvement Projects

Bike and Pedestrian Improvements

FY 29/30

GIS Consortium

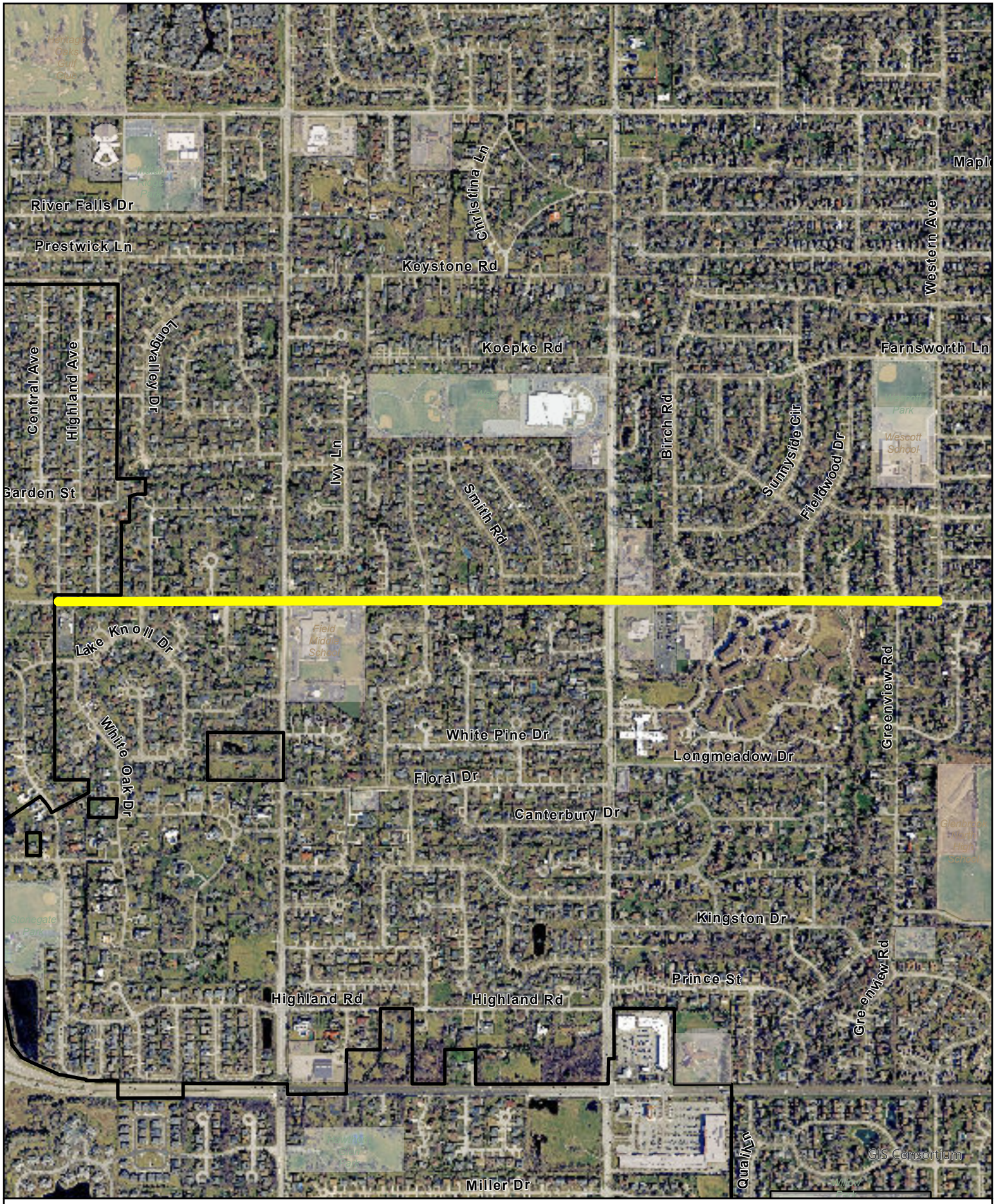
N

0 365 730 1,460

Feet

342

6/13/2025



Capital Improvement Projects

Arterial Sidewalk

FY 29/30

GIS Consortium

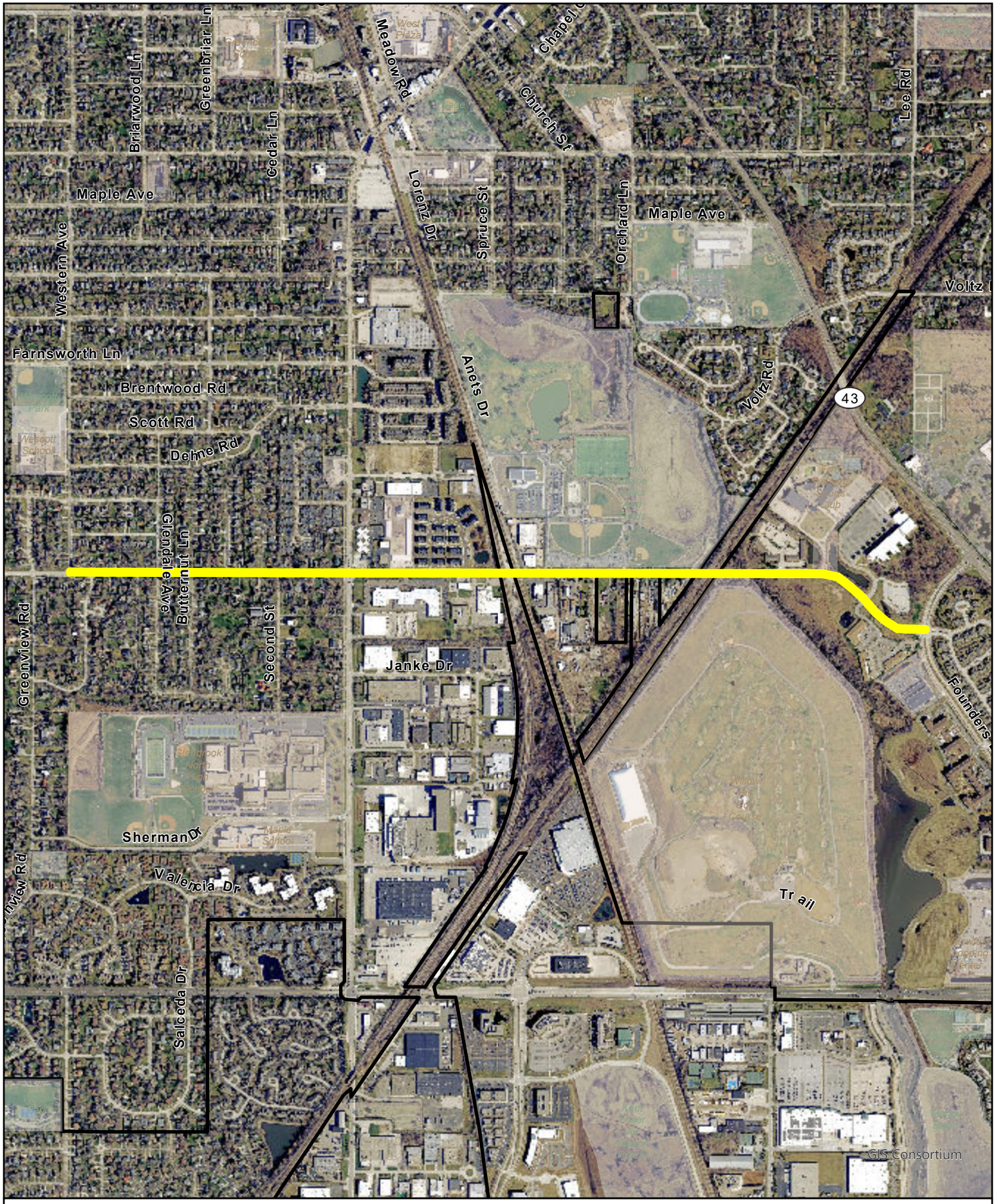
N

0 437.5 875 1,750

Feet

343

6/13/2025



Capital Improvement Projects

Arterial Sidewalk

FY 30/31

GIS Consortium

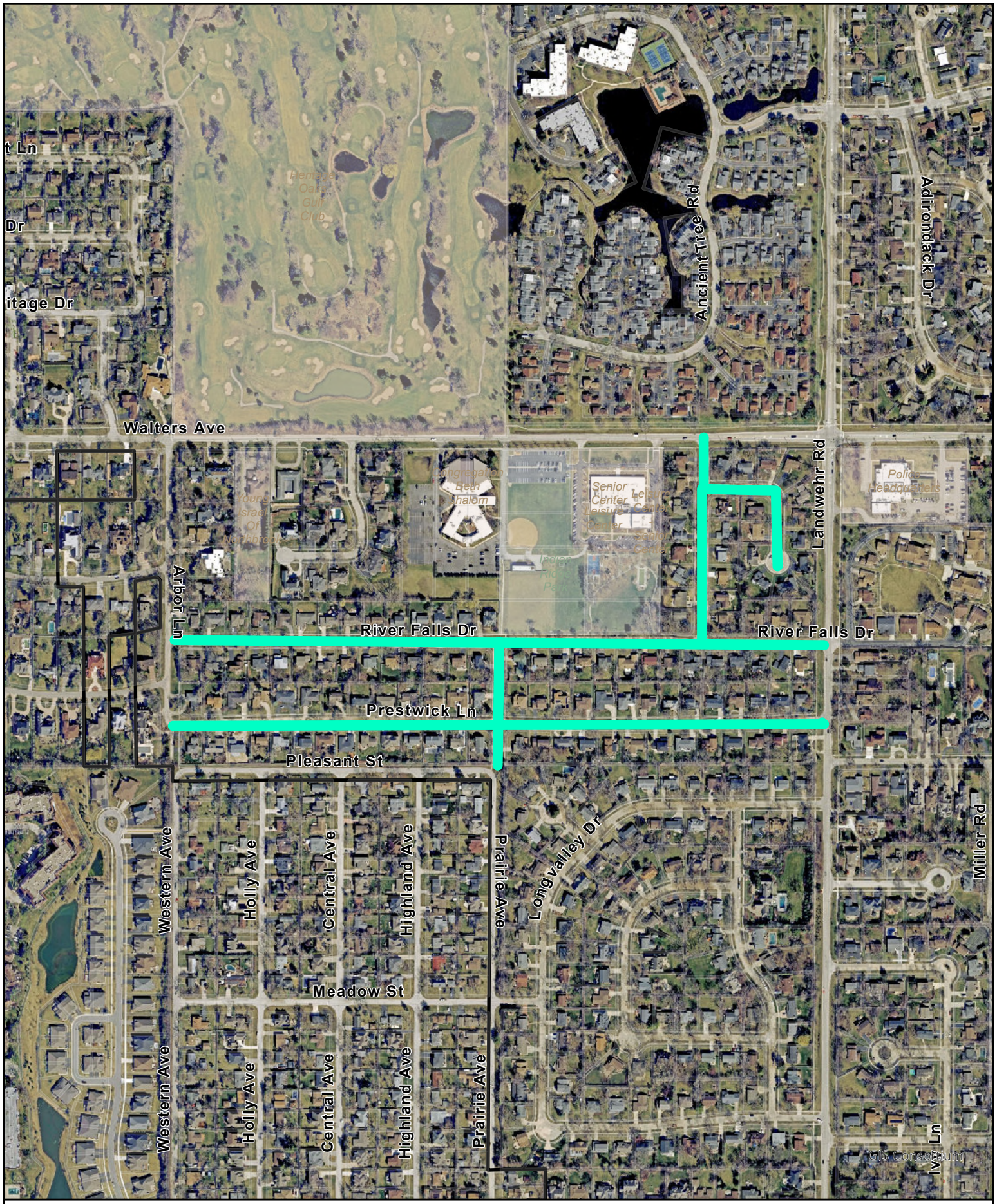
N

0 500 1,000 2,000

Feet

344

6/13/2025



Capital Improvement Projects

Concrete Street Rehabilitation

FY 30/31

GIS Consortium

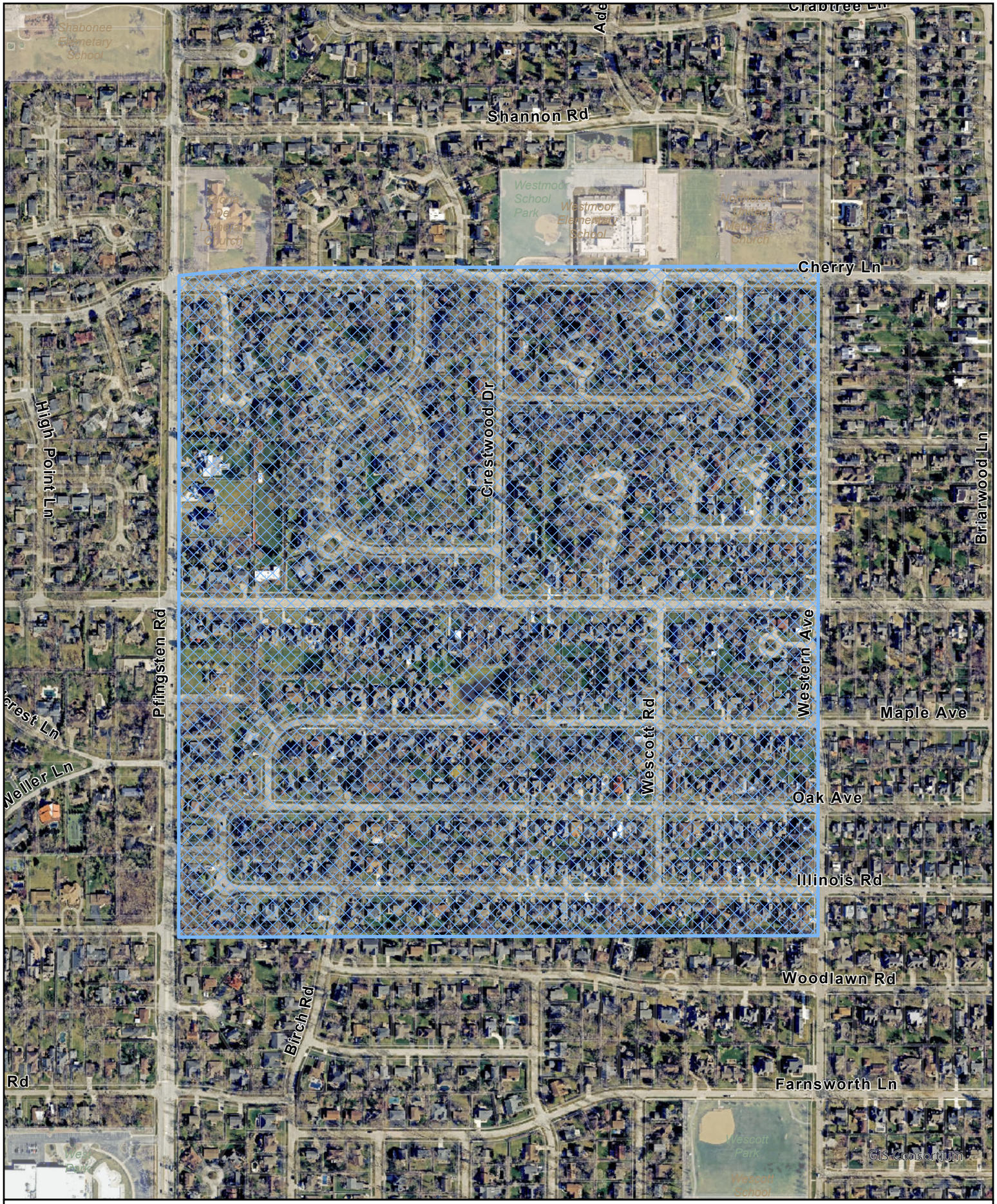
N

0 225 450 900

Feet

345

6/13/2025



Capital Improvement Projects

Neighborhood Sidewalk Improvements

FY 30/31

GIS Consortium

N

0 225 450 900

Feet

346

6/13/2025



Capital Improvement Projects

Bike and Pedestrian Improvements

FY 30/31

GIS Consortium

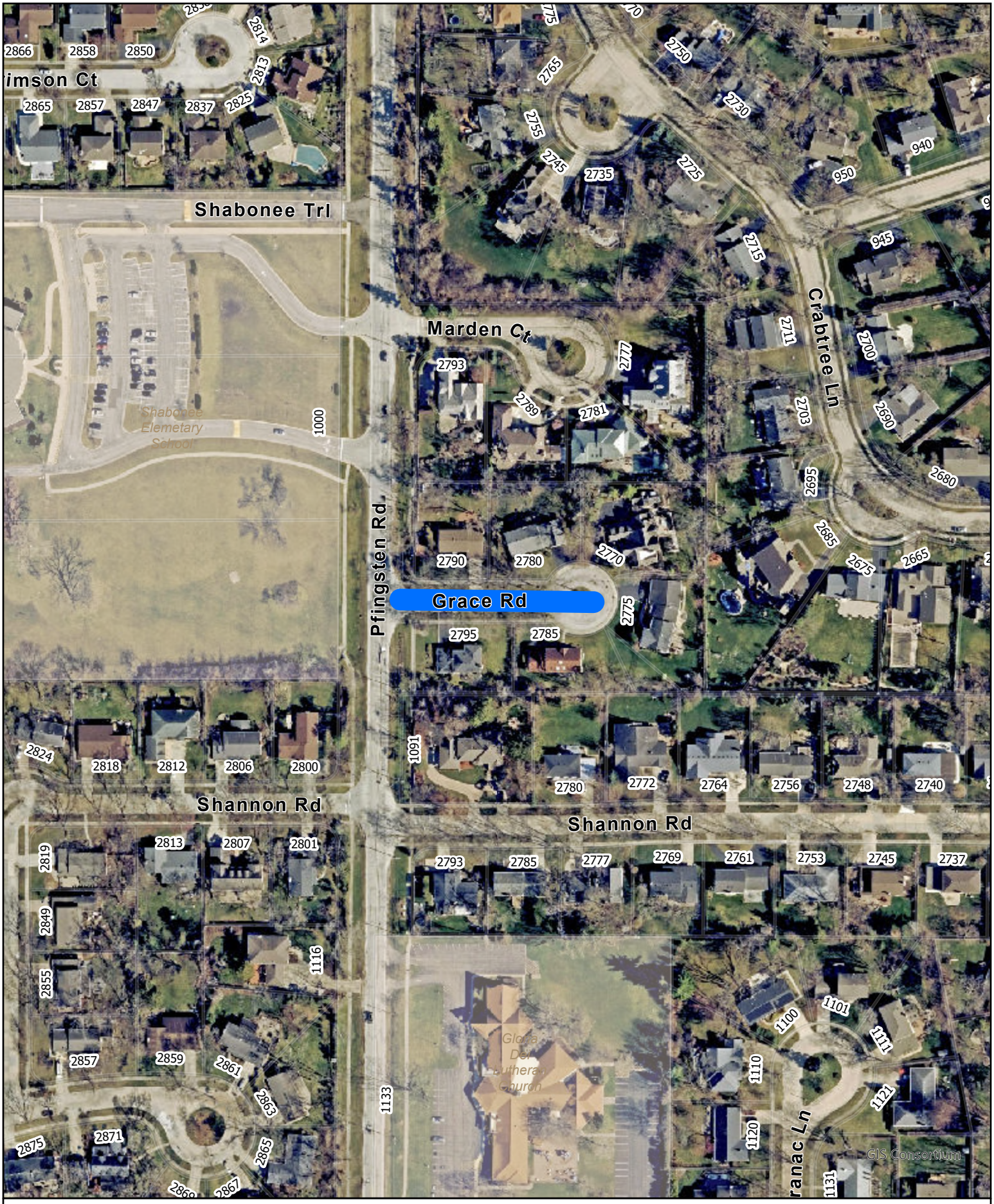
N

0 150 300 600

Feet

347

6/13/2025



Capital Improvement Projects

Water Main Improvements

FY 26/27

GIS Consortium

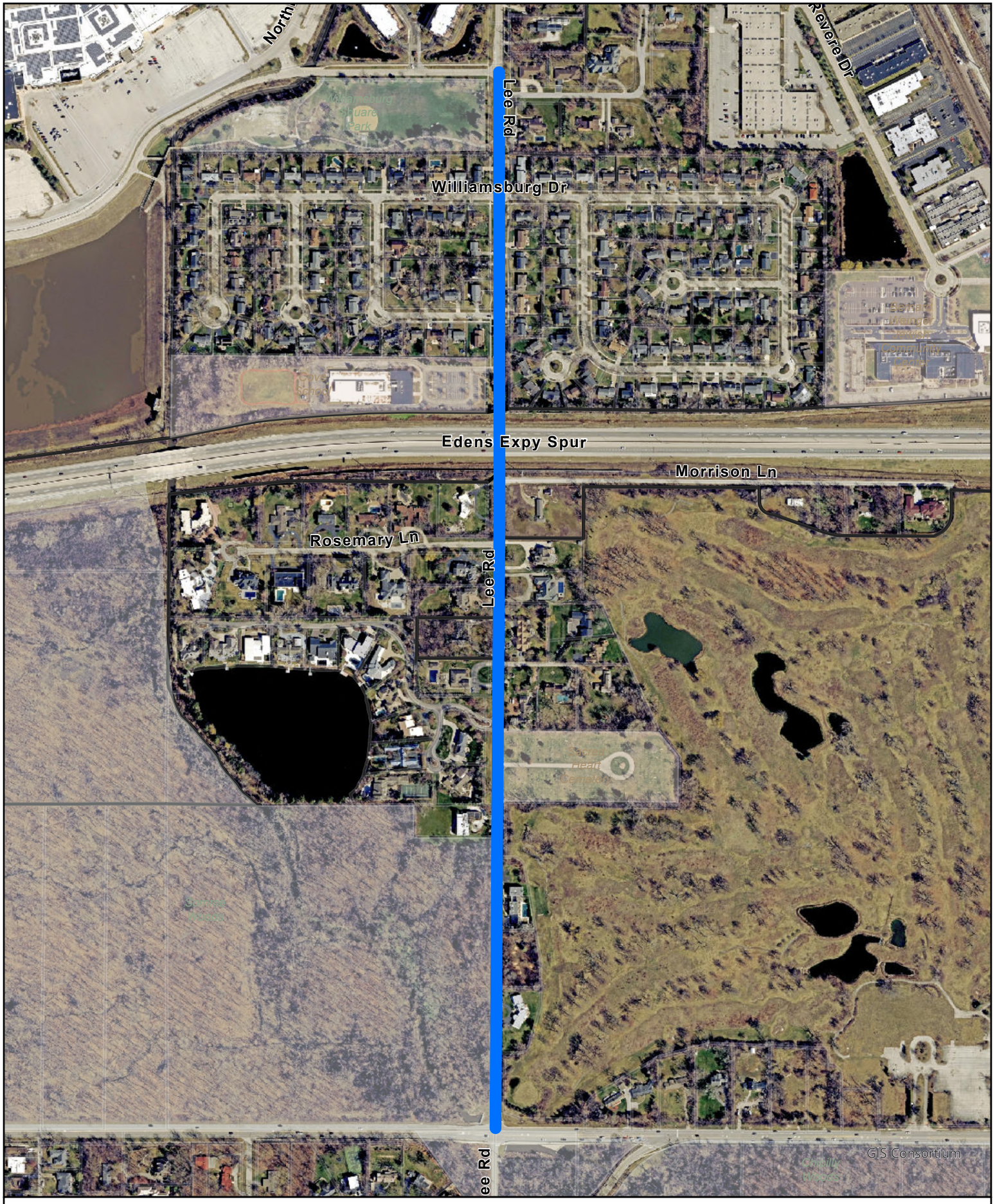
N

0 75 150 300

Feet

348

6/13/2025



Capital Improvement Projects

Water Main Improvements

FY 26/27 to FY 28/29

GIS Consortium

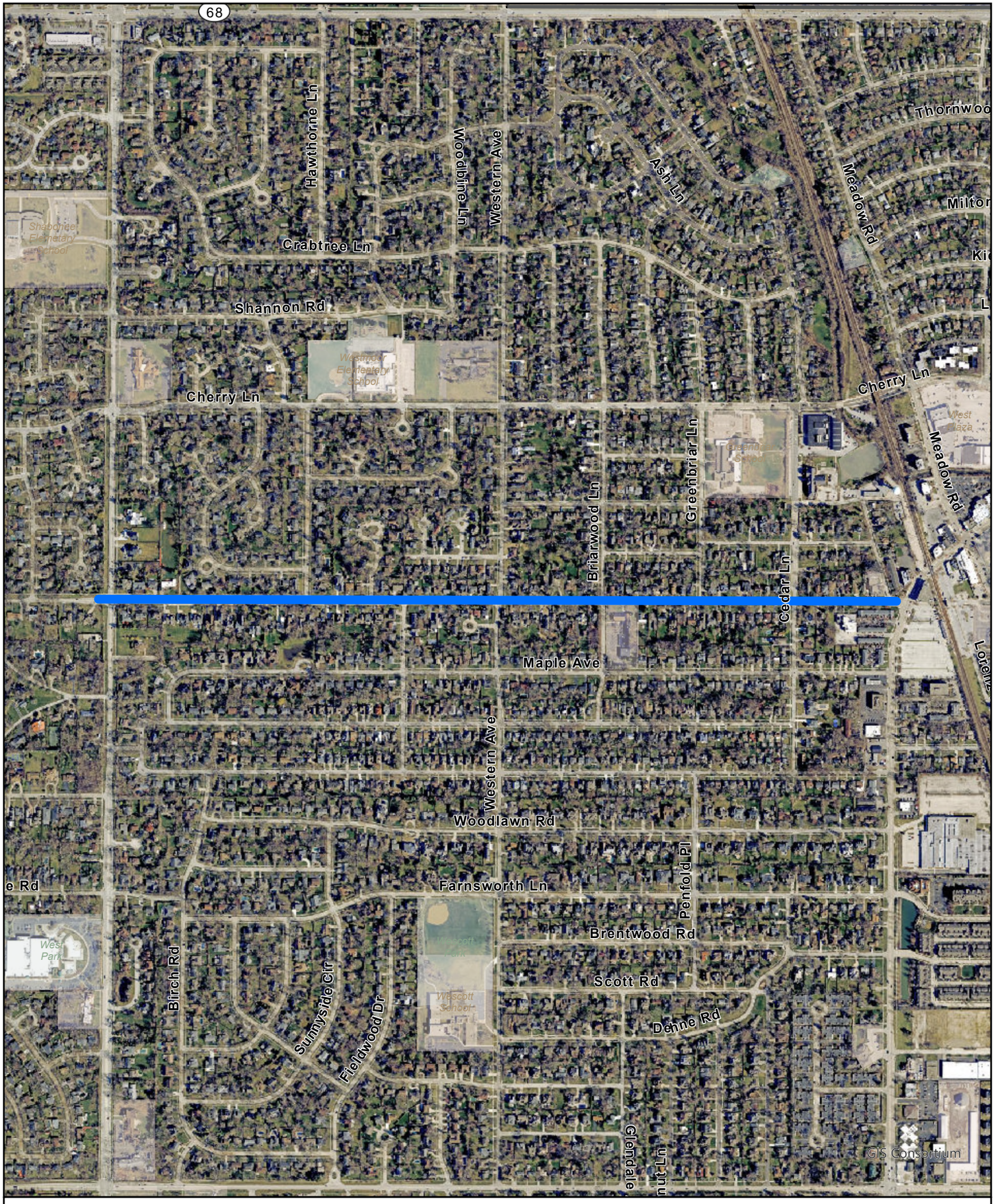
N

0 225 450 900

Feet

349

6/13/2025



Capital Improvement Projects

Water Main Improvements

FY 27/28

N

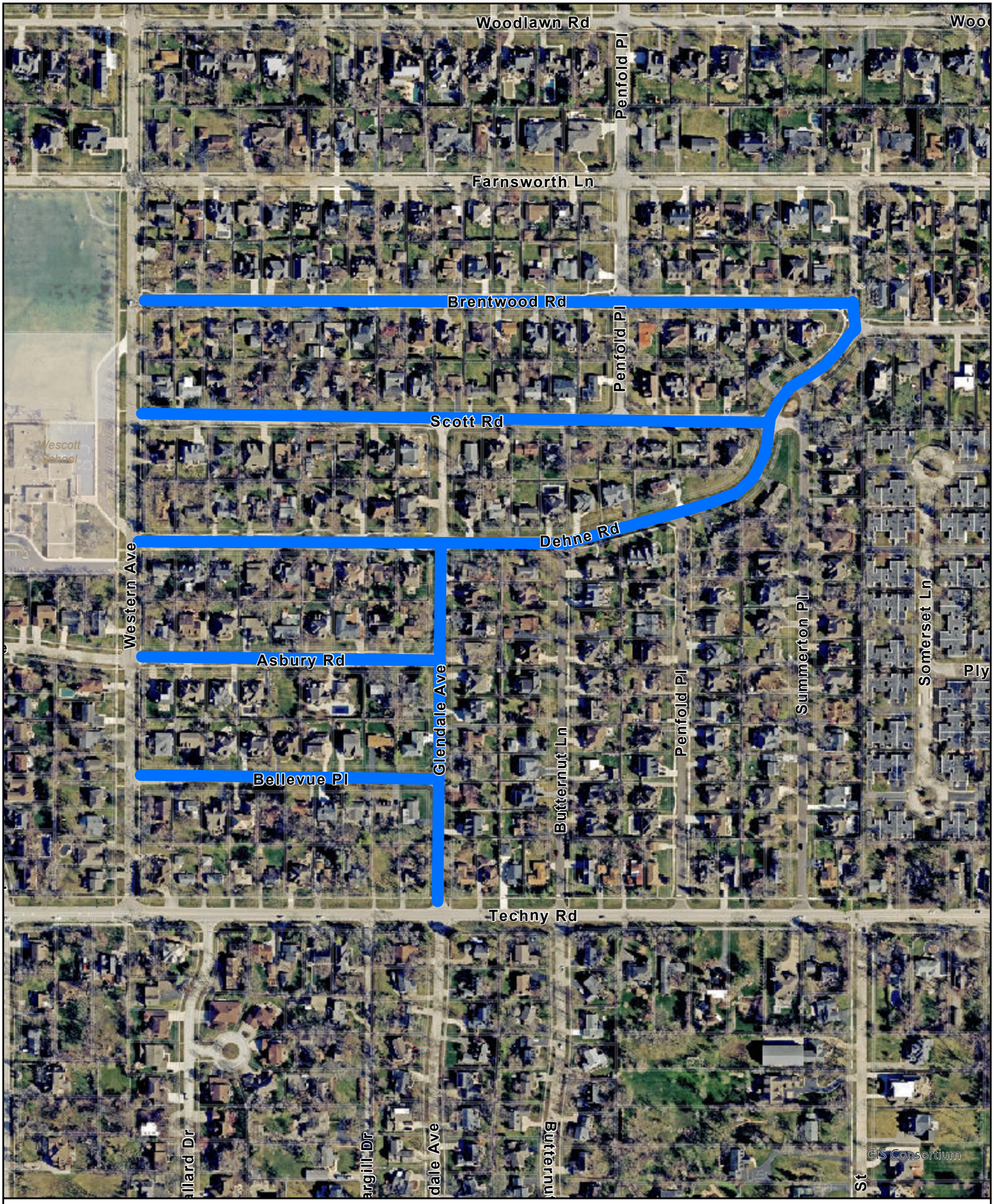
0 365 730 1,460

Feet

350

6/13/2025

GIS Consortium



Capital Improvement Projects

Water Main Improvements

FY 27/28

GIS Consortium

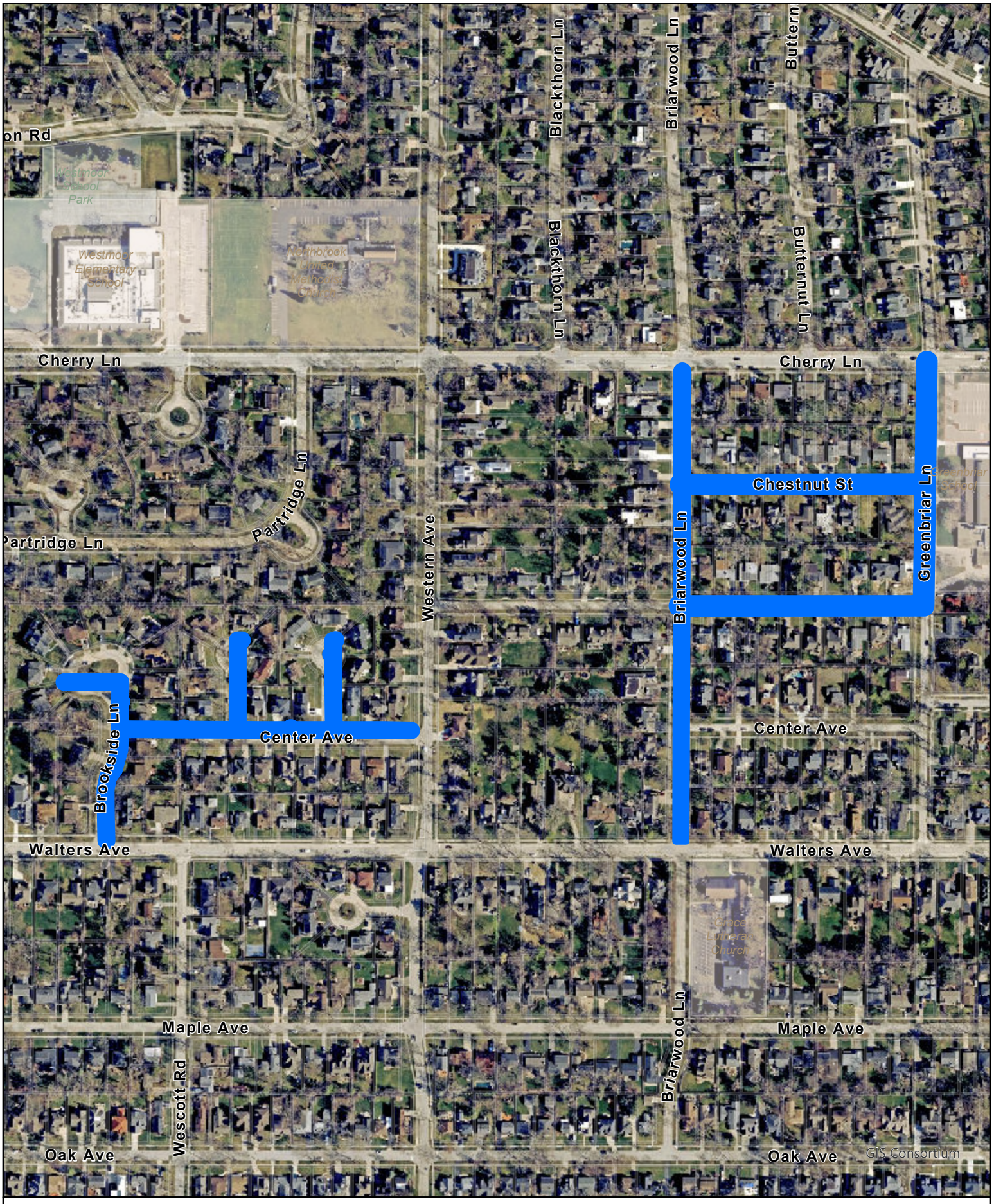
N

0 150 300 600

Feet

351

6/13/2025



Capital Improvement Projects

Water Main Improvements

FY 28/29

N

0 150 300 600

Feet

GIS Consortium

352

6/13/2025



Capital Improvement Projects

Water Main Improvements

FY 28/29

GIS Consortium

N

0 150 300 600

Feet

353

6/13/2025



Capital Improvement Projects

Water Main Improvements

FY 29/30

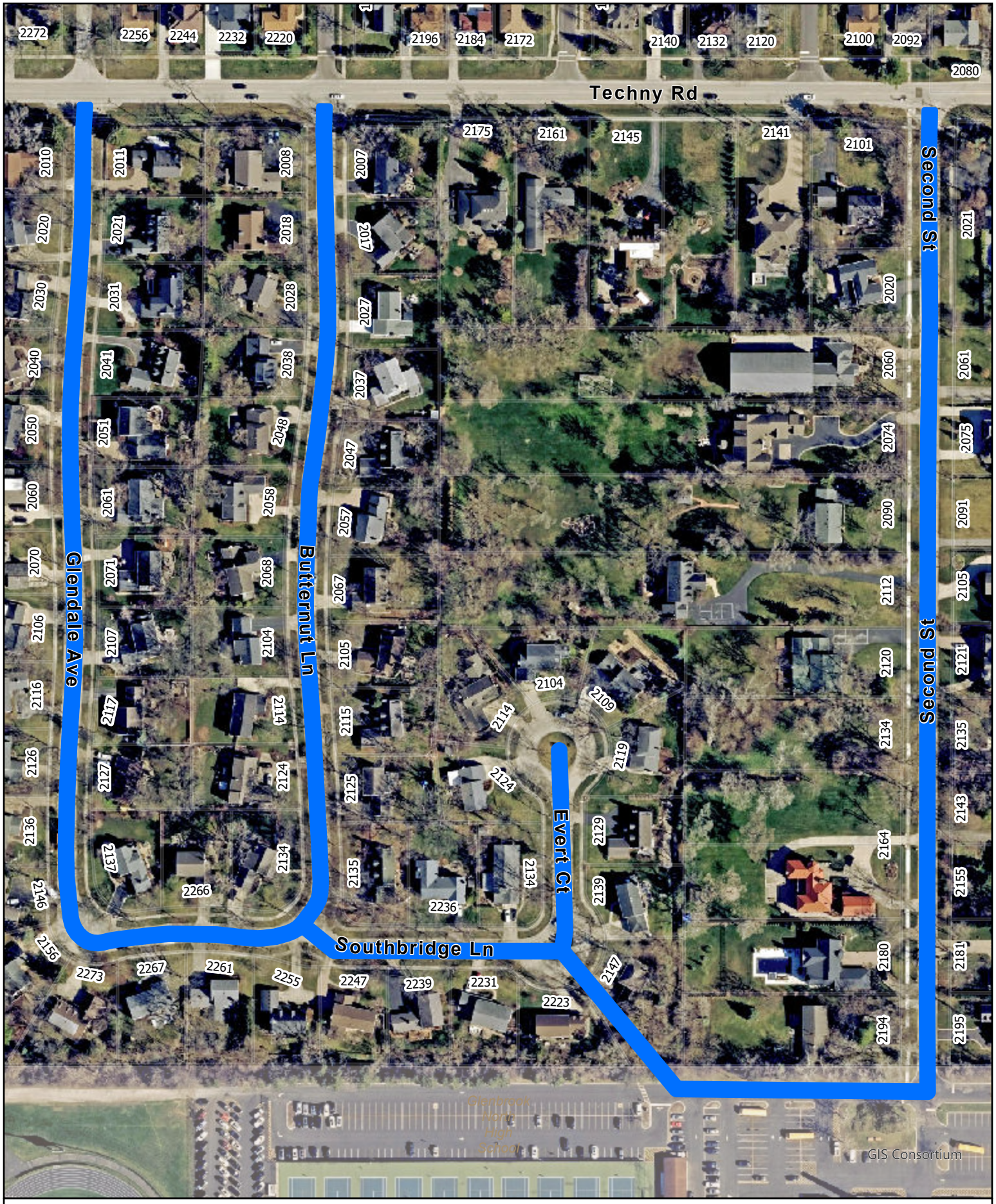
N

0 295 590 1,180

Feet

354

6/13/2025



Capital Improvement Projects

Water Main Improvements

FY 29/30

GIS Consortium

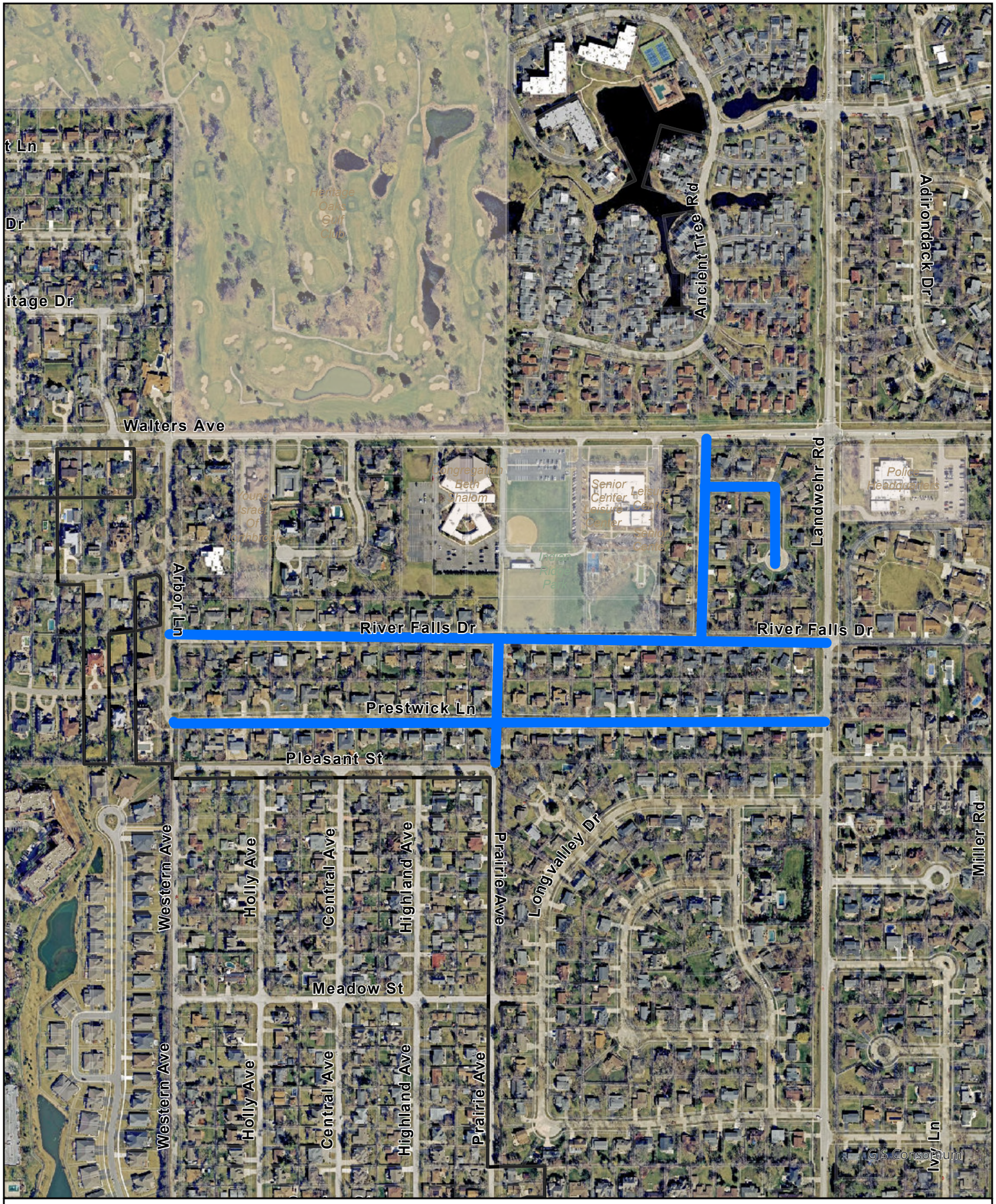
N

0 75 150 300

Feet

355

6/13/2025



Capital Improvement Projects

Water Main Improvements

FY 30/31

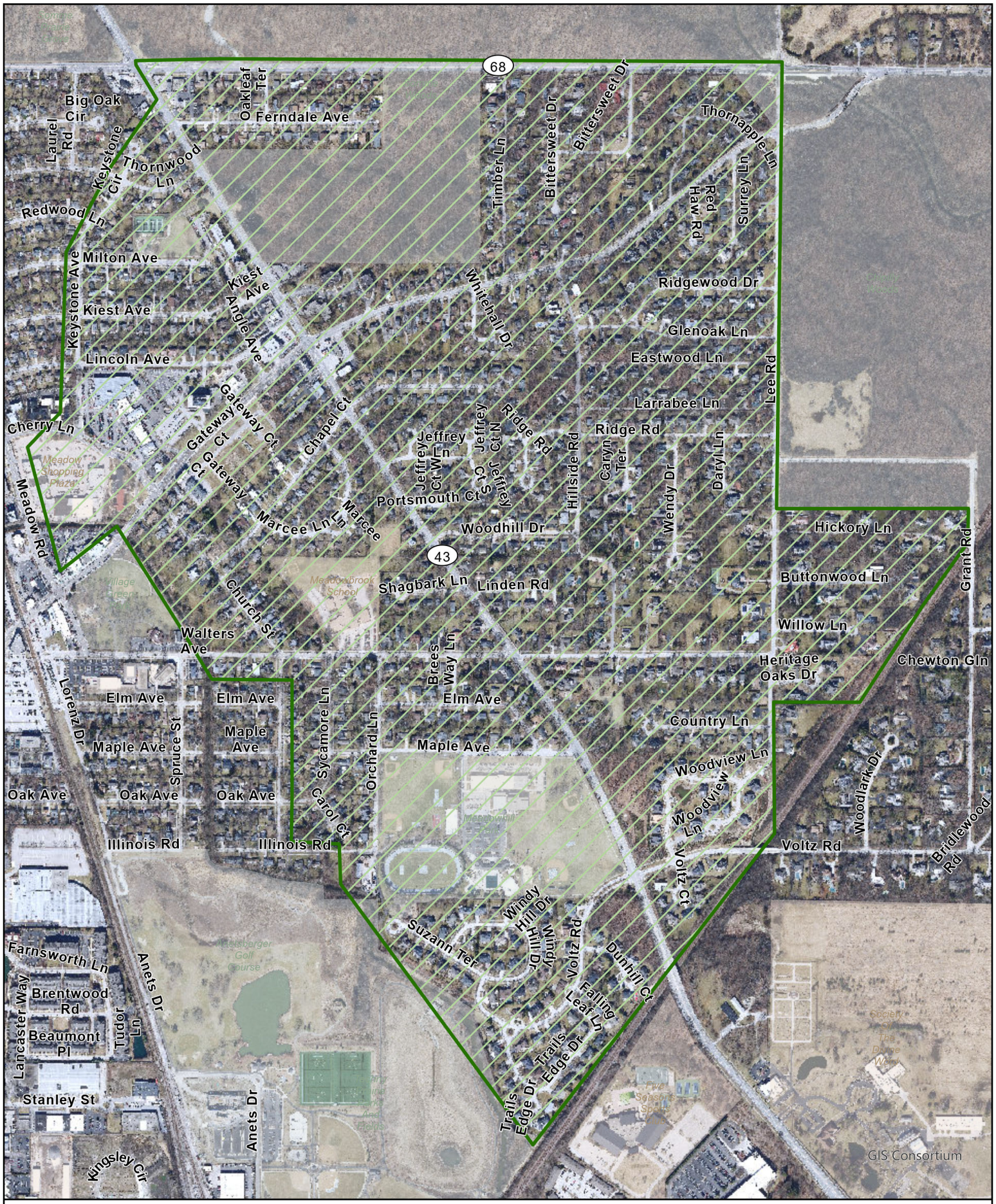
N

0 225 450 900

Feet

356

6/13/2025



Manhole Rehab

GIS Consortium

Capital Improvement Projects

Manhole Rehabilitation

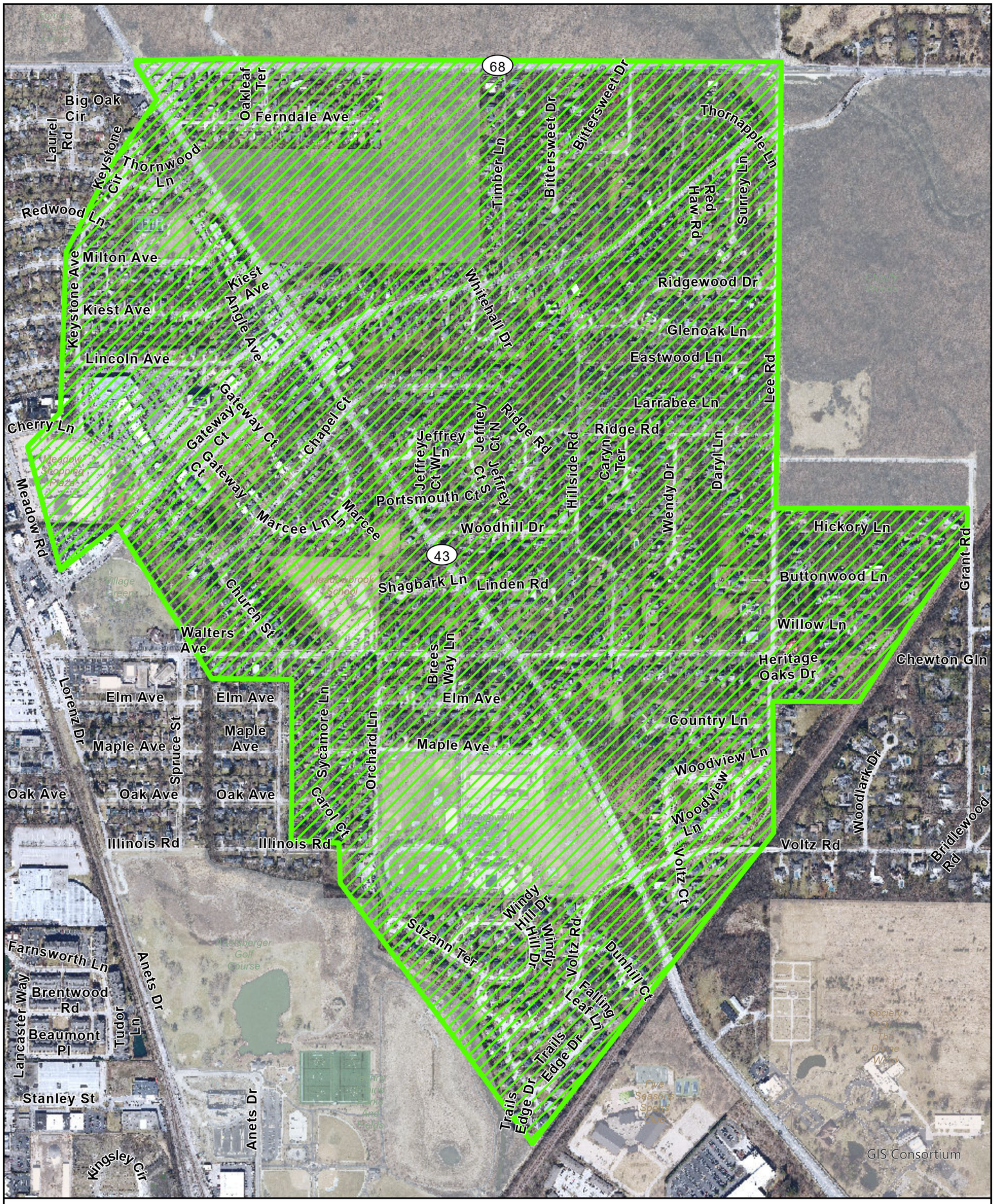
FY 26/27

0 337.5 675 1,350 Feet

N

357

6/1/2023



Sanitary Lining

GIS Consortium

Capital Improvement Projects

Sanitary Lining

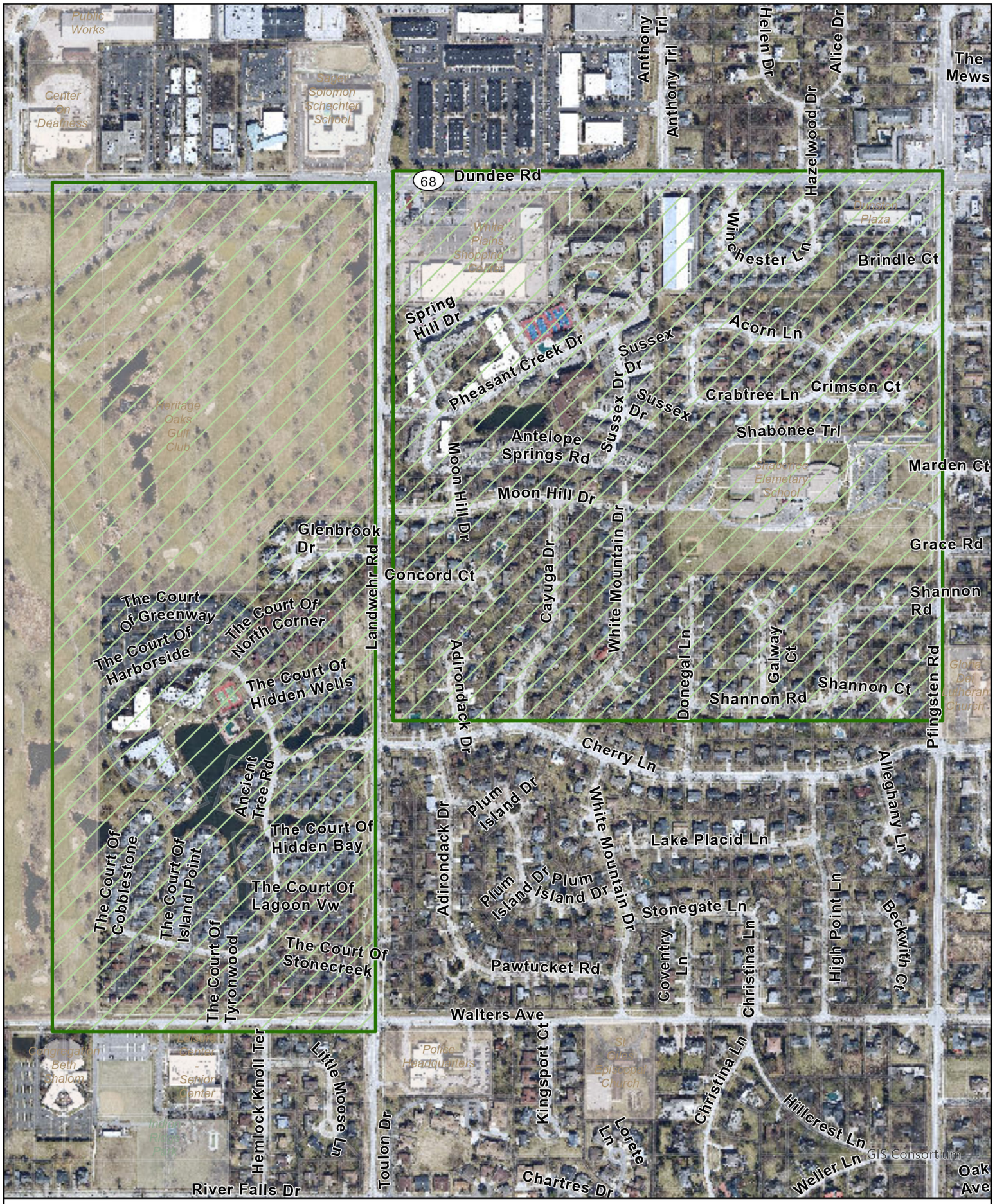
FY 26/27

0 337.5 675 1,350 Feet

N

358

6/1/2023



Manhole Rehab

GIS Consortium

Capital Improvement Projects

Manhole Rehabilitation

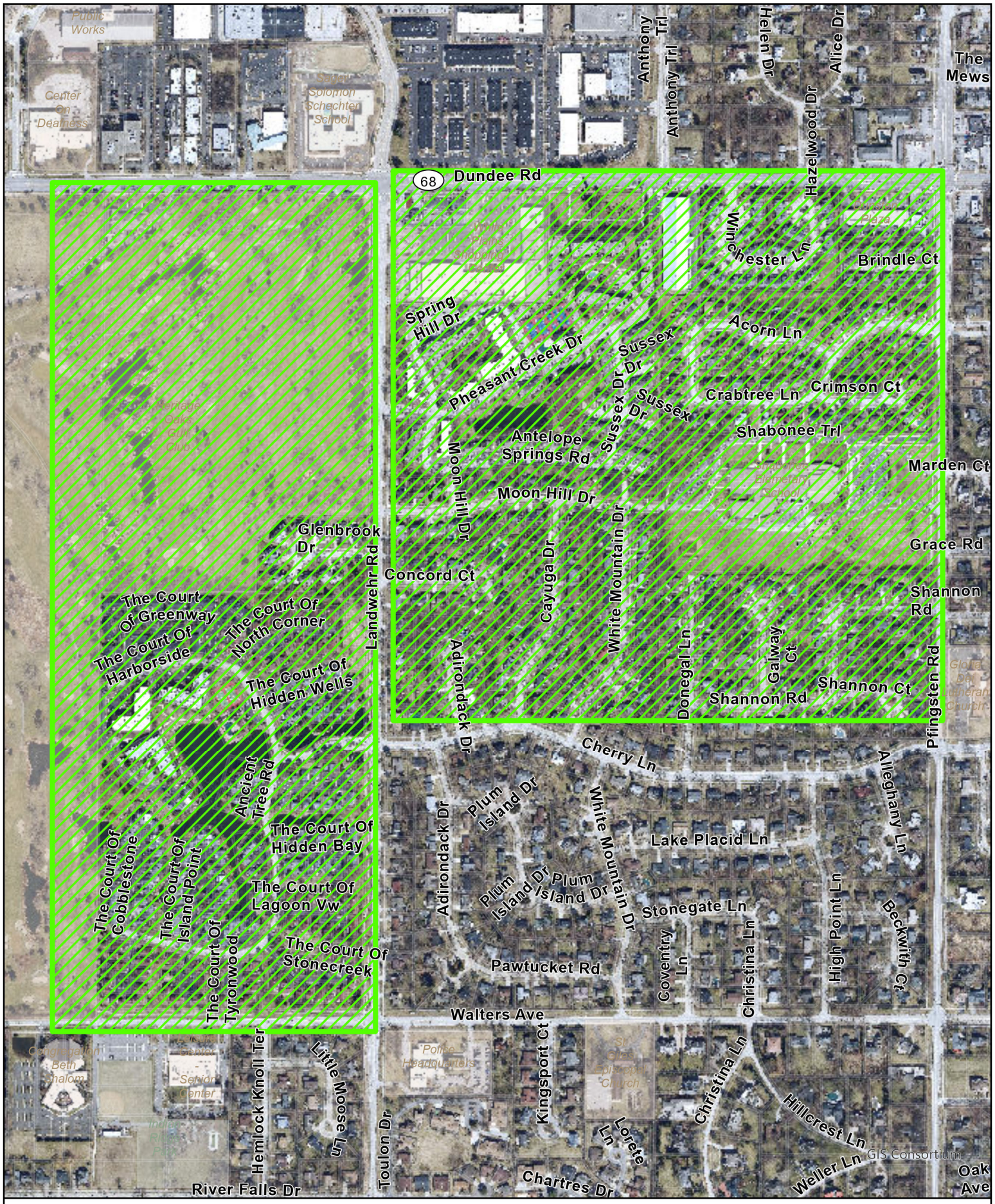
FY 27/28

0 235 470 940 Feet

N

359

6/1/2023



Sanitary Lining

GIS Consortium

Capital Improvement Projects

Sanitary Lining

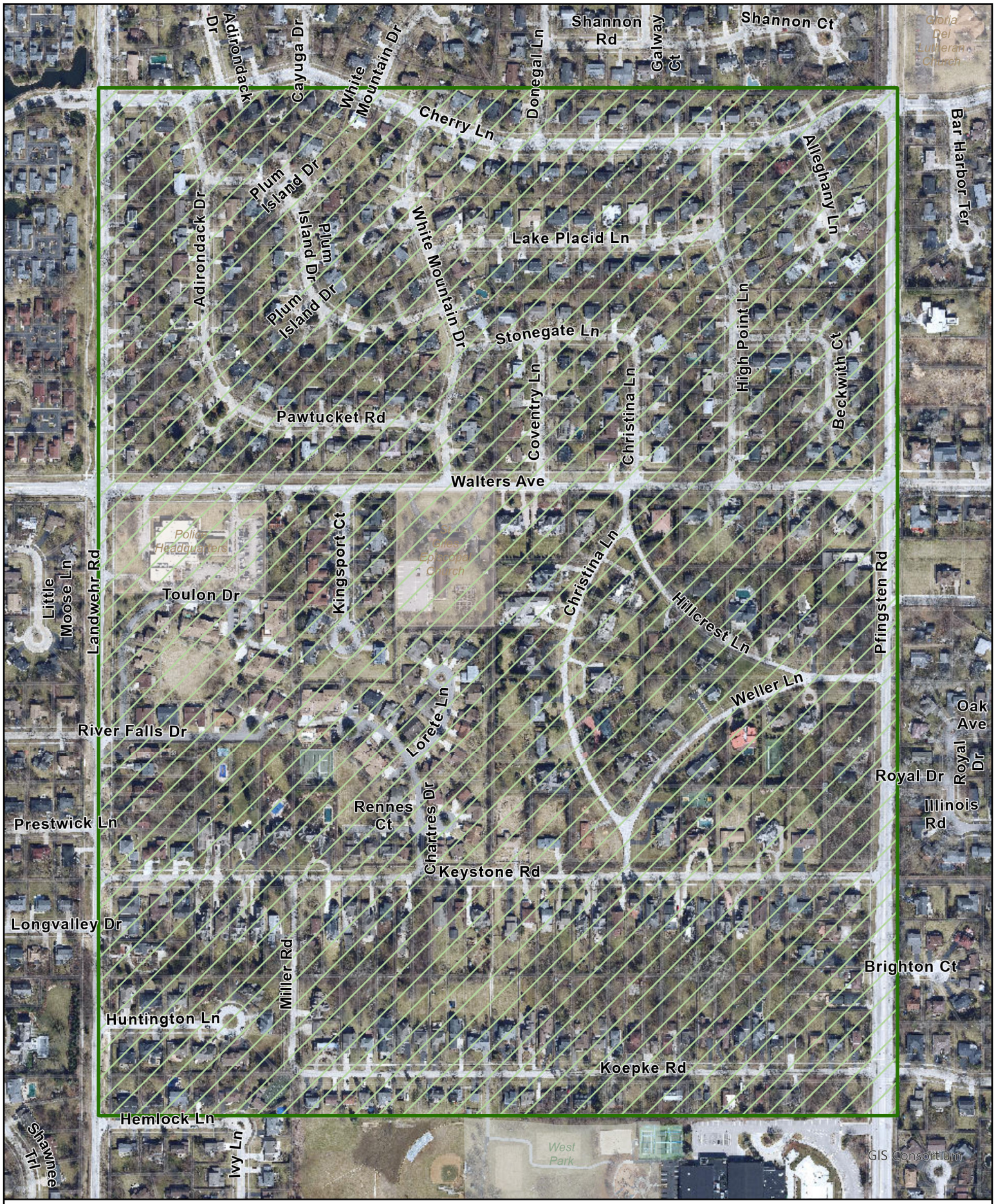
FY 27/28

0 235 470 940 Feet

N

360

6/1/2023



Manhole Rehab

GIS Consortium

Capital Improvement Projects

Manhole Rehabilitation

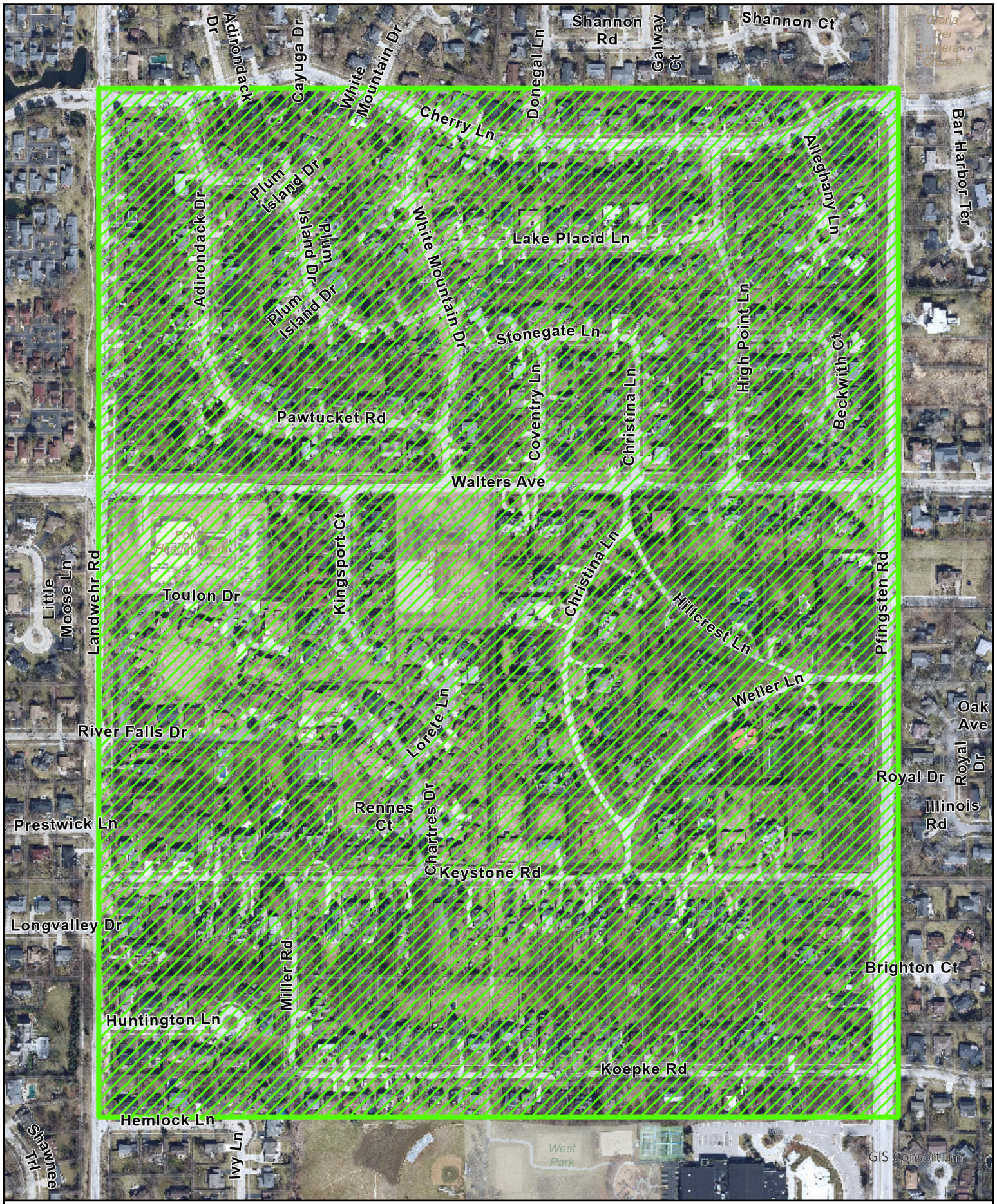
FY 28/29

0 165 330 660 Feet

N

361

6/1/2023



Sanitary Lining

GIS Consortium

Capital Improvement Projects

Sanitary Lining

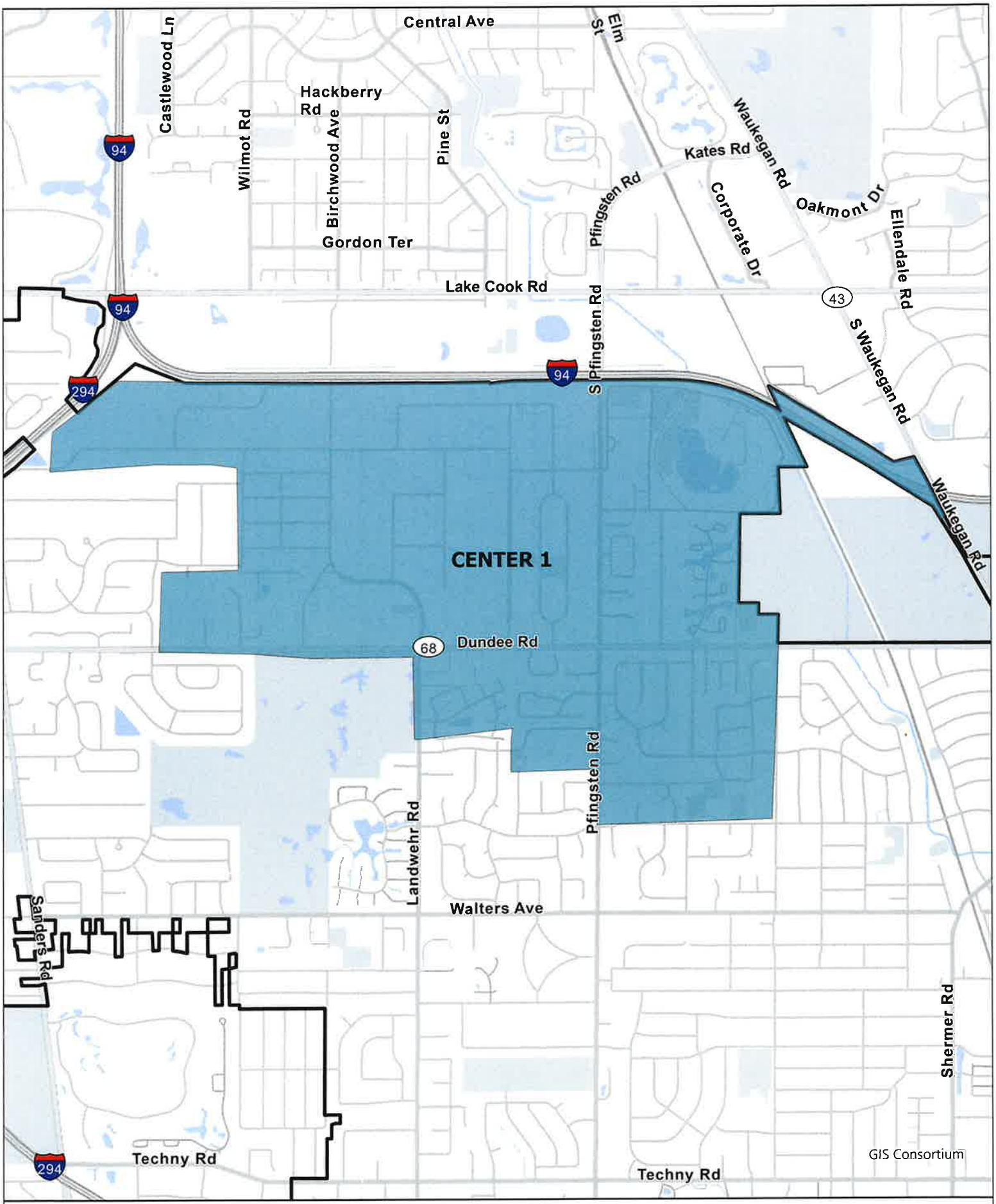
FY 28/29

0 165 330 660 Feet

N

362

6/1/2023



Capital Improvement Projects

Manhole Lining

FY 30/31

N

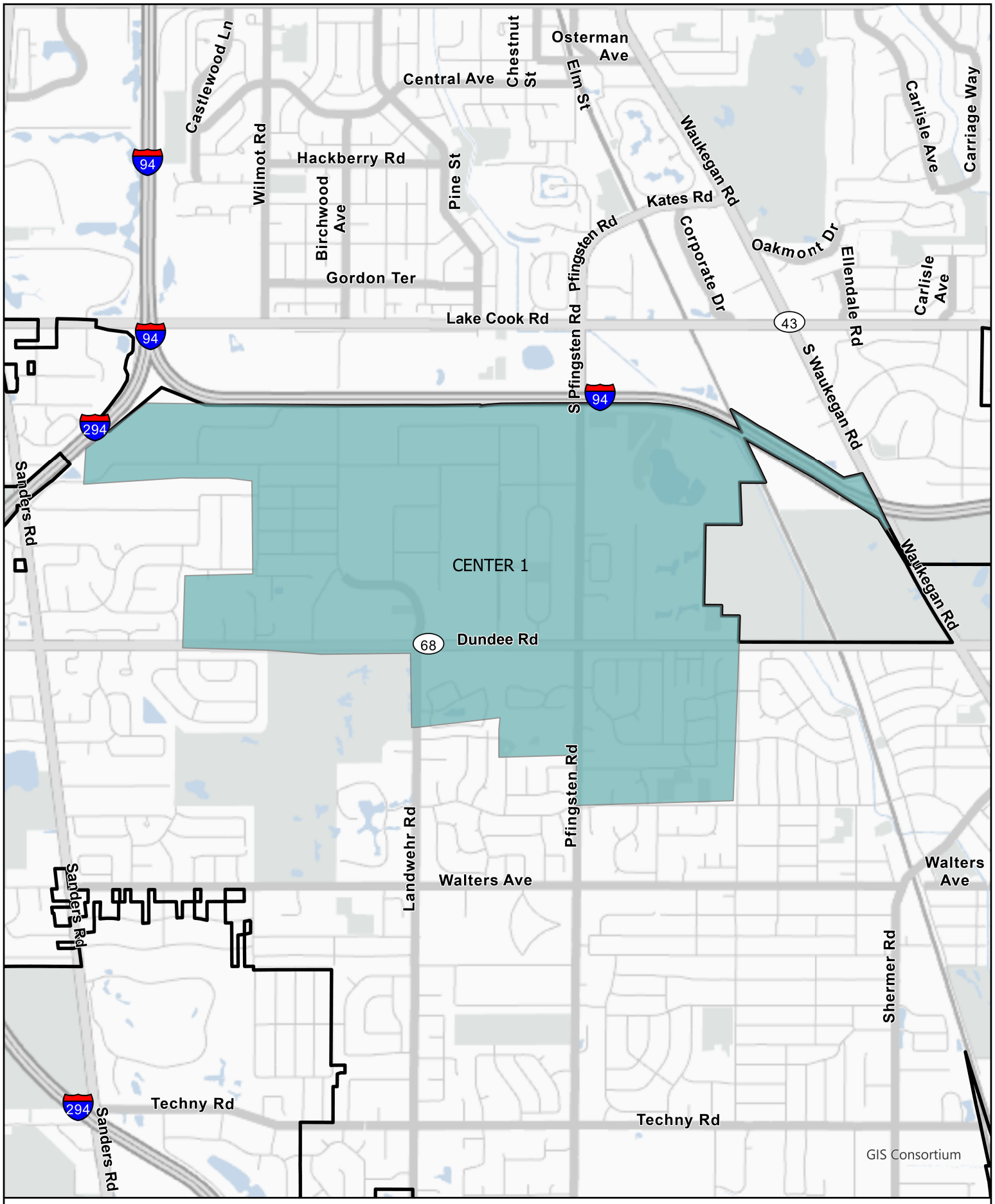
0 500 1,000 2,000

Feet

GIS Consortium

363

6/10/2025



Capital Improvement Projects

Sanitary Lining

FY 30/31

GIS Consortium

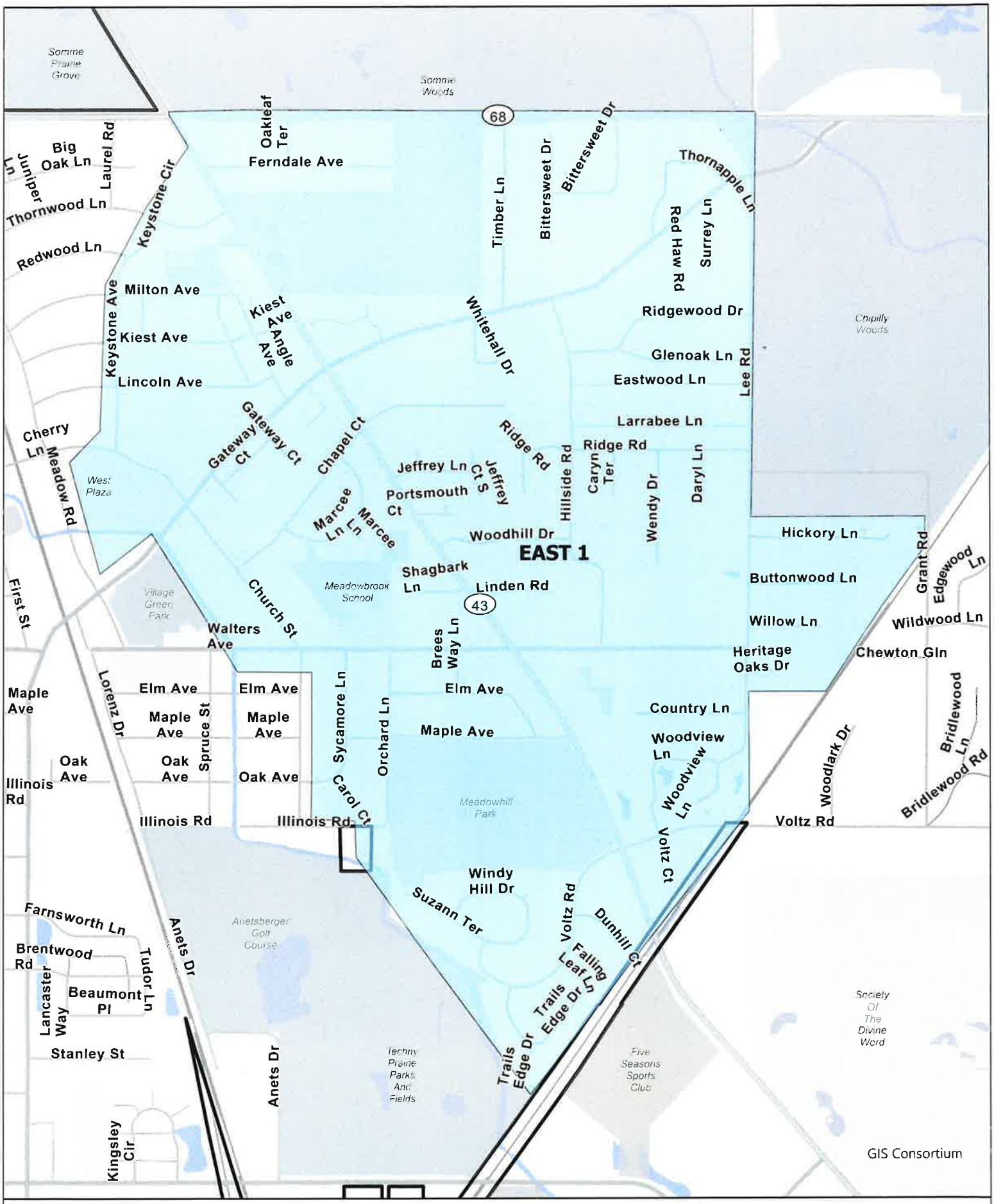
N

0 500 1,000 2,000

Feet

364

6/4/2025



Capital Improvement Projects

Televising

FY 30/31

GIS Consortium

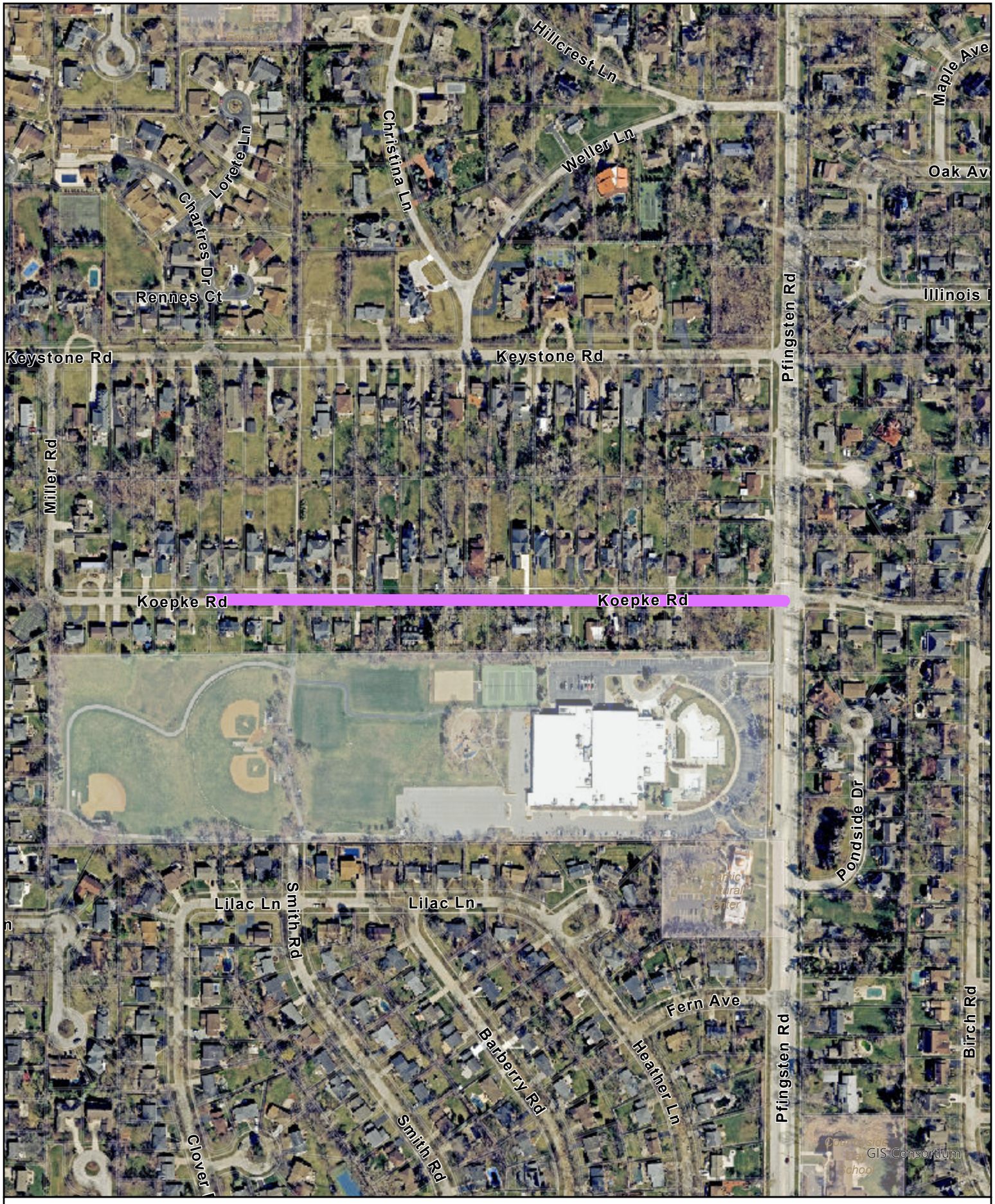
N

0 400 800 1,600

Feet

365

6/10/2025



Capital Improvement Projects

Stormwater Improvements

FY 27/28

GIS Consortium

N

0 150 300 600

Feet

366

6/13/2025



Capital Improvement Projects

Parking Lot

FY 29/30

GIS Consortium

N

0 75 150 300

Feet

367

6/13/2025



Capital Improvement Projects

Parking Lot

FY 30/31

GIS Consortium

N

0 75 150 300

Feet

368

6/13/2025

MEMORANDUM

To: Village Manager Cara Pavlicek
From: Chief Financial Officer Steve Drazner
Date: 2025-11-11
Subject: Property Tax Levy Discussion for Tax Year 2025 (Fiscal Year 2027)

Overview

Pursuant to State Statute a property tax levy must be adopted and filed with the Cook County Tax Extension Office by the last Tuesday of December each year. The components of the Village's levy are allocated among its Corporate (i.e. General) Fund, Debt Service Fund (bonds & interest), Police Pension Fund, and Fire Pension Fund. The Village also levies on behalf of the Northbrook Public Library which submits its levy request to the Finance Department each October.

Fiscal Impact

For discussion purposes only.

Recommendation

Board discussion and consensus is requested for the recommended property tax levy for adoption at the December 9, 2025 Village Board meeting.

Background

The Village is on a May 1 fiscal year end, and per State statute a property tax levy must be adopted and filed with the Cook County Tax Extension Office by the last Tuesday of December each year. Due to this timing, the levy is historically prepared by the CFO using current fiscal year appropriations as a basis to estimate next year's budgetary needs, as developing the FY27 budget is still in the early stages. The components of the Village's levy are allocated among its Corporate (i.e. General) Fund, Debt Service Fund (bonds & interest), Police Pension Fund, and Fire Pension Fund.

The Village also levies on behalf of the Northbrook Public Library which submits its levy request to the Village each October and following Village Board action in the first regular meeting of the Village Board in December, the Village submits the annual property tax levy for both the Village and the Library. While the Village has no part in determining the Library's levy, under State of Illinois statute, the Village is required to submit the Library's levy to the appropriate county for assessment and collection. For tax year 2025 (fiscal year 2027), the

Library is requesting a levy of $10,823,650, which is a 4.6% increase over the prior year levy of $10,344,000.

The Village's property tax levy includes funding to support general corporate purposes, and the statutorily required pension contributions for Illinois Municipal Retirement Fund (IMRF)/Police Pension Fund/Firefighters' Pension Fund and Debt Service which is not paid (abated) by other sources of revenue. Staff is recommending a village levy increase of $2,844,348, from a tax year 2024 levy of $23,063,017 to a tax year 2025 levy of $25,907,365. This would equate to a levy increase (village portion only) of 12.3%. However, 2.1% of this percentage increase would pertain to eliminating the vehicle sticker fees and rolling that estimated revenue source into the levy.

Attached is a summary of the levy allocation between general operations, pension contributions, and debt service. It is important to take note that the debt service portion of the levy will not be included in the levy ordinance since the County is required to automatically levy property taxes to support debt service based on the bond documentation submitted to them after each bond issuance. However, the Village Board will be required to adopt an Ordinance to abate a portion of the County's automatic levy for Debt Service which can be funded by user fees most commonly related to Debt issued for one or more of the Village's Enterprise Funds (Water, Sanitary Sewer, Stormwater) as well as the Motor Fuel Tax Fund. Enterprise Funds by definition are supported by users fees.

For the Police and Firefighters' Pension Funds, the levy being proposed is based on the normal actuarial contribution amount which is geared to gradually reduce the unfunded pension liabilities as discussed at the October 14, 2025 Committee of the Whole. By levying the actuarial recommended amount, the village will be contributing a sufficient amount to pay down the unfunded pension liabilities by 2040. The Village Board has also elected to transfer in surplus collections from ambulance fees into the pensions on top of the normal contribution to expedite the reduction of unfunded liabilities.

The Debt Service portion of the recommended tax year 2025 levy assumes the following:

1. 100% of Enterprise Debt (Water, Storm, Sewer, Senior Housing) is abated (paid by user fees).
2. 100% of the Motor Fuel Tax Fund allocated debt (Series 2013A and 2024) equaling $374,764 is abated and paid by MFT revenues via an inter-fund transfer from the MFT Fund to the Debt Service Fund.
3. 86% of Series 2014A debt service paid by the Debt Service Fund equaling $1,634,099 is abated and paid by the .25% of allocated home rule sales tax in the Infrastructure CIP Fund via an inter-fund transfer to the Debt Service Fund.

After the abatements as previously described, the end result of the annual gross and net debt will be as follows:

Total gross levy (prior to abatements) for all GO Series	$12,759,403

Abated debt paid by Enterprise Fund user fees	($5,678,720)
Abated debt paid by Motor Fuel Fund revenues	($374,764)
Abated debt paid by CIP home rule sales tax (Series 2014A)	($1,634,099)
Net debt funded by property taxes	$5,071,820

Per State statute if the levy to be adopted in December is expected to increase by 5.0% or more, a Truth in Taxation Public Hearing will be required prior to the Board's adoption of the levy on December 9, 2025. This public hearing may be held during the same meeting and on the same agenda as the tax year 2025 levy ordinance, so long as the hearing takes place before (appears first on the agenda) the Board adopts the levy ordinance.

Attached is a table summarizing how the village's portion of the staff recommended property tax levy increase will affect homes assessed at typical market values in Northbrook. This table only reflects the village's recommended levy increase and does not include any of the other taxing districts which are beyond the control of the Village Board. For example, a fairly average Northbrook home assessed at $500K would pay an additional $134 in property tax for the year while a home valued at $1 million would have to pay an additional $268. However, should the Board opt to approve the higher levy in exchange for repealing the vehicle license fees, most larger homes typically have a minimum of two vehicles and would thus save approximately $80 a year on average by not having that additional expense which would, in essence, offset the additional property tax burden.

Overall, staff believes that the recommended levy of $25,907,365 is the best option and such an amount would fully fund the normal police and fire pension contributions as well as the increase in debt service expense, and provide the General Fund an additional $1.7 million which is minimal when compared to the increasing cost of all the labor, goods, and services provided by the Village.

Exhibit A: Property Tax Year to Year Comparison
Exhibit B: Debt Levy and Abatement Detail by Series
Exhibit C: Property Tax Estimate
Exhibit D: Northbrook Fire Actuarial Valuation
Exhibit E: Northbrook Police Actuarial Valuation

Village of Northbrook
Proposed Fiscal Year 2027 (Tax Year 2025) Levy

DEBT SERVICE SEPARATED OUT

Net Debt Service Levy (After Abatements)	V1 (with VS add-on) FY27 (4/30/27) Tax Yr 2025 Recommended	V2 (w/o VS add-on) FY27 (4/30/27) Tax Yr 2025 Recommended	FY26 (4/30/26) Tax Yr 2024 Adopted	V1 Yr to Yr Variance	V2 Yr to Yr Variance	V1 % Change	V2 % Change
Corporate Levy	8,422,363	7,937,961	6,672,101	1,750,262	1,265,860	26.23%	18.97%
IMRF- Village	1,290,375	1,290,375	1,207,950	82,425	82,425	6.82%	6.82%
Police Pension Levy	5,078,907	5,078,907	5,119,395	(40,488)	(40,488)	-0.79%	-0.79%
Firefighters Pension Levy	6,043,900	6,043,900	5,645,294	398,606	398,606	7.06%	7.06%
Library Property Tax Levy Request	10,052,700	10,052,700	9,574,000	478,700	478,700	5.00%	5.00%
Subtotal	30,888,245	30,403,843	28,218,740	2,669,505	2,185,103	9.46%	7.74%
Debt Service (Includes Library) Levy after Abatement	5,842,770	5,842,770	5,188,277	654,493	654,493	12.61%	12.61%
GRAND TOTAL	36,731,015	36,246,613	33,407,017	3,323,998	2,839,596	9.95%	8.50%

LIBRARY SEPARATED OUT

Net Debt Service Levy (After Abatements)	V1 (with VS add-on) FY27 (4/30/27) Tax Yr 2025 Recommended	V2 (w/o VS add-on) FY27 (4/30/27) Tax Yr 2025 Recommended	FY26 (4/30/26) Tax Yr 2024 Adopted	V1 Yr to Yr Variance	V2 Yr to Yr Variance	V1 % Change	V2 % Change
Corporate Levy	8,422,363	7,937,961	6,672,101	1,750,262	1,265,860	26.23%	18.97%
IMRF- Village	1,290,375	1,290,375	1,207,950	82,425	82,425	6.82%	6.82%
Police Pension Levy	5,078,907	5,078,907	5,119,395	(40,488)	(40,488)	-0.79%	-0.79%
Firefighters Pension Levy	6,043,900	6,043,900	5,645,294	398,606	398,606	7.06%	7.06%
Debt Service (Excludes Library) Levy after Abatement	5,071,820	5,071,820	4,418,277	653,543	653,543	14.79%	14.79%
Subtotal	25,907,365	25,422,963	23,063,017	2,844,348	2,359,946	12.33%	10.23%
Library Property Tax Levy Request	10,823,650	10,823,650	10,344,000	479,650	479,650	4.64%	4.64%
GRAND TOTAL	36,731,015	36,246,613	33,407,017	3,323,998	2,839,596	9.95%	8.50%

Village of Northbrook
Debt Service Levy Summary with Abatements
Fiscal Year 2027

Debt Description	Principal Acct#	Interest Acct#	Prior Year (TY24/FY26) Gross Levy Excludes Abatement	TY25/FY27 Automatic County Levy (Revenue)	Less TY25/FY27 Abatements	TY25/FY27 Adjusted County Levy (Revenue)	FY27 Prin Expense	FY27 Int Expense	FY 2027 Total	FY28 Prin Expense	FY28 Int Expense	FY 2028 Total
DEBT SERVICE FUND												
GO 2012B	13-8100-851-32	13-8100-852-32	76,675	75,225	-	75,225	72,280	2,945	75,225	75,060	1,500	76,560
GO 2013A	13-8100-851-33	13-8100-852-33	55,346	54,893	-	54,893	53,037	1,856	54,893	-	-	-
GO 2014A	13-8100-851-35	13-8100-852-35	1,900,535	1,900,115	(1,634,099)	266,016	1,739,500	160,615	1,900,115	1,816,500	91,035	1,907,535
GO 2015A	13-8100-851-36	13-8100-852-36	1,508,168	1,512,673	-	1,512,673	1,105,000	407,673	1,512,673	1,145,000	374,523	1,519,523
GO 2015B	13-8100-851-37	13-8100-852-37	292,829	290,630	-	290,630	210,320	80,310	290,630	217,490	71,897	289,387
GO 2016	13-8100-851-38	13-8100-852-38	383,500	385,550	-	385,550	275,000	110,550	385,550	285,000	102,300	387,300
GO 2018A	13-8100-851-39	13-8100-852-39	504,500	500,900	-	500,900	350,000	150,900	500,900	360,000	140,400	500,400
GO 2018B	13-8100-851-40	13-8100-852-40	669,473	671,423	-	671,423	450,000	221,423	671,423	460,000	207,698	667,698
GO 2019	13-8100-851-41	13-8100-852-41	301,700	305,700	-	305,700	235,000	70,700	305,700	240,000	58,950	298,950
GO 2020	13-8100-851-42	13-8100-852-42	181,846	182,646	-	182,646	166,000	16,646	182,646	173,000	14,405	187,405
GO 2021	13-8100-851-43	13-8100-852-43	147,550	147,550	-	147,550	-	147,550	147,550	-	147,550	147,550
GO 2024	13-8100-851-44	13-8100-852-44	30,615	30,615	-	30,615	-	30,615	30,615	48,750	30,615	79,365
GO 2025	13-8100-851-46	13-8100-852-46	-	648,000	-	648,000	255,000	393,000	648,000	270,000	380,250	650,250
SUBTOTAL			6,052,737	6,705,919	(1,634,099)	5,071,820	4,911,137	1,794,782	6,705,919	5,090,800	1,621,122	6,711,922
WATER												
GO 2012B	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2013A	21-8100-851-32	21-8100-852-32	57,767	57,295	(57,295)	-	55,357	1,938	57,295	-	-	-
GO 2014A	21-8100-851-34	21-8100-852-34	488,709	488,601	(488,601)	-	447,300	41,301	488,601	467,100	23,409	490,509
GO 2015A	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2015B	21-8100-851-37	21-8100-852-37	574,631	570,316	(570,316)	-	412,720	157,596	570,316	426,790	141,087	567,877
GO 2016	21-8100-851-38	21-8100-852-38	36,925	41,175	(41,175)	-	30,000	11,175	41,175	30,000	10,275	40,275
GO 2018A	21-8100-851-39	21-8100-852-39	542,444	542,844	(542,844)	-	380,000	162,844	542,844	390,000	151,444	541,444
GO 2018B	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2019	21-8100-851-41	21-8100-852-41	337,400	340,150	(340,150)	-	260,000	80,150	340,150	275,000	67,150	342,150
GO 2020	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2021	21-8100-851-43	21-8100-852-43	181,900	181,400	(181,400)	-	115,000	66,400	181,400	120,000	60,650	180,650
GO 2024	21-8100-851-44	21-8100-852-44	31,793	31,793	(31,793)	-	-	31,793	31,793	50,625	31,793	82,418
GO 2025	21-8100-851-46	21-8100-852-46	-	1,315,000	(1,315,000)	-	520,000	795,000	1,315,000	545,000	769,000	1,314,000
SUBTOTAL			2,251,569	3,568,572	(3,568,572)	-	2,220,377	1,348,196	3,568,573	2,304,515	1,254,807	3,559,322
SANITARY SEWER												
GO 2012B	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2013A	14-8100-851-12	14-8100-852-12	27,508	27,283	(27,283)	-	26,360	923	27,283	-	-	-
GO 2014A	14-8100-851-13	14-8100-852-13	217,204	217,156	(217,156)	-	198,800	18,356	217,156	207,600	10,404	218,004
GO 2015A	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2015B	14-8100-851-37	14-8100-852-37	82,090	81,474	(81,474)	-	58,960	22,514	81,474	60,970	20,155	81,125
GO 2016	14-8100-851-38	14-8100-852-38	6,225	6,225	(6,225)	-	-	6,225	6,225	-	6,225	6,225
GO 2018A	14-8100-851-39	14-8100-852-39	22,406	22,406	(22,406)	-	-	22,406	22,406	-	22,406	22,406
GO 2018B	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2019	14-8100-851-41	14-8100-852-41	8,750	8,500	(8,500)	-	5,000	3,500	8,500	5,000	3,250	8,250
GO 2020	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2021	14-8100-851-43	14-8100-852-43	23,500	22,750	(22,750)	-	15,000	7,750	22,750	15,000	7,000	22,000
GO 2024	14-8100-851-44	14-8100-852-44	15,072	15,072	(15,072)	-	-	15,072	15,072	24,000	15,072	39,072
GO 2025	NONE	NONE	-	-	-	-	-	-	-	-	-	-
SUBTOTAL			402,755	400,866	(400,866)	-	304,120	96,745	400,865	312,570	84,513	397,083
STORMWATER												
GO 2012B	16-8100-851-01	16-8100-852-01	61,225	60,075	(60,075)	-	57,720	2,355	60,075	59,940	1,200	61,140
GO 2013A	16-8100-851-02	16-8100-852-02	44,242	43,880	(43,880)	-	42,396	1,484	43,880	-	-	-
GO 2014A	16-8100-851-03	16-8100-852-03	108,602	108,578	(108,578)	-	99,400	9,178	108,578	103,800	5,202	109,002
GO 2015A	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2015B	16-8100-851-37	16-8100-852-37	275,676	273,606	(273,606)	-	198,000	75,606	273,606	204,750	67,686	272,436
GO 2016	16-8100-851-38	16-8100-852-38	755,313	765,463	(765,463)	-	520,000	245,463	765,463	535,000	229,863	764,863
GO 2018A	16-8100-851-39	16-8100-852-39	187,375	187,775	(187,775)	-	120,000	67,775	187,775	125,000	64,175	189,175
GO 2018B	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2019	16-8100-851-41	16-8100-852-41	152,300	152,550	(152,550)	-	100,000	52,550	152,550	105,000	47,550	152,550
GO 2020	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2021	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2024	16-8100-851-44	16-8100-852-44	24,257	24,257	(24,257)	-	-	24,256	24,256	38,625	24,257	62,882

Village of Northbrook
Debt Service Levy Summary with Abatements
Fiscal Year 2027

Debt Description	Principal Acct#	Interest Acct#	Prior Year (TY24/FY26) Gross Levy Excludes Abatement	TY25/FY27 Automatic County Levy (Revenue)	Less TY25/FY27 Abatements	TY25/FY27 Adjusted County Levy (Revenue)	FY27 Prin Expense	FY27 Int Expense	FY 2027 Total	FY28 Prin Expense	FY28 Int Expense	FY 2028 Total
GO 2025	NONE	NONE	-	-	-	-	-	-	-	-	-	-
SUBTOTAL			1,608,990	1,616,182	(1,616,182)	-	1,137,516	478,666	1,616,182	1,172,115	439,932	1,612,047
SENIOR HOUSING												
GO 2012B	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2013A	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2014A	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2015A	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2015B	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2016	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2018A	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2018B	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2019	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2020	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2021	15-8100-851-43	15-8100-852-43	90,850	93,100	(93,100)	-	60,000	33,100	93,100	60,000	30,100	90,100
GO 2024	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2025	NONE	NONE	-	-	-	-	-	-	-	-	-	-
SUBTOTAL			90,850	93,100	(93,100)	-	60,000	33,100	93,100	60,000	30,100	90,100
MFT (Included in Debt Service Fund Budget)												
GO 2012B	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2013A	13-8100-851-34	13-8100-852-34	242,987	241,000	(241,000)	-	232,850	8,150	241,000	-	-	-
GO 2014A	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2015A	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2015B	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2016	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2018A	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2018B	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2019	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2020	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2021	NONE	NONE	-	-	-	-	-	-	-	-	-	-
GO 2024	13-8100-851-45	13-8100-852-45	133,764	133,764	(133,764)	-	-	133,764	133,764	213,000	133,764	346,764
GO 2025	NONE	NONE	-	-	-	-	-	-	-	-	-	-
SUBTOTAL			376,751	374,764	(374,764)	-	232,850	141,914	374,764	213,000	133,764	346,764
TOTAL												
GO 2012B	N/A	N/A	137,900	135,300	(60,075)	75,225	130,000	5,300	135,300	135,000	2,700	137,700
GO 2013A	N/A	N/A	427,850	424,350	(369,457)	54,893	410,000	14,350	424,350	-	-	-
GO 2014A	N/A	N/A	2,715,050	2,714,450	(2,448,434)	266,016	2,485,000	229,450	2,714,450	2,595,000	130,050	2,725,050
GO 2015A	N/A	N/A	1,508,168	1,512,673	-	1,512,673	1,105,000	407,673	1,512,673	1,145,000	374,523	1,519,523
GO 2015B	N/A	N/A	1,225,226	1,216,025	(925,395)	290,630	880,000	336,025	1,216,025	910,000	300,825	1,210,825
GO 2016	N/A	N/A	1,181,963	1,198,413	(812,863)	385,550	825,000	373,413	1,198,413	850,000	348,663	1,198,663
GO 2018A	N/A	N/A	1,256,725	1,253,925	(753,025)	500,900	850,000	403,925	1,253,925	875,000	378,425	1,253,425
GO 2018B	N/A	N/A	669,473	671,423	-	671,423	450,000	221,423	671,423	460,000	207,698	667,698
GO 2019	N/A	N/A	800,150	806,900	(501,200)	305,700	600,000	206,900	806,900	625,000	176,900	801,900
GO 2020	N/A	N/A	181,846	182,646	-	182,646	166,000	16,646	182,646	173,000	14,405	187,405
GO 2021	N/A	N/A	443,800	444,800	(297,250)	147,550	190,000	254,800	444,800	195,000	245,300	440,300
GO 2024	N/A	N/A	235,501	235,500	(204,885)	30,615	-	235,500	235,500	375,000	235,500	610,500
GO 2025	N/A	N/A	-	1,963,000	(1,315,000)	648,000	775,000	1,188,000	1,963,000	815,000	1,149,250	1,964,250
TOTAL			10,783,652	12,759,403	(7,687,583)	5,071,820	8,866,000	3,893,403	12,759,403	9,153,000	3,564,237	12,717,237
Note: Library debt from Series 2013B, 2019, and 2024 excluded from above schedule												

Village of Northbrook
Property Tax Levy Impact on Typical Residential Properties

Proposed Levy Increase	2,844,348	This equates to a 12.3% VON levy increase
Most Recent Overall EAV	3,220,360,461	
Estimated Additional Property Tax Rate	0.09%	

Home Market Value		300,000
County Assessment Percentage		10%
Assessed Value		30,000
Most Recent Actual Multiplier		3.0355
EAV Base		91,065
Village Levy Percentage (From Above)		0.09%
Estimated Additional Property Tax Bill	$	**80**

Home Market Value		400,000
County Assessment Percentage		10%
Assessed Value		40,000
Most Recent Actual Multiplier		3.0355
EAV Base		121,420
Village Levy Percentage (From Above)		0.09%
Estimated Additional Property Tax Bill	$	**107**

Home Market Value		500,000
County Assessment Percentage		10%
Assessed Value		50,000
Most Recent Actual Multiplier		3.0355
EAV Base		151,775
Village Levy Percentage (From Above)		0.09%
Estimated Additional Property Tax Bill	$	**134**

NORTHBROOK FIREFIGHTERS' PENSION FUND

FUNDING ACTUARIAL VALUATION
AS OF MAY 1, 2025



FOR THE CONTRIBUTION YEAR
MAY 1, 2025 TO APRIL 30, 2026

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Naperville, IL 60563
Phone: 630.393.1483
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Actuarial Funding Report



Lauterbach & Amen, LLP

CERTIFIED PUBLIC ACCOUNTANTS

NORTHBROOK FIREFIGHTERS' PENSION FUND

Contribution Year Ending: April 30, 2026
Actuarial Valuation Date: May 1, 2025
Data Date: April 30, 2025

Contact:

Todd A. Schroeder
Partner
August 21, 2025

LAUTERBACH & AMEN, LLP

TABLE OF CONTENTS

ACTUARIAL CERTIFICATION 5

MANAGEMENT SUMMARY 7

- Recommended Contribution 8
- Funded Status 8
- Management Summary – Comments and Analysis 9
- Actuarial Recommended Contribution – Reconciliation 17

VALUATION OF FUND ASSETS 18

- Fair Value of Assets 19
- Fair Value of Assets (Gain)/Loss 20
- Development of the Actuarial Value of Assets 21
- Actuarial Value of Assets (Gain)/Loss 21
- Historical Asset Performance 22

RECOMMENDED CONTRIBUTION DETAIL 25

- Actuarial Accrued Liability 26
- Funded Status 26
- Development of the Employer Normal Cost 27
- Normal Cost as a Percentage of Expected Payroll 27
- Recommended Contribution Breakdown 27
- Schedule of Amortization – Current Year Unfunded Actuarial Accrued Liability 28
- Schedule of Amortization – Total Unfunded Actuarial Accrued Liability 29
- Actuarial Methods – Recommended Contribution 30

ALTERNATIVE CONTRIBUTION 31

- Alternative Contribution 32
- Funded Status – Alternative Contribution 32
- Actuarial Methods – Alternative Contribution 34

ACTUARIAL VALUATION DATA 35

- Active Members 36
- Inactive Members 36
- Summary Of Monthly Benefit Payments 36
- Age and Service Distribution 37

ACTUARIAL FUNDING POLICIES 38

- Actuarial Cost Method 39
- Financing Unfunded Actuarial Accrued Liability 39
- Actuarial Value of Assets 41

TABLE OF CONTENTS

ACTUARIAL ASSUMPTIONS 42
- Nature of Actuarial Calculations 43
- Selection of Actuarial Assumptions 43
- Actuarial Assumptions in the Valuation Process 44
- Assessment of Risk Exposures 45
- Limitations of Risk Analysis 45
- Assessment and Use of Actuarial Models 46
- Actuarial Assumptions Utilized 47

LOW-DEFAULT-RISK OBLIGATION MEASURE 51
- Low-Default-Risk Obligation Measure - Purpose 52
- Low-Default-Risk Obligation Measure 52
- Low-Default-Risk Obligation Measure vs Actuarial Liability 54

SUMMARY OF PRINCIPAL PLAN PROVISIONS 55
- Establishment of the Fund 56
- Administration 56
- Member Contributions 56
- Regular Retirement Pension Benefit 56
- Regular Retirement Pension Benefit - Continued 57
- Early Retirement Pension Benefit 57
- Surviving Spouse Benefit 58
- Termination Benefit – Vested 59
- Disability Benefit 60

GLOSSARY OF TERMS 61
- Glossary of Terms 62

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ACTUARIAL CERTIFICATION

This report documents the results of the Actuarial Valuation for the Northbrook Firefighters' Pension Fund. The information was prepared for use by the Northbrook Firefighters' Pension Fund and the Village of Northbrook, Illinois for determining the Recommended Contribution, under the selected Funding Policy, and the Alternative Contribution for the Contribution Year May 1, 2025 to April 30, 2026. It is not intended or suitable for other purposes. Determinations for purposes other than the Employer's Actuarial Recommended Contribution may be significantly different from the results herein.

The results in this report are based on the demographic data and financial information submitted by the Village of Northbrook, Illinois, and may include results from the prior Actuary. We did not prepare the Actuarial Valuations for the years prior to May 1, 2025. Those valuations were prepared by the prior Actuary whose reports have been furnished to us, and our disclosures are based on those reports. An audit of the prior Actuary's results was not performed, but high-level reviews were completed for general reasonableness, as appropriate, based on the purpose of this valuation. The accuracy of the results is dependent on the precision and completeness of the underlying information.

In addition, the results of the Actuarial Valuation involve certain risks and uncertainty as they are based on future assumptions, market conditions, and events that may never materialize as assumed. For this reason, certain assumptions and future results may be materially different than those presented in this report. See the *Management Summary* section of this report for a more detailed discussion of the Defined Benefit Plan Risks, as well as the limitations of this Actuarial Valuation on assessing those risks. We are not aware of any known events subsequent to the Actuarial Valuation Date, which are not reflected in this report but should be valued, that may materially impact the results.

The valuation results summarized in this report involve actuarial calculations that require assumptions about future events. The Village of Northbrook, Illinois selected certain assumptions, while others were the result of guidance and/or judgment from the Plan's Actuary or Advisors. We believe that the assumptions used in this valuation are reasonable and appropriate for the purposes for which they have been used. The selected assumptions represent our best estimate of the anticipated long-term experience of the Plan, and meet the guidelines set forth in the Actuarial Standards of Practice.

In preparing the results, our Actuaries used commercially available software (ProVal) developed by Winklevoss Technologies, LLC. This software is widely used for the purpose of performing Actuarial Valuations. Our Actuaries coded the plan provisions, assumptions, methods, and demographic data summarized in this report, and reviewed the liability and cost outputs for reasonableness. We are not aware of any material weaknesses or limitations in the software, and have determined it is appropriate for performing this valuation.

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To the best of our knowledge, all calculations are in accordance with the applicable funding requirements, and the procedures followed and presentation of results conform to generally accepted actuarial principles and practices as prescribed by the Actuarial Standards Board. The undersigned consultants of Lauterbach & Amen, LLP, with actuarial credentials, meet the Qualification Standards of the American Academy of Actuaries to render this Actuarial Certification. There is no relationship between the Village of Northbrook, Illinois and Lauterbach & Amen, LLP that impairs our objectivity.

Respectfully Submitted,

LAUTERBACH & AMEN, LLP

Todd A. Schroeder, ASA, FCA, EA, MAAA

David Murciano, ASA, FCA, EA, MAAA



MANAGEMENT SUMMARY

Recommended Contribution
Funded Status
Management Summary – Comments and Analysis
Actuarial Recommended Contribution – Reconciliation

RECOMMENDED CONTRIBUTION

	Prior Valuation*	Current Valuation
Recommended Contribution	$5,645,226	$6,043,900
Expected Payroll	$8,180,946	$8,848,708
Recommended Contribution as a Percent of Expected Payroll	69.00%	68.30%

The Recommended Contribution has Increased by $398,674 from the Prior Valuation.

FUNDED STATUS

	Prior Valuation*	Current Valuation
Normal Cost	$1,932,506	$1,892,203
Fair Value of Assets	$72,774,966	$79,573,059
Actuarial Value of Assets	$74,256,964	$79,917,379
Actuarial Accrued Liability	$127,941,708	$134,990,371
Unfunded Actuarial Accrued Liability/(Surplus)	$53,684,744	$55,072,992
Percent Funded		
Actuarial Value of Assets	58.04%	59.20%
Fair Value of Assets	56.88%	58.95%

The Percent Funded has Increased by 1.16% on an Actuarial Value of Assets Basis.

*The prior valuation was completed by MWM.

MANAGEMENT SUMMARY – COMMENTS AND ANALYSIS

Contribution Results

The Recommended Contribution is based on the selected Funding Policy and methods that are outlined in the *Actuarial Funding Policies* section of this report.

"Contribution Risk" is defined by the Actuarial Standards of Practice as the potential for actual future contributions to deviate from expected future contributions. For example, when actual contributions are not made in accordance to the Plan's Funding Policy, or when future experience deviates materially from assumed. While it is essential for the Actuary and Plan Sponsor to collaborate on implementing a sound and financially feasible Funding Policy, it is important to note that the Actuary is not required, and is not in the position to, evaluate the ability or willingness of the Plan Sponsor to make the Recommended Contribution under the selected Funding Policy.

As a result, while Contribution Risk may be a significant source of risk for the Plan, this Actuarial Valuation makes no attempt to assess the impact of future contributions falling short of those recommended under the selected Funding Policy. Notwithstanding the above, see the *Actuarial Recommended Contribution – Reconciliation* section of this report for the impact on the current Recommended Contribution of any contribution shortfalls or excesses from the prior year.

Defined Benefit Plan Risks

Asset Growth:

Pension funding involves preparing Fund assets to pay for benefits when Members retire. During their working careers, assets grow with contributions and investment earnings; and then, the Pension Fund distributes assets in retirement. Based on the Plan's current mix of Members and Funded Status, the Plan should experience positive asset growth, on average, if the Recommended Contributions are made and expected investment earnings come in. In the current year, the Fund asset growth was positive by approximately $6,798,100.

Asset growth is important in the long-term. Long-term cash flow out of the Pension Fund is primarily benefit payments, and expenses are a smaller portion. The Plan should monitor the impact of expected benefit payments on future asset growth. We assess and project all future benefit payments as part of the determination of liability. The assessment is made on all current Members of the Fund, both active and inactive. For active Members, the assessment includes the probability that Members terminate or retire and begin receiving benefits. In the next 5 years, benefit payments are anticipated to increase 30-35%, or approximately $2,265,800. In the next 10 years, the expected increase in benefit payments is 60-65%, or approximately $4,141,200. The estimated increase in benefit payments is being compared against the benefits paid to inactive Members during the fiscal year, excluding any refunds of Member Contributions.

Furthermore, plans with a large number of inactive Members have an increased "Longevity Risk". Longevity Risk is the possibility that inactive Members may live longer than projected by the Plan's mortality assumption. As shown in the previous paragraph, benefit payments are expected to increase over

the next 5-year and 10-year horizons. The projected increases assume that current inactive Members pass away according to the Plan's mortality assumption. To the extent that current inactive Members live longer than expected, the future 5-year and 10-year benefit projections may be larger than the amounts disclosed in the previous paragraph. Higher levels of benefit payments, payable for a longer period of time, may cause a significant strain on the Plan's cash flow, future Recommended Contributions, and may lead to Plan insolvency.

Unfunded Liability:
Unfunded Liability represents the financial shortfall of the Actuarial Value of Assets compared to the Actuarial Accrued Liability. To the extent that Unfunded Liability exists, the Plan is losing potential investment earnings due to the financial shortfall. Contributions towards Unfunded Liability pay for the lost investment earnings, as well as the outstanding unfunded amount. If payments towards Unfunded Liability are not made, the Unfunded Liability will grow.

In the early 1990s, many Pension Funds in Illinois adopted an increasing payment towards Unfunded Liability due to a change in legislation. The initial payment decreased, and future payments are anticipated to increase annually after that. In many situations, payments early on were less than the interest on Unfunded Liability, which means that Unfunded Liability increased even though contributions were made at the recommended level.

The current Recommended Contribution includes a payment towards Unfunded Liability that is approximately $1,052,400 greater than the interest on Unfunded Liability. All else being equal, and contributions being made, Unfunded Liability is expected to decrease. The Employer and Fund should anticipate improvement in the current Percent Funded in the short-term. The Employer and Fund should understand this impact as we progress forward to manage expectations.

Actuarial Value of Assets:
The Pension Fund smooths investment returns that vary from expectations over a 5-year period. The intention is that investment returns for purposes of recommended funding are a combination of several years. The impact is intended to smooth out the volatility of Recommended Contributions over time, but not necessarily increase or decrease the level of contributions over the long-term.

When investment returns are smoothed, there are always gains or losses on the Fair Value of Assets that are going to be deferred for current funding purposes, and recognized in future years. Currently, the Pension Fund is deferring approximately $344,300 in losses on the Fair Value of Assets. These are asset losses that will be recognized in upcoming periods, independent of the future performance of the Fair Value of Assets.

Cash Flow Risk:
Assets, liabilities, and Funded Status are good metrics to monitor over time to assess the progress of the Funding Policy. However, these metrics may provide limited forward-looking insights. Specifically, the maturity of a Pension Fund can pose certain risks that often cannot be assessed with a point-in-time metric such as Percent Funded.

For example, two different Pension Funds could have the same Percent Funded, but have completely different risk profiles. One Fund might mostly cover active Members with little to no Members in pay status, whereas a second Fund might mostly cover inactive Members with a significant level of annual benefit payments. The latter Fund has a greater "Cash Flow Risk", i.e. a more significant chance that negative cash flows could lead to a deteriorating, rather than improving, Percent Funded over time.

It is important to note that, in general, positive net cash flows are good, but also need to be sufficient to cover the growth in the liabilities (i.e. the Normal Cost as well as interest on the Actuarial Accrued Liability). Typically, when cash flows are assumed to be insufficient to cover the growth in liabilities, the Percent Funded will decline, while future Recommended Contributions will increase.

For this Plan, the Fair Value of Assets is less than the Actuarial Accrued Liability for inactive Members. The Fund assets and anticipated investment earnings are not sufficient to cover the benefits payable to the current inactive Members. In addition, there is currently no money set aside for active Member liability. There are two consequences. First, we are limiting the impact of investment earnings on accruing money for the active Members due to utilizing those dollars to pay for the current inactive Members. Second, there is Cash Flow Risk that exists in that a higher portion of the assets is needed to keep up with cash flow out for benefit payments, and a higher relative investment return is required to keep cash flow positive in any given year.

Benefit Payment Risk:
Ideally, plans in a sound financial position will have the ratio of annual benefits payments to the Fair Value of Assets to be less than the Expected Rate of Return on Investments assumption (i.e. 7.00%). Theoretically, in this case it can be considered that investment returns will fully cover the annual benefit payments, and therefore, all Employer and Member Contributions made to the Fund will be used to pay for future benefit accruals and pay down the existing Unfunded Liability. To the extent that the ratio of the annual benefit payments to the Fair Value of Assets increases to above the Expected Rate of Return on Investments assumption, the Plan may experience some additional risks, such as the need to keep assets in more liquid investments, inability to pay down Unfunded Liability, and may lead to Plan insolvency.

As of the Valuation Date, the Northbrook Firefighters' Pension Fund has a ratio of benefit payments to the Fair Value of Assets of 8.51%. In this case, a portion of the Employer Contributions are being used to pay the annual benefit payments creating Benefit Payment Risk and Cash Flow Risk. The Percent Funded of the Plan may not grow as quickly as expected under the current Funding Policy, since the amortization payment towards the Unfunded Liability is not being fully realized. As shown in the *Asset Growth* section of this report, the 5-year and 10-year horizons of future benefit payments are expected to increase. The

Plan Sponsor should monitor the percentage of annual benefit payments to the Fair Value of Assets and consider changing the Funding Policy if this ratio continues to increase.

Fund Assets

The results in this report are based on the assets held in the Pension Fund. Assets consist of funds held for investment and for benefit payments as of the Actuarial Valuation Date. In addition, assets may be adjusted for other events representing dollars that are reasonably expected to be paid out from the Pension Fund or deposited into the Pension Fund after the Actuarial Valuation Date as well.

The current Fund assets are audited.

The Actuarial Value of Assets under the Funding Policy is equal to the Fair Value of Assets, with unexpected gains and losses smoothed over 5 years. More detail on the Actuarial Value of Assets can be found in the *Actuarial Funding Policies* section of this report.

The Fund Assets Used in this Report are Audited.

Demographic Data

Demographic factors can change from year to year within the Pension Fund. Changes in this category include hiring new Members, Members retiring or becoming disabled, inactive Members passing away, and other changes. Demographic changes can cause an actuarial gain (contribution that is less than expected compared to the prior year) or an actuarial loss (contribution that is greater than expected compared to the prior year).

Demographic gains and losses occur when the assumptions over the one-year period for Member changes do not meet our long-term expectation. For example, if no Members become disabled during the year, we would expect a liability gain. If more Members become disabled than anticipated during the year, we would expect a liability loss. Generally, we expect short-term fluctuations in demographic experience to create gains or losses of 1%-3% of the Actuarial Accrued Liability in any given year, but to balance out in the long-term.

"Demographic Risk" occurs when Plan demographic experience differs significantly from expected. Similar to Longevity Risk discussed previously, additional risk is created when demographic experience differs from the assumed rates of disability, retirement, or termination. Under the chosen assumptions, actuarial gains and/or losses will always occur, as the assumptions will never be exactly realized. However, the magnitude of the gain and/or loss and its influence on the Recommended Contribution largely depends on the size of the Plan.

A key Demographic Risk is mortality improvement differing from expected. While the actuarial assumptions reflect small, continuous improvements in mortality experience and these assumptions are refined upon the completion of each actuarial experience study, the risk arises because there is a possibility of a sudden shift in mortality experience. This report reflects the impact of COVID-19 experience that has been accounted for in the underlying demographic data. This report does not reflect the ongoing impact of COVID-19, which is likely to influence demographic and economic experience, at least in the short-term. We will continue to monitor these developments and their impact on the Plan. Actual future experience will be reflected in each subsequent Actuarial Valuation, as experience emerges.

Based on the number of active Members in the Plan, the Recommended Contribution has a low risk of having a significant increase due to demographic experience. For example, 1 new disabled Member would typically generate a substantial increase to the Actuarial Accrued Liability. However, due to the size of the Plan, there is an appropriate means to absorb demographic losses without causing a significant increase to the Recommended Contribution.

In the current report, the key demographic changes were as follows:

New Hires: There were 10 Members of the Fund who were hired during the year. When a Member is admitted to the Pension Fund, the Employer Contribution will increase to reflect the new Member. The increase in the Recommended Contribution in the current year due to the new Member experience is approximately $84,600.

Retirement: There were 3 Members of the Fund who retired during the year. When a Member retires, the Normal Cost will decrease. Any change in the Actuarial Accrued Liability will be considered when determining the amount to pay towards Unfunded Liability each year. The increase in the Recommended Contribution in the current year due to the retirement experience is approximately $2,000.

Disability: There was 1 Member of the Fund who became disabled during the year. When a Member becomes disabled, the Fund will often experience a decrease in Normal Cost, but an increase in Unfunded Liability. The increase in the Recommended Contribution in the current year due to the disability experience is approximately $80.

Termination: There was 1 Member of the Fund who terminated employment during the year. The Fund may be obligated to pay a benefit or a refund of Member Contributions to the Member in the future. The decrease in the Recommended Contribution in the current year due to the termination experience is approximately $7,600.

Mortality: As inactive Members age and continue to collect benefits, the Fund liability will increase. In the current year, there were 79 inactive Members who maintained their benefit collection status throughout the year. The increase in the Recommended Contribution in the current year due to the mortality experience is approximately $87,300.

Salary Increases: Salary increases were less than anticipated in the current year. This caused a decrease in the Recommended Contribution in the current year of approximately $42,400.

Assumption Changes

In the current valuation, the actuarial assumptions were changed to the rates shown in the *Actuarial Assumptions* section of this report. The changes were made based on a study of Firefighters and Firefighter Pension Funds in Illinois. The assumptions impacted include:

- Retirement Rates
- Termination Rates
- Disability Rates
- Mortality Rates
- Mortality Improvement Rates

Also, we have updated the mortality assumption to include mortality improvements as stated in the MP-2021 table. In addition, the rates are being applied on a fully generational basis. See the *Actuarial Assumptions* section of this report for more details on the specific mortality updates made. Also, we have updated the duty disability assumption.

In the current valuation, the individual pay increases assumption has been updated based on a review of the wage schedule between the Village of Northbrook, Illinois and the Northbrook Professional Firefighters Association Local 1894 of the International Association of Firefighters for the period May 1, 2022 through April 30, 2025.

The assumption changes stated above were made to better reflect the future anticipated experience of the Fund. See the *Actuarial Recommended Contribution – Reconciliation* section of this report for the impact of these changes on the current valuation.

Funding Policy Changes

The Funding Policy was changed from the prior valuation. The payments towards Unfunded Liability in the prior valuation were being amortized over a 17-year period as a level percentage of payroll. The current Funding Policy features a 15-year layered amortization of changes in the Unfunded Liability. The current Funding Policy represents a better fit for the goals of pension funding for all stakeholders. See the *Recommended Contribution Detail* section of this report for further details. See the *Actuarial Recommended Contribution – Reconciliation* section of this report for the impact of these changes on the current valuation.

Output Smoothing

Contributions are determined annually by allocating dollars over a specified period of time. Procedures that are used to allocate contributions over a period of time may include asset smoothing, amortization period, and output smoothing. Each procedure becomes part of the Actuarial Methodology. Output smoothing involves measuring the impact of a specific result on a contribution and recognizing the result. The final contribution should maintain a reasonable relationship to the full Actuarially Determined Contribution.

The current results shown throughout the report reflect the full Actuarially Determined Contribution.

Outside the Cap

Each year, we estimate a dollar amount to be considered for exclusion from the Property Tax Extension Limitation Law (PTELL) as contemplated by 35 ILCS 200/18-185, if applicable. We are not intending to provide any tax advice with respect to the Property Tax Extension Limitation Law. This provision may or not apply to the tax levy for this Pension Fund. Determinations for purposes other than discussed may be significantly different than results herein.

If applicable, the dollar amount to consider for exclusion from the Property Tax Extension Limitation Law is $52,308. The figure represents the dollar amount of the increase in the Recommended Contribution due to the provisions of P.A. 93-689 as compared to the contribution determined under the provisions that existed prior to this Public Act.

In order to determine the dollar amount to consider for exclusion from the Property Tax Extension Limitation law, we valued the difference in Recommended Contribution attributable to providing

surviving spouses of future Tier I retirees 100% of the benefit payable at time of death compared against 66.67% of the benefit payable at time of death. It is possible that estimates from other entities could determine a different amount that could be higher or lower than the amount calculated by Lauterbach & Amen, LLP. For example, when P.A. 93-689 first went into effect, the Illinois Department of Insurance used an estimate of 5% of the total Statutory Minimum Contribution.

Except as listed above, the data, assumptions, methods, funding policy, and plan provisions used in the determination of the amount to be considered outside the PTELL are the same as those found in the applicable sections of this report.

ACTUARIAL RECOMMENDED CONTRIBUTION – RECONCILIATION

Actuarial Accrued Liability is expected to increase each year for both interest for the year and as active Members earn additional service years towards retirement. Similarly, Actuarial Accrued Liability is expected to decrease when the Fund pays benefits to inactive Members.

Contributions are expected to increase as expected pay increases under the Funding Policy for the Fund.

Other increases or decreases in Actuarial Accrued Liability (key changes noted below) will increase or decrease the amount of Unfunded Liability in the Plan. To the extent that Unfunded Liability increases or decreases unexpectedly, the contribution towards Unfunded Liability will also change unexpectedly.

	Actuarial Liability	Recommended Contribution
Salary Increases Less than Expected	$ (449,802)	$ (42,405)
Actuarial Experience	409,037	(116,154)
Assumption Changes	2,927,219	212,911
Funding Policy Changes	-	236,223
Investment Return Greater than Expected*	-	(84,624)
Contributions Greater than Expected	-	(267)
Total Increase/(Decrease)	$ 2,886,454	$ 205,684
Current Valuation	$ 134,990,371	$ 6,043,900

*Impact on the Recommended Contribution due to investment return is on an Actuarial Value of Assets basis.

The Actuarial Experience can be attributable to several factors including, but not limited to, demographic changes and benefit payment experience compared to expectation. Key demographic changes were discussed in the *Demographic Data* section of this report.



VALUATION OF FUND ASSETS

Fair Value of Assets
Fair Value of Assets (Gain)/Loss
Development of the Actuarial Value of Assets
Actuarial Value of Assets (Gain)/Loss
Historical Asset Performance

FAIR VALUE OF ASSETS

Statement of Assets

	Prior Valuation	Current Valuation
Money Market	$ 4,245,740	$ 2,069,892
Pooled Investment Accounts	68,260,773	77,091,777
Receivables (Net of Payables)	268,453	411,390
Total Fair Value of Assets	$ 72,774,966	$ 79,573,059

The Total Fair Value of Assets has Increased by Approximately $6,798,100 from the Prior Valuation.

Statement of Changes in Assets

Total Fair Value of Assets - Prior Valuation	$ 72,774,966
Plus - Employer Contributions	5,624,885
Plus - Member Contributions	796,998
Plus - Return on Investments	7,230,712
Less - Benefit Payments	(6,771,720)
Less - Refunds & Transfers	(7,544)
Less - Other Expenses	(75,238)
Total Fair Value of Assets - Current Valuation	$ 79,573,059

The Rate of Return on Investments on a Fair Value of Assets Basis for the Fund was Approximately 9.86% Net of Administrative Expense.

The Rate of Return on Investments shown above has been determined as a percent of the average of the prior and current Fair Value of Assets on the Statement of Changes in Assets. The Return on Investments is net of Other Expenses, and has been excluded from the Total Fair Value of Assets at the end of the Fiscal Year for this calculation.

FAIR VALUE OF ASSETS (GAIN)/LOSS

Current Year (Gain)/Loss on Fair Value of Assets

Total Fair Value of Assets - Prior Valuation	$ 72,774,966
Employer and Member Contributions	6,421,883
Benefit Payments and Refunds	(6,779,264)
Expected Return on Investments	5,081,740
Expected Total Fair Value of Assets - Current Valuation	77,499,325
Actual Total Fair Value of Assets - Current Valuation	79,573,059
Current Fair Value of Assets (Gain)/Loss	$ (2,073,734)
Expected Return on Investments	$ 5,081,740
Actual Return on Investments (Net of Expenses)	7,155,474
Current Fair Value of Assets (Gain)/Loss	$ (2,073,734)

The Actual Return on Investments on a Fair Value of Assets Basis was Greater than Expected for the Current Year.

The (Gain)/Loss on the current Fair Value of Assets has been determined based on the Expected Rate of Return on Investments as shown in the *Actuarial Assumptions* section of this report.

DEVELOPMENT OF THE ACTUARIAL VALUE OF ASSETS

Total Fair Value of Assets - Current Valuation		$ 79,573,059
Adjustment for Prior (Gains)/Losses		
	Full Amount	Deferral
FYE 4/30/2025	$ (2,073,734)	(1,658,987)
FYE 4/30/2024	(2,074,712)	(1,244,828)
FYE 4/30/2023	4,257,216	1,702,887
FYE 4/30/2022	7,726,240	1,545,248
Total Deferred (Gain)/Loss		344,320
Initial Actuarial Value of Assets - Current Valuation		$ 79,917,379
Less Contributions for the Current Year and Interest		-
Adjustment for the Corridor		-
Total Actuarial Value of Assets - Current Valuation		$ 79,917,379

The Actuarial Value of Assets is Equal to the Fair Value of Assets with Unanticipated (Gains)/Losses Recognized Over 5 Years. The Actuarial Value of Assets is 100.43% of the Fair Value of Assets.

ACTUARIAL VALUE OF ASSETS (GAIN)/LOSS

Total Actuarial Value of Assets - Prior Valuation	$ 74,256,964
Plus - Employer Contributions	5,624,885
Plus - Member Contributions	796,998
Plus - Return on Investments	6,085,490
Less - Benefit Payments	(6,771,720)
Less - Refunds & Transfers	(7,544)
Less - Other Expenses	(75,238)
Total Actuarial Value of Assets - Current Valuation	$ 79,917,379

The Rate of Return on Investments on an Actuarial Value of Assets Basis for the Fund was Approximately 8.11% Net of Administrative Expense.

The Actuarial Value of Assets incorporates portions of gains and losses over multiple years.

HISTORICAL ASSET PERFORMANCE

The chart below shows the historical Rates of Return on Investments for both Fair Value of Assets and Actuarial Value of Assets.

	Fair Value of Assets	Actuarial Value of Assets
FYE 4/30/2025	9.86%	8.11%

The historical Rates of Return on Investments shown above were calculated based on the annual Return on Investments, as a percentage of the average value of the assets for the year. The historical Rates of Return on Investments shown above may not reflect the current investment allocation of the Pension Fund.

For purposes of determining the average value of assets for the year, the ending Fair Value of Assets has been adjusted to net out to the portion related to the Return on Investments themselves. All other cash flows are included.

For purposes of determining the annual Return on Investments we have adjusted the figures shown on the preceding pages. The figures shown on the preceding pages are net of Investment Expenses. We have made an additional adjustment to net out Administrative Expenses. Netting out Administrative Expenses allows us to capture returns for the year that can be used to make benefit payments as part of the ongoing actuarial process.

The adjustments we made are for actuarial reporting purposes only. By netting out Administrative Expenses and capturing Return on Investments that are available to pay benefits, it provides us a comparison to the Expected Rate of Return on Investments, but does not provide a figure that would be consistent with the rates of return that are determined by other parties. Therefore, this calculated Return on Investments should not be used to analyze investment performance of the Fund or the performance of the investment professionals.

Expected Rate of Return on Investments Assumption

The Expected Rate of Return on Investments for this valuation is 7.00%. Lauterbach & Amen, LLP does not provide investment advice. We look at a variety of factors when reviewing the Expected Rate of Return on Investments assumption selected by the client. These factors include: historical Rates of Return on Investments, capital market projections performed by the Consolidated Board's investment advisors, the Consolidated Board's investment policy, capital market forward-looking benchmark expected returns by independent investment companies, rates used by comparable pension systems, and other factors identified in the Actuarial Standards of Practice.

Generally speaking, the ideal assumption for Expected Rate of Return on Investments is one that has a 50% chance of being met over the long-term. Recently, we have observed the following factors that impact Expected Rate of Return on Investments:

- Volatility in the market has been high which drags down long-term geometric returns.

- Similar pension systems are looking to reduce future expectations. We generally see about 95% of similar pension systems using an Expected Rate of Return on Investments that is between 6.25% and 7.50%.

- We have reviewed studies conducted by Firms who gather information from multiple investment advisors who provide models and opinions on capital market returns. Those studies help guide us to see if the assumption is expected to have a 50% chance of being met over the long-term. Plans are generally aiming towards 40th to 60th percentile returns, which can help define a range of reasonableness.

- We have reviewed an index of high-quality fixed income rates that takes into consideration the pattern of your benefit payments. The purpose of the review is to provide additional disclosure in Funding Actuarial Valuations for the Low-Default-Risk Obligation Measure. The rates in this measure are low-risk and are being used as an approximate for risk-free rates. Investment funds that incorporate diversified investments which build in more risk would be expected to earn a positive risk premium, over and above the risk-free rates.

If actual returns going forward come in less than expected, the pension system risks deferring contributions to the future that should be made today and creating additional contribution volatility. Below is a chart detailing the impact on the Recommended Contribution by decreasing or increasing the Expected Rate of Return on Investments by 25 basis points:

	0.25% Decrease (6.75%)	Current Expected Rate of Return on Investments (7.00%)	0.25% Increase (7.25%)
Recommended Contribution	$6,449,471	$6,043,900	$5,653,034

Currently, the client has selected an Expected Rate of Return assumption that falls within a reasonable range. We recommend the client review the Expected Rate of Return on Investments annually to ensure the selected rate remains within a reasonable range as market conditions change year-to-year.

"Investment Risk" is the potential that the actual Return on Investments will be different from what is expected. The selected Expected Rate of Return on Investments assumption is chosen to be a long-term assumption, producing a return that, on average, would produce a stable rate of return over a long-term horizon. Actual investment returns in the short-term may deviate from this long-term assumption due to current market conditions. Furthermore, establishing the Expected Rate of Return on Investments assumption may be dependent on the Illinois State Statutes pertaining to the limitations on types of investments Plan Sponsors may use. If the actual annual rates of return are less than the Expected Rate of Return on Investments, actuarial losses will be produced, thus increasing the Plan's Unfunded Liability and, subsequently, future Recommended Contributions.

"Asset/Liability Mismatch" risk is a similar concept as Investment Risk, as it relates to setting the Expected Rate of Return on Investments assumption compared to the actual Return on Investments achieved. The Interest Rate used to discount future Plan liabilities is set equal to the Expected Rate of Return on Investments. It is expected that the selected Interest Rate be a rate that is reasonably expected to be achieved over the long-term. To the extent that the selected Interest Rate to value Plan liabilities is unreasonable, or significantly different than the actual Return on Investments earned over an extended period of time, additional Interest Rate risk is created. For example, determining Plan liabilities at an Interest Rate higher than what is expected to be achieved through investment returns results in Unfunded Liability that is not a true representation of the Plan's condition and Percent Funded. As a result, the Actuarial Accrued Liability determined is an amount smaller than the liability that would be produced with an Interest Rate more indicative of future Expected Rate of Return on Investments. Therefore, the Recommended Contributions under the established Funding Policy may not be sufficient to appropriately meet the true pension obligations.



RECOMMENDED CONTRIBUTION DETAIL

Actuarial Accrued Liability
Funded Status
Development of the Employer Normal Cost
Normal Cost as a Percentage of Expected Payroll
Recommended Contribution Breakdown
Schedule of Amortization – New Unfunded Actuarial Accrued Liability
Schedule of Amortization – Total Unfunded Actuarial Accrued Liability
Actuarial Methods – Recommended Contribution

ACTUARIAL ACCRUED LIABILITY

	Current Valuation
Active Members	$ 36,623,502
Inactive Members	
Terminated Members	175,392
Retired Members	80,012,375
Disabled Members	14,836,434
Other Beneficiaries	3,342,668
Total Inactive Members	98,366,869
Total Actuarial Accrued Liability	$ 134,990,371

The Total Actuarial Accrued Liability has Increased from the Prior Valuation (See Management Summary).

FUNDED STATUS

	Current Valuation
Total Actuarial Accrued Liability	$ 134,990,371
Total Actuarial Value of Assets	79,917,379
Unfunded Actuarial Accrued Liability	$ 55,072,992
Total Fair Value of Assets	$ 79,573,059
Percent Funded	
Actuarial Value of Assets	59.20%
Fair Value of Assets	58.95%

The Percent Funded as of the Actuarial Valuation Date is Subject to Volatility on Assets and Liability in the Short-Term.

DEVELOPMENT OF THE EMPLOYER NORMAL COST

	Current Valuation
Total Normal Cost	$ 1,892,203
Estimated Member Contributions	(830,156)
Employer Normal Cost	$ 1,062,047

At a 100% Funding Level, the Normal Cost Contribution is Still Required.

NORMAL COST AS A PERCENTAGE OF EXPECTED PAYROLL

	Current Valuation
Expected Payroll	$ 8,848,708
Member Normal Cost Rate	9.455%
Employer Normal Cost Rate	11.93%
Total Normal Cost Rate	21.38%

Ideally, the Employer Normal Cost Rate will Remain Stable.

RECOMMENDED CONTRIBUTION BREAKDOWN

	Current Valuation
Employer Normal Cost*	$ 1,136,390
Amortization of Unfunded Accrued Liability/(Surplus)	4,907,510
Recommended Contribution	$ 6,043,900

The Recommended Contribution has Increased from the Prior Valuation (See Management Summary).

*Employer Normal Cost Contribution includes interest through the end of the Fiscal Year.

SCHEDULE OF AMORTIZATION – CURRENT YEAR UNFUNDED ACTUARIAL ACCRUED LIABILITY

Below is the schedule of remaining amortization balances for the new Unfunded Liability incurred in the current year.

Unfunded Liability Base	Initial Balance	Date Established	Current Balance	Years Remaining	Payment
Investment (Gain)/Loss	$ (997,694)	4/30/2025	$ (997,694)	15	$ (88,904)
Actuarial (Gain)/Loss	252,009	4/30/2025	252,009	15	22,457
Contribution Experience	(146,120)	4/30/2025	(146,120)	15	(13,021)
Assumption Changes	2,927,219	4/30/2025	2,927,219	15	260,842
Initial Unfunded Liability	$ 53,037,578	4/30/2025	$ 53,037,578	15	$ 4,726,136
Total	**$ 55,072,992**		**$ 55,072,992**		**$ 4,907,510**

The Actuarial (Gain)/Loss can be attributable to several factors including, but not limited to, demographic changes, Employer Contribution timing, Member Contribution experience, benefit payment experience, and salary increase experience compared to expectation.

SCHEDULE OF AMORTIZATION – TOTAL UNFUNDED ACTUARIAL ACCRUED LIABILITY

Below is the schedule of remaining amortization balances for the Unfunded Liability incurred in the current and prior years.

Unfunded Liability Base	Initial Balance	Date Established	Current Balance	Years Remaining	Payment
FYE 4/30/2025	$ 55,072,992	4/30/2025	$ 55,072,992	15	$ 4,907,510
Total	**$ 55,072,992**		**$ 55,072,992**		**$ 4,907,510**

For additional details regarding the Unfunded Liability Base established each year, please refer to the Actuarial Funding Report for the corresponding year.

The equivalent single amortization period based on the layered amortization of Unfunded Liability is 15.00 years for the current valuation.

ACTUARIAL METHODS – RECOMMENDED CONTRIBUTION

Actuarial Valuation Date	May 1, 2025
Data Collection Date	April 30, 2025
Actuarial Cost Method	Entry Age Normal (Level % Pay)
Amortization Method	Level % Pay (Closed)
Amortization Target	Layered Targeting 100% Funded - See Previous Page
Asset Valuation Method	5-Year Smoothed Fair Value

The above methods constitute a sound Actuarially Determined Contribution under the parameters of Actuarial Standards of Practice.

The contributions and benefit values of the Pension Fund are calculated by applying actuarial assumptions to the benefit provisions and demographic data furnished, using the Actuarial Cost Method described. The Actuarial Cost and Amortization Methods allocate the projected obligations of the Plan over the working lifetimes of the Plan Members.

The Recommended Contribution amount shown in this report is based on the methods summarized above. The *Actuarial Funding Policies* section of this report includes a more detailed description of the Actuarial Funding Methods being used.

The Actuarial Funding Methods are meant to provide a systematic process for determining contributions on an annual basis. The methods do not impact the expectation of future benefit payments. The methods only impact the way contributions are made towards future benefit payments.

Different Actuarial Funding Methods may achieve funding goals with differing levels of success. Certain methods are more efficient and more stable on an annual basis.

In the current valuation, the Plan Sponsor has elected to use a 10% corridor in the determination of the Actuarial Value of Assets for both the Recommended and Alternative Contributions. In the event that the Actuarial Value of Assets exceeds 110% of the Fair Value of Assets or falls below 90% of the Fair Value of Assets, the excess gains or losses will be recognized immediately.



ALTERNATIVE CONTRIBUTION

Alternative Contribution
Funded Status – Alternative Contribution
Actuarial Methods – Alternative Contribution

ALTERNATIVE CONTRIBUTION

	Current Valuation
Alternative Contribution	$4,796,267
Expected Payroll	$8,848,708
Alternative Contribution as a Percent of Expected Payroll	54.20%

FUNDED STATUS – ALTERNATIVE CONTRIBUTION

	Current Valuation
Normal Cost	$1,714,320
Fair Value of Assets	$79,573,059
Actuarial Value of Assets	$79,917,379
Actuarial Accrued Liability	$136,805,873
Unfunded Actuarial Accrued Liability/(Surplus)	$56,888,494
Percent Funded	
Actuarial Value of Assets	58.42%
Fair Value of Assets	58.16%

ALTERNATIVE CONTRIBUTION

The Alternative Contribution is based on Actuarial Funding Methods and funding parameters outlined in the Illinois State Statutes for pension funding. The resulting contribution is lower than the Recommended Contribution for the current year. The Alternative Contribution amount is not recommended because it represents only a deferral of contributions when compared to the Recommended Contribution method.

Actuarial Funding Methods for pensions are best applied to provide a balance between the long-term goals of a variety of stakeholders:

1. Members – the Members are interested in benefit security and having the funds available to pay benefits when retired

2. Employers – cost control and cost stability over the long-term

3. Taxpayers – paying for the services they are receiving from active Members

The Alternative Contribution methods are not intended to provide a better system in any of the above categories long-term. The parameters are not recommended for a long-term funding strategy.

The funding methods and parameters put into place in the Illinois State Statutes in 2011 were intended to provide short-term budget relief for Employer Contributions. An Employer using the parameters outlined in the Illinois State Statutes for current funding should view the contributions as short-term relief. Our recommendation in this situation is for a Pension Fund and an Employer to work towards a long-term funding strategy that better achieves the long-term funding goals, over a period that does not exceed 3-5 years.

The Securities and Exchange Commission in 2013 used the phrase “Statutory Underfunding” to describe situations where contributions appear to be more manageable in the short-term, but set up future Recommended Contributions that are less likely to be manageable.

ACTUARIAL METHODS – ALTERNATIVE CONTRIBUTION

Actuarial Valuation Date	May 1, 2025
Data Collection Date	April 30, 2025
Actuarial Cost Method	Projected Unit Credit
Amortization Method	Level % Pay (Closed)
Amortization Target	90% Funded Over 15 Years
Asset Valuation Method	5-Year Smoothed Fair Value

The contribution and benefit values of the Pension Fund are calculated by applying actuarial assumptions to the benefit provisions and demographic data furnished, using the Actuarial Cost Method described. The Actuarial Cost and Amortization methods allocate the projected obligations of the Plan over the working lifetimes of the Plan Members.

The Actuarial Funding Methods are meant to provide a systematic process for determining contributions on an annual basis. The methods do not impact the expectation of future benefit payments. The methods only impact the way contributions are made towards future benefit payments.

Different Actuarial Funding Methods may achieve funding goals with differing levels of success. Certain methods are more efficient and more stable on an annual basis.

The guidelines in the Illinois State Statutes for pension funding are silent on the use of a corridor on the Fair Value of Assets in determination of the Actuarial Value of Assets. In the current valuation, the Plan Sponsor has elected to use a 10% corridor in the determination of the Actuarial Value of Assets for both the Recommended and Alternative Contributions. In the event that the Actuarial Value of Assets exceeds 110% of the Fair Value of Assets or falls below 90% of the Fair Value of Assets, the excess gains or losses will be recognized immediately.



ACTUARIAL VALUATION DATA

Active Members
Inactive Members
Summary of Monthly Benefit Payments
Age and Service Distribution

ACTIVE MEMBERS

	Current Valuation
Tier I	28
Tier II	45
Total Active Members	73
Total Payroll	$ 8,696,519

INACTIVE MEMBERS

	Current Valuation
Terminated Members	10
Retired Members	59
Disabled Members	16
Other Beneficiaries	8
Total Inactive Members	93

SUMMARY OF MONTHLY BENEFIT PAYMENTS

	Current Valuation
Retired Members	$ 454,559
Disabled Members	92,740
Other Beneficiaries	31,010
Total Inactive Members	$ 578,309

AGE AND SERVICE DISTRIBUTION

5/1/2025 Age and Service Distribution - Tier 1|Tier 2 Active Members												
	Service	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up	Total
Age												
Under 25		0|2										0|2
25 to 29		0|4	0|7									0|11
30 to 34		0|3	0|6	0|8								0|17
35 to 39		0|1	0|1	0|7		1|0						1|9
40 to 44				0|1	0|5	2|0	1|0					3|6
45 to 49					2|0	2|0	5|0	2|0				11|0
50 to 54						2|0	7|0	2|0	1|0			12|0
55 to 59												
60 to 64								1|0				1|0
65 to 69												
70 & up												
Total		0|10	0|14	0|16	2|5	7|0	13|0	5|0	1|0			28|45



ACTUARIAL FUNDING POLICIES

Actuarial Cost Method
Financing Unfunded Actuarial Accrued Liability
Actuarial Value of Assets

ACTUARIAL COST METHOD

The Actuarial Cost Method allocates the projected obligations of the Plan over the working lifetimes of the Plan Members.

In accordance with the Pension Fund's Funding Policy, the Actuarial Cost Method for the Recommended Contribution basis is Entry Age Normal (Level Percent of Pay). The Entry Age Normal Cost Method is a method under which the Actuarial Present Value of the projected benefits of each individual included in an Actuarial Valuation is allocated on a level basis over the earnings or service of the individual between entry age and assumed exit age. The portion of this Actuarial Present Value allocated to a valuation year is called Normal Cost. The portion of the Actuarial Present Value not provided at an Actuarial Valuation Date by the Actuarial Present Value of future Normal Costs is called the Actuarial Accrued Liability.

The Entry Age Normal method attempts to create a level cost pattern. In contrast to other Actuarial Cost Methods which inherently lead to uneven or less predictable cost patterns, the Entry Age Normal method is generally understood to be less risky in terms of contribution stability from year to year.

The Conference of Consulting Actuaries Public Plans Community produced a "white paper" detailing Funding Policy model practices for public sector pension plans. Under the Level Cost Actuarial Methodology ("LCAM"), one of the principal elements to a Funding Policy is the Actuarial Cost Method. When deciding which Actuarial Cost Method to use, several objectives may be considered, such as the following:

- Each Member's benefit should be funded under a reasonable allocation method by the expected retirement date
- Pay-related benefit costs should reflect anticipated pay at retirement
- The expected cost of each year of service (i.e. Normal Cost) for each active Member should be reasonably related to the expected cost of that Member's benefit
- The Member's Normal Cost should emerge as a level percent of Member compensation
- No gains or losses should occur if all assumptions are met.

Following these criteria, the use of the Entry Age Normal Cost Method (Level Percent of Pay) is a model practice.

FINANCING UNFUNDED ACTUARIAL ACCRUED LIABILITY

The Unfunded Actuarial Accrued Liability may be amortized over a period either in level dollar amounts or as a level percentage of projected payroll.

When amortizing the Unfunded Actuarial Accrued Liability as a level percentage of payroll, additional risk is incurred since the amortization payments in the early years of the payment period may not be large enough to cover the interest accrued on the existing Unfunded Liability. As a result, the Unfunded Liability

may increase initially, before the amortization payments grow large enough to cover all interest accruals. Generally speaking, the Plan Sponsor will be required to contribute a larger total contribution amount over the course of the funding period under a level percentage of payroll basis as compared to a level dollar payroll schedule.

The Government Finance Officers Association notes that best practices in public pension finance include utilizing amortization periods that do not exceed 20 years. Longer amortization periods elevate the risk of failing to reduce any Unfunded Liability. For example, when the amortization payment in full only covers interest on the Unfunded Liability, but does not reduce the existing Unfunded Liability, the required contribution will increase in future years.

A second principal element under the Level Cost Actuarial Methodology described above is to establish an Amortization Policy that determines the length of time and the structure of the increase or decrease in contributions required to systematically fund the Unfunded Actuarial Accrued Liability. When deciding on the Amortization Policy, several objectives may be considered, such as the following:

- Variations in the source of liability changes (i.e. gains or losses, Plan changes, assumption changes) should be funded over periods consistent with an appropriate balance between the policy objectives of demographic matching and volatility management
- The cost changes in Unfunded Actuarial Accrued Liability should emerge as a level percentage of Member compensation

The LCAM model practices for the Amortization Policy include the following:

- Layered fixed period amortization by source
- Level percent of pay amortization
- An amortization period ranging from 15-20 years for experience gains or losses
- An amortization period of 15-25 years for assumption changes

In accordance with the Pension Fund's Funding Policy for the Recommended Contribution, the Unfunded Actuarial Accrued Liability is amortized by level percent of payroll contributions to a 100% funding target over a layered amortization period of 15 years. See the *Actuarial Methods – Recommended Contribution* section of this report for more detail.

The equivalent single amortization period based on the layered amortization of Unfunded Liability is 15.00 years for the current valuation.

We believe that the amortization period is appropriate for the purpose of this valuation.

ACTUARIAL VALUE OF ASSETS

The Pension Fund is an ongoing plan. The Employer wishes to smooth the effect of volatility in the Fair Value of Assets on the annual contribution. Therefore, the Actuarial Value of Assets is equal to the Fair Value of Assets with unanticipated gains/losses recognized over a five-year period.

The Asset Valuation Method is intended to create an Actuarial Value of Assets that remains reasonable in relation to the Fair Value of Assets over time. The method produces results that can fall either above or below the Fair Value of Assets. The period of recognition is short.

It is intended that the period of recognition is short enough to keep the Actuarial Value of Assets within a decent range of the Fair Value of Assets. In the event that the Actuarial Value of Assets exceeds or falls below a 10% corridor of the Fair Value of Assets, the additional gain or loss will be recognized immediately.



ACTUARIAL ASSUMPTIONS

Nature of Actuarial Calculations
Selection of Actuarial Assumptions
Actuarial Assumptions in the Valuation Process
Assessment of Risk Exposures
Limitations of Risk Analysis
Assessment and Use of Actuarial Models
Actuarial Assumptions Utilized

NATURE OF ACTUARIAL CALCULATIONS

The results documented in this report are estimates based on data that may be imperfect and on assumptions about future events. Certain Plan Provisions may be approximated or deemed immaterial, and, therefore, are not valued. Assumptions may be made about demographic data or other factors. Reasonable efforts were made in this valuation to ensure that significant items in the context of the Actuarial Accrued Liability or costs are treated appropriately, and not excluded or included inappropriately.

Actual future experience will differ from the assumptions used in the calculations. As these differences arise, the expense for accounting purposes will be adjusted in future valuations to reflect such actual experience.

A range of results different from those presented in this report could be considered reasonable. The numbers are not rounded, but this is for convenience only and should not imply precision which is not inherent in actuarial calculations.

SELECTION OF ACTUARIAL ASSUMPTIONS

Actuaries and other service providers provide guidance to their clients in the selection of assumptions used in the Actuarial Valuation based on their industry-specific training and experience. The Actuaries' expertise is used in the determination of demographic assumptions as it relates to future expectations of Plan demographic activity, such as mortality, termination, and retirement rates. The selection of economic assumptions, such as Expected Rate of Return on Investments or the assumed inflation rate, is more subjective. Investment advisors and other services providers utilize their expertise and knowledge of capital markets to model future expectations. Some assumptions may have an influence on other assumptions. The role of the Actuary in the selection of the economic assumptions is to review available market information including historical economic information and forward-looking capital market projections from investment professionals and to assess whether or not sufficient backup exists to deem the assumption reasonable. The selection of economic assumptions is the responsibility of the client. For example, the inflation rate (an economic assumption) may directly correlate to the active member salary increase assumption (a demographic assumption). Once all demographic and economic assumptions have been determined, the Actuary will create various sets of assumptions which take into account the proposed assumptions individually and in the aggregate. The client will then make the final decision of which assumption set to use.

ACTUARIAL ASSUMPTIONS IN THE VALUATION PROCESS

The contributions and benefit values of the Pension Fund are calculated by applying actuarial assumptions to the benefit provisions and demographic data furnished, using the Actuarial Cost Method described in the *Actuarial Funding Policies* section of this report.

The principal areas of financial risk which require assumptions about future experience are:

- Expected Rate of Return on Investments
- Patterns of Pay Increases for Members
- Rates of Mortality Among Active and Inactive Members
- Rates of Termination Among Active Members
- Rates of Disability Among Active Members
- Age Patterns of Actual Retirements

Actual experience of the Pension Fund will not coincide exactly with assumed experience. Each valuation provides a complete recalculation of assumed future experience and takes into account all past differences between assumed and actual experience. The result is a continual series of adjustments to the computed Recommended Contribution.

Details behind the selection of the actuarial assumptions can be found in the Actuarial Assumption Summary document provided to the client upon request. The client has reviewed and approved the assumptions as a reasonable expectation of the future anticipated experience under the Plan.

ASSESSMENT OF RISK EXPOSURES

From time to time it becomes appropriate to modify one or more of the assumptions, to reflect experience trends (but not random year-to-year fluctuations). In addition, Actuarial Standards of Practice require that the Actuary minimally perform a qualitative assessment of key financial and demographic risks as part of the risk assessment process with each annual Actuarial Valuation. The risk assessments we perform include, but are not limited to, the following:

- Periodic demographic experience studies every 3 to 5 years to confirm the ongoing appropriateness of actuarial assumptions
- Highlight the impact of demographic experience over the past year, as well as other sources of change and volatility in the *Actuarial Recommended Contribution – Reconciliation* section of this report
- Detail year-over-year changes in contribution levels, assets, liabilities, and Funded Status in the *Recommended Contribution* and *Funded Status* sections in the *Management Summary* section of this report
- Review any material changes in the demographic data as summarized in the *Actuarial Valuation Data* section of this report
- Provide and discuss the Actuarial Assumption Summary document highlighting the rationale for each key assumption chosen by the client
- Identify potential Cash Flow Risk by highlighting expected benefit payments over the next 5-year and 10-year periods in the *Asset Growth* section in the *Management Summary* section of this report
- Describe the impact of any assumption, method, or policy change in the *Management Summary* section of this report
- Utilize supplemental information, such as the GASB Discount Rate sensitivity disclosures to understand, for example, what impact an alternative Expected Rate of Return on Investments assumption might have on the estimation of Actuarial Accrued Liability and Funded Status
- Utilize supplemental information, such as the GASB solvency test, to better understand the Cash Flow Risk and long-term sustainability of the Plan

LIMITATIONS OF RISK ANALYSIS

Since future experience may never be precisely as assumed, the process of selecting funding methods and actuarial assumptions may inherently create risk and volatility of results. A more detailed evaluation of the above risk exposures is beyond the scope and nature of the annual Actuarial Valuation process. For example, scenario tests, sensitivity tests, stress tests, and/or stochastic modeling for multi-year projections to assess the impact of alternative assumptions and methods, or modeling future experience different from the assumptions in these results, are not included in this Actuarial Valuation.

The Northbrook Firefighters' Pension Fund and/or the Village of Northbrook, Illinois should contact the Actuary if they desire a more detailed assessment of any of these forward-looking risk exposures.

ASSESSMENT AND USE OF ACTUARIAL MODELS

Actuarial Valuations rely upon the use of actuarial modeling software to predict the occurrence of future events, which include specific demographic and financial potential outcomes. Actuarial assumptions are established to provide a guideline to use for such modeling.

- The model used in this Actuarial Valuation is intended to determine the Recommended Contribution, under the selected Funding Policy. The actuarial assumptions used were developed with this goal in mind.
- There are no known material limitations or inconsistencies among the actuarial assumptions or methods.
- The output from the model is reasonable based on the individual actuarial assumptions and based on the actuarial assumptions in the aggregate.
- The actuarial software used to calculate plan liabilities has been purchased from an outside vendor. We have performed thorough testing of the software, including review of sample participants, to ensure the intended purpose of the model, the operation of the model, sensitivities and dependencies, and strengths and limitations of the model are sufficient for this purpose.
- Demographic data and financial information have been provided by client professionals, financial advisors, and/or auditors, who are known to be experts in their respective fields. We rely on the fact that the information provided by these experts has been given for the intended purpose of this Actuarial Valuation.
- Where applicable, certain actuarial assumptions and Funding Policy may be required as prescribed by law. In such instances, we have followed legal guidance to ensure conformity.
- The Expected Rate of Return on Investments assumption has been chosen using input from several sources; including, but not limited to: client professionals, financial advisors, auditors, and other capital market outlooks. We have relied on the information provided, in the aggregate, to settle on the selected Expected Rate of Return on Investments assumption.

As stated in the *Limitations of Risk Analysis* section, future experience may never be precisely as assumed. As a result, the funding methods and actuarial assumptions used in the model may create volatility in the results when compared year after year. A more detailed evaluation of this volatility is beyond the scope and nature of the annual Actuarial Valuation process. In such cases, additional scenario tests, sensitivity tests, stress tests, and/or stochastic modeling for multi-year projections to assess the impact of alternative assumptions and methods, or modeling future experience different from the assumptions in these results, may be performed to determine a range of reasonable results.

ACTUARIAL ASSUMPTIONS UTILIZED

Expected Rate of Return on Investments	7.00% Net of Administrative Expense
CPI-U	2.50%
Total Payroll Increases	3.50%
Individual Pay Increases*	4.00% - 16.08%

Individual pay increases include a long-term average increase for inflation, average annual increases for promotions, and any additional increases for a step program. Sample rates are as follows:

Service	Rate	Service	Rate
0	16.08%	8	4.00%
1	9.12%	9	4.00%
2	8.71%	10	4.00%
3	8.34%	15	4.00%
4	8.02%	20	4.00%
5	4.00%	25	4.00%
6	4.00%	30	4.00%
7	4.00%	35	4.00%

*Individual pay increases for active Members hired at age 40 or older are assumed annual increases at the ultimate rate reduced by 50 basis points, without adjustments in early service years.

Retirement Rates – Tier I

125% of the L&A Assumption Study for Tier I Firefighters 2024 Cap Age 65. Sample rates are as follows:

Age	Rate	Age	Rate
50	15.00%	58	25.00%
51	12.50%	59	31.25%
52	12.50%	60	31.25%
53	12.50%	61	31.25%
54	18.75%	62	31.25%
55	25.00%	63	31.25%
56	25.00%	64	31.25%
57	25.00%	65	100.00%

Retirement Rates – Tier II

125% of the L&A Assumption Study for Tier II Firefighters 2024 Cap Age 65. Sample rates are as follows:

Age	Rate	Age	Rate
50	3.75%	58	25.00%
51	3.13%	59	31.25%
52	3.13%	60	31.25%
53	3.13%	61	31.25%
54	4.69%	62	31.25%
55	43.75%	63	31.25%
56	43.75%	64	31.25%
57	25.00%	65	100.00%

Termination Rates

150% of the L&A Assumption Study for Firefighters 2024. Sample rates are as follows:

Age/ Service	0	1	2	3	4	5+
25	18.00%	15.00%	7.50%	4.50%	6.00%	6.00%
30	16.80%	12.00%	6.30%	4.20%	5.40%	4.80%
35	15.30%	8.25%	4.80%	3.83%	4.65%	3.30%
40	6.86%	3.64%	2.36%	2.04%	2.36%	2.14%
45	0.75%	6.00%	7.50%	6.00%	3.00%	1.50%
50	0.75%	6.00%	7.50%	6.00%	3.00%	1.50%

Disability Rates

100% of the L&A Assumption Study for Firefighters 2024. Sample rates are as follows:

Age	Rate	Age	Rate
25	0.00%	40	0.65%
30	0.06%	45	0.65%
35	0.12%	50	0.65%

75% of active Members who become disabled are assumed to be in the Line of Duty.

Mortality Rates

Active Mortality follows the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study improved to 2021 using MP-2021 Improvement Rates. These rates are then improved generationally using MP-2021 Improvement Rates.

25% of active Member deaths are assumed to be in the Line of Duty.

Retiree Mortality follows the L&A Assumption Study for Firefighters 2024. These rates are experience weighted with the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study improved to 2021 using MP-2021 Improvement Rates. These rates are then improved generationally using MP-2021 Improvement Rates.

Disabled Mortality follows the Sex Distinct Raw Rates as developed in the PubS-2010 Study for disabled participants improved to 2021 using MP-2021 Improvement Rates. These rates are then improved generationally using MP-2021 Improvement Rates.

Spouse Mortality follows the L&A Assumption Study for Firefighters 2024. These rates are experience weighted with the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study for contingent survivors improved to 2021 using MP-2021 Improvement Rates. For all rates not provided there (ages 45 and younger) the PubG-2010 Study for general employees was used. These rates are then improved generationally using MP-2021 Improvement Rates.

Marital Assumptions

Active Members: 80% of active Members are assumed to be married. Female spouses are assumed to be 3 years younger than male spouses.

Retiree and Disabled Members: Actual spousal data was utilized for retiree and disabled Members.



LOW-DEFAULT-RISK OBLIGATION MEASURE

Low-Default-Risk Obligation Measure – Purpose
Low-Default-Risk Obligation Measure
Low-Default-Risk Obligation Measure vs Actuarial Liability

LOW-DEFAULT-RISK OBLIGATION MEASURE - PURPOSE

The Pension Committee of the Actuarial Standards Board adopted changes to Actuarial Standards of Practice No. 4 ("ASOP 4"). ASOP 4 is titled "Measuring Pension Obligations and Determining Pension Plan Costs or Contributions". The changes were adopted by the Actuarial Standards Board in December 2021 and are effective for reporting and Measurement Dates on or after February 15, 2023.

One change is the requirement for all Funding Actuarial Valuations to include a Low-Default-Risk Obligation Measure ("LDROM"). In its simplest form, the LDROM is a measure of Actuarial Liability determined using a low-risk Expected Rate of Return on Investments. The LDROM is not intended to replace the Actuarial Liability used to determine the Recommended Contribution amount calculated in this report. The intention is to provide additional information on the Funded Status of the Plan and benefit security.

The Low-Default-Risk Obligation Measure is shown below as of the Measurement Date. The discussion that follows provides more information on the assumptions and methods used to determine the LDROM and some interpretation of the results.

LOW-DEFAULT-RISK OBLIGATION MEASURE

	Current Valuation
Low-Default-Risk Obligation Measure	$ 160,788,935
Fair Value of Assets	79,573,059
Obligation not Covered by Current Assets	$ 81,215,876

The Low-Default-Risk Obligation Measure is Not Intended to Replace the Actuarial Liability Used to Determine the Recommended Contribution.

The Obligation not Covered by Current Assets shown above is for illustration of the Low-Default-Risk Obligation Measure only and is not intended for any other purposes. The amount of Obligation not Covered by Current Assets should not be used for pension funding or financial statement reporting purposes. In addition, the Obligation not Covered by Current Assets amount should not be used for any other assessments related to pension funding, such as assessing Unfunded Liability for the purpose of issuing Pension Obligation Bonds. Discussion of any of these items should be handled separately.

Selection of the Discount Rate

Under Actuarial Standards, a Discount Rate should be selected from a source that develops the rate using low-default-risk fixed income securities. In addition, the fixed income securities should be reasonably consistent with the pattern of expected benefit payments from the Fund.

The Low-Default-Risk Obligation Measure has been valued using the FTSE Pension Discount Curve. The FTSE Pension Discount Curve is determined using rates from corporate bonds that are rated AA (from the FTSE U.S. Broad Investment Grade Bond Index) and yields from the FTSE Russell's Treasury model curve. The result is a set of investment grade zero coupon bond rates with maturities from 6 months to 30 years.

The equivalent single discount rate that would produce the same liability as the FTSE Pension Discount Curve is 5.61%.

There are other indices constructed that are appropriate for this disclosure as well. They could produce Discount Rates that are higher or lower than the LDROM shown here. An increase/decrease in the discount rate of 50 basis points (0.50%) would decrease/increase the LDROM by (6.30%)/6.99%, respectively. In our opinion, the FTSE Pension Discount Curve meets the requirements of the disclosure of the LDROM. The curve is constructed using investment grade corporate bonds. In addition, the rates are updated monthly and the current rates used (as of the Measurement Date of this report) are reflective of current market conditions. Finally, the use of a yield curve as opposed to a single rate allows the flexibility for the LDROM to be determined in a manner consistent with the pattern of expected benefit payments.

The Discount Rate is intended for the current Measurement Date only. In order to stay consistent with the prevailing market conditions, the Discount Rate will be assessed and updated each year at each new Measurement Date.

Selection of the Actuarial Cost Method

The Standard requires the use of an immediate-gain Actuarial Cost Method. We have elected to use the Entry Age Normal cost method for measurement of the LDROM. Entry Age Normal is being applied on a percent of pay basis. The Cost Method is the same method used for the determination of the Recommended Contribution in this report.

Other immediate-gain Actuarial Cost Methods are available and acceptable for use in the determination of the LDROM. Other acceptable methods include benefits-based methods and accrued benefit methods. We selected the Entry Age Normal method due to the fact that benefit liability in this Fund is not typically settled with one-time payments. For example, the Plan does not pay lump sums (except refunds of Member Contributions) and is not anticipated to settle liability through the purchase of annuity contracts. Therefore, the usefulness of a benefits-based method is much more limited in interpretation of this measure as it relates to benefit security.

Interpretation of the LDROM

The Low-Default-Risk Obligation Measure is higher than the liability used for the Recommended Contribution determination by $25,798,564.

Actuarial Liability is determined in different ways based on the purpose of the measurement. The Actuarial Liability for the Recommended Contribution purposes is used to develop a contribution amount that, when combined with other sources of funding (including Member Contributions and expected investment returns), would pay all future expected benefits. The expected investment returns under this scenario are based on the current asset allocation and capital market expectations of the Fund. Assets are invested in a way that involves risk. Actual returns can vary significantly year-to-year above and below expectations. The trade-off is a risk-premium over the long-term and above low-risk market rates.

The LDROM, by contrast, is developed using low-risk returns available in the market. These returns could be obtained theoretically with low-risk of deviation from expectation, and lower expectation (i.e. there is no risk-premium). The LDROM, then, can be thought of as the amount of money that should be set aside today to appropriately fund and prepare for all future benefit payments, if the assets were invested in relatively low volatility assets available in the market today.

The expected decrease in the liability for funding purposes as compared to the LDROM can be thought of as cost savings from investing in riskier assets, with higher long-term return expectations. At the same time, this difference also represents a risk factor for the Pension Fund as the Fund is reliant on receiving the expected return on investments, including a risk premium. Contributions, combined with these investment returns, are required in order to fund future benefit payments.

LOW-DEFAULT-RISK OBLIGATION MEASURE VS ACTUARIAL LIABILITY

	Current Valuation
Low-Default-Risk Obligation Measure	$ 160,788,935
Actuarial Accrued Liability (Entry Age Normal)	134,990,371
Difference	$ 25,798,564

The Low-Default-Risk Obligation Measure is Not Intended to Replace the Actuarial Liability Used to Determine the Recommended Contribution.



SUMMARY OF PRINCIPAL PLAN PROVISIONS

Establishment of the Fund
Administration
Member Contributions
Regular Retirement Pension Benefit
Early Retirement Pension Benefit
Surviving Spouse Benefit
Termination Benefit – Vested
Disability Benefit

ESTABLISHMENT OF THE FUND

The Firefighters' Pension Fund is established and administered as prescribed by "Article 4 – Firefighters' Pension Fund – Municipalities 500,000 and Under" of the Illinois Pension Code.

ADMINISTRATION

The Firefighters' Pension Fund is administered by a Board of Trustees whose duties are to manage the Pension Fund, determine applications for pensions, authorize payment of pensions, establish rules, pay expenses, and keep records.

MEMBER CONTRIBUTIONS

Members contribute 9.455% of their pensionable salary.

REGULAR RETIREMENT PENSION BENEFIT

Tier I

Eligibility: Age 50 with at least 20 years of creditable service.

Benefit: 50% of final salary for the first 20 years of service, plus an additional 2.5% of final salary for each year of service beyond 20 years of service, pro-rated monthly, and not to exceed 75% of final salary. "Final salary" is based on the firefighter's pensionable salary attached to rank held on the last day of service.

Annual Increase in Benefit: A firefighter is entitled to receive an initial increase equal to 1/12 of 3% of the original monthly benefit for each full month that has passed since the pension began. The initial increase date will be the later of the first day of the month after the pensioner turns age 55 or the first day of the month after the benefit date anniversary. Subsequent increases of 3% of the current monthly benefit will be granted every January 1st thereafter.

REGULAR RETIREMENT PENSION BENEFIT - CONTINUED

Tier II

Eligibility: Age 55 with at least 10 years of creditable service.

Benefit: 2.5% of final average salary for each year of service, and not to exceed 75% of final average salary. "Final average salary" is determined by dividing the total pensionable salary during 48 consecutive months of service within the last 60 months of service in which total pensionable salary was the highest, by the number of months of service in that period (or by dividing the total pensionable salary during 96 consecutive months of service within the last 120 months of service in which total pensionable salary was the highest, by the number of months of service in that period, if greater). Annual salary for this purpose will not exceed the salary cap, indexed by the lesser of 3% or the CPI-U for the 12 months ending with the September preceding each November 1st. The salary cap will not decrease.

Annual Increase in Benefit: The initial increase date will be the later of the January 1st after the pensioner turns age 60 or the January 1st after the benefit date anniversary. Subsequent increases will be granted every January 1st thereafter. The initial increase and subsequent increases will be the lesser of 3% of the original benefit or ½ of the CPI-U for the 12 months ending with the September preceding each November 1st.

EARLY RETIREMENT PENSION BENEFIT

Tier I

None.

Tier II

Eligibility: Age 50 with at least 10 years of creditable service.

Benefit: The regular retirement pension benefit reduced by ½ of 1% for each month that the firefighters' age is between 50 and 55.

Annual Increase in Benefit: The initial increase date will be the later of the January 1st after the pensioner turns age 60 or the January 1st after the benefit date anniversary. Subsequent increases will be granted every January 1st thereafter. The initial increase and subsequent increases will be the lesser of 3% of the original benefit or ½ of the CPI-U for the 12 months ending with the September preceding each November 1st.

SURVIVING SPOUSE BENEFIT

Tier I

Eligibility: Married to an active firefighter, a disabled pensioner at the time of death, or a retired pensioner (at least 12 months prior to the time of death if married post-retirement).

Active Line of Duty Death Benefit: An eligible surviving spouse is entitled to receive 100% of the firefighter's final pensionable salary attached to rank held on the last day of service.

Non-Duty Death Benefit:

Disabled or Retired Pensioner: An eligible surviving spouse is entitled to receive the greater of the pensioner's benefit at the time of death or 54% of the pensioner's final pensionable salary attached to rank held on the last day of service.

Active Member: An eligible surviving spouse is entitled to receive the greater of the firefighter's eligible benefit at the time of death or 54% of the firefighter's final pensionable salary attached to rank held on the last day of service.

Annual Increase in Benefit: None.

Tier II

Eligibility: Married to an active firefighter, a disabled pensioner at the time of death, or a retired pensioner (at least 12 months prior to the time of death if married post-retirement).

Active Line of Duty Death Benefit: An eligible surviving spouse is entitled to receive 100% of the firefighter's final pensionable salary attached to rank held on the last day of service.

Non-Duty Death Benefit:

Disabled or Retired Pensioner and Active Member: An eligible surviving spouse is entitled to receive the greater of 66⅔% of the firefighter's earned pension benefit at the time of death or 54% of the firefighter's monthly salary at the time of death.

Annual Increase in Benefit: The initial increase date will be the January 1st after the surviving spouse turns age 60. Subsequent increases will be granted every January 1st thereafter. The initial increase and subsequent increases will be the lesser of 3% of the original benefit or ½ of the CPI-U for the 12 months ending with the September preceding each November 1st.

TERMINATION BENEFIT – VESTED

Tier I

Eligibility: Age 60 with at least 10 but less than 20 years of creditable service.

Benefit: An accrual factor times final salary for each year of service. "Accrual factor" is a factor of 1.5% at 10 years of service, increasing ratably up to 2.4% at 19 years of service. "Final salary" is based on the firefighter's pensionable salary attached to rank held on the last day of service.

Annual Increase in Benefit: A firefighter is entitled to receive an initial increase equal to 1/12 of 3% of the original monthly benefit for each full month that has passed since the pension began. The initial increase date will be the first day of the month after the benefit date anniversary. Subsequent increases of 3% of the current monthly benefit will be granted every January 1st thereafter.

Tier II

None.

DISABILITY BENEFIT

Tier I

Eligibility: Duty Disability, Non-Duty Disability with at least 7 years of creditable service, or Occupational Disease Disability with at least 5 years of creditable service.

Benefit: For a duty disability or an occupational disease disability with at least 5 years of creditable service, a firefighter is entitled to receive the greater of 65% of final salary or the regular retirement pension benefit at the time of disability. For a non-duty disability with at least 7 years of creditable service, a firefighter is entitled to receive 50% of their final salary. "Final salary" is based on the firefighter's pensionable salary attached to rank held on the last day of service.

Annual Increase in Benefit: A firefighter is entitled to receive an initial increase equal to 3% of the original monthly benefit for each full year that has passed since the pension began. The initial increase date will be the later of the January 1st after following pensioner turns age 60 or the January 1st after the benefit date anniversary. Subsequent increases of 3% of the original monthly benefit will be granted every January 1st thereafter.

Tier II

Eligibility: Duty Disability, Non-Duty Disability with at least 7 years of creditable service, or Occupational Disease Disability with at least 5 years of creditable service.

Benefit: For a duty disability or an occupational disease disability with at least 5 years of creditable service, a firefighter is entitled to receive the greater of 65% of final salary or the regular retirement pension benefit at the time of disability. For a non-duty disability, a firefighter is entitled to receive 50% of their final salary. "Final salary" is based on the firefighter's pensionable salary attached to rank held on the last day of service.

Annual Increase in Benefit:
The initial increase date will be the later of the January 1st after the pensioner turns age 60 or the January 1st after the benefit date anniversary. Subsequent increases will be granted every January 1st thereafter. The initial increase and subsequent increases will be the lesser of 3% of the original benefit or ½ of the CPI-U for the 12 months ending with the September preceding each November 1st.



GLOSSARY OF TERMS

Glossary of Terms

GLOSSARY OF TERMS

Actuarial Accrued Liability – The Actuarial Present Value of future benefits based on Members' service rendered to the Measurement Date using the selected Actuarial Cost Method. It is that portion of the Actuarial Present Value of Plan benefits and expenses allocated to prior years of employment. It is not provided for by future Normal Costs.

Actuarial Cost Method – The method used to allocate the projected obligations of the Plan over the working lifetimes of the Plan Members.

Actuarial Value of Assets – The value of the assets used in the determination of the Unfunded Actuarial Accrued Liability. The Actuarial Value of Assets is related to the Fair Value of Assets, with adjustments made to spread unanticipated gains and losses for a given year over a period of several years. Actuarial Value of Assets is generally equally likely to fall above or below the Fair Value of Assets, and generally does not experience as much volatility over time as the Fair Value of Assets.

Asset Valuation Method – A valuation method designed to smooth random fluctuations in asset values. The objective underlying the use of an Asset Valuation Method is to provide for the long-term stability of Employer Contributions.

Funding Policy – A set of procedures for a Pension Fund that outlines the "best practices" for funding the pension benefits based on the goals of the Plan Sponsor. A Funding Policy discusses items such as assumptions, Actuarial Cost Method, assets, and other parameters that will best help the Plan Sponsor meet their goal of working in the best interest of the Plan Members.

Fair Value of Assets – The value of the cash, bonds, securities, and other assets held in the pension trust as of the Measurement Date.

Normal Cost – The present value of future benefits earned by Members during the current Fiscal Year. It is that portion of the Actuarial Present Value of benefits and expenses which is allocated to a valuation year by the Actuarial Cost Method.

Unfunded Actuarial Accrued Liability – The excess of the Actuarial Accrued Liability over the Actuarial Value of Assets. The Unfunded Actuarial Accrued Liability is amortized over a period either in level dollar amounts or as a level percentage of projected payroll.

NORTHBROOK POLICE PENSION FUND

FUNDING ACTUARIAL VALUATION AS OF MAY 1, 2025



FOR THE CONTRIBUTION YEAR MAY 1, 2025 TO APRIL 30, 2026

668 N. River Road
Naperville, IL 60563
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Actuarial Funding Report

Lauterbach & Amen, LLP

CERTIFIED PUBLIC ACCOUNTANTS

NORTHBROOK POLICE PENSION FUND

Contribution Year Ending: April 30, 2026
Actuarial Valuation Date: May 1, 2025
Data Date: April 30, 2025

Contact:

Todd A. Schroeder
Partner
July 8, 2025

LAUTERBACH & AMEN, LLP

TABLE OF CONTENTS

ACTUARIAL CERTIFICATION 5

MANAGEMENT SUMMARY 7

Recommended Contribution 8
Funded Status 8
Management Summary – Comments and Analysis 9
Actuarial Recommended Contribution – Reconciliation 16

VALUATION OF FUND ASSETS 17

Fair Value of Assets 18
Fair Value of Assets (Gain)/Loss 19
Development of the Actuarial Value of Assets 20
Actuarial Value of Assets (Gain)/Loss 20
Historical Asset Performance 21

RECOMMENDED CONTRIBUTION DETAIL 24

Actuarial Accrued Liability 25
Funded Status 25
Development of the Employer Normal Cost 26
Normal Cost as a Percentage of Expected Payroll 26
Recommended Contribution Breakdown 26
Schedule of Amortization – New Unfunded Actuarial Accrued Liability 27
Schedule of Amortization – Total Unfunded Actuarial Accrued Liability 28
Actuarial Methods – Recommended Contribution 29

ALTERNATIVE CONTRIBUTION 30

Alternative Contribution 31
Funded Status – Alternative Contribution 31
Actuarial Methods – Alternative Contribution 33

ACTUARIAL VALUATION DATA 34

Active Members 35
Inactive Members 35
Summary Of Monthly Benefit Payments 35
Age and Service Distribution 36

ACTUARIAL FUNDING POLICIES 37

Actuarial Cost Method 38
Financing Unfunded Actuarial Accrued Liability 38
Actuarial Value of Assets 40

TABLE OF CONTENTS

ACTUARIAL ASSUMPTIONS 41
- Nature of Actuarial Calculations 42
- Selection of Actuarial Assumptions 42
- Actuarial Assumptions in the Valuation Process 43
- Assessment of Risk Exposures 44
- Limitations of Risk Analysis 44
- Assessment and Use of Actuarial Models 45
- Actuarial Assumptions Utilized 46

LOW-DEFAULT-RISK OBLIGATION MEASURE 50
- Low-Default-Risk Obligation Measure - Purpose 51
- Low-Default-Risk Obligation Measure 51
- Low Default Risk Obligation Measure vs Actuarial Liability 53

SUMMARY OF PRINCIPAL PLAN PROVISIONS 54
- Establishment of the Fund 55
- Administration 55
- Member Contributions 55
- Regular Retirement Pension Benefit 55
- Regular Retirement Pension Benefit - Continued 56
- Early Retirement Pension Benefit 56
- Surviving Spouse Benefit 57
- Surviving Spouse Benefit - Continued 58
- Termination Benefit – Vested 58
- Disability Benefit 59

GLOSSARY OF TERMS 60
- Glossary of Terms 61

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ACTUARIAL CERTIFICATION

This report documents the results of the Actuarial Valuation for the Northbrook Police Pension Fund. The information was prepared for use by the Northbrook Police Pension Fund and the Village of Northbrook, Illinois for determining the Recommended Contribution, under the selected Funding Policy, and the Alternative Contribution for the Contribution Year May 1, 2025 to April 30, 2026. It is not intended or suitable for other purposes. Determinations for purposes other than the Employer's Actuarial Recommended Contribution may be significantly different from the results herein.

The results in this report are based on the demographic data and financial information submitted by the Village of Northbrook, Illinois, and may include results from the prior Actuary. We did not prepare the Actuarial Valuations for the years prior to May 1, 2025. Those valuations were prepared by the prior Actuary whose reports have been furnished to us, and our disclosures are based on those reports. An audit of the prior Actuary's results was not performed, but high-level reviews were completed for general reasonableness, as appropriate, based on the purpose of this valuation. The accuracy of the results is dependent on the precision and completeness of the underlying information.

In addition, the results of the Actuarial Valuation involve certain risks and uncertainty as they are based on future assumptions, market conditions, and events that may never materialize as assumed. For this reason, certain assumptions and future results may be materially different than those presented in this report. See the *Management Summary* section of this report for a more detailed discussion of the Defined Benefit Plan Risks, as well as the limitations of this Actuarial Valuation on assessing those risks. We are not aware of any known events subsequent to the Actuarial Valuation Date, which are not reflected in this report but should be valued, that may materially impact the results.

The valuation results summarized in this report involve actuarial calculations that require assumptions about future events. The Village of Northbrook, Illinois selected certain assumptions, while others were the result of guidance and/or judgment from the Plan's Actuary or Advisors. We believe that the assumptions used in this valuation are reasonable and appropriate for the purposes for which they have been used. The selected assumptions represent our best estimate of the anticipated long-term experience of the Plan, and meet the guidelines set forth in the Actuarial Standards of Practice.

In preparing the results, our Actuaries used commercially available software (ProVal) developed by Winklevoss Technologies, LLC. This software is widely used for the purpose of performing Actuarial Valuations. Our Actuaries coded the plan provisions, assumptions, methods, and demographic data summarized in this report, and reviewed the liability and cost outputs for reasonableness. We are not aware of any material weaknesses or limitations in the software, and have determined it is appropriate for performing this valuation.

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To the best of our knowledge, all calculations are in accordance with the applicable funding requirements, and the procedures followed and presentation of results conform to generally accepted actuarial principles and practices as prescribed by the Actuarial Standards Board. The undersigned consultants of Lauterbach & Amen, LLP, with actuarial credentials, meet the Qualification Standards of the American Academy of Actuaries to render this Actuarial Certification. There is no relationship between the Village of Northbrook, Illinois and Lauterbach & Amen, LLP that impairs our objectivity.

Respectfully Submitted,

LAUTERBACH & AMEN, LLP

Todd A. Schroeder, ASA, FCA, EA, MAAA

David Murciano, ASA, FCA, EA, MAAA



MANAGEMENT SUMMARY

Recommended Contribution
Funded Status
Management Summary – Comments and Analysis
Actuarial Recommended Contribution – Reconciliation

RECOMMENDED CONTRIBUTION

	Prior Valuation*	Current Valuation
Recommended Contribution	$5,119,395	$5,078,907
Expected Payroll	$8,160,330	$8,432,966
Recommended Contribution as a Percent of Expected Payroll	62.74%	60.23%

The Recommended Contribution has Decreased by $40,488 from the Prior Valuation.

FUNDED STATUS

	Prior Valuation*	Current Valuation
Normal Cost	$1,840,373	$1,769,698
Fair Value of Assets	$72,905,482	$78,653,456
Actuarial Value of Assets	$74,399,790	$79,534,441
Actuarial Accrued Liability	$123,246,965	$125,143,141
Unfunded Actuarial Accrued Liability/(Surplus)	$48,847,175	$45,608,700
Percent Funded		
Actuarial Value of Assets	60.37%	63.55%
Fair Value of Assets	59.15%	62.85%

The Percent Funded has Increased by 3.18% on an Actuarial Value of Assets Basis.

*The prior valuation was completed by MWM.

MANAGEMENT SUMMARY – COMMENTS AND ANALYSIS

Contribution Results

The Recommended Contribution is based on the selected Funding Policy and methods that are outlined in the *Actuarial Funding Policies* section of this report.

"Contribution Risk" is defined by the Actuarial Standards of Practice as the potential for actual future contributions to deviate from expected future contributions. For example, when actual contributions are not made in accordance to the Plan's Funding Policy, or when future experience deviates materially from assumed. While it is essential for the Actuary and Plan Sponsor to collaborate on implementing a sound and financially feasible Funding Policy, it is important to note that the Actuary is not required, and is not in the position to, evaluate the ability or willingness of the Plan Sponsor to make the Recommended Contribution under the selected Funding Policy.

As a result, while Contribution Risk may be a significant source of risk for the Plan, this Actuarial Valuation makes no attempt to assess the impact of future contributions falling short of those recommended under the selected Funding Policy. Notwithstanding the above, see the *Actuarial Recommended Contribution – Reconciliation* section of this report for the impact on the current Recommended Contribution of any contribution shortfalls or excesses from the prior year.

Defined Benefit Plan Risks

Asset Growth:

Pension funding involves preparing Fund assets to pay for benefits when Members retire. During their working careers, assets grow with contributions and investment earnings; and then, the Pension Fund distributes assets in retirement. Based on the Plan's current mix of Members and Funded Status, the Plan should experience positive asset growth, on average, if the Recommended Contributions are made and expected investment earnings come in. In the current year, the Fund asset growth was positive by approximately $5,748,000.

Asset growth is important in the long-term. Long-term cash flow out of the Pension Fund is primarily benefit payments, and expenses are a smaller portion. The Plan should monitor the impact of expected benefit payments on future asset growth. We assess and project all future benefit payments as part of the determination of liability. The assessment is made on all current Members of the Fund, both active and inactive. For active Members, the assessment includes the probability that Members terminate or retire and begin receiving benefits. In the next 5 years, benefit payments are anticipated to increase 20-25%, or approximately $1,408,000. In the next 10 years, the expected increase in benefit payments is 35-40%, or approximately $2,717,400. The estimated increase in benefit payments is being compared against the benefits paid to inactive Members during the fiscal year, excluding any refunds of Member Contributions.

Furthermore, plans with a large number of inactive Members have an increased "Longevity Risk". Longevity Risk is the possibility that inactive Members may live longer than projected by the Plan's mortality assumption. As shown in the previous paragraph, benefit payments are expected to increase over

the next 5-year and 10-year horizons. The projected increases assume that current inactive Members pass away according to the Plan's mortality assumption. To the extent that current inactive Members live longer than expected, the future 5-year and 10-year benefit projections may be larger than the amounts disclosed in the previous paragraph. Higher levels of benefit payments, payable for a longer period of time, may cause a significant strain on the Plan's cash flow, future Recommended Contributions, and may lead to Plan insolvency.

Unfunded Liability:
Unfunded Liability represents the financial shortfall of the Actuarial Value of Assets compared to the Actuarial Accrued Liability. To the extent that Unfunded Liability exists, the Plan is losing potential investment earnings due to the financial shortfall. Contributions towards Unfunded Liability pay for the lost investment earnings, as well as the outstanding unfunded amount. If payments towards Unfunded Liability are not made, the Unfunded Liability will grow.

In the early 1990s, many Pension Funds in Illinois adopted an increasing payment towards Unfunded Liability due to a change in legislation. The initial payment decreased, and future payments are anticipated to increase annually after that. In many situations, payments early on were less than the interest on Unfunded Liability, which means that Unfunded Liability increased even though contributions were made at the recommended level.

The current Recommended Contribution includes a payment towards Unfunded Liability that is approximately $871,500 greater than the interest on Unfunded Liability. All else being equal, and contributions being made, Unfunded Liability is expected to decrease. The Employer and Fund should anticipate improvement in the current Percent Funded in the short-term. The Employer and Fund should understand this impact as we progress forward to manage expectations.

Actuarial Value of Assets:
The Pension Fund smooths investment returns that vary from expectations over a 5-year period. The intention over time is that investment returns for purposes of funding recommendations are a combination of several years. The impact is intended to smooth out the volatility of Recommended Contributions over time, but not necessarily increase or decrease the level of contributions over the long-term.

When investment returns are smoothed, there are always gains or losses on the Fair Value of Assets that are going to be deferred for current funding purposes, and recognized in future years. Currently, the Pension Fund is deferring approximately $881,000 in losses on the Fair Value of Assets. These are asset losses that will be recognized in upcoming periods, independent of the future performance of the Fair Value of Assets.

Cash Flow Risk:
Assets, liabilities, and Funded Status are good metrics to monitor over time to assess the progress of the Funding Policy. However, these metrics may provide limited forward-looking insights. Specifically, the maturity of a Pension Fund can pose certain risks that often cannot be assessed with a point-in-time metric such as Percent Funded.

For example, two different Pension Funds could have the same Percent Funded, but have completely different risk profiles. One Fund might mostly cover active Members with little to no Members in pay status, whereas a second Fund might mostly cover inactive Members with a significant level of annual benefit payments. The latter Fund has a greater "Cash Flow Risk", i.e. a more significant chance that negative cash flows could lead to a deteriorating, rather than improving, Percent Funded over time.

It is important to note that, in general, positive net cash flows are good, but also need to be sufficient to cover the growth in the liabilities (i.e. the Normal Cost as well as interest on the Actuarial Accrued Liability). Typically, when cash flows are assumed to be insufficient to cover the growth in liabilities, the Percent Funded will decline, while future Recommended Contributions will increase.

For this Plan, the Fair Value of Assets is less than the Actuarial Accrued Liability for inactive Members. The Fund assets and anticipated investment earnings are not sufficient to cover the benefits payable to the current inactive Members. In addition, there is currently no money set aside for active Member liability. There are two consequences. First, we are limiting the impact of investment earnings on accruing money for the active Members due to utilizing those dollars to pay for the current inactive Members. Second, there is Cash Flow Risk that exists in that a higher portion of the assets is needed to keep up with cash flow out for benefit payments, and a higher relative investment return is required to keep cash flow positive in any given year.

Benefit Payment Risk:
Ideally, plans in a sound financial position will have the ratio of annual benefits payments to the Fair Value of Assets to be less than the Expected Rate of Return on Investments assumption (i.e. 7.00%). Theoretically, in this case it can be considered that investment returns will fully cover the annual benefit payments, and therefore, all Employer and Member Contributions made to the Fund will be used to pay for future benefit accruals and pay down the existing Unfunded Liability. To the extent that the ratio of the annual benefit payments to the Fair Value of Assets increases to above the Expected Rate of Return on Investments assumption, the Plan may experience some additional risks, such as the need to keep assets in more liquid investments, inability to pay down Unfunded Liability, and may lead to Plan insolvency.

As of the Valuation Date, the Northbrook Police Pension Fund has a ratio of benefit payments to the Fair Value of Assets of 8.82%. In this case, a portion of the Employer Contributions are being used to pay the annual benefit payments creating Benefit Payment Risk and Cash Flow Risk. The Percent Funded of the Plan may not grow as quickly as expected under the current Funding Policy, since the amortization payment towards the Unfunded Liability is not being fully realized. As shown in the *Asset Growth* section of this report, the 5-year and 10-year horizons of future benefit payments are expected to increase. The

Plan Sponsor should monitor the percentage of annual benefit payments to the Fair Value of Assets and consider changing the Funding Policy if this ratio continues to increase.

Fund Assets

The results in this report are based on the assets held in the Pension Fund. Assets consist of funds held for investment and for benefit payments as of the Actuarial Valuation Date. In addition, assets may be adjusted for other events representing dollars that are reasonably expected to be paid out from the Pension Fund or deposited into the Pension Fund after the Actuarial Valuation Date as well.

The current Fund assets are audited.

The Actuarial Value of Assets under the Funding Policy is equal to the Fair Value of Assets, with unexpected gains and losses smoothed over 5 years. More detail on the Actuarial Value of Assets can be found in the *Actuarial Funding Policies* section of this report.

The Fund Assets Used in this Report are Audited.

Demographic Data

Demographic factors can change from year to year within the Pension Fund. Changes in this category include hiring new Members, Members retiring or becoming disabled, inactive Members passing away, and other changes. Demographic changes can cause an actuarial gain (contribution that is less than expected compared to the prior year) or an actuarial loss (contribution that is greater than expected compared to the prior year).

Demographic gains and losses occur when the assumptions over the one-year period for Member changes do not meet our long-term expectation. For example, if no Members become disabled during the year, we would expect a liability gain. If more Members become disabled than anticipated during the year, we would expect a liability loss. Generally, we expect short-term fluctuations in demographic experience to create gains or losses of 1%-3% of the Actuarial Accrued Liability in any given year, but to balance out in the long-term.

"Demographic Risk" occurs when Plan demographic experience differs significantly from expected. Similar to Longevity Risk discussed previously, additional risk is created when demographic experience differs from the assumed rates of disability, retirement, or termination. Under the chosen assumptions, actuarial gains and/or losses will always occur, as the assumptions will never be exactly realized. However, the magnitude of the gain and/or loss and its influence on the Recommended Contribution largely depends on the size of the Plan.

A key Demographic Risk is mortality improvement differing from expected. While the actuarial assumptions reflect small, continuous improvements in mortality experience and these assumptions are refined upon the completion of each actuarial experience study, the risk arises because there is a possibility of a sudden shift in mortality experience. This report reflects the impact of COVID-19 experience that has been accounted for in the underlying demographic data. This report does not reflect the ongoing impact of COVID-19, which is likely to influence demographic and economic experience, at least in the short-term. We will continue to monitor these developments and their impact on the Plan. Actual future experience will be reflected in each subsequent Actuarial Valuation, as experience emerges.

Based on the number of active Members in the Plan, the Recommended Contribution has a low risk of having a significant increase due to demographic experience. For example, 1 new disabled Member would typically generate a substantial increase to the Actuarial Accrued Liability. However, due to the size of the Plan, there is an appropriate means to absorb demographic losses without causing a significant increase to the Recommended Contribution.

In the current report, the key demographic changes were as follows:

New Hires: There were 2 Members of the Fund who were hired during the year. When a Member is admitted to the Pension Fund, the Employer Contribution will increase to reflect the new Member. The increase in the Recommended Contribution in the current year due to the new Member experience is approximately $19,600.

Retirement: There was 1 Member of the Fund who retired during the year. When a Member retires, the Normal Cost will decrease. Any change in the Actuarial Accrued Liability will be considered when determining the amount to pay towards Unfunded Liability each year. The increase in the Recommended Contribution in the current year due to the retirement experience is approximately $24,600.

Disability: There was 1 Member of the Fund who became disabled during the year. When a Member becomes disabled, the Fund will often experience a decrease in Normal Cost, but an increase in Unfunded Liability. The decrease in the Recommended Contribution in the current year due to the disability experience is approximately $10,200.

Termination: There were 2 Members of the Fund who terminated employment during the year. The Fund may be obligated to pay a benefit or a refund of Member Contributions to the Members in the future. The decrease in the Recommended Contribution in the current year due to the termination experience is approximately $47,500.

Mortality: There were 2 retirees who passed away during the year, 1 of whom had an eligible surviving spouse. When a retiree passes away, the Fund liability will decrease as the Pension Fund will no longer make future payments to the retiree. If there is an eligible surviving spouse, the Fund liability will increase to represent the value of the expected payments that will be made to the spouse. When a surviving spouse passes away, the Fund liability will decrease as the Pension Fund will no longer make future payments to the surviving spouse.

As inactive Members age and continue to collect benefits, the Fund liability will also increase. In the current year, there were 75 inactive Members who maintained their benefit collection status throughout the year. The net decrease in the Recommended Contribution in the current year due to the mortality experience is approximately $6,300.

Salary Increases: Salary increases were greater than anticipated in the current year. This caused an increase in the Recommended Contribution in the current year of approximately $49,900.

Assumption Changes

In the current valuation, the actuarial assumptions were changed to the rates shown in the *Actuarial Assumptions* section of this report. The changes were made based on a study of Police Officers and Police Pension Funds in Illinois. The assumptions impacted include:

- Individual Pay Increases
- Retirement Rates
- Termination Rates
- Disability Rates
- Mortality Rates
- Mortality Improvement Rates

Also, we have updated the mortality assumption to include mortality improvements as stated in the MP-2021 table. In addition, the rates are being applied on a fully generational basis. See the *Actuarial Assumptions* section of this report for more details on the specific mortality updates made. Also, we have updated the duty disability assumption.

In the current valuation, the individual pay increases assumption has been updated based on a review of the wage schedule between the Village of Northbrook, Illinois and the Metropolitan Alliance of Police, Chapter #375, for the period May 1, 2022 through April 30, 2025.

The assumption changes stated above were made to better reflect the future anticipated experience of the Fund. See the *Actuarial Recommended Contribution – Reconciliation* section of this report for the impact of these changes on the current valuation.

Funding Policy Changes

The Funding Policy was changed from the prior valuation. The payments towards Unfunded Liability in the prior valuation were being amortized over a 17-year period as a level percentage of payroll. The current Funding Policy features a 15-year layered amortization of changes in the Unfunded Liability. The current Funding Policy represents a better fit for the goals of pension funding for all stakeholders. See the *Recommended Contribution Detail* section of this report for further details. See the *Actuarial Recommended Contribution – Reconciliation* section of this report for the impact of these changes on the current valuation.

Output Smoothing

Contributions are determined annually by allocating dollars over a specified period of time. Procedures that are used to allocate contributions over a period of time may include asset smoothing, amortization period, and output smoothing. Each procedure becomes part of the Actuarial Methodology. Output smoothing involves measuring the impact of a specific result on a contribution and recognizing the result. The final contribution should maintain a reasonable relationship to the full Actuarially Determined Contribution.

The current results shown throughout the report reflect the full Actuarially Determined Contribution.

ACTUARIAL RECOMMENDED CONTRIBUTION – RECONCILIATION

Actuarial Accrued Liability is expected to increase each year for both interest for the year and as active Members earn additional service years towards retirement. Similarly, Actuarial Accrued Liability is expected to decrease when the Fund pays benefits to inactive Members.

Contributions are expected to increase as expected pay increases under the Funding Policy for the Fund.

Other increases or decreases in Actuarial Accrued Liability (key changes noted below) will increase or decrease the amount of Unfunded Liability in the Plan. To the extent that Unfunded Liability increases or decreases unexpectedly, the contribution towards Unfunded Liability will also change unexpectedly.

	Actuarial Liability	Recommended Contribution
Salary Increases Greater than Expected	$ 381,499	$ 49,851
Actuarial Experience	(2,443,857)	(389,991)
Assumption Changes	694,394	29,944
Funding Policy Changes	-	195,629
Investment Return Greater than Expected*	-	(91,936)
Contributions Greater than Expected	-	(8,363)
Total Increase/(Decrease)	$ (1,367,964)	$ (214,866)
Current Valuation	$ 125,143,141	$ 5,078,907

*Impact on the Recommended Contribution due to investment return is on an Actuarial Value of Assets basis.

The Actuarial Experience can be attributable to several factors including, but not limited to, demographic changes and benefit payment experience compared to expectation. Key demographic changes were discussed in the *Demographic Data* section of this report.



VALUATION OF FUND ASSETS

Fair Value of Assets
Fair Value of Assets (Gain)/Loss
Development of the Actuarial Value of Assets
Actuarial Value of Assets (Gain)/Loss
Historical Asset Performance

FAIR VALUE OF ASSETS

Statement of Assets

	Prior Valuation	Current Valuation
Money Market	$ 3,887,241	$ 1,819,084
Pooled Investment Accounts	68,916,161	76,367,320
Receivables (Net of Payables)	102,080	467,052
Total Fair Value of Assets	$ 72,905,482	$ 78,653,456

The Total Fair Value of Assets has Increased by Approximately $5,748,000 from the Prior Valuation.

Statement of Changes in Assets

Total Fair Value of Assets - Prior Valuation	$ 72,905,482
Plus - Employer Contributions	5,054,233
Plus - Member Contributions	972,446
Plus - Return on Investments	6,739,281
Less - Benefit Payments	(6,936,614)
Less - Refunds & Transfers	(55,949)
Less - Other Expenses	(25,423)
Total Fair Value of Assets - Current Valuation	$ 78,653,456

The Rate of Return on Investments on a Fair Value of Assets Basis for the Fund was Approximately 9.27% Net of Administrative Expense.

The Rate of Return on Investments shown above has been determined as a percent of the average of the prior and current Fair Value of Assets on the Statement of Changes in Assets. The Return on Investments is net of Other Expenses, and has been excluded from the Total Fair Value of Assets at the end of the Fiscal Year for this calculation.

FAIR VALUE OF ASSETS (GAIN)/LOSS

Current Year (Gain)/Loss on Fair Value of Assets

Total Fair Value of Assets - Prior Valuation	$ 72,905,482
Employer and Member Contributions	6,026,679
Benefit Payments and Refunds	(6,992,563)
Expected Return on Investments	5,069,578
Expected Total Fair Value of Assets - Current Valuation	77,009,176
Actual Total Fair Value of Assets - Current Valuation	78,653,456
Current Fair Value of Assets (Gain)/Loss	$ (1,644,280)

Expected Return on Investments	$ 5,069,578
Actual Return on Investments (Net of Expenses)	6,713,858
Current Fair Value of Assets (Gain)/Loss	$ (1,644,280)

The Actual Return on Investments on a Fair Value of Assets Basis was Greater than Expected for the Current Year.

The (Gain)/Loss on the current Fair Value of Assets has been determined based on the Expected Rate of Return on Investments as shown in the *Actuarial Assumptions* section of this report.

DEVELOPMENT OF THE ACTUARIAL VALUE OF ASSETS

Total Fair Value of Assets - Current Valuation		$ 78,653,456
Adjustment for Prior (Gains)/Losses		
	Full Amount	Deferral
FYE 4/30/2025	$ (1,644,280)	(1,315,424)
FYE 4/30/2024	(1,466,160)	(879,696)
FYE 4/30/2023	4,276,545	1,710,618
FYE 4/30/2022	6,827,436	1,365,487
Total Deferred (Gain)/Loss		880,985
Initial Actuarial Value of Assets - Current Valuation		$ 79,534,441
Less Contributions for the Current Year and Interest		-
Adjustment for the Corridor		-
Total Actuarial Value of Assets - Current Valuation		$ 79,534,441

The Actuarial Value of Assets is Equal to the Fair Value of Assets with Unanticipated (Gains)/Losses Recognized Over 5 Years. The Actuarial Value of Assets is 101.12% of the Fair Value of Assets.

ACTUARIAL VALUE OF ASSETS (GAIN)/LOSS

Total Actuarial Value of Assets - Prior Valuation	$ 74,399,790
Plus - Employer Contributions	5,054,233
Plus - Member Contributions	972,446
Plus - Return on Investments	6,070,009
Less - Benefit Payments	(6,936,614)
Less - Refunds & Transfers	(55,949)
Less - Other Expenses	(25,423)
Total Actuarial Value of Assets - Current Valuation	$ 79,534,441

The Rate of Return on Investments on an Actuarial Value of Assets Basis for the Fund was Approximately 8.17% Net of Administrative Expense.

The Actuarial Value of Assets incorporates portions of gains and losses over multiple years.

HISTORICAL ASSET PERFORMANCE

The chart below shows the historical Rates of Return on Investments for both Fair Value of Assets and Actuarial Value of Assets.

	Fair Value of Assets	Actuarial Value of Assets
FYE 4/30/2025	9.27%	8.17%

The historical Rates of Return on Investments shown above were calculated based on the annual Return on Investments, as a percentage of the average value of the assets for the year. The historical Rates of Return on Investments shown above may not reflect the current investment allocation of the Pension Fund.

For purposes of determining the average value of assets for the year, the ending Fair Value of Assets has been adjusted to net out to the portion related to the Return on Investments themselves. All other cash flows are included.

For purposes of determining the annual Return on Investments we have adjusted the figures shown on the preceding pages. The figures shown on the preceding pages are net of Investment Expenses. We have made an additional adjustment to net out Administrative Expenses. Netting out Administrative Expenses allows us to capture returns for the year that can be used to make benefit payments as part of the ongoing actuarial process.

The adjustments we made are for actuarial reporting purposes only. By netting out Administrative Expenses and capturing Return on Investments that are available to pay benefits, it provides us a comparison to the Expected Rate of Return on Investments, but does not provide a figure that would be consistent with the rates of return that are determined by other parties. Therefore, this calculated Return on Investments should not be used to analyze investment performance of the Fund or the performance of the investment professionals.

Expected Rate of Return on Investments Assumption

The Expected Rate of Return on Investments for this valuation is 7.00%. Lauterbach & Amen, LLP does not provide investment advice. We look at a variety of factors when reviewing the Expected Rate of Return on Investments assumption selected by the client. These factors include: historical Rates of Return on Investments, capital market projections performed by the Consolidated Board's investment advisors, the Consolidated Board's investment policy, capital market forward-looking benchmark expected returns by independent investment companies, rates used by comparable pension systems, and other factors identified in the Actuarial Standards of Practice.

Generally speaking, the ideal assumption for Expected Rate of Return on Investments is one that has a 50% chance of being met over the long-term. Recently, we have observed the following factors that impact Expected Rate of Return on Investments:

- Volatility in the market has been high which drags down long-term geometric returns.

- Similar pension systems are looking to reduce future expectations. We generally see about 95% of similar pension systems using an Expected Rate of Return on Investments that is between 6.25% and 7.50%.

- We have reviewed studies conducted by Firms who gather information from multiple investment advisors who provide models and opinions on capital market returns. Those studies help guide us to see if the assumption is expected to have a 50% chance of being met over the long-term. Plans are generally aiming towards 40th to 60th percentile returns, which can help define a range of reasonableness.

- We have reviewed an index of high-quality fixed income rates that takes into consideration the pattern of your benefit payments. The purpose of the review is to provide additional disclosure in Funding Actuarial Valuations for the Low-Default-Risk Obligation Measure. The rates in this measure are low-risk and are being used as an approximate for risk-free rates. Investment funds that incorporate diversified investments which build in more risk would be expected to earn a positive risk premium, over and above the risk-free rates.

If actual returns going forward come in less than expected, the pension system risks deferring contributions to the future that should be made today and creating additional contribution volatility. Below is a chart detailing the impact on the Recommended Contribution by decreasing or increasing the Expected Rate of Return on Investments by 25 basis points:

	0.25% Decrease (6.75%)	Current Expected Rate of Return on Investments (7.00%)	0.25% Increase (7.25%)
Recommended Contribution	$5,461,084	$5,078,907	$4,710,396

Currently, the client has selected an Expected Rate of Return assumption that falls within a reasonable range. We recommend the client review the Expected Rate of Return on Investments annually to ensure the selected rate remains within a reasonable range as market conditions change year-to-year.

"Investment Risk" is the potential that the actual Return on Investments will be different from what is expected. The selected Expected Rate of Return on Investments assumption is chosen to be a long-term assumption, producing a return that, on average, would produce a stable rate of return over a long-term horizon. Actual investment returns in the short-term may deviate from this long-term assumption due to current market conditions. Furthermore, establishing the Expected Rate of Return on Investments assumption may be dependent on the Illinois State Statutes pertaining to the limitations on types of investments Plan Sponsors may use. If the actual annual rates of return are less than the Expected Rate of Return on Investments, actuarial losses will be produced, thus increasing the Plan's Unfunded Liability and, subsequently, future Recommended Contributions.

"Asset/Liability Mismatch" risk is a similar concept as Investment Risk, as it relates to setting the Expected Rate of Return on Investments assumption compared to the actual Return on Investments achieved. The Interest Rate used to discount future Plan liabilities is set equal to the Expected Rate of Return on Investments. It is expected that the selected Interest Rate be a rate that is reasonably expected to be achieved over the long-term. To the extent that the selected Interest Rate to value Plan liabilities is unreasonable, or significantly different than the actual Return on Investments earned over an extended period of time, additional Interest Rate risk is created. For example, determining Plan liabilities at an Interest Rate higher than what is expected to be achieved through investment returns results in Unfunded Liability that is not a true representation of the Plan's condition and Percent Funded. As a result, the Actuarial Accrued Liability determined is an amount smaller than the liability that would be produced with an Interest Rate more indicative of future Expected Rate of Return on Investments. Therefore, the Recommended Contributions under the established Funding Policy may not be sufficient to appropriately meet the true pension obligations.



RECOMMENDED CONTRIBUTION DETAIL

Actuarial Accrued Liability
Funded Status
Development of the Employer Normal Cost
Normal Cost as a Percentage of Expected Payroll
Recommended Contribution Breakdown
Schedule of Amortization – New Unfunded Actuarial Accrued Liability
Schedule of Amortization – Total Unfunded Actuarial Accrued Liability
Actuarial Methods – Recommended Contribution

ACTUARIAL ACCRUED LIABILITY

	Current Valuation
Active Members	$ 31,642,153
Inactive Members	
Terminated Members	121,394
Retired Members	79,337,383
Disabled Members	3,640,136
Other Beneficiaries	10,402,075
Total Inactive Members	93,500,988
Total Actuarial Accrued Liability	$ 125,143,141

The Total Actuarial Accrued Liability has Increased from the Prior Valuation (See Management Summary).

FUNDED STATUS

	Current Valuation
Total Actuarial Accrued Liability	$ 125,143,141
Total Actuarial Value of Assets	79,534,441
Unfunded Actuarial Accrued Liability	$ 45,608,700
Total Fair Value of Assets	$ 78,653,456
Percent Funded	
Actuarial Value of Assets	63.55%
Fair Value of Assets	62.85%

The Percent Funded as of the Actuarial Valuation Date is Subject to Volatility on Assets and Liability in the Short-Term.

DEVELOPMENT OF THE EMPLOYER NORMAL COST

	Current Valuation
Total Normal Cost	$ 1,769,698
Estimated Member Contributions	(821,333)
Employer Normal Cost	$ 948,365

At a 100% Funding Level, the Normal Cost Contribution is Still Required.

NORMAL COST AS A PERCENTAGE OF EXPECTED PAYROLL

	Current Valuation
Expected Payroll	$ 8,432,966
Member Normal Cost Rate	9.910%
Employer Normal Cost Rate	11.08%
Total Normal Cost Rate	20.99%

Ideally, the Employer Normal Cost Rate will Remain Stable.

RECOMMENDED CONTRIBUTION BREAKDOWN

	Current Valuation
Employer Normal Cost*	$ 1,014,751
Amortization of Unfunded Accrued Liability/(Surplus)	4,064,156
Recommended Contribution	$ 5,078,907

The Recommended Contribution has Decreased from the Prior Valuation (See Management Summary).

*Employer Normal Cost Contribution includes interest through the end of the Fiscal Year.

SCHEDULE OF AMORTIZATION – NEW UNFUNDED ACTUARIAL ACCRUED LIABILITY

Below is the schedule of remaining amortization balances for the new Unfunded Liability incurred in the current year.

Unfunded Liability Base	Initial Balance	Date Established	Current Balance	Years Remaining	Payment
Investment (Gain)/Loss	$ (1,083,896)	4/30/2025	$ (1,083,896)	15	$ (96,585)
Actuarial (Gain)/Loss	(1,992,681)	4/30/2025	(1,992,681)	15	(177,566)
Contribution Experience	(260,102)	4/30/2025	(260,102)	15	(23,177)
Assumption Changes	694,394	4/30/2025	694,394	15	61,877
Initial Unfunded Liability	$ 48,250,985	4/30/2025	$ 48,250,985	15	$ 4,299,607
Total	**$ 45,608,700**		**$ 45,608,700**		**$ 4,064,156**

The Actuarial (Gain)/Loss can be attributable to several factors including, but not limited to, demographic changes, Employer Contribution timing, Member Contribution experience, benefit payment experience, and salary increase experience compared to expectation.

SCHEDULE OF AMORTIZATION – TOTAL UNFUNDED ACTUARIAL ACCRUED LIABILITY

Below is the schedule of remaining amortization balances for the Unfunded Liability incurred in the current and prior years.

Unfunded Liability Base	Initial Balance	Date Established	Current Balance	Years Remaining	Payment
FYE 4/30/2025	$ 45,608,700	4/30/2025	$ 45,608,700	15	$ 4,064,156
Total	**$ 45,608,700**		**$ 45,608,700**		**$ 4,064,156**

For additional details regarding the Unfunded Liability Base established each year, please refer to the Actuarial Funding Report for the corresponding year.

The equivalent single amortization period based on the layered amortization of Unfunded Liability is 15.00 years for the current valuation.

ACTUARIAL METHODS – RECOMMENDED CONTRIBUTION

Actuarial Valuation Date	May 1, 2025
Data Collection Date	April 30, 2025
Actuarial Cost Method	Entry Age Normal (Level % Pay)
Amortization Method	Level % Pay (Closed)
Amortization Target	Layered Targeting 100% Funded - See Previous Page
Asset Valuation Method	5-Year Smoothed Fair Value

The above methods constitute a sound Actuarially Determined Contribution under the parameters of Actuarial Standards of Practice.

The contributions and benefit values of the Pension Fund are calculated by applying actuarial assumptions to the benefit provisions and demographic data furnished, using the Actuarial Cost Method described. The Actuarial Cost and Amortization Methods allocate the projected obligations of the Plan over the working lifetimes of the Plan Members.

The Recommended Contribution amount shown in this report is based on the methods summarized above. The *Actuarial Funding Policies* section of this report includes a more detailed description of the Actuarial Funding Methods being used.

The Actuarial Funding Methods are meant to provide a systematic process for determining contributions on an annual basis. The methods do not impact the expectation of future benefit payments. The methods only impact the way contributions are made towards future benefit payments.

Different Actuarial Funding Methods may achieve funding goals with differing levels of success. Certain methods are more efficient and more stable on an annual basis.

In the current valuation, the Plan Sponsor has elected to use a 10% corridor in the determination of the Actuarial Value of Assets for both the Recommended and Alternative Contributions. In the event that the Actuarial Value of Assets exceeds 110% of the Fair Value of Assets or falls below 90% of the Fair Value of Assets, the excess gains or losses will be recognized immediately.



ALTERNATIVE CONTRIBUTION

Alternative Contribution
Funded Status – Alternative Contribution
Actuarial Methods – Alternative Contribution

ALTERNATIVE CONTRIBUTION

	Current Valuation
Alternative Contribution	$3,856,688
Expected Payroll	$8,432,966
Alternative Contribution as a Percent of Expected Payroll	45.73%

FUNDED STATUS – ALTERNATIVE CONTRIBUTION

	Current Valuation
Normal Cost	$1,618,792
Fair Value of Assets	$78,653,456
Actuarial Value of Assets	$79,534,441
Actuarial Accrued Liability	$125,821,454
Unfunded Actuarial Accrued Liability/(Surplus)	$46,287,013
Percent Funded	
Actuarial Value of Assets	63.21%
Fair Value of Assets	62.51%

ALTERNATIVE CONTRIBUTION

The Alternative Contribution is based on Actuarial Funding Methods and funding parameters outlined in the Illinois State Statutes for pension funding. The resulting contribution is lower than the Recommended Contribution for the current year. The Alternative Contribution amount is not recommended because it represents only a deferral of contributions when compared to the Recommended Contribution method.

Actuarial Funding Methods for pensions are best applied to provide a balance between the long-term goals of a variety of stakeholders:

1. Members – the Members are interested in benefit security and having the funds available to pay benefits when retired

2. Employers – cost control and cost stability over the long-term

3. Taxpayers – paying for the services they are receiving from active Members

The Alternative Contribution methods are not intended to provide a better system in any of the above categories long-term. The parameters are not recommended for a long-term funding strategy.

The funding methods and parameters put into place in the Illinois State Statutes in 2011 were intended to provide short-term budget relief for Employer Contributions. An Employer using the parameters outlined in the Illinois State Statutes for current funding should view the contributions as short-term relief. Our recommendation in this situation is for a Pension Fund and an Employer to work towards a long-term funding strategy that better achieves the long-term funding goals, over a period that does not exceed 3-5 years.

The Securities and Exchange Commission in 2013 used the phrase “Statutory Underfunding” to describe situations where contributions appear to be more manageable in the short-term, but set up future Recommended Contributions that are less likely to be manageable.

ACTUARIAL METHODS – ALTERNATIVE CONTRIBUTION

Actuarial Valuation Date	May 1, 2025
Data Collection Date	April 30, 2025
Actuarial Cost Method	Projected Unit Credit
Amortization Method	Level % Pay (Closed)
Amortization Target	90% Funded Over 15 Years
Asset Valuation Method	5-Year Smoothed Fair Value

The contribution and benefit values of the Pension Fund are calculated by applying actuarial assumptions to the benefit provisions and demographic data furnished, using the Actuarial Cost Method described. The Actuarial Cost and Amortization methods allocate the projected obligations of the Plan over the working lifetimes of the Plan Members.

The Actuarial Funding Methods are meant to provide a systematic process for determining contributions on an annual basis. The methods do not impact the expectation of future benefit payments. The methods only impact the way contributions are made towards future benefit payments.

Different Actuarial Funding Methods may achieve funding goals with differing levels of success. Certain methods are more efficient and more stable on an annual basis.

The guidelines in the Illinois State Statutes for pension funding are silent on the use of a corridor on the Fair Value of Assets in determination of the Actuarial Value of Assets. In the current valuation, the Plan Sponsor has elected to use a 10% corridor in the determination of the Actuarial Value of Assets for both the Alternative Contribution and the Recommended Contribution. In the event that the Actuarial Value of Assets exceeds 110% of the Fair Value of Assets or falls below 90% of the Fair Value of Assets, the excess gains or losses will be recognized immediately.



ACTUARIAL VALUATION DATA

Active Members
Inactive Members
Summary of Monthly Benefit Payments
Age and Service Distribution

ACTIVE MEMBERS

	Current Valuation
Tier I	25
Tier II	40
Total Active Members	65
Total Payroll	$ 8,287,927

INACTIVE MEMBERS

	Current Valuation
Terminated Members	6
Retired Members	55
Disabled Members	4
Other Beneficiaries	19
Total Inactive Members	84

SUMMARY OF MONTHLY BENEFIT PAYMENTS

	Current Valuation
Retired Members	$ 472,677
Disabled Members	20,199
Other Beneficiaries	101,911
Total Inactive Members	$ 594,786

AGE AND SERVICE DISTRIBUTION

5/1/2025 Age and Service Distribution - Tier 1|Tier 2 Active Members												
	Service	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up	Total
Age												
Under 25												
25 to 29		0|1	0|5	0|1								0|7
30 to 34		0|1	0|2	0|6								0|9
35 to 39			0|5	0|7	0|4	4|0						4|16
40 to 44			0|4		0|2	9|0	1|0					10|6
45 to 49					0|2	1|0	5|0					6|2
50 to 54								3|0				3|0
55 to 59								2|0				2|0
60 to 64												
65 to 69												
70 & up												
Total		0|2	0|16	0|14	0|8	14|0	6|0	5|0				25|40



ACTUARIAL FUNDING POLICIES

Actuarial Cost Method
Financing Unfunded Actuarial Accrued Liability
Actuarial Value of Assets

ACTUARIAL COST METHOD

The Actuarial Cost Method allocates the projected obligations of the Plan over the working lifetimes of the Plan Members.

In accordance with the Pension Fund's Funding Policy, the Actuarial Cost Method for the Recommended Contribution basis is Entry Age Normal (Level Percent of Pay). The Entry Age Normal Cost Method is a method under which the Actuarial Present Value of the projected benefits of each individual included in an Actuarial Valuation is allocated on a level basis over the earnings or service of the individual between entry age and assumed exit age. The portion of this Actuarial Present Value allocated to a valuation year is called Normal Cost. The portion of the Actuarial Present Value not provided at an Actuarial Valuation Date by the Actuarial Present Value of future Normal Costs is called the Actuarial Accrued Liability.

The Entry Age Normal method attempts to create a level cost pattern. In contrast to other Actuarial Cost Methods which inherently lead to uneven or less predictable cost patterns, the Entry Age Normal method is generally understood to be less risky in terms of contribution stability from year to year.

The Conference of Consulting Actuaries Public Plans Community produced a "white paper" detailing Funding Policy model practices for public sector pension plans. Under the Level Cost Actuarial Methodology ("LCAM"), one of the principal elements to a Funding Policy is the Actuarial Cost Method. When deciding which Actuarial Cost Method to use, several objectives may be considered, such as the following:

- Each Member's benefit should be funded under a reasonable allocation method by the expected retirement date
- Pay-related benefit costs should reflect anticipated pay at retirement
- The expected cost of each year of service (i.e. Normal Cost) for each active Member should be reasonably related to the expected cost of that Member's benefit
- The Member's Normal Cost should emerge as a level percent of Member compensation
- No gains or losses should occur if all assumptions are met.

Following these criteria, the use of the Entry Age Normal Cost Method (Level Percent of Pay) is a model practice.

FINANCING UNFUNDED ACTUARIAL ACCRUED LIABILITY

The Unfunded Actuarial Accrued Liability may be amortized over a period either in level dollar amounts or as a level percentage of payroll.

When amortizing the Unfunded Actuarial Accrued Liability as a level percentage of payroll, additional risk is incurred since the amortization payments in the early years of the payment period may not be large enough to cover the interest accrued on the existing Unfunded Liability. As a result, the Unfunded Liability

may increase initially, before the amortization payments grow large enough to cover all interest accruals. Generally speaking, the Plan Sponsor will be required to contribute a larger total contribution amount over the course of the funding period under a level percentage of payroll basis as compared to a level dollar payroll schedule.

The Government Finance Officers Association notes that best practices in public pension finance include utilizing amortization periods that do not exceed 20 years. Longer amortization periods elevate the risk of failing to reduce any Unfunded Liability. For example, when the amortization payment in full only covers interest on the Unfunded Liability, but does not reduce the existing Unfunded Liability, the required contribution will increase in future years.

A second principal element under the Level Cost Actuarial Methodology described above is to establish an Amortization Policy that determines the length of time and the structure of the increase or decrease in contributions required to systematically fund the Unfunded Actuarial Accrued Liability. When deciding on the Amortization Policy, several objectives may be considered, such as the following:

- Variations in the source of liability changes (i.e. gains or losses, Plan changes, assumption changes) should be funded over periods consistent with an appropriate balance between the policy objectives of demographic matching and volatility management
- The cost changes in Unfunded Actuarial Accrued Liability should emerge as a level percentage of Member compensation

The LCAM model practices for the Amortization Policy include the following:

- Layered fixed period amortization by source
- Level percent of pay amortization
- An amortization period ranging from 15-20 years for experience gains or losses
- An amortization period of 15-25 years for assumption changes

In accordance with the Pension Fund's Funding Policy for the Recommended Contribution, the Unfunded Actuarial Accrued Liability is amortized by level percent of payroll contributions to a 100% funding target over a layered amortization period of 15 years. See the *Actuarial Methods – Recommended Contribution* section of this report for more detail.

The equivalent single amortization period based on the layered amortization of Unfunded Liability is 15.00 years for the current valuation.

We believe that the amortization period is appropriate for the purpose of this valuation.

ACTUARIAL VALUE OF ASSETS

The Pension Fund is an ongoing plan. The Employer wishes to smooth the effect of volatility in the Fair Value of Assets on the annual contribution. Therefore, the Actuarial Value of Assets is equal to the Fair Value of Assets with unanticipated gains/losses recognized over a five-year period.

The Asset Valuation Method is intended to create an Actuarial Value of Assets that remains reasonable in relation to the Fair Value of Assets over time. The method produces results that can fall either above or below the Fair Value of Assets. The period of recognition is short.

It is intended that the period of recognition is short enough to keep the Actuarial Value of Assets within a decent range of the Fair Value of Assets. In the event that the Actuarial Value of Assets exceeds or falls below a 10% corridor of the Fair Value of Assets, the additional gain or loss will be recognized immediately.



ACTUARIAL ASSUMPTIONS

Nature of Actuarial Calculations
Selection of Actuarial Assumptions
Actuarial Assumptions in the Valuation Process
Assessment of Risk Exposures
Limitations of Risk Analysis
Assessment and Use of Actuarial Models
Actuarial Assumptions Utilized

NATURE OF ACTUARIAL CALCULATIONS

The results documented in this report are estimates based on data that may be imperfect and on assumptions about future events. Certain Plan Provisions may be approximated or deemed immaterial, and, therefore, are not valued. Assumptions may be made about demographic data or other factors. Reasonable efforts were made in this valuation to ensure that significant items in the context of the Actuarial Accrued Liability or costs are treated appropriately, and not excluded or included inappropriately.

Actual future experience will differ from the assumptions used in the calculations. As these differences arise, the expense for accounting purposes will be adjusted in future valuations to reflect such actual experience.

A range of results different from those presented in this report could be considered reasonable. The numbers are not rounded, but this is for convenience only and should not imply precision which is not inherent in actuarial calculations.

SELECTION OF ACTUARIAL ASSUMPTIONS

Actuaries and other service providers provide guidance to their clients in the selection of assumptions used in the Actuarial Valuation based on their industry-specific training and experience. The Actuaries' expertise is used in the determination of demographic assumptions as it relates to future expectations of Plan demographic activity, such as mortality, termination, and retirement rates. The selection of economic assumptions, such as Expected Rate of Return on Investments or the assumed inflation rate, is more subjective. Investment advisors and other services providers utilize their expertise and knowledge of capital markets to model future expectations. Some assumptions may have an influence on other assumptions. The role of the Actuary in the selection of the economic assumptions is to review available market information including historical economic information and forward-looking capital market projections from investment professionals and to assess whether or not sufficient backup exists to deem the assumption reasonable. The selection of economic assumptions is the responsibility of the client. For example, the inflation rate (an economic assumption) may directly correlate to the active member salary increase assumption (a demographic assumption). Once all demographic and economic assumptions have been determined, the Actuary will create various sets of assumptions which take into account the proposed assumptions individually and in the aggregate. The client will then make the final decision of which assumption set to use.

ACTUARIAL ASSUMPTIONS IN THE VALUATION PROCESS

The contributions and benefit values of the Pension Fund are calculated by applying actuarial assumptions to the benefit provisions and demographic data furnished, using the Actuarial Cost Method described in the *Actuarial Funding Policies* section of this report.

The principal areas of financial risk which require assumptions about future experience are:

- Expected Rate of Return on Investments
- Patterns of Pay Increases for Members
- Rates of Mortality Among Active and Inactive Members
- Rates of Termination Among Active Members
- Rates of Disability Among Active Members
- Age Patterns of Actual Retirements

Actual experience of the Pension Fund will not coincide exactly with assumed experience. Each valuation provides a complete recalculation of assumed future experience and takes into account all past differences between assumed and actual experience. The result is a continual series of adjustments to the computed Recommended Contribution.

Details behind the selection of the actuarial assumptions can be found in the Actuarial Assumption Summary document provided to the client upon request. The client has reviewed and approved the assumptions as a reasonable expectation of the future anticipated experience under the Plan.

ASSESSMENT OF RISK EXPOSURES

From time to time it becomes appropriate to modify one or more of the assumptions, to reflect experience trends (but not random year-to-year fluctuations). In addition, Actuarial Standards of Practice require that the Actuary minimally perform a qualitative assessment of key financial and demographic risks as part of the risk assessment process with each annual Actuarial Valuation. The risk assessments we perform include, but are not limited to, the following:

- Periodic demographic experience studies every 3 to 5 years to confirm the ongoing appropriateness of actuarial assumptions
- Highlight the impact of demographic experience over the past year, as well as other sources of change and volatility in the *Actuarial Recommended Contribution – Reconciliation* section of this report
- Detail year-over-year changes in contribution levels, assets, liabilities, and Funded Status in the *Recommended Contribution* and *Funded Status* sections in the *Management Summary* section of this report
- Review any material changes in the demographic data as summarized in the *Actuarial Valuation Data* section of this report
- Provide and discuss the Actuarial Assumption Summary document highlighting the rationale for each key assumption chosen by the client
- Identify potential Cash Flow Risk by highlighting expected benefit payments over the next 5-year and 10-year periods in the *Asset Growth* section in the *Management Summary* section of this report
- Describe the impact of any assumption, method, or policy change in the *Management Summary* section of this report
- Utilize supplemental information, such as the GASB Discount Rate sensitivity disclosures to understand, for example, what impact an alternative Expected Rate of Return on Investments assumption might have on the estimation of Actuarial Accrued Liability and Funded Status
- Utilize supplemental information, such as the GASB solvency test, to better understand the Cash Flow Risk and long-term sustainability of the Plan

LIMITATIONS OF RISK ANALYSIS

Since future experience may never be precisely as assumed, the process of selecting funding methods and actuarial assumptions may inherently create risk and volatility of results. A more detailed evaluation of the above risk exposures is beyond the scope and nature of the annual Actuarial Valuation process. For example, scenario tests, sensitivity tests, stress tests, and/or stochastic modeling for multi-year projections to assess the impact of alternative assumptions and methods, or modeling future experience different from the assumptions in these results, are not included in this Actuarial Valuation.

The Northbrook Police Pension Fund and/or the Village of Northbrook, Illinois should contact the Actuary if they desire a more detailed assessment of any of these forward-looking risk exposures.

ASSESSMENT AND USE OF ACTUARIAL MODELS

Actuarial Valuations rely upon the use of actuarial modeling software to predict the occurrence of future events, which include specific demographic and financial potential outcomes. Actuarial assumptions are established to provide a guideline to use for such modeling.

- The model used in this Actuarial Valuation is intended to determine the Recommended Contribution, under the selected Funding Policy. The actuarial assumptions used were developed with this goal in mind.
- There are no known material limitations or inconsistencies among the actuarial assumptions or methods.
- The output from the model is reasonable based on the individual actuarial assumptions and based on the actuarial assumptions in the aggregate.
- The actuarial software used to calculate plan liabilities has been purchased from an outside vendor. We have performed thorough testing of the software, including review of sample participants, to ensure the intended purpose of the model, the operation of the model, sensitivities and dependencies, and strengths and limitations of the model are sufficient for this purpose.
- Demographic data and financial information have been provided by client professionals, financial advisors, and/or auditors, who are known to be experts in their respective fields. We rely on the fact that the information provided by these experts has been given for the intended purpose of this Actuarial Valuation.
- Where applicable, certain actuarial assumptions and Funding Policy may be required as prescribed by law. In such instances, we have followed legal guidance to ensure conformity.
- The Expected Rate of Return on Investments assumption has been chosen using input from several sources; including, but not limited to: client professionals, financial advisors, auditors, and other capital market outlooks. We have relied on the information provided, in the aggregate, to settle on the selected Expected Rate of Return on Investments assumption.

As stated in the *Limitations of Risk Analysis* section, future experience may never be precisely as assumed. As a result, the funding methods and actuarial assumptions used in the model may create volatility in the results when compared year after year. A more detailed evaluation of this volatility is beyond the scope and nature of the annual Actuarial Valuation process. In such cases, additional scenario tests, sensitivity tests, stress tests, and/or stochastic modeling for multi-year projections to assess the impact of alternative assumptions and methods, or modeling future experience different from the assumptions in these results, may be performed to determine a range of reasonable results.

ACTUARIAL ASSUMPTIONS UTILIZED

Expected Rate of Return on Investments	7.00% Net of Administrative Expense
CPI-U	2.50%
Total Payroll Increases	3.50%
Individual Pay Increases*	4.00% - 16.08%

Individual pay increases include a long-term average increase for inflation, average annual increases for promotions, and any additional increases for a step program. Sample rates are as follows:

Service	Rate	Service	Rate
0	16.08%	8	4.00%
1	9.12%	9	4.00%
2	8.70%	10	4.00%
3	7.87%	15	4.00%
4	8.49%	20	4.00%
5	4.00%	25	4.00%
6	4.00%	30	4.00%
7	4.00%	35	4.00%

*Individual pay increases for active Members hired at age 40 or older are assumed annual increases at the ultimate rate reduced by 50 basis points, without adjustments in early service years.

Retirement Rates – Tier I

100% of the L&A Assumption Study for Tier I Police 2024 Cap Age 65. Sample rates are as follows:

Age	Rate	Age	Rate
50	22.00%	58	25.00%
51	20.00%	59	25.00%
52	20.00%	60	25.00%
53	20.00%	61	25.00%
54	20.00%	62	25.00%
55	20.00%	63	25.00%
56	25.00%	64	25.00%
57	25.00%	65	100.00%

Retirement Rates – Tier II

100% of the L&A Assumption Study for Tier II Police 2024 Cap Age 65. Sample rates are as follows:

Age	Rate	Age	Rate
50	5.50%	58	25.00%
51	5.00%	59	25.00%
52	5.00%	60	25.00%
53	5.00%	61	25.00%
54	5.00%	62	25.00%
55	50.00%	63	25.00%
56	50.00%	64	25.00%
57	25.00%	65	100.00%

Termination Rates

100% of the L&A Assumption Study for Police 2024. Sample rates are as follows:

Age/ Service	0	1	2	3	4	5+
25	13.00%	9.00%	7.00%	6.00%	3.50%	6.00%
30	12.60%	7.80%	6.00%	5.20%	3.50%	4.80%
35	12.10%	6.30%	4.75%	4.20%	3.50%	3.30%
40	5.71%	3.14%	2.50%	2.29%	2.07%	2.43%
45	13.50%	8.00%	5.00%	2.50%	6.00%	2.00%
50	13.50%	8.00%	5.00%	2.50%	6.00%	2.00%

Disability Rates

100% of the L&A Assumption Study for Police 2024. Sample rates are as follows:

Age	Rate	Age	Rate
25	0.00%	40	0.40%
30	0.05%	45	0.64%
35	0.18%	50	0.64%

65% of active Members who become disabled are assumed to be in the Line of Duty.

Mortality Rates

Active Mortality follows the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study improved to 2021 using MP-2021 Improvement Rates. These rates are then improved generationally using MP-2021 Improvement Rates.

25% of active Member deaths are assumed to be in the Line of Duty.

Retiree Mortality follows the L&A Assumption Study for Police 2024. These rates are experience weighted with the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study improved to 2021 using MP-2021 Improvement Rates. These rates are then improved generationally using MP-2021 Improvement Rates.

Disabled Mortality follows the Sex Distinct Raw Rates as developed in the PubS-2010 Study for disabled participants improved to 2021 using MP-2021 Improvement Rates. These rates are then improved generationally using MP-2021 Improvement Rates.

Spouse Mortality follows the L&A Assumption Study for Police 2024. These rates are experience weighted with the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study for contingent survivors improved to 2021 using MP-2021 Improvement Rates. For all rates not provided there (ages 45 and younger) the PubG-2010 Study for general employees was used. These rates are then improved generationally using MP-2021 Improvement Rates.

Marital Assumptions

Active Members: 80% of active Members are assumed to be married. Female spouses are assumed to be 3 years younger than male spouses.

Retiree and Disabled Members: Actual spousal data was utilized for retiree and disabled Members.



LOW-DEFAULT-RISK OBLIGATION MEASURE

Low-Default-Risk Obligation Measure – Purpose
Low-Default-Risk Obligation Measure
Low-Default-Risk Obligation Measure vs Actuarial Liability

LOW-DEFAULT-RISK OBLIGATION MEASURE - PURPOSE

The Pension Committee of the Actuarial Standards Board adopted changes to Actuarial Standards of Practice No. 4 ("ASOP 4"). ASOP 4 is titled "Measuring Pension Obligations and Determining Pension Plan Costs or Contributions". The changes were adopted by the Actuarial Standards Board in December 2021 and are effective for reporting and Measurement Dates on or after February 15, 2023.

One change is the requirement for all Funding Actuarial Valuations to include a Low-Default-Risk Obligation Measure ("LDROM"). In its simplest form, the LDROM is a measure of Actuarial Liability determined using a low-risk Expected Rate of Return on Investments. The LDROM is not intended to replace the Actuarial Liability used to determine the Recommended Contribution amount calculated in this report. The intention is to provide additional information on the Funded Status of the Plan and benefit security.

The Low-Default-Risk Obligation Measure is shown below as of the Measurement Date. The discussion that follows provides more information on the assumptions and methods used to determine the LDROM and some interpretation of the results.

LOW-DEFAULT-RISK OBLIGATION MEASURE

	Current Valuation
Low-Default-Risk Obligation Measure	$ 148,882,059
Fair Value of Assets	78,653,456
Obligation not Covered by Current Assets	$ 70,228,603

The Low-Default-Risk Obligation Measure is Not Intended to Replace the Actuarial Liability Used to Determine the Recommended Contribution.

The Obligation not Covered by Current Assets shown above is for illustration of the Low-Default-Risk Obligation Measure only and is not intended for any other purposes. The amount of Obligation not Covered by Current Assets should not be used for pension funding or financial statement reporting purposes. In addition, the Obligation not Covered by Current Assets amount should not be used for any other assessments related to pension funding, such as assessing Unfunded Liability for the purpose of issuing Pension Obligation Bonds. Discussion of any of these items should be handled separately.

Selection of the Discount Rate

Under Actuarial Standards, a Discount Rate should be selected from a source that develops the rate using low-default-risk fixed income securities. In addition, the fixed income securities should be reasonably consistent with the pattern of expected benefit payments from the Fund.

The Low-Default-Risk Obligation Measure has been valued using the FTSE Pension Discount Curve. The FTSE Pension Discount Curve is determined using rates from corporate bonds that are rated AA (from the FTSE U.S. Broad Investment Grade Bond Index) and yields from the FTSE Russell's Treasury model curve. The result is a set of investment grade zero coupon bond rates with maturities from 6 months to 30 years.

The equivalent single discount rate that would produce the same liability as the FTSE Pension Discount Curve is 5.61%.

There are other indices constructed that are appropriate for this disclosure as well. They could produce Discount Rates that are higher or lower than the LDROM shown here. An increase/decrease in the discount rate of 50 basis points (0.50%) would decrease/increase the LDROM by (6.26%)/6.95%, respectively. In our opinion, the FTSE Pension Discount Curve meets the requirements of the disclosure of the LDROM. The curve is constructed using investment grade corporate bonds. In addition, the rates are updated monthly and the current rates used (as of the Measurement Date of this report) are reflective of current market conditions. Finally, the use of a yield curve as opposed to a single rate allows the flexibility for the LDROM to be determined in a manner consistent with the pattern of expected benefit payments.

The Discount Rate is intended for the current Measurement Date only. In order to stay consistent with the prevailing market conditions, the Discount Rate will be assessed and updated each year at each new Measurement Date.

Selection of the Actuarial Cost Method

The Standard requires the use of an immediate-gain Actuarial Cost Method. We have elected to use the Entry Age Normal cost method for measurement of the LDROM. Entry Age Normal is being applied on a percent of pay basis. The Cost Method is the same method used for the determination of the Recommended Contribution in this report.

Other immediate-gain Actuarial Cost Methods are available and acceptable for use in the determination of the LDROM. Other acceptable methods include benefits-based methods and accrued benefit methods. We selected the Entry Age Normal method due to the fact that benefit liability in this Fund is not typically settled with one-time payments. For example, the Plan does not pay lump sums (except refunds of Member Contributions) and is not anticipated to settle liability through the purchase of annuity contracts. Therefore, the usefulness of a benefits-based method is much more limited in interpretation of this measure as it relates to benefit security.

Interpretation of the LDROM

The Low-Default-Risk Obligation Measure is higher than the liability used for the Recommended Contribution determination by $23,738,918.

Actuarial Liability is determined in different ways based on the purpose of the measurement. The Actuarial Liability for Recommended Contribution purposes is used to develop a contribution amount that, when combined with other sources of funding (including Member Contributions and expected investment returns), would pay all future expected benefits. The expected investment returns under this scenario are based on the current asset allocation and capital market expectations of the Fund. Assets are invested in a way that involves risk. Actual returns can vary significantly year-to-year above and below expectations. The trade-off is a risk-premium over the long-term and above low-risk market rates.

The LDROM, by contrast, is developed using low-risk returns available in the market. These returns could be obtained theoretically with low-risk of deviation from expectation, and lower expectation (i.e. there is no risk-premium). The LDROM, then, can be thought of as the amount of money that should be set aside today to appropriately fund and prepare for all future benefit payments, if the assets were invested in relatively low volatility assets available in the market today.

The expected decrease in the liability for funding purposes as compared to the LDROM can be thought of as cost savings from investing in riskier assets, with higher long-term return expectations. At the same time, this difference also represents a risk factor for the Pension Fund as the Fund is reliant on receiving the expected return on investments, including a risk premium. Contributions, combined with these investment returns, are required in order to fund future benefit payments.

LOW DEFAULT RISK OBLIGATION MEASURE VS ACTUARIAL LIABILITY

	Current Valuation
Low-Default-Risk Obligation Measure	$ 148,882,059
Actuarial Accrued Liability (Entry Age Normal)	125,143,141
Difference	$ 23,738,918

The Low-Default-Risk Obligation Measure is Not Intended to Replace the Actuarial Liability Used to Determine the Recommended Contribution.



SUMMARY OF PRINCIPAL PLAN PROVISIONS

Establishment of the Fund
Administration
Member Contributions
Regular Retirement Pension Benefit
Early Retirement Pension Benefit
Surviving Spouse Benefit
Termination Benefit – Vested
Disability Benefit

ESTABLISHMENT OF THE FUND

The Police Pension Fund is established and administered as prescribed by "Article 3 – Police Pension Fund – Municipalities 500,000 and Under" of the Illinois Pension Code.

ADMINISTRATION

The Police Pension Fund is administered by a Board of Trustees whose duties are to manage the Pension Fund, determine applications for pensions, authorize payment of pensions, establish rules, pay expenses, and keep records.

MEMBER CONTRIBUTIONS

Members contribute 9.910% of their pensionable salary.

REGULAR RETIREMENT PENSION BENEFIT

Tier I

Eligibility: Age 50 with at least 20 years of creditable service.

Benefit: 50% of final salary for the first 20 years of service, plus an additional 2.5% of final salary for each year of service beyond 20 years of service, and not to exceed 75% of final salary. "Final salary" is based on the police officer's pensionable salary attached to rank held on the last day of service, unless the pensionable salary was greater at some point within the year prior to the last day of service. If so, the pensionable salary is averaged over the last 12 months.

Annual Increase in Benefit: A police officer is entitled to receive an initial increase equal to 1/12 of 3% of the original monthly benefit for each full month that has passed since the pension began. The initial increase date will be the later of the first day of the month after the pensioner turns age 55 or the first day of the month after the benefit date anniversary. Subsequent increases of 3% of the current monthly benefit will be granted every January 1st thereafter.

REGULAR RETIREMENT PENSION BENEFIT - CONTINUED

Tier II

Eligibility: Age 55 with at least 10 years of creditable service.

Benefit: 2.5% of final average salary for each year of service, and not to exceed 75% of final average salary. "Final average salary" is determined by dividing the total pensionable salary during 48 consecutive months of service within the last 60 months of service in which total pensionable salary was the highest, by the number of months of service in that period (or by dividing the total pensionable salary during 96 consecutive months of service within the last 120 months of service in which total pensionable salary was the highest, by the number of months of service in that period, if greater). Annual salary for this purpose will not exceed the salary cap, indexed by the lesser of 3% or the CPI-U for the 12 months ending with the September preceding each November 1st. The salary cap will not decrease.

Annual Increase in Benefit: The initial increase date will be the later of the January 1st after the pensioner turns age 60 or the January 1st after the benefit date anniversary. Subsequent increases will be granted every January 1st thereafter. The initial increase and subsequent increases will be the lesser of 3% of the original benefit or ½ of the CPI-U for the 12 months ending with the September preceding each November 1st.

EARLY RETIREMENT PENSION BENEFIT

Tier I

None.

Tier II

Eligibility: Age 50 with at least 10 years of creditable service.

Benefit: The regular retirement pension benefit reduced by ½ of 1% for each month that the police officer's age is between 50 and 55.

Annual Increase in Benefit: The initial increase date will be the later of the January 1st after the pensioner turns age 60 or the January 1st after the benefit date anniversary. Subsequent increases will be granted every January 1st thereafter. The initial increase and subsequent increases will be the lesser of 3% of the original benefit or ½ of the CPI-U for the 12 months ending with the September preceding each November 1st.

SURVIVING SPOUSE BENEFIT

Tier I

Eligibility: Married to an active police officer with at least 8 years of creditable service, a disabled pensioner at the time of death, or a retired pensioner on the last day of service.

Active Line of Duty Death Benefit: An eligible surviving spouse is entitled to receive 100% of the police officer's final pensionable salary attached to rank held on the last day of service.

Non-Duty Death Benefit:

Disabled or Retired Pensioner: An eligible surviving spouse is entitled to receive the pensioner's benefit at the time of death.

Active Member with 20+ Years of Service: An eligible surviving spouse is entitled to the police officer's eligible benefit at the time of death.

Active Member with 10-20 Years of Service: An eligible surviving spouse is entitled to receive 50% of the police officer's pensionable salary attached to rank held on the last day of service, unless the pensionable salary was greater at some point within the year prior to the last day of service. If so, the pensionable salary is averaged over the last 12 months.

Annual Increase in Benefit: None.

Tier II

Eligibility: Married to an active police officer with at least 8 years of creditable service, a disabled pensioner at the time of death, or a retired pensioner on the last day of service.

Active Line of Duty Death Benefit: An eligible surviving spouse is entitled to receive 100% of the police officer's final pensionable salary attached to rank held on the last day of service.

Non-Duty Death Benefit:

Disabled or Retired Pensioner, Active Member with 20+ Years of Service, and Active Member with 10-20 Years of service: An eligible surviving spouse is entitled to receive the greater of 66⅔% of the police officer's earned pension benefit at the time of death or 54% of the police officer's monthly salary at the time of death.

Annual Increase in Benefit: The initial increase date will be the January 1st after the surviving spouse turns age 60. Subsequent increases will be granted every January 1st thereafter. The initial increase and subsequent increases will be the lesser of 3% of the original benefit or ½ of the CPI-U for the 12 months ending with the September preceding each November 1st.

SURVIVING SPOUSE BENEFIT - CONTINUED

Public Act 102-0811 passed on May 13, 2022 and is effective as of January 1, 2023 for Article 3 Pension Funds. The Act establishes that a surviving spouse of a deceased police retiree may be eligible for a survivor's pension of up to 15 years of benefit payments if (a) the surviving spouse has attained age 62 and (b) if the police officer was married to the surviving spouse after retirement, and for at least 5 years prior to the officer's death. Previously, there was no survivor's pension for spouses married after retirement. In our opinion, under a prudent interpretation of the provisions, we believe the impact to be de minimis. The legal community has suggested some uncertainty about multiple provisions contained in the Act, and the IDOI Public Pension Division has not provided an interpretation. The client has not made an administrative interpretation as to how the provisions of the Act will impact future surviving spouses. Due to the uncertainty around the interpretation and the expected *de minimis* impact, we have not valued this contingency separately for active Members. However, for any current retirees who were married after retirement and have been married for at least 5 years, as well as any surviving spouses currently in receipt of benefits under this provision, we have valued the liability of the benefit granted.

TERMINATION BENEFIT – VESTED

Tier I

Eligibility: Age 60 with at least 8 but less than 20 years of creditable service.

Benefit: 2.5% of final salary for each year of service. "Final salary" is based on the police officer's pensionable salary attached to rank held on the last day of service, unless the pensionable salary was greater at some point within the year prior to the last day of service. If so, the pensionable salary is averaged over the last 12 months.

Annual Increase in Benefit: A police officer is entitled to receive an initial increase equal to 1/12 of 3% of the original monthly benefit for each full month that has passed since the pension began. The initial increase date will be the first day of the month after the benefit date anniversary. Subsequent increases of 3% of the current monthly benefit will be granted every January 1st thereafter.

Tier II

None.

DISABILITY BENEFIT

Tier I

Eligibility: Duty or Non-Duty Disability or Occupational Disease Disability with at least 1 day of creditable service.

Benefit: For a duty disability or an occupational disease disability with at least 5 years of creditable service, a police officer is entitled to receive the greater of 65% of final salary or the regular retirement pension benefit at the time of disability. For a non-duty disability, a police officer is entitled to receive 50% of their final salary. "Final salary" is based on the police officer's pensionable salary attached to rank held on the last day of service.

Annual Increase in Benefit: A police officer is entitled to receive an initial increase equal to 3% of the original monthly benefit for each full year that has passed since the pension began. The initial increase date will be the later of the January 1st after following pensioner turns age 60 or the January 1st after the benefit date anniversary. Subsequent increases of 3% of the original monthly benefit will be granted every January 1st thereafter.

Tier II

Eligibility: Duty or Non-Duty Disability or Occupational Disease Disability with at least 1 day of creditable service.

Benefit: For a duty disability or an occupational disease disability with at least 5 years of creditable service, a police officer is entitled to receive the greater of 65% of final salary or the regular retirement pension benefit at the time of disability. For a non-duty disability, a police officer is entitled to receive 50% of their final salary. "Final salary" is based on the police officer's pensionable salary attached to rank held on the last day of service.

Annual Increase in Benefit: The initial increase date will be the later of the January 1st after the pensioner turns age 60 or the January 1st after the benefit date anniversary. Subsequent increases will be granted every January 1st thereafter. The initial increase and subsequent increases will be the lesser of 3% of the original benefit or ½ of the CPI-U for the 12 months ending with the September preceding each November 1st.



GLOSSARY OF TERMS

Glossary of Terms

GLOSSARY OF TERMS

Actuarial Accrued Liability – The Actuarial Present Value of future benefits based on Members' service rendered to the Measurement Date using the selected Actuarial Cost Method. It is that portion of the Actuarial Present Value of Plan benefits and expenses allocated to prior years of employment. It is not provided for by future Normal Costs.

Actuarial Cost Method – The method used to allocate the projected obligations of the Plan over the working lifetimes of the Plan Members.

Actuarial Value of Assets – The value of the assets used in the determination of the Unfunded Actuarial Accrued Liability. The Actuarial Value of Assets is related to the Fair Value of Assets, with adjustments made to spread unanticipated gains and losses for a given year over a period of several years. Actuarial Value of Assets is generally equally likely to fall above or below the Fair Value of Assets, and generally does not experience as much volatility over time as the Fair Value of Assets.

Asset Valuation Method – A valuation method designed to smooth random fluctuations in asset values. The objective underlying the use of an Asset Valuation Method is to provide for the long-term stability of Employer Contributions.

Funding Policy – A set of procedures for a Pension Fund that outlines the "best practices" for funding the pension benefits based on the goals of the Plan Sponsor. A Funding Policy discusses items such as assumptions, Actuarial Cost Method, assets, and other parameters that will best help the Plan Sponsor meet their goal of working in the best interest of the Plan Members.

Fair Value of Assets – The value of the cash, bonds, securities, and other assets held in the pension trust as of the Measurement Date.

Normal Cost – The present value of future benefits earned by Members during the current Fiscal Year. It is that portion of the Actuarial Present Value of benefits and expenses which is allocated to a valuation year by the Actuarial Cost Method.

Unfunded Actuarial Accrued Liability – The excess of the Actuarial Accrued Liability over the Actuarial Value of Assets. The Unfunded Actuarial Accrued Liability is amortized over a period either in level dollar amounts or as a level percentage of projected payroll.

MEMORANDUM

To: Village Manager Cara Pavlicek
From: Chief Financial Officer Steve Drazner
Date: 2025-11-11
Subject: Discussion on the Staff Recommendation to Repeal Chapter 15, Article XIX (Vehicle Licenses) Effective May 1, 2026

Overview
Pursuant to Village Code Chapter 15, Article 19, with few exceptions, a local vehicle license must be purchased for all vehicles registered within Northbrook's corporate boundaries. This requirement generates net revenue of approximately $450,000 per year. Due to the high administrative burden required to generate a relatively small amount of revenue, customer impact of license purchase and low compliance, staff is recommending repealing this section of the code and eliminating the local vehicle license (sticker) requirement effective with the 2026 annual renewal season.

Fiscal Impact
Repealing the vehicle license requirement will reduce net revenue by an estimated $450,000 per year. However, this amount will be added to the tax year 2025 property tax levy for Board consideration.

Recommendation
Provide direction to staff on whether to proceed with rolling the net annual revenue generated by vehicle stickers into the Tax Year 2025 property tax levy for collection in Fiscal Year 2027, as well as prepare an Ordinance to repeal Chapter 15, Article 19 of the Village Code.

Background
There has been a trend over the last few years of Illinois municipalities eliminating their local vehicle license/sticker requirement. The administrative burden and overhead to oversee the issuance of vehicle stickers is estimated to be approximately 10% of the total revenue generated under the program which is quite inefficient. In addition, it is challenging to enforce compliance with the program and purchasing vehicle stickers is basically on an "honor system".

The revenue generated from vehicle licenses is approximately $495,000 per year, of which, approximately $50,000 of this amount goes towards the cost for administering the program. Such costs include labor (front counter staff), printing, postage, and merchant processing fees.

By eliminating the sticker requirement and rolling the lost revenue from this program into the

property tax levy, the Village will instantly gain back all the administrative costs which can be better used elsewhere. Most residents will actually see a decrease in their taxpayer burden, as a portion of the additional $495,000 added to the levy would be shifted from residential taxpayers to the business community. However, this small shift would be barely noticeable to most businesses due to the relatively insignificant amount of the levy increase.

Please see the attached memo from CFO Drazner included herein for additional information.

Staff Memo re Repealing Vehicle Sticker Requirement
Exhibit A: Illinois Policy Institute Article 2020

MEMORANDUM

To: Cara Pavlicek, Village Manager
Jim Hawkins, Deputy Village Manager
Cc: Anita Bozic, Deputy CFO
From: Steve Drazner, CFO
Date: October 31, 2025
Subject: Recommendation to Eliminate Vehicle Stickers

Illinois is one of only a few states nationwide that have a system or culture in which municipalities may require the purchase of a local vehicle sticker in addition to State registration requirements for annual tag/plate renewals. The last increase by the Illinois Secretary of State for plate renewals occurred in 2019 when it went from $101 to the current $151. Per an article written by the Illinois Policy Institute back in 2020, Illinois drivers pay the highest base fee and fifth highest overall vehicle registration fees in the nation. A local vehicle sticker fee adds to this already high taxpayer burden.

The Village currently budgets $495K in annual vehicle sticker revenue. However, this specific revenue comes with relatively high administrative costs for printing the vehicle applications, postage, labor (including two summer interns), and transactional costs (merchant card fees). These fees combined are estimated to total approximately $50K per season, and therefore, the village only nets about $450K per year from selling vehicles stickers.

There has been a trend over the last five years among Chicago area communities of eliminating vehicle sticker requirements. A small sample of these municipal communities are:

- Addison
- Arlington Heights
- Bensenville
- Elk Grove Village
- Fox River Grove
- Highland Park
- Lockport
- Mount Prospect
- Orland Park
- Palatine
- Palos Park

- Park Ridge
- Rolling Meadows
- Roselle
- Tinley Park
- Westchester
- Zion

Staff recommends eliminating vehicle stickers starting with the next renewal in 2026 and rolling an additional $450K into the property tax levy. Since property taxes are paid by residential, industrial, and commercial properties, a portion of this tax burden would be shifted from Northbrook residents (who own vehicles) to the business community. However, the impact to a typical business would be extremely minimal, and in most cases, commercial/industrial property owners receive a business tax deduction on this type of expense for Federal and State income tax purposes, thus reducing even further the impact of this additional levy.

The typical home in Northbrook valued at $500,000 would see an additional tax of only about $20 from a $450,000 levy. The elimination of vehicle stickers would thus save the vast majority of Northbrook residents money, since the non-discounted cost of a vehicle sticker is $35 and many households have multiple vehicles. However, even for a senior citizen with only one vehicle, the cost of a sticker would be $17.50 in which case is almost the same cost of the additional levy if that resident lives in a $500K home.

Another option that the Board may want to consider is selling only optional vehicle stickers in which 100% of the proceeds are donated to a non-profit organization or charity to be selected by the Board each year. Interested residents may then proudly display this optional vehicle sticker on the windshield to make their vehicle stand out from all the others.

ILLINOIS LICENSE PLATE STICKER AMONG MOST EXPENSIVE IN THE NATION

by JANUARY 1, 2020

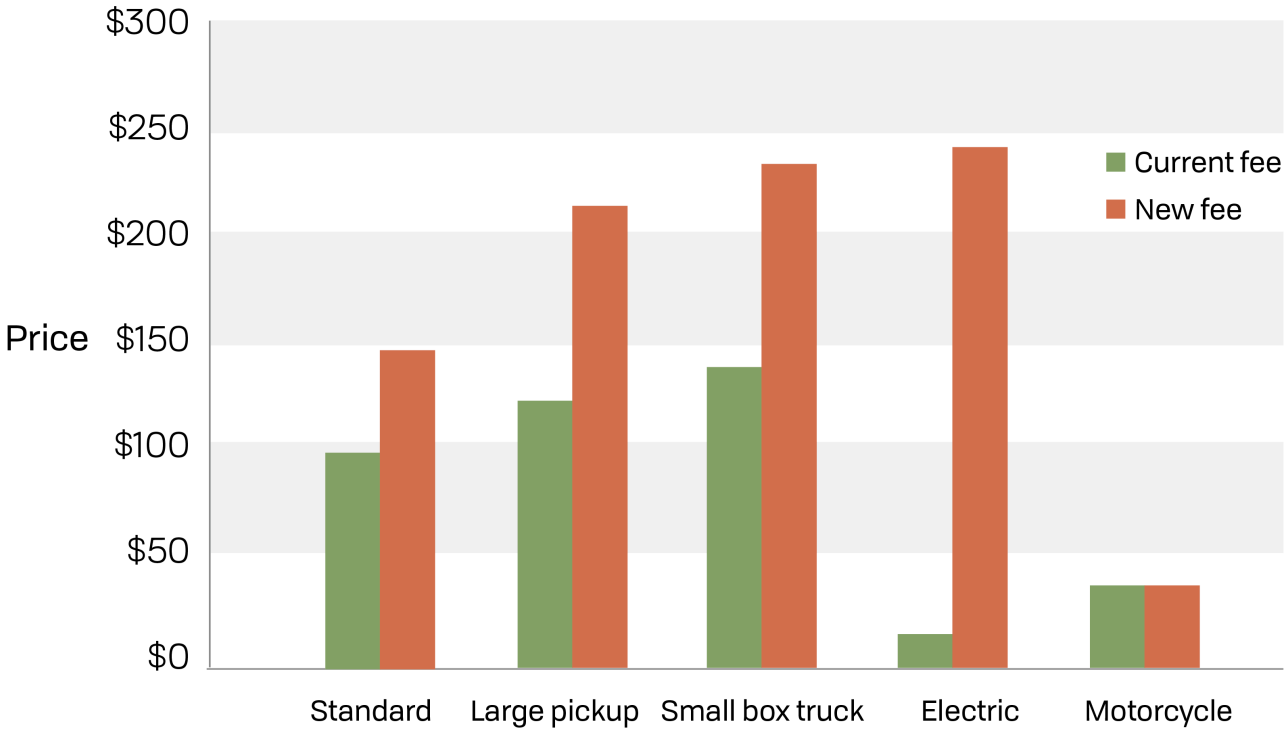
Illinoisans will be paying among the nation's highest vehicle registration fees as part of a $45 billion infrastructure proposal pushed by Gov. J.B. Pritzker and the General Assembly.

Illinois drivers now pay the nation's highest base fee and fifth highest overall fee for vehicle registration to help fund Gov. J.B. Pritzker's $45 billion infrastructure plan.

The General Assembly passed the infrastructure proposal and Pritzker signed it into law June 2019. The legislation also included a doubled gas tax expected to cost a family with two cars $300 more a year.

Under the new law, which took effect Jan. 1, Illinois drivers of standard vehicles weighing 8,000 pounds or less saw registration fees jump from $98 to $148.

Illinois raising fees on nearly all vehicle registrations
Current, proposed fees for vehicles in Illinois

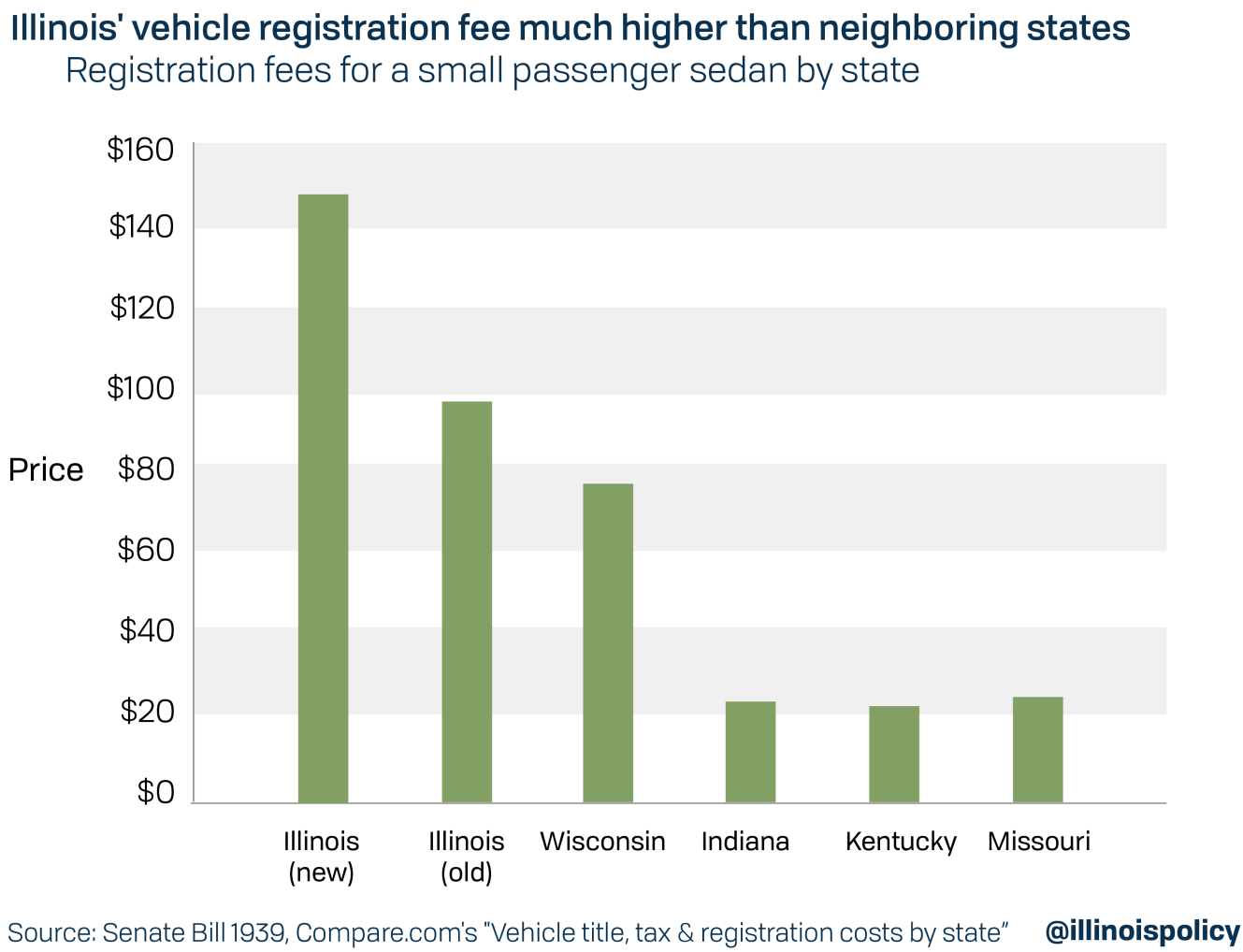


Source: Illinois Secretary of State, Senate Bill 1939

@illinoispolicy

All other large vehicles, including trailers and buses, saw registration fee increases of $100. The registration on electronic vehicles increased from $35 every two years to $248 every year. Motorcycles did not see a change in the $38 registration cost.

Illinois' registration fee is substantially higher than other states' fees. Among neighboring states, Illinois is the only one to charge a flat rate over $100 for registration.

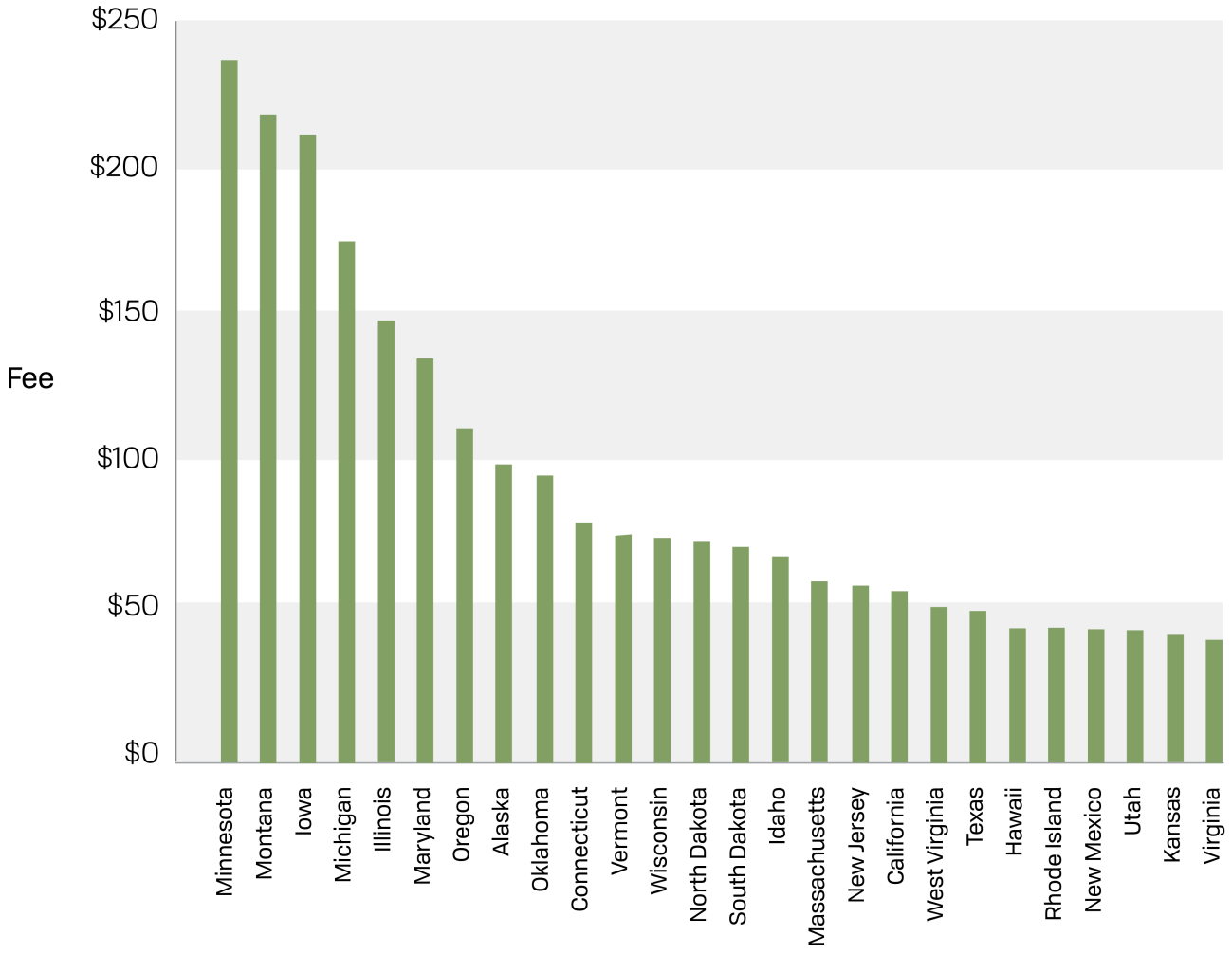


Illinois Policy Institute research showed no other state charges residents a base fee as high as Illinois. However, some states use a formula based on factors such as age, weight, and value to determine renewal fees, meaning some of their residents may pay more than Illinois residents for the same vehicle. For example, Iowa charges drivers $0.40 for every 100 pounds a passenger vehicle weighs multiplied by a percentage of the list price of the vehicle, which depends on its age. Other states such as Florida charge their residents a large tax the first time they register a vehicle, and then impose small age-related fees in the following years.

The Institute based calculations on a standard sedan weighing about 2,500 pounds that was sold in 2018 at a value of about $20,000 to determine fees in states with variable rates. The calculations showed that Illinois still has the fifth-largest vehicle registration fee in the nation, even when comparing it to drivers in other states who are registering a newer, lighter car.

Top 25 car registration fees by state

State base registration fees for a 2,750-pound vehicle, one year old, priced at about $20,000. Illinois rate is proposed.



Source: Senate Bill 1939, Compare.com's "Vehicle title, tax & registration costs by state" **@illinoispolicy**

Illinois in 2019 was again ranked as having the nation's highest overall tax burden, at just shy of 15% of median household income. Adding another superlative by having Illinois residents pay the nation's highest base vehicle registration fees is another reason for drivers to head for the state line and keep on going, just like 288 residents per day on average chose to do last year.

Topics on this page

ILLINOIS **IOWA** **FLORIDA**

MEMORANDUM

To: Village Manager Pavlieck
From: CFO Drazner
Date: 2025-11-11
Subject: Discussion Item Regarding General Fund Surplus

Overview
As discussed at the October 14, 2025, Village Board Committee of the Whole meeting, the Village ended FY25 with a calculated General Fund surplus of $3,628,306, above the 40% fund balance policy requirements.

Fiscal Impact
The audit for the year ending April 30, 2025, reported a General Fund surplus of $3,628,306, above the 40% fund balance policy requirements. It is recommended that 70 percent or $2,539,814 will be transferred to the Facility CIP Fund to support Fleet Maintenance Garage, Fire Station 11, Fire Headquarters and new Police Station projects.

It is further recommended that the remaining $1,088,492 in calculated surplus remain in General Fund reserves to mitigate any one-time capital expenditure increases associated with tariffs for capital items appropriated in that Fund, particularly when a capital expenditure cannot be deferred, subject to further Village Board approval.

Recommendation
Board discussion and consensus for staff proceeding with the necessary actions to implement recommended options.

Background
As discussed at the October 14, 2025 Village Boa rd Committee of the Whole meeting in conjunction with the FY25 audit presentation, the Village ended FY25 with a calculated General Fund surplus above the Fund Balance Policy (using the 40% of revenue policy) of approximately $3.6 million. Pursuant to past policy guidance, 70% of this surplus, or roughly $2.5 million, will be transferred to the Facility CIP Fund to help mitigate the need for issuing debt in the connection to the construction of a new Fleet Maintenance Garage, Fire Station 11, Fire Headquarters and Police Station.

The remaining portion of excess surplus in the General Fund, based on t he FY25 audit, is about $1.1 million. It is recommended that no action be taken and this surplus remain in the

General Fund for future use or to mitigate any one-time capital expenditure increases associated with tariffs, when the capital expenditure cannot be deferred, subject to further Village Board approval.

Assuming that there is agreement for the General Fund to retain the $1.1 million, the Village Board would of course have complete discretion to designate this amount for another specific purpose or expenditure in the upcoming FY27 budget.

For informational purposes only, in the prior year (based on the FY24 audit results), the 70% surplus, $4 million, was transferred to the Facility CIP Fund and the remaining 30% surplus was used for a cash infusion into the Stormwater Fund ($1 million) to replenish negative fund balance while the balance of $700,000 remained in the General Fund to assist with Village Hall remodeling and office furniture replacement.

FY25 Surplus Calculation

General Fund
Surplus Reserve Calculation

	Original Budget	Amended Budget	4/30/25 Actual
Revenue	$ 62,544,359	$ 62,544,359	$ 66,964,296
Subtract police/fire pension levies	(9,499,571)	(9,499,571)	(9,965,118)
Adjusted Revenue	53,044,788	53,044,788	56,999,178
40% of revenue per policy	21,217,915	21,217,915	22,799,671
4/30/25 Audited Unassigned Fund Balance			26,427,977
Surplus Unassigned Fund Balance Per Fund Balance Policy			3,628,306
70% of Surplus to Facility Capital Projects Fund			2,539,814
Surplus to remain in the General Fund for a capital item or another expenditure at the Board's discretior			1,088,492

Per Village Policy, unassigned General Fund reserves exceeding 40% of annual actual revenue is considered surplus. Beginning with FY23, 70% of the determined surplus reserves has been transferred into the Facility Capital Projects Fund.

It is recommended that the remaining 30% surplus of about $1.1 million stay in the General Fund to help mitigate tarrifs for a capital item or another expenditure at the Board's discretion.