Administration & Finance Committee Agenda

Northbrook Public Library (Civic Room)
1201 Cedar Lane Northbrook, IL 60062
Tuesday, March 10, 2026

6:00 PM

1. **ROLL CALL**
2. **MINUTES APPROVAL**
3. **PUBLIC COMMENT TIME**

This agenda item is reserved for members of the public who desire to address the Village Board on a topic that is within purview and jurisdiction of the Village Board, but that is not listed in another location on the agenda. If you would like to speak about a matter that is listed on the agenda, we ask that you wait until that agenda item is called, and we will give you an opportunity to speak then. If your matter is on the "Consent Agenda", please let us know if you would like us to remove that matter so that you can speak about it.
Anyone desiring to speak should fill out a written speaker form (located in the back of the Board Room) and submit it to the Village Clerk. "Public Comment Time" is not a forum for open dialogue or engagement with members of the Village Board. Rather, it is intended as an opportunity for you to make comments to the Village Board. While the Village Board will not immediately respond to public comments at this meeting, or engage in a back and forth discussion during the meeting, please be assured that the Board is actively listening to all comments, thoughts, and suggestions.
All speakers will be limited to a total of three minutes. We request that everyone be respectful, civil, and non-repetitive; and we ask that members of the audience refrain from applauding or making any other comments during or after any speaker. Thank you for your understanding and taking the time to contribute to the success of our community.

4. **DISCUSSION TOPICS**

   A. Presentation of FY26 Q3 (1/31/26) Financial Results, Schedule of Investments, Special Events Summary, Overtime Report Summary, and Report on Economic Indicator Data.
   An overview of the financial highlights for the third quarter of Fiscal Year 2026 will be presented along with various reports which provide economic indicators for the same period.

   B. Fiscal Year 2027 (FY27) Recommended Budget Presentation, Review, and Discussion
   The FY27 Recommended Budget which starts May 1, 2026 and ends April 30, 2027 will be presented for review and discussion.

5. **REMARKS FOR THE GOOD OF THE ORDER**
6. **CLOSED SESSION**
7. **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: CFO Steve Drazner
Date: 2026-03-10
Subject: Presentation of FY26 Q3 (1/31/26) Financial Results, Schedule of Investments, Special Events Summary, Overtime Report Summary, and Report on Economic Indicator Data.

Overview
An overview of the financial highlights for the third quarter of Fiscal Year 2026 will be presented along with various reports which provide economic indicators for the same period.

Fiscal Impact
N/A.

Recommendation
Review and discussion only.

Background
An overview of the financial highlights for the third quarter of Fiscal Year 2026 followed by a presentation of various economic indicators associated with the following reports.

i. FY26, Q3 (1/31/26) Financial Review and Presentation (Finance)
ii. FY26, Q3 (1/31/26) Economic Indicator Review Presentation (Development & Planning Services)
iii. FY26, Q3 (1/31/26) Quarterly Financial Summary (Finance and Development & Planning Services)
iv. Village Investment Schedule as of 1/31/26
v. Police and Firefighters' Pension Fund Investment Schedules as of 1/31/26
vi. 2025 Special Events
vii. Overtime Report Summary as of 1/31/26

This quarterly financial review includes tables and charts for major revenue sources and explanations for significant variances between actual and budgeted revenues. In addition, a high level summary is provided comparing General Fund year-to-date revenues and expenditures by operating department as well as by classification (i.e. personnel/benefits, contractual).

Year-to-date financial summaries are also included for the Enterprise and Capital Improvement Funds.

In addition to the Q3, 2026 financial presentation, included within this agenda item is a presentation prepared by the Department Development & Planning discussing economic indicator data as well as investment summary reports for the Village and Police/Fire Pension Funds and the year-to-date overtime report for the fiscal period ended January 31, 2026.

Staff will review and discuss highlights from each presentation and be available to answer any questions.

i. FY26 Q3 (1/31/26) Financial Review & Presentation
ii. FY26 Q3 (1/31/26) Economic Indicator Review Presentation (DPS)
iii. Q3 FY26 (1/31/26) Quarterly Financial Summary with DPS
iv. Village Investment Schedule 013126
v. Police and Firefighters' Pension Fund Investment Schedule 013126
vi. 2025 Special Events 123125
vii. Overtime Report Summary as of 1/31/26

March 10, 2026

FY 26 Q3 (1/31/26) FINANCIAL REVIEW

Village of Northbrook, Illinois

General Fund Summary
FY26 Budget to YTD Actual

	Original Budget	Amended Budget	YTD 1/31/26	Actual % of Budget
REVENUES				
Taxes Property	19,329,740	19,329,740	9,181,251	47.5%
Taxes Sales	19,500,000	19,500,000	12,266,324	62.9%
Taxes Other	11,229,000	11,229,000	8,618,215	76.7%
Fees/Licenses/Permits	4,232,300	4,232,300	3,963,046	93.6%
Fines & Forfeitures	205,000	205,000	115,733	56.5%
Interfund Transfers In	5,428,000	5,428,000	3,305,172	60.9%
Charges for Services	6,499,500	6,499,500	2,889,470	44.5%
Grants	356,000	356,000	121,719	34.2%
Investment Returns	1,010,000	1,010,000	949,297	94.0%
Bond Proceeds	2,200,000	2,200,000	2,224,979	101.1%
Miscellaneous	420,000	420,000	335,319	79.8%
Total Revenues	70,409,540	70,409,540	43,970,522	62.4%
EXPENSES BY DEPARTMENT/DIVISION				
Legislative	772,660	1,132,660	934,332	120.9%
Administrative	1,495,315	1,638,091	1,186,753	79.4%
Human Resources	644,375	644,375	439,778	68.2%
Sustainability	296,230	296,230	127,405	43.0%
Legal	814,000	814,000	559,396	68.7%
Finance	5,417,384	8,152,510	5,705,809	105.3%
Information Technology	4,198,290	4,198,290	2,417,660	57.6%
Police	24,166,770	24,369,230	14,410,665	59.6%
Fire	22,458,465	22,491,785	12,469,788	55.5%
Public Works	10,136,845	10,201,397	6,146,635	60.6%
Development & Planning	2,430,997	2,479,641	1,733,781	71.3%
Total Expenditures	72,831,331	76,418,209	46,132,001	63.3%
Net Surplus (Deficit)	(2,421,791)	(6,008,669)	(2,161,479)	

The first installment of 2025 property taxes are due April 1, 2026, due to delayed second installments from tax year 2024, with the remaining collections expected in FY26 Q4. Because of the three-month reporting lag, sales tax data is shown through November. Once December and January collections are received, sales tax is expected to exceed the targeted budget.
At the end of Q3, both investment income and permit revenue have exceeded our expectations for the fiscal year.

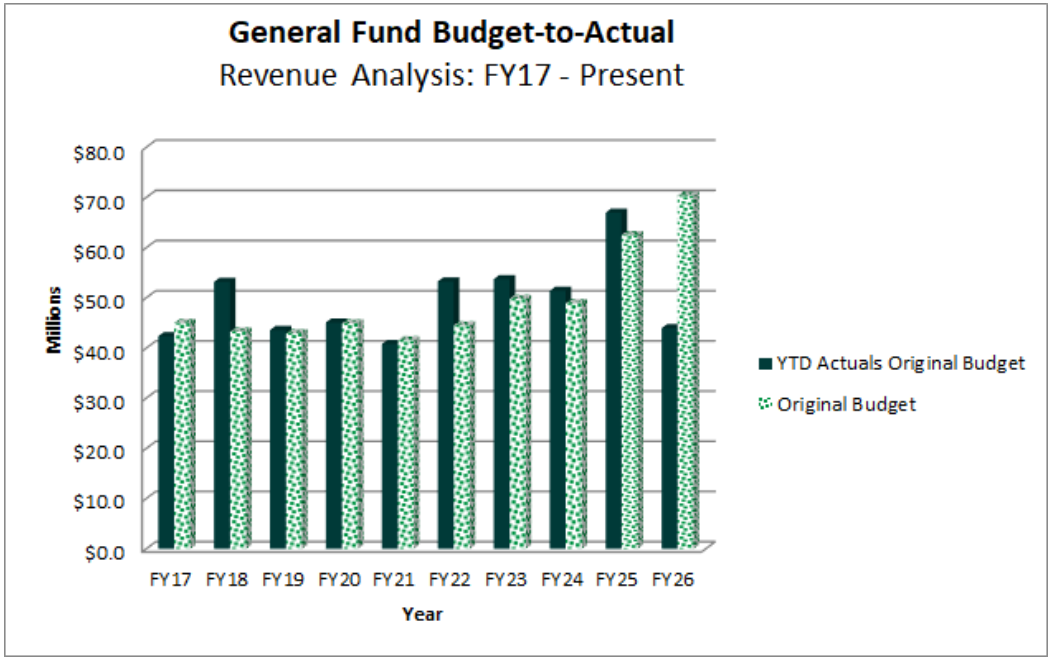
General Fund expenditures are on track with budget expectations. The overage in Finance is due to $4.2M of interfund transfers previously approved by the Board based on audited FY25 surplus. Legislative is also showing an overage due to payments to Lakeshore Recycling Systems (LRS) to reduce user fees charged to residents for refuse/recycling/yard waste services.

General Fund Revenue Breakdown by Major Categories

	FY25 Actual	FY26 Budget	YTD FY26 1/31/26
Property Taxes Excluding Pensions	7,863,443	7,880,051	7,189,119
Property Taxes Pensions Only	9,965,118	10,764,689	1,621,295
Road & Bridge Tax	681,497	685,000	370,838
Replacement Tax	631,515	675,000	507,696
Sales/Use Taxes	19,203,150	19,500,000	12,266,324
Income Tax	6,121,738	6,200,000	4,897,849
Telecommunications Tax	1,221,404	1,200,000	645,378
Other Taxes not Itemized	2,481,958	3,154,000	2,567,291
Permits	1,835,950	1,906,500	2,271,079
Licenses	722,479	798,000	695,022
Fees	1,711,571	1,527,800	996,944
Charges for Services	6,795,002	6,499,500	2,889,470
Interest	1,546,528	1,010,000	949,297

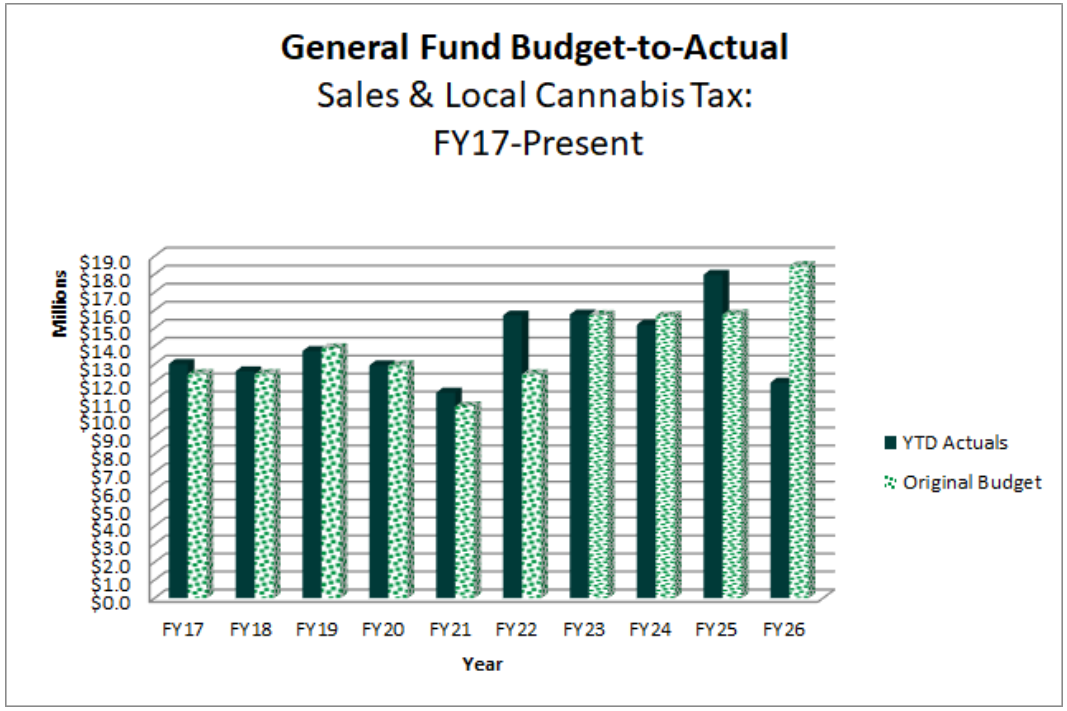
Note: Above revenues are not all-inclusive

General Fund Revenue
Budget to Actual Comparison
FY17 to Present



Fiscal Year	YTD Actuals	Original Budget
FY17	42,366,867	45,009,330
FY18	53,215,965	43,269,795
FY19	43,591,065	42,970,625
FY20	45,108,203	44,936,380
FY21	40,822,736	41,537,495
FY22	53,266,121	44,529,540
FY23	53,743,693	49,839,735
FY24	51,418,731	48,957,220
FY25	66,964,293	62,544,359
FY26	43,970,522	70,409,540

Sales and Local Cannabis Tax Collections – General Fund
Actual to Budget
FY26, Q3

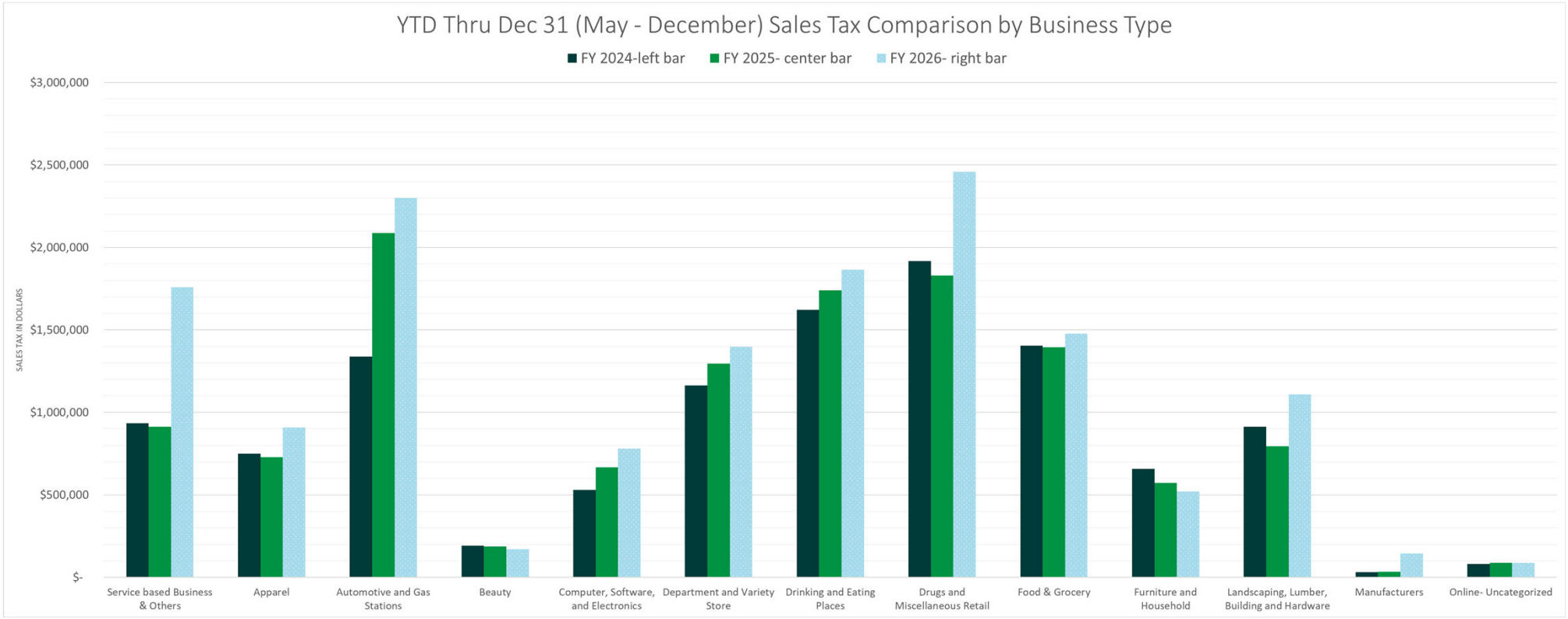


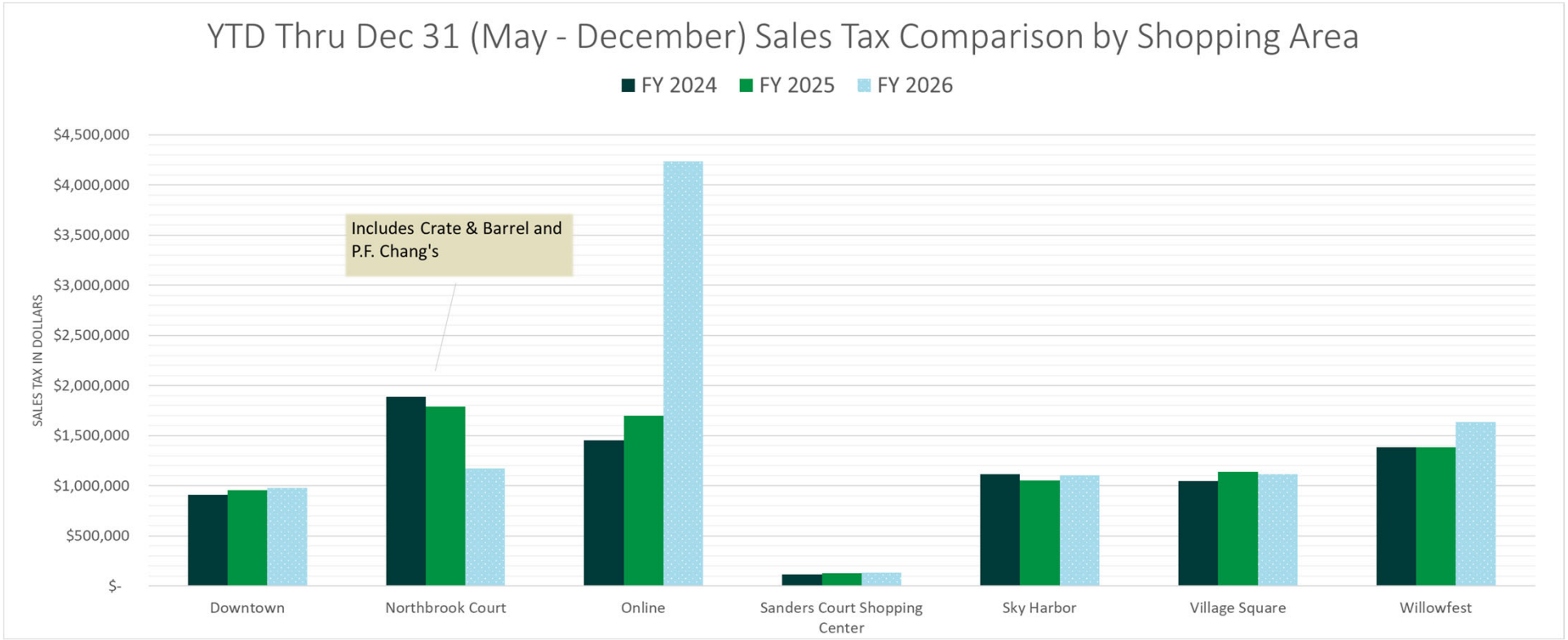
Due to the normal three-month lag, sales tax revenue has been collected up to November. Sales tax revenue will most likely exceed the original annual budgeted amount.

Fiscal Year	YTD Actuals	Original Budget
FY17	13,016,830	12,450,000
FY18	12,606,152	12,450,000
FY19	13,736,808	13,900,000
FY20	12,943,877	12,925,600
FY21	11,421,127	10,665,000
FY22	15,712,459	12,435,000
FY23	15,763,366	15,730,000
FY24	15,198,326	15,680,125
FY25	17,969,270	15,775,000
FY26	11,981,656	18,450,000

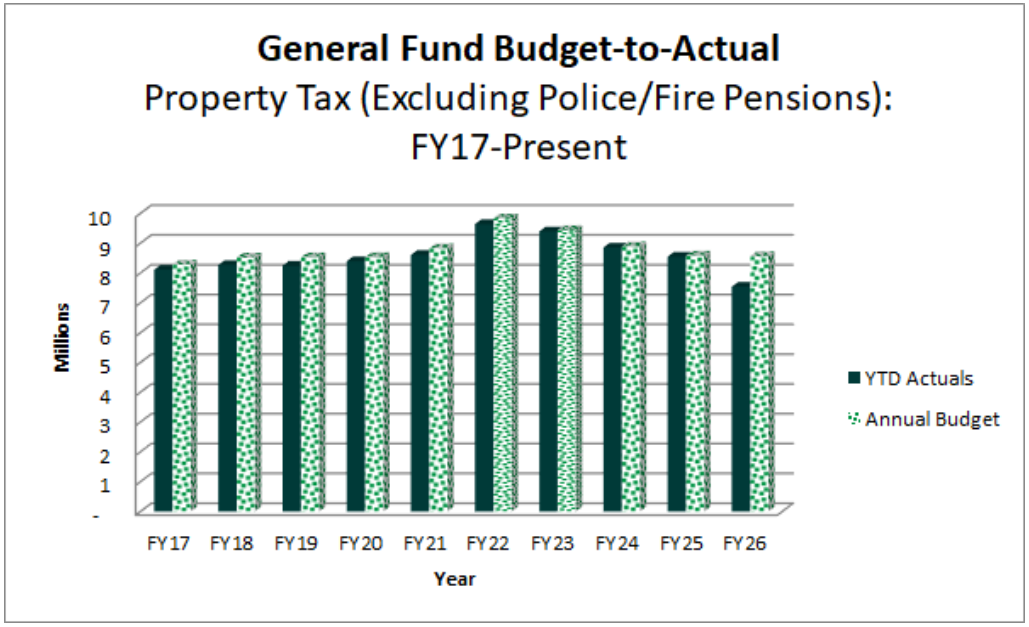
Month	Original Budget	YTD Revenue	
May		1,724,046	
June		1,776,534	
July		1,688,445	
August		1,693,312	
September		1,741,089	
October		1,714,956	
November		1,643,275	
December		-	
January		-	
February		-	
March		-	
April		-	
Total	18,450,000	11,981,656	65%

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


YTD Thru Dec 31 (May - December) Sales Tax Comparison by Business Type
FY 2024-left bar
FY 2025- center bar
FY 2026- right bar
SALES TAX IN DOLLARS
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$-
Service based Business & Others
Apparel
Automotive and Gas Stations
Beauty
Computer, Software, and Electronics
Department and Variety Store
Drinking and Eating Places
Drugs and Miscellaneous Retail
Food & Grocery
Furniture and Household
Landscaping, Lumber, Building and Hardware
Manufacturers
Online- Uncategorized


YTD Thru Dec 31 (May - December) Sales Tax Comparison by Shopping Area
FY 2024
FY 2025
FY 2026
SALES TAX IN DOLLARS
$4,500,000
$4,000,000
$3,500,000
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$-
Includes Crate & Barrel and P.F. Chang's
Downtown
Northbrook Court
Online
Sanders Court Shopping Center
Sky Harbor
Village Square
Willowfest

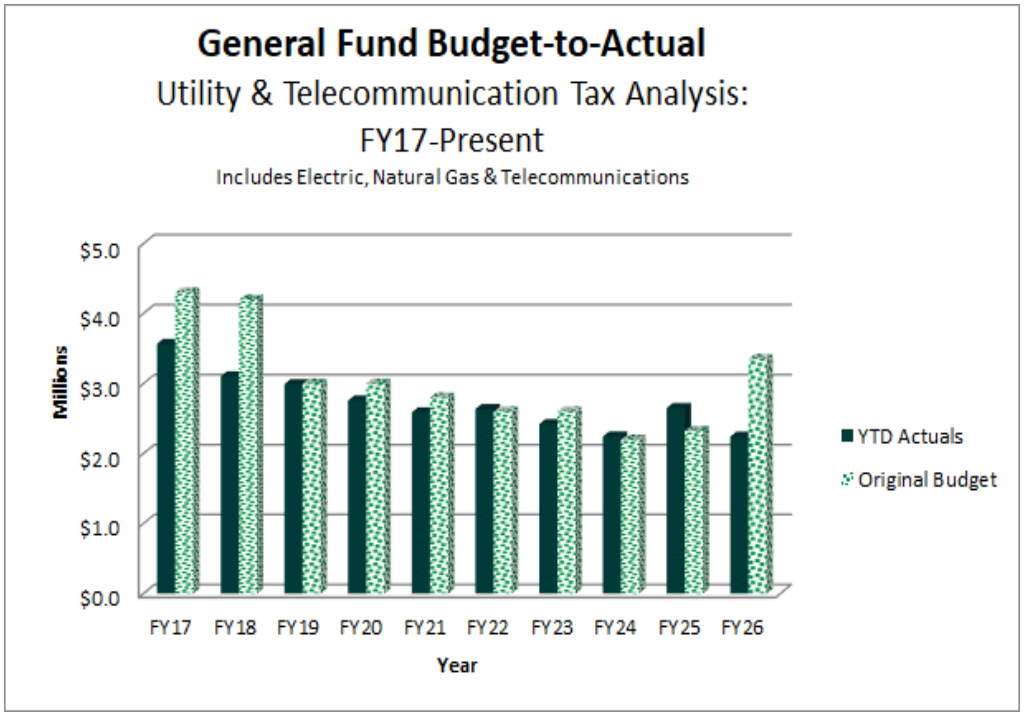
Property Tax Collection History- GF Only
Actual to Budget
FY26, Q3



Fiscal Year	YTD Actuals	Annual Budget
FY17	8,113,342	8,280,750
FY18	8,269,890	8,520,370
FY19	8,242,005	8,530,370
FY20	8,394,420	8,535,370
FY21	8,605,743	8,832,050
FY22	9,640,962	9,837,050
FY23	9,394,574	9,440,960
FY24	8,853,960	8,891,915
FY25	8,544,940	8,585,843
FY26	7,540,866	8,565,051

GF Levy Allocation	FY26 Budget	YTD Actual	
General Operating Levy	8,565,051	7,540,866	88.0%

Utility Tax Collection History (Natural Gas, Electric, Telecommunications)
Actual to Budget
FY26, Q3

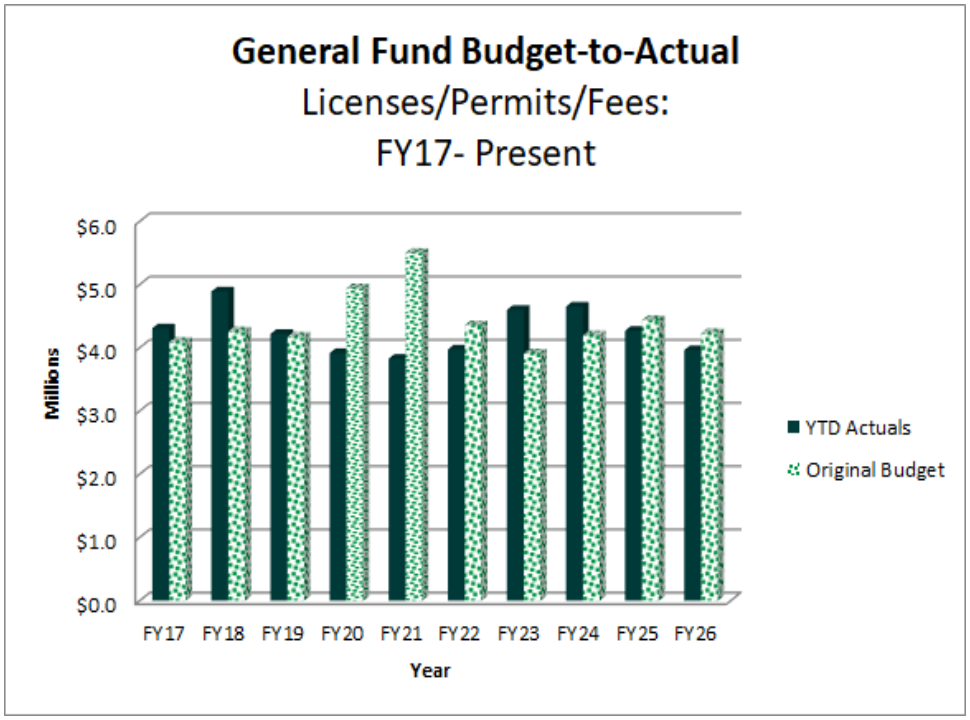


YTD revenue in this category is on track with budget and may even potentially exceed the annual budget by a small amount. Please note Telecom tax has a two to three-month lag.

Fiscal Year	YTD Actuals	Original Budget
FY17	3,566,851	4,300,000
FY18	3,104,096	4,200,000
FY19	2,991,626	3,000,000
FY20	2,759,345	3,000,000
FY21	2,587,600	2,800,000
FY22	2,636,673	2,600,000
FY23	2,419,988	2,600,000
FY24	2,243,292	2,200,000
FY25	2,648,465	2,325,000
FY26	2,240,903	3,350,000

Month	Combined Original Budget	Telecom Tax YTD Revenue	Electric YTD Revenue	Natural Gas YTD Revenue	Combined YTD Revenue	
May		108,943	100,458	88,850	298,251	
June		92,324	94,425	83,529	270,278	
July		84,578	109,840	57,652	252,070	
August		83,682	158,484	40,915	283,081	
September		87,842	153,187	36,829	277,858	
October		88,923	112,286	37,966	239,175	
November		99,086	108,935	41,667	249,688	
December		-	93,812	53,020	146,832	
January		-	117,544	106,125	223,669	
February		-	-	-	-	
March		-	-	-	-	
April		-	-	-	-	
Total	3,350,000	645,378	1,048,971	546,553	2,240,903	67%

Licenses, Permits, & Fees Collection History
Actual to Budget
FY26, Q3

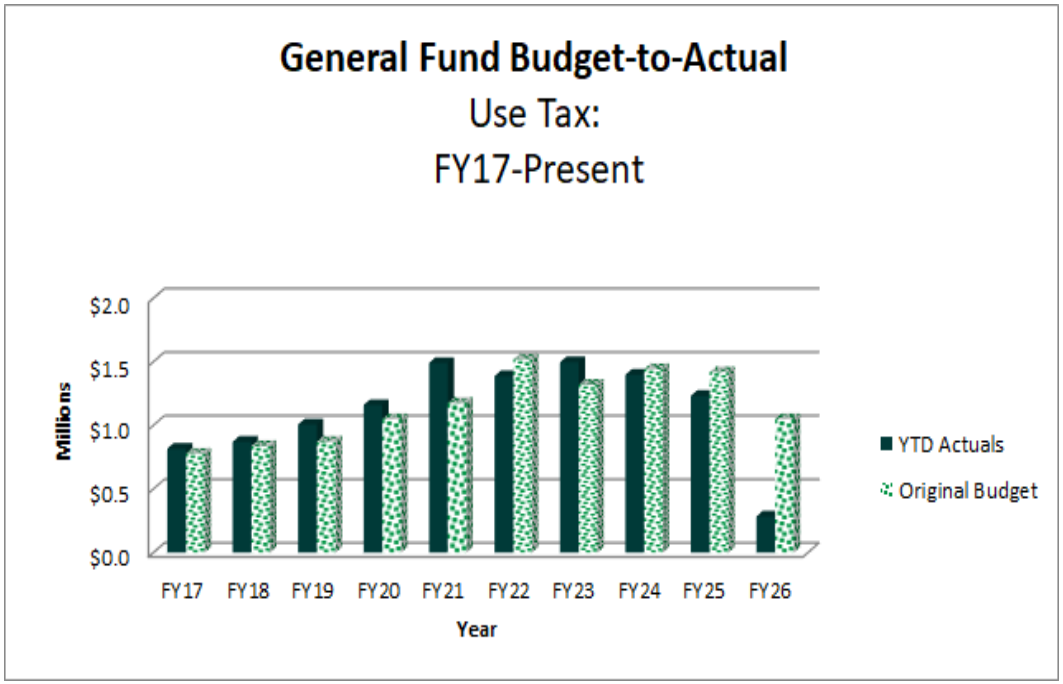


YTD revenue in this category will exceed the budget.

Fiscal Year	YTD Actuals	Original Budget
FY17	4,308,636	4,092,750
FY18	4,890,655	4,259,875
FY19	4,220,659	4,175,775
FY20	3,916,721	4,942,375
FY21	3,827,908	5,505,000
FY22	3,973,597	4,358,500
FY23	4,597,922	3,912,250
FY24	4,652,082	4,198,250
FY25	4,270,000	4,434,950
FY26	3,963,045	4,232,300

Month	Combined Original Budget	Licenses YTD Revenue	Permits YTD Revenue	Fees YTD Revenue	Combined YTD Revenue	
May		24,338	288,361	185,363	498,062	
June		355,104	141,938	49,399	546,440	
July		118,741	180,184	135,187	434,112	
August		44,503	155,036	187,349	386,888	
September		124,842	325,887	48,400	499,129	
October		10,204	792,636	85,250	888,090	
November		6,232	198,616	187,380	392,228	
December		5,636	112,004	46,833	164,473	
January		5,422	76,418	71,784	153,624	
February		-	-	-	-	
March		-	-	-	-	
April		-	-	-	-	
Total	4,232,300	695,022	2,271,079	996,945	3,963,045	94%

Use Tax Collection History
Actual to Budget
FY26, Q3

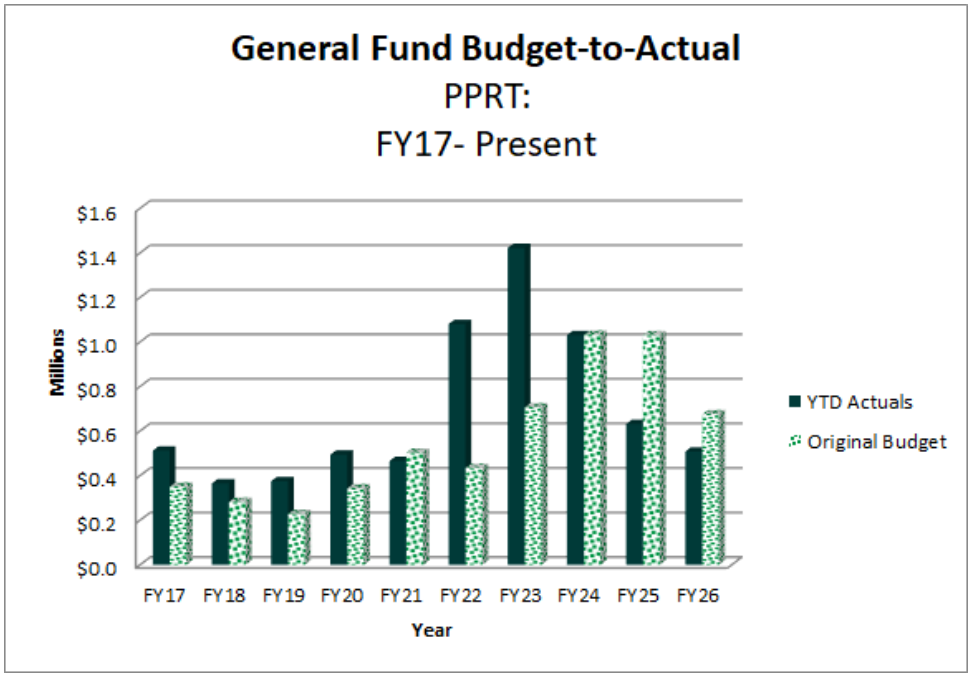


This revenue is projected to fall $700K short due to a new Illinois remote seller rule effective January 2025, but this is fully offset by a corresponding increase in sales tax.

Fiscal Year	YTD Actuals	Original Budget
FY17	817,854	779,500
FY18	872,486	839,200
FY19	1,008,471	872,370
FY20	1,160,716	1,050,000
FY21	1,492,222	1,177,535
FY22	1,388,558	1,520,345
FY23	1,498,571	1,320,825
FY24	1,400,062	1,444,100
FY25	1,233,880	1,420,000
FY26	284,667	1,050,000

Month	Original Budget	YTD Revenue	
May		21,675	
June		28,051	
July		30,130	
August		38,932	
September		36,183	
October		33,195	
November		34,081	
December		28,893	
January		33,528	
February		-	
March		-	
April		-	
Total	1,050,000	284,667	27%

Personal Property Replacement Tax (PPRT) Collection History Actual to Budget FY26, Q3



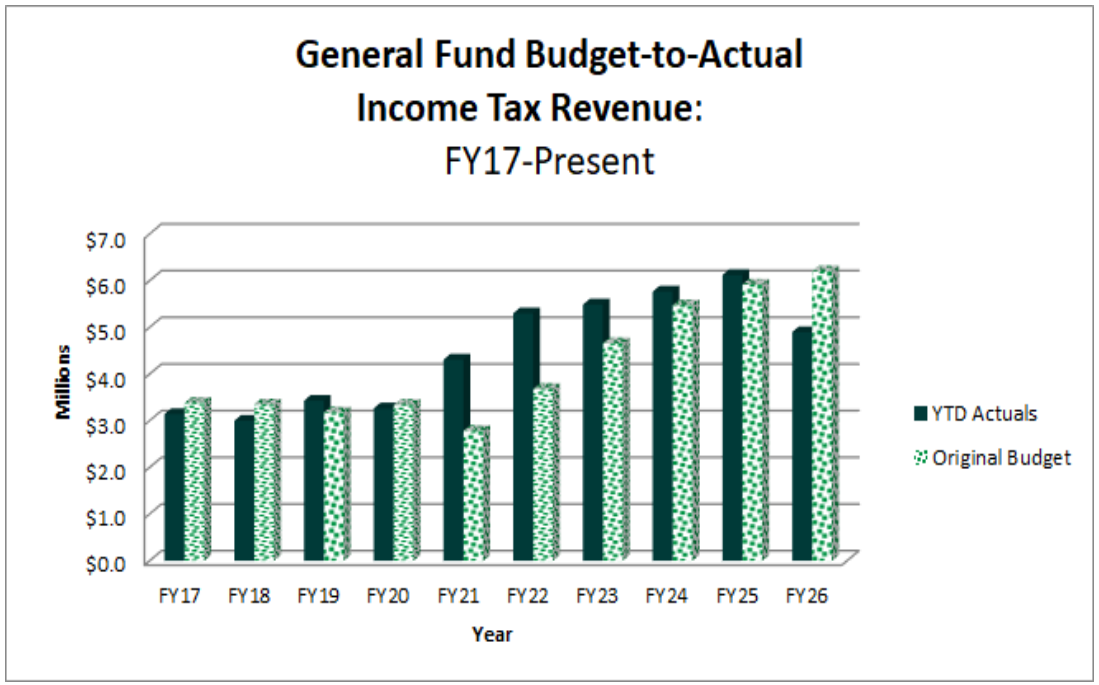
This revenue will likely be less than the projected budget. Distributions from the State are made in eight of the twelve months and two more months will be collected before the end of the fiscal year.

Fiscal Year	YTD Actuals	Original Budget
FY17	512,099	349,500
FY18	364,701	282,000
FY19	375,146	228,000
FY20	493,855	342,000
FY21	465,303	503,000
FY22	1,080,451	434,500
FY23	1,422,208	706,000
FY24	1,030,116	1,031,950
FY25	631,515	1,030,000
FY26	507,696	675,000

Month	Original Budget	YTD Revenue
May		130,232
June		NONE
July		93,887
August		16,132
September		NONE
October		97,203
November		NONE
December		77,006
January		93,236
February		NONE
March		-
April		-
Total	675,000	507,696

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

Income Tax Collection History
Actual to Budget
FY26, Q3

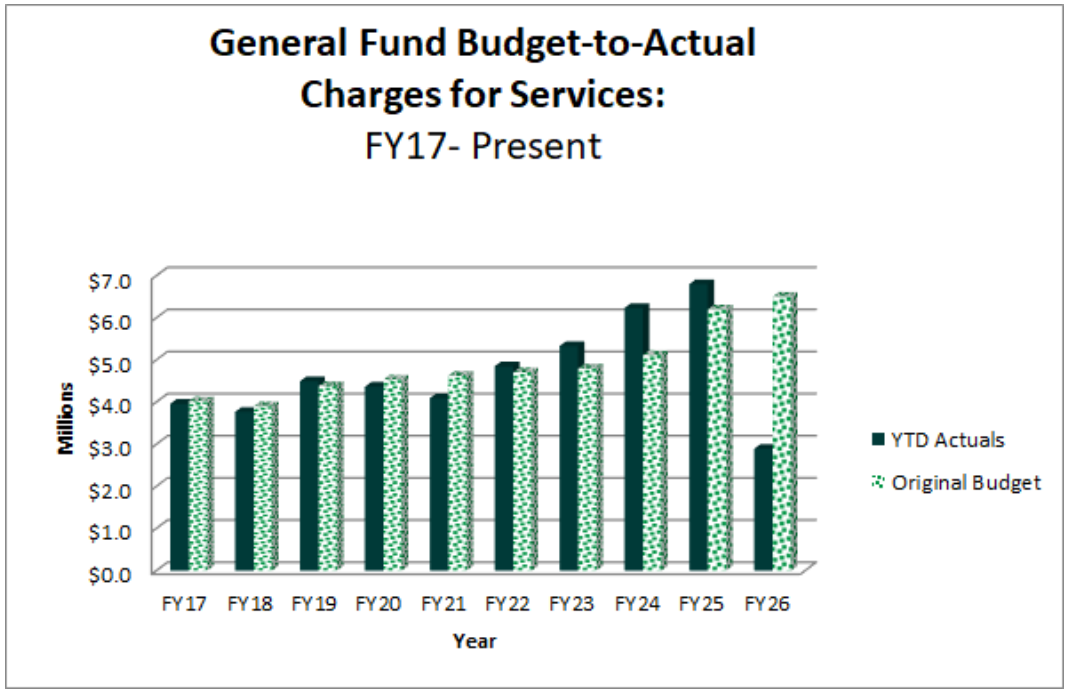


This revenue is distributed by the State on a per-capita basis and the significantly higher than median income for Northbrook residents unfortunately does not translate to higher income tax revenues to the village. Therefore, other lower-income communities benefit from higher income areas with this tax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

Fiscal Year	YTD Actuals	Original Budget
FY17	3,141,181	3,383,340
FY18	2,998,512	3,350,170
FY19	3,429,471	3,177,685
FY20	3,262,553	3,340,000
FY21	4,308,831	2,782,850
FY22	5,299,126	3,678,550
FY23	5,489,231	4,659,000
FY24	5,766,354	5,473,500
FY25	6,121,738	5,917,000
FY26	4,897,849	6,200,000

Month	Original Budget	YTD Revenue	
May		1,102,198	
June		382,247	
July		641,636	
August		367,749	
September		313,634	
October		675,604	
November		388,652	
December		355,748	
January		670,382	
February		-	
March		-	
April		-	
Total	6,200,000	4,897,849	79%

Charges for Services
Actual to Budget
FY26, Q3



The largest components of this category are Rural Fire Protection District and ambulance service charges.

Fiscal Year	YTD Actuals	Original Budget
FY17	3,958,164	4,018,750
FY18	3,765,149	3,897,750
FY19	4,489,703	4,377,750
FY20	4,363,158	4,529,750
FY21	4,087,649	4,623,300
FY22	4,845,635	4,704,500
FY23	5,325,990	4,797,050
FY24	6,229,971	5,111,650
FY25	6,795,002	6,199,250
FY26	2,889,469	6,499,500

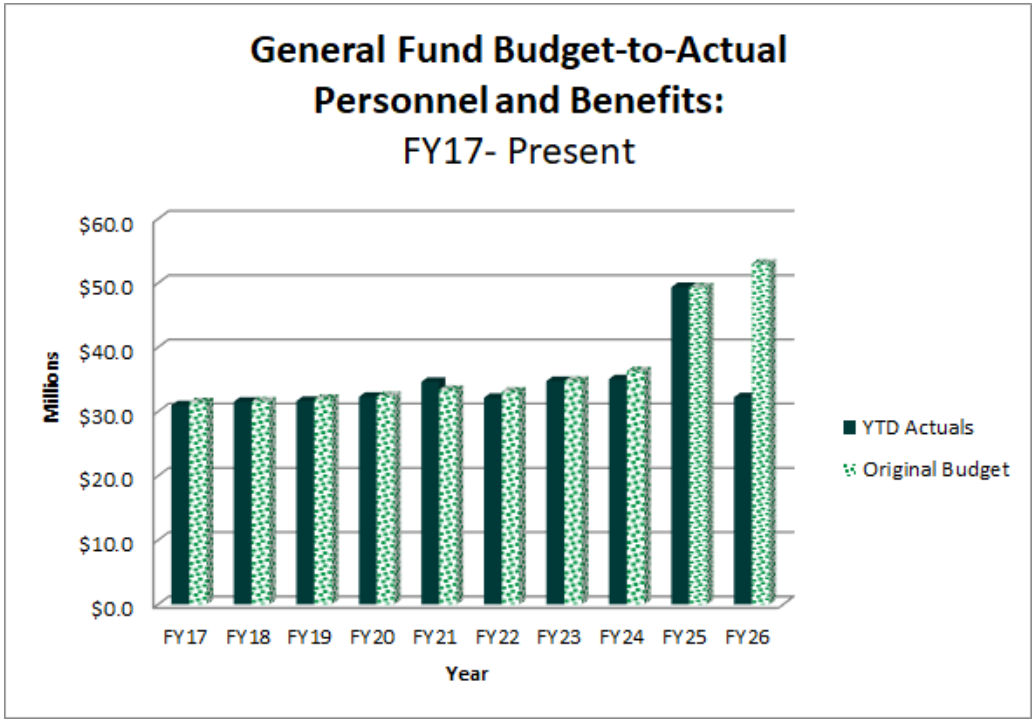
Month	Original Budget	YTD Revenue	
May		247,824	
June		329,929	
July		297,879	
August		312,715	
September		331,130	
October		299,094	
November		215,183	
December		543,595	
January		312,120	
February		-	
March		-	
April		-	
Total	6,499,500	2,889,469	44%

General Fund Expenditure Overview by Category
FY26 Budget to YTD Expenditures as of January 31, 2026

EXPENSES	FY26 Budget Original	FY26 YTD Actual	% of Budget
Personal Services	53,022,449	32,232,404	61%
Contractual	11,422,970	6,933,290	61%
Commodities	1,922,735	1,428,187	74%
Capital Outlay	4,963,177	1,286,802	26%
Interfund Transfers Out	1,500,000	4,235,126	282%
Other	-	16,192	-
TOTAL	72,831,331	46,132,001	63%

Total GF expenses are at or below the prorated budget. The 282% interfund transfers out overage is due to $2.5M GF Surplus transfer to Facility CPF (not included in the original budget) and $995k ambulance surplus transfers to the pension funds (originally budgeted at $400k/per fund). Interfund transfers also include $700k transfer to Stormwater Fund.

General Fund Personnel & Benefit Expenditures
Actual to Budget
FY26, Q3

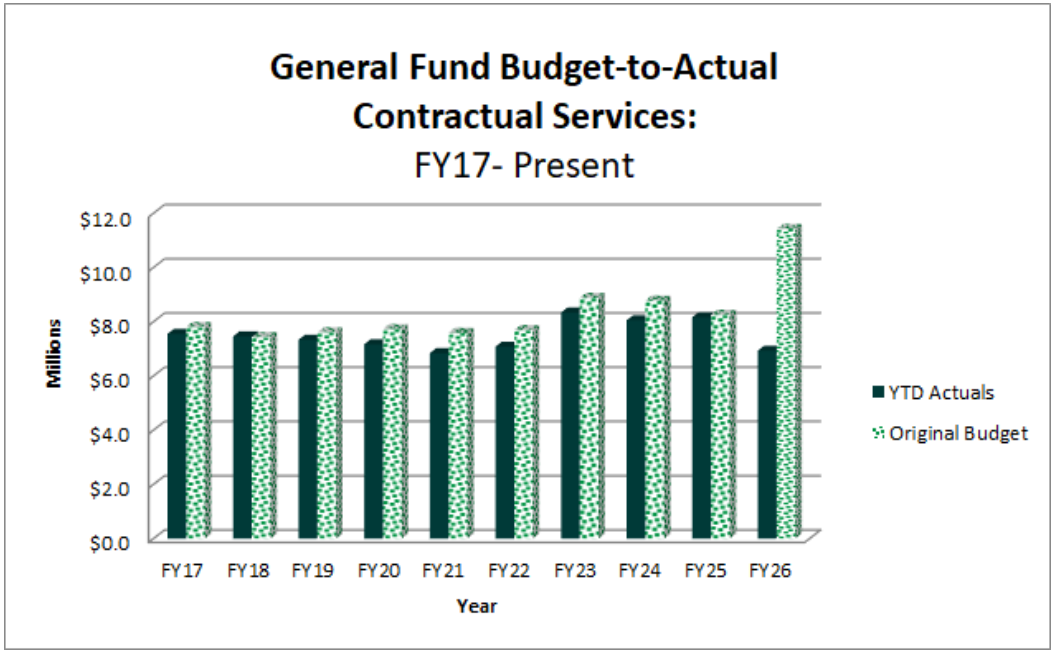


Fiscal Year	YTD Actuals	Original Budget
FY17	30,983,045	31,481,565
FY18	31,536,107	31,580,590
FY19	31,657,255	32,001,920
FY20	32,307,268	32,423,884
FY21	34,620,163	33,416,385
FY22	32,133,928	33,144,285
FY23	34,774,274	34,797,040
FY24	35,050,928	36,301,890
FY25	49,389,881	49,354,881
FY26	32,232,404	53,022,449

	Original Budget	YTD FY26 Actual 1/31/2026	
Total	53,022,449	32,232,404	61%

Personnel and Benefits include all forms of compensation, health insurance, and non-public safety pension contributions. Factoring out Police and Fire budgeted pension contributions, personnel and benefits is at 72% YTD.

General Fund Contractual Services Expenditures
Actual to Budget
FY26, Q3



Fiscal Year	YTD Actuals	Original Budget	
FY17	7,553,080	7,807,130	
FY18	7,463,372	7,436,091	
FY19	7,334,122	7,612,296	
FY20	7,171,396	7,729,981	
FY21	6,840,658	7,593,165	
FY22	7,081,838	7,693,945	
FY23	8,339,686	8,881,675	
FY24	8,057,989	8,783,460	
FY25	8,164,407	8,256,159	
FY26	6,933,290	11,422,970	61%

Contractual services is expected to be under budget as there is usually a one-to-two-month lag between when contractual services are provided and when payment is made.

Enterprise Funds Summary
Actual to Budget
FY26, Q3

	Water Fund			Sanitary Sewer Fund			Stormwater Fund			Senior Housing Fund			Parking Fund			TOTAL		
	FY26 Original Budget	FY26 YTD 1/31/26	FY26 Actual % of Budget	FY26 Original Budget	FY26 YTD 1/31/26	FY26 Actual % of Budget	FY26 Original Budget	FY26 YTD 1/31/26	FY26 Actual % of Budget	FY26 Original Budget	FY26 YTD 1/31/26	FY26 Actual % of Budget	FY26 Original Budget	FY26 YTD 1/31/26	FY26 Actual % of Budget	FY26 Original Budget	FY26 YTD 1/31/26	FY26 Actual % of Budget
Operating Revenue	10,668,000	8,658,410	81.2%	2,354,000	1,685,370	71.6%	3,786,000	1,944,022	51.3%	1,035,710	772,575	74.6%	217,800	190,111	87.3%	**18,061,510**	**13,250,488**	**73%**
Bond Proceeds*	16,740,000	-		-	-		-	-		-	-		-	-				
Total Revenue	27,408,000	8,658,410	31.6%	2,354,000	1,685,370		3,786,000	1,944,022		1,035,710	772,575		217,800	190,111				
Total Expenses	15,188,113	12,128,967	79.9%	2,339,581	1,495,084	63.9%	3,081,097	2,448,178	79.5%	1,122,025	1,041,603	92.8%	142,765	104,420	73.1%	**21,873,581**	**17,218,251**	**79%**
Net Surplus (Deficit)	12,219,887	(3,470,558)		14,419	190,287		704,903	(504,156)		(86,315)	(269,028)		75,035	85,691				
Cash/Investments Position 5/1/25**		-			-			-			2,181,057			136,773				
FY26 Bond issuance proceeds, net of interfund due to GF at 4/30/25		11,340,365																
Cash/Investments Position 1/31/26**		7,869,807			190,287			(504,156)			1,912,029			222,464				

**Note: $16.9M was received as bond proceeds in connection with the issuance of GO Series 2025. However, under GASB rules, this does not appear as revenue*
***Note: Cash/investments shown rather than fund balance to provide liquid spendable balances available*

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

Capital Projects Funds Summary
Actual to Budget
FY26, Q3

	Infrastructure CPF			Facility CPF		
	FY26 Original Budget	FY26 YTD 1/31/26	FY26 Actual % of Budget	FY26 Original Budget	FY26 YTD 1/31/26	FY26 Actual % of Budget
Operating Revenue	5,954,200	1,352,890	22.7%	300,000	552,540	184.2%
Interfund Transfer-In	-	-		-	2,539,814	
Bond Proceeds	-	-		23,820,000	6,169,259	25.9%
Total Revenue	5,954,200	1,352,890	22.7%	24,120,000	9,261,613	
Total Expenses	11,661,831	5,787,936	49.6%	31,965,510	1,749,854	5.5%
Net Surplus (Deficit)	(5,707,631)	(4,435,047)		(7,845,510)	7,511,759	
Cash/Investments Position 5/1/25**		5,602,349			11,128,067	
Cash/Investments Position 1/31/26**		1,167,302			18,639,826	

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

Infrastructure operating revenues will fall short of budget expectations due to $3.5M in grant funding that was budgeted but is not received directly by the Village. There is a corresponding decrease in capital expenditures against the annual budget (zero effect on net surplus/deficit and fund balance).

The Facility Fund has received $6.17M of bond proceeds designated for the various new facilities and the interfund transfer from the General Fund of $2.5M.

Expenditures in both the Infrastructure and Facility Capital Project Funds are expected to remain below budget due to project timing. Please note that most capital expenditures are not evenly incurred throughout the fiscal year.

Village of Northbrook
Comparative Overtime Report
Q1-Q3 FY26 & FY25

	First Quarter		Second Quarter		Third Quarter		Q1-Q3 Total	
	FY 2025	FY 2026	FY 2025	FY 2026	FY 2025	FY 2026	FY 2025	FY 2026
Village Manager's Office	$ 931	$ -	$ -	$ -	$ -	$ -	$ 931	$ -
Finance Department	145	523	193	1,757	692	2,628	1,030	4,908
Police Department	293,213	369,819	348,797	382,928	217,130	265,397	859,141	1,018,145
Police Reimbursable Costs	(10,619)	(9,725)	(6,345)	(16,273)	(8,303)	(14,647)	(25,267)	(40,645)
Police Net Overtime Costs	282,594	360,094	342,452	366,655	208,827	250,750	833,874	977,500
Fire Department	175,951	151,041	272,274	258,192	130,134	183,008	578,358	592,242
Fire Reimbursable Costs	(4,872)	(16,590)	(4,640)	(48,329)	(2,494)	(754)	(12,006)	(65,673)
Fire Net Overtime Costs	171,079	134,451	267,634	209,863	127,640	182,254	566,352	526,569
Public Works Department	81,238	80,836	76,750	91,849	116,902	174,355	274,890	347,041
Development & Planning Services	2,735	5,629	1,159	7,818	1,612	1,269	5,506	14,716
GRAND TOTAL	**554,213**	**607,849**	**699,173**	**742,545**	**466,470**	**626,657**	**1,719,855**	**1,977,052**
REIMBURSEABLE COSTS	**(15,491)**	**(26,316)**	**(10,985)**	**(64,602)**	**(10,797)**	**(15,401)**	**(37,273)**	**(106,318)**
NET GRAND TOTAL	**$ 538,722**	**$ 581,534**	**$ 688,188**	**$ 677,943**	**$ 455,673**	**$ 611,257**	**$ 1,682,582**	**$ 1,870,733**

SPECIAL EVENT EXPENSE SUMMARY AS OF DECEMBER 31, 2025

2025 VILLAGE OF NORTHBROOK
Special Events Exenditure Summary

Calendar YTD through December 31, 2025

Event Name	Personnel (OT/Regular)	Services Purchased	Supply Purchases	Rentals	Other	Village In-Kind Services	External In-Kind Services	Event Total	General Fund Budget	Temporary Food Permit Fees	Raffle Permit Fees	Reimbursement Paid for Personnel
Northbrook Cultural Fair	Staff Liaison Exempt	$ 2,715	$ 1,668				YMCA waived rental fee, promoted event at no cost	**$ 4,383**		N/A (Village Event)	N/A (Village Event)	N/A (Village Event)
Flamingo Friday	Staff Liaison Exempt		$ 2,599				Park District provided tables, chairs, Bach to Rock provided music, Sunset provided popcorn wagon	**$ 2,599**		N/A (Village Event)	N/A (Village Event)	N/A (Village Event)
Student Government Day	Event Lead Exempt	$ 590	$ 4,446			FD and PD provided 32 items for gift bags	Library and Park District provided gift bag items for 32 students and their time	**$ 5,036**	**$ 5,000**	N/A (Village Event)	N/A (Village Event)	N/A (Village Event)
Art in the Park	$ 2,067					Village promoted event in e-news; overnight parking in Metra for artist trailers		**$ 2,067**		$ 100		$ 2,067
Lew Blond 5K	$ 505							**$ 505**				$ 255
Memorial Day Parade	$ 14,474				$ 3,060	Village promoted event in print and e-news		**$ 17,534**				
Northbrook Climate Action Day	$ 347		$ 276	$ 1,249				**$ 1,871**	**$ 5,000**	N/A (Village Event)	N/A (Village Event)	N/A (Village Event)
Grapes on the Green					$ 10,000	Village promoted event in print and e-news	Park District coordinated event planning and logistics	**$ 10,000**	**$ 10,000**	N/A (Village Event)	N/A (Village Event)	N/A (Village Event)
Northbrook Brewfest	$ 903				$ 10,000	Village promoted event in print and e-news	Park District coordinated event planning and logistics	**$ 10,903**	**$ 10,000**	N/A (Village Event)	N/A (Village Event)	N/A (Village Event)
Northshore Artisan Market								**$ -**		$ 275		
St. Norbert's Block Party	$ 1,050					Village promoted event in print and e-news		**$ 1,050**		$ 25	$ 30	$ 1,050
Northbrook Grand Prix	$ 34,010	$ 1,395	$ 3,061		$ 11,000		Park District planned Bike the Green Event and managed Family Fun Ride registration	**$ 49,466**		N/A (Village Event)	N/A (Village Event)	$ 4,738
Northbrook Days	$ 62,296				$ 6,248			**$ 68,544**		$ 275	$ 30	
Fourth of July	$ 37,230	$ 50,542	$ 3,200	$ 7,000				**$ 97,972**	**$ 55,000**	N/A (Village Event)	N/A (Village Event)	N/A (Village Event)
Rotary Rubber Duck Race	$ 2,505	$ 350			$ 135			**$ 2,990**			$ 30	
Northbrook Farmers Market	$ 788											
Shermer fest	$ 361							**$ 361**		$ 50	$ 30	$ 361
Illuminate Northbrook	$ 3,458		$ 2,272	$ 8,500	$ 616		D28 provided School Choir; Rotary Club coordinated volunteers and provided hot	**$ 14,846**	**$ 5,000**	N/A (Village Event)	N/A (Village Event)	N/A (Village Event)
Totals	**$ 159,994**	**$ 55,592**	**$ 17,521**	**$ 16,749**	**$ 41,059**			**$ 290,127**		$ 725	$ 120	$ 8,470

** Data pending*

QUESTIONS?

Village of Northbrook

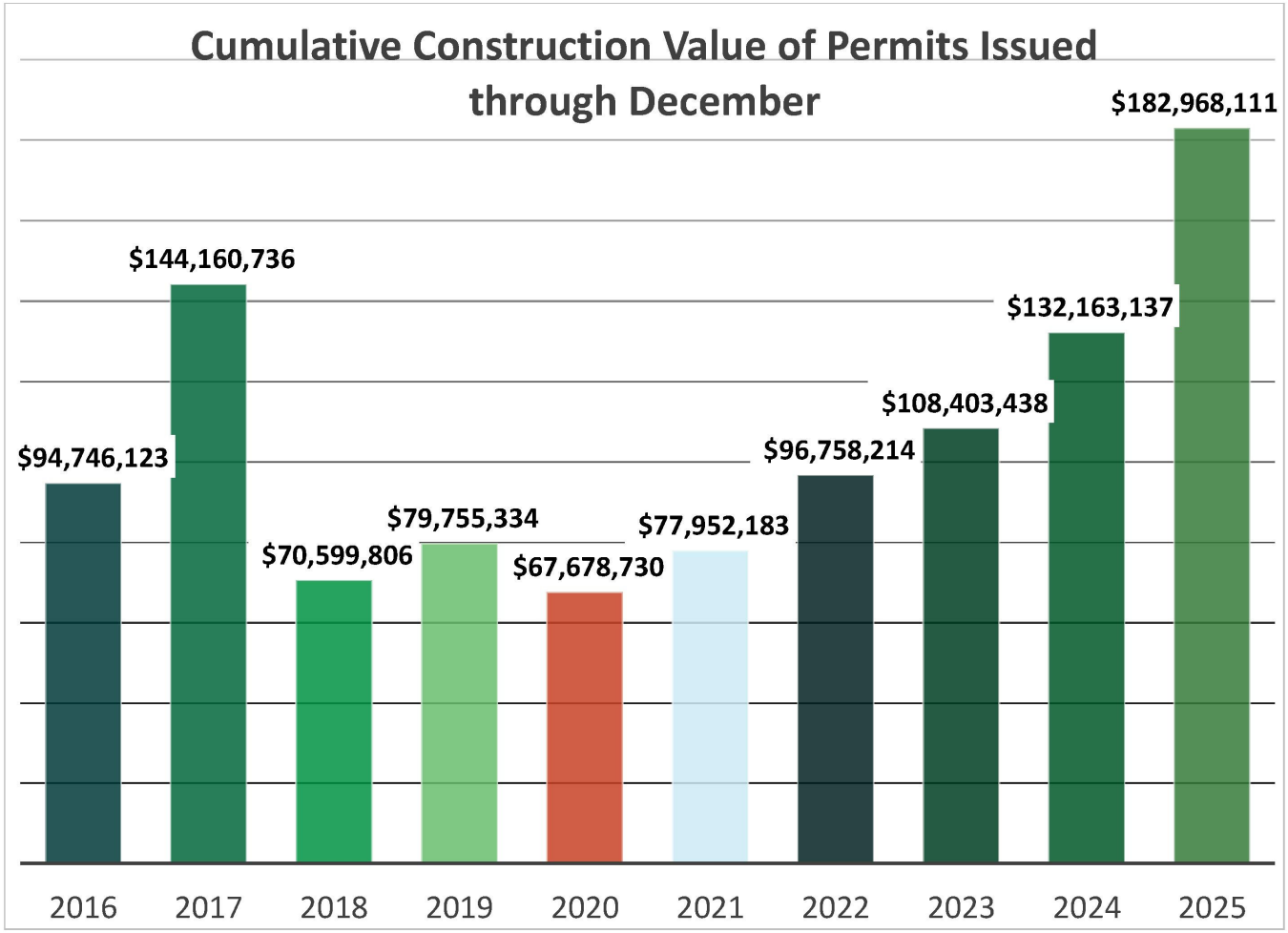
Economic indicators Review

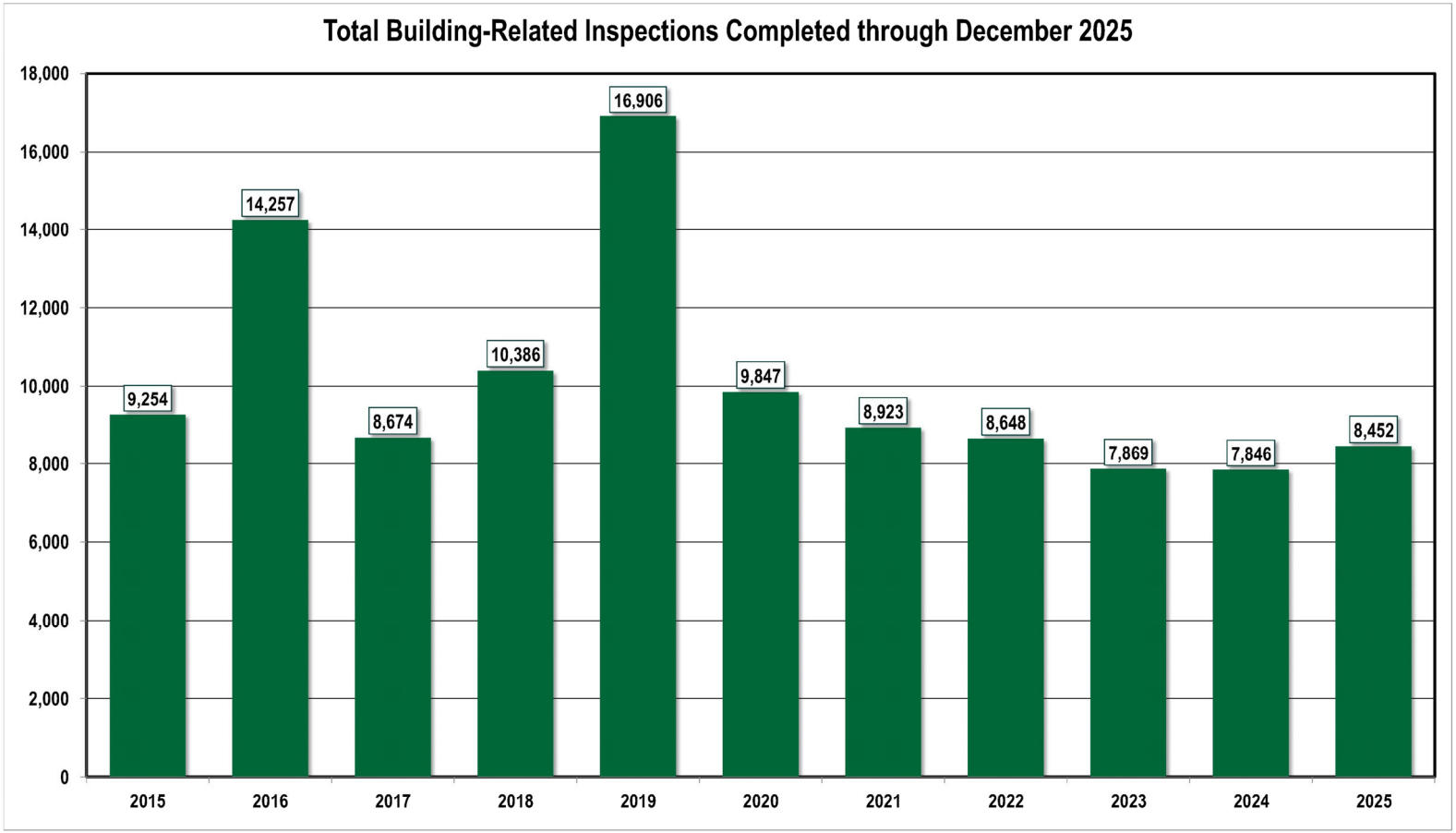
Development & Planning Services
Committee of the Whole Meeting
March 10, 2026

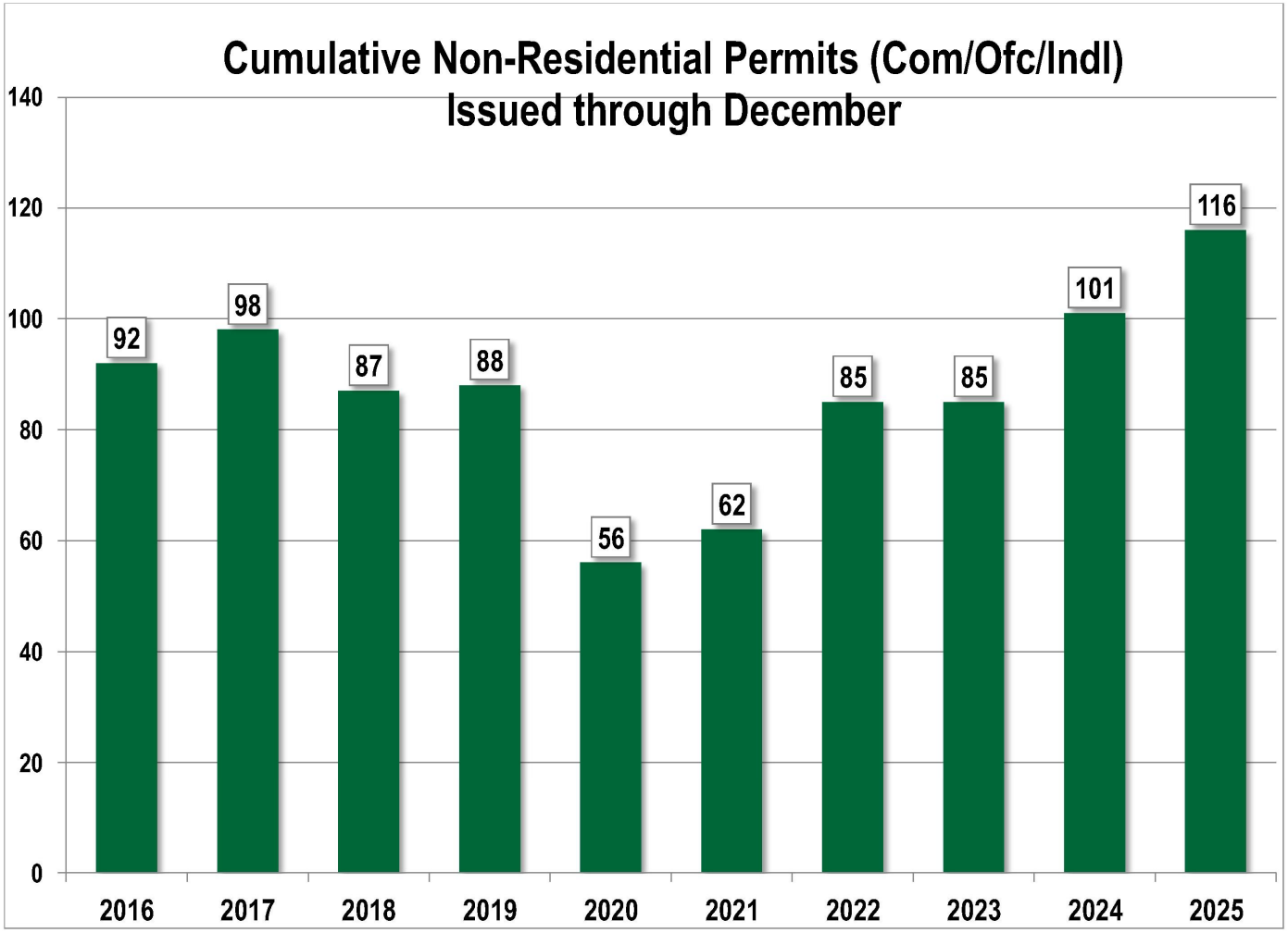
Indicators

- General Construction Indicators
- Market Data
- Unemployment Data

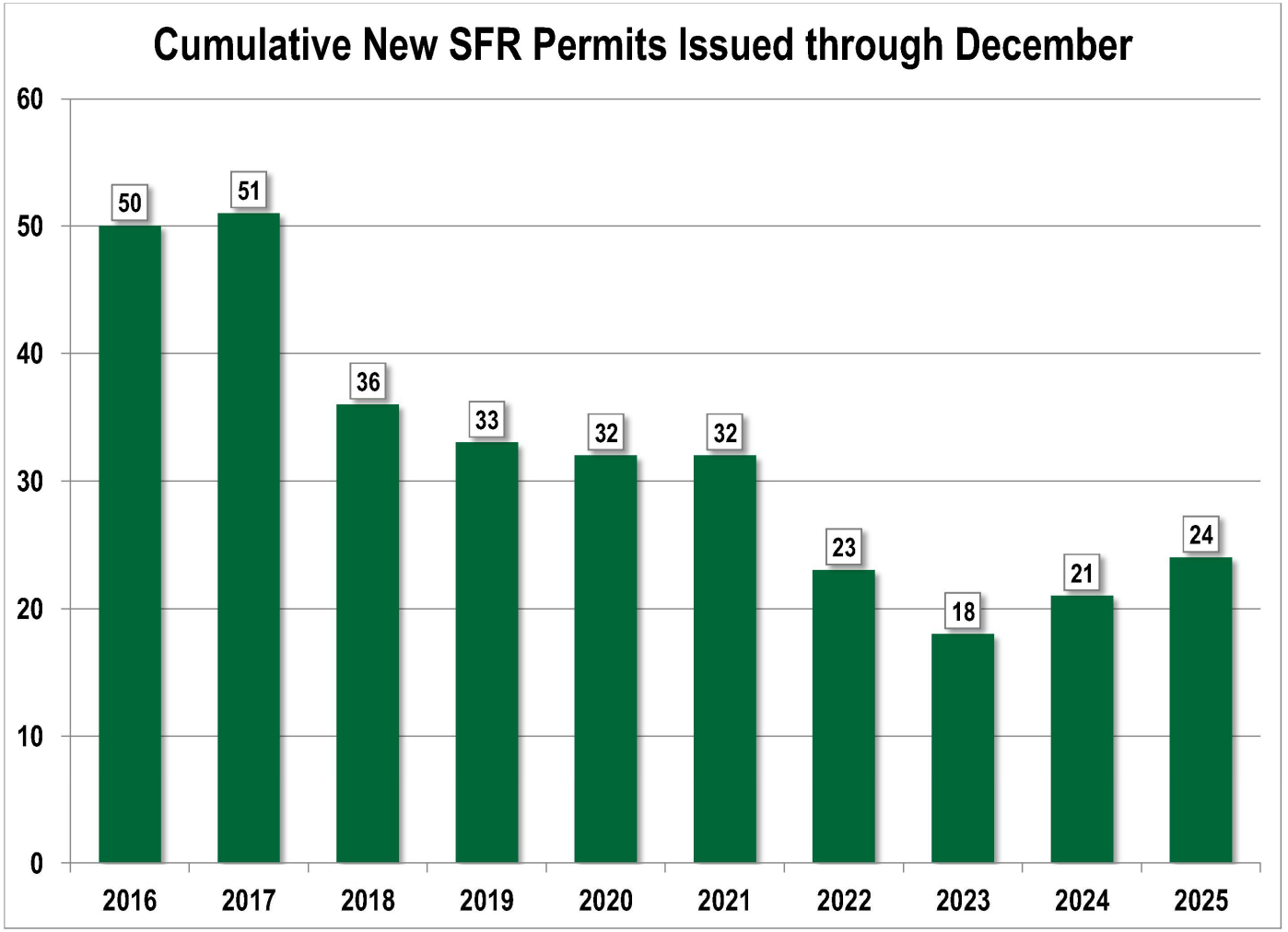
General Construction Indicators


Cumulative Construction Value of Permits Issued through December
$94,746,123
$144,160,736
$70,599,806
$79,755,334
$67,678,730
$77,952,183
$96,758,214
$108,403,438
$132,163,137
$182,968,111
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025

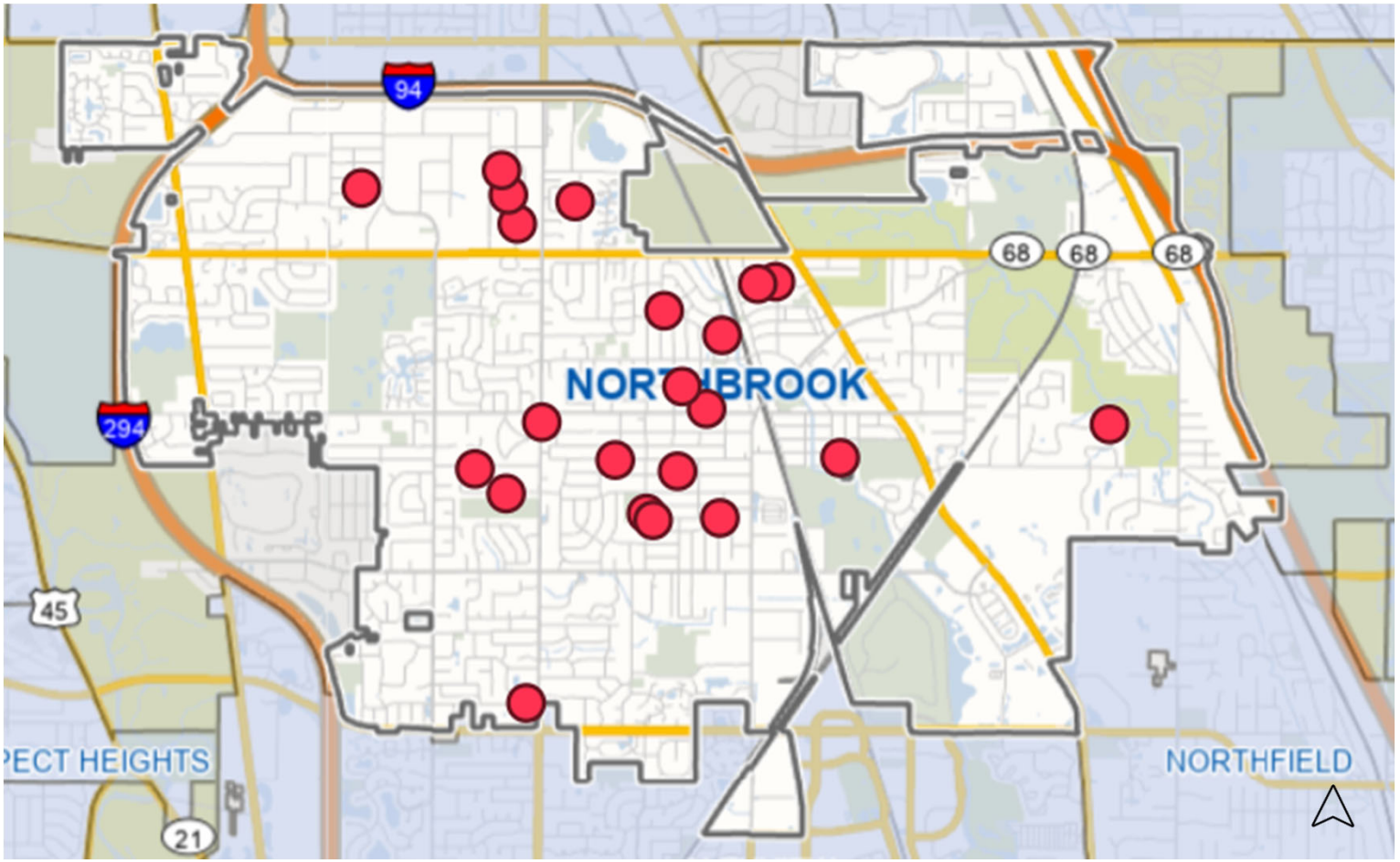

Total Building-Related Inspections Completed through December 2025
18,000
16,000
14,000
12,000
10,000
8,000
6,000
4,000
2,000
0
9,254
14,257
8,674
10,386
16,906
9,847
8,923
8,648
7,869
7,846
8,452
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025

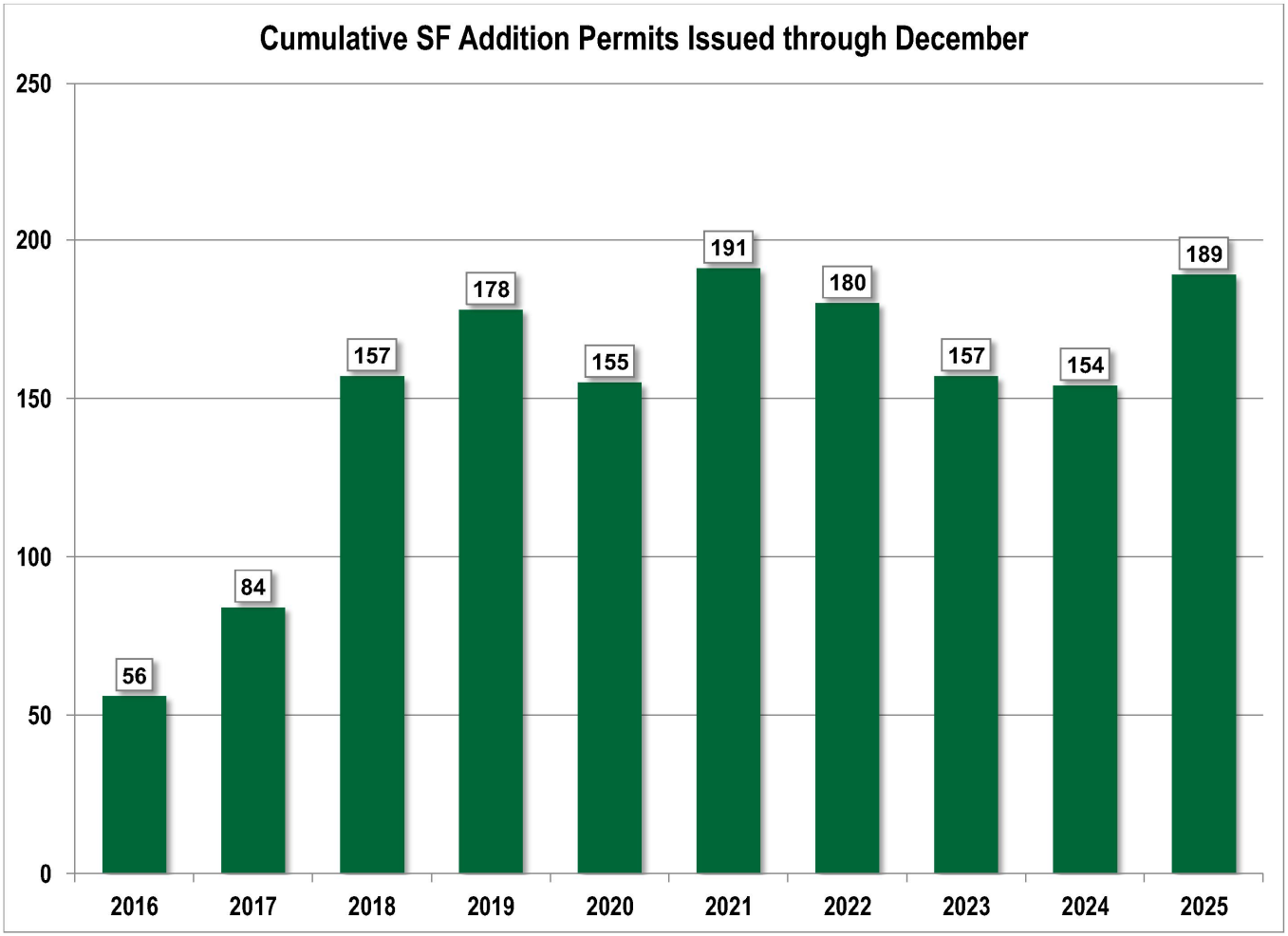

Cumulative Non-Residential Permits (Com/Ofc/Indl)
Issued through December
140
120
100
80
60
40
20
0
92
98
87
88
56
62
85
85
101
116
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025

Residential Market


Cumulative New SFR Permits Issued through December
60
50
40
30
20
10
0
50
51
36
33
32
32
23
18
21
24
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025

Location of New SF Homes – 2025 YTD




Cumulative SF Addition Permits Issued through December
250
200
150
100
50
0
56
84
157
178
155
191
180
157
154
189
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025

Northbrook - SFR Home Prices

Northbrook Housing Market Overview

-- 1-year Market Forecast

69 For sale inventory (January 31, 2026)

20 New listings (January 31, 2026)

-- Median sale to list ratio

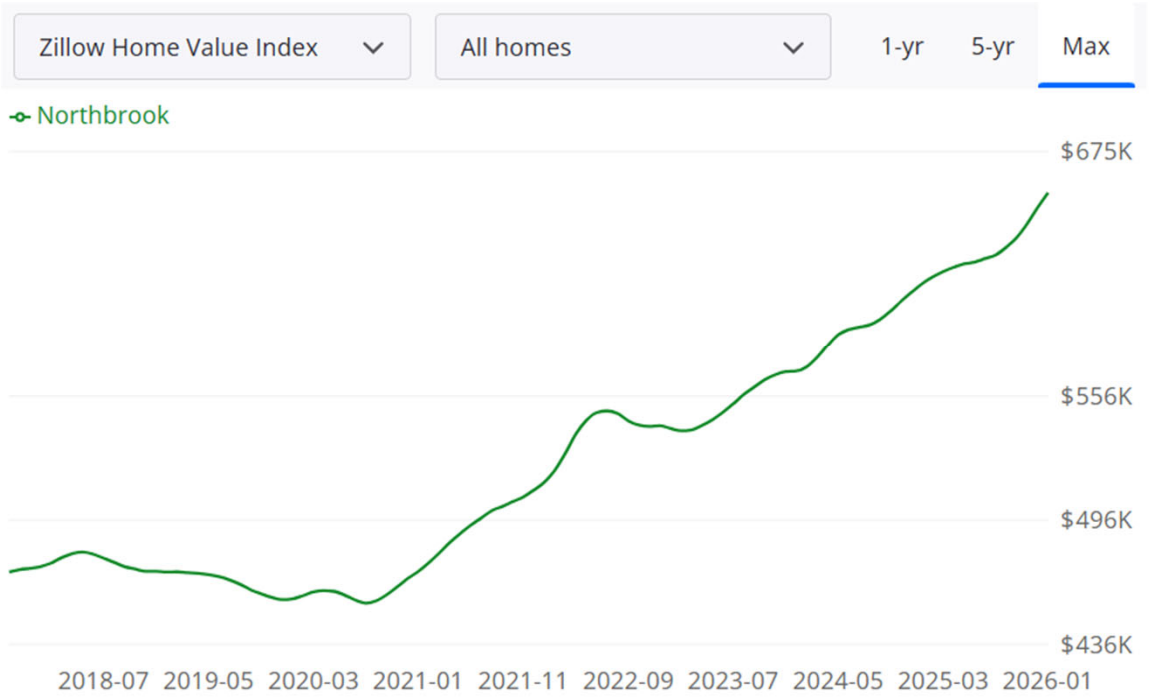
-- Median sale price (December 31, 2025)

$536,300 Median list price (January 31, 2026)

-- Percent of sales over list price

-- Percent of sales under list price

33 Median days to pending (January 31, 2026)



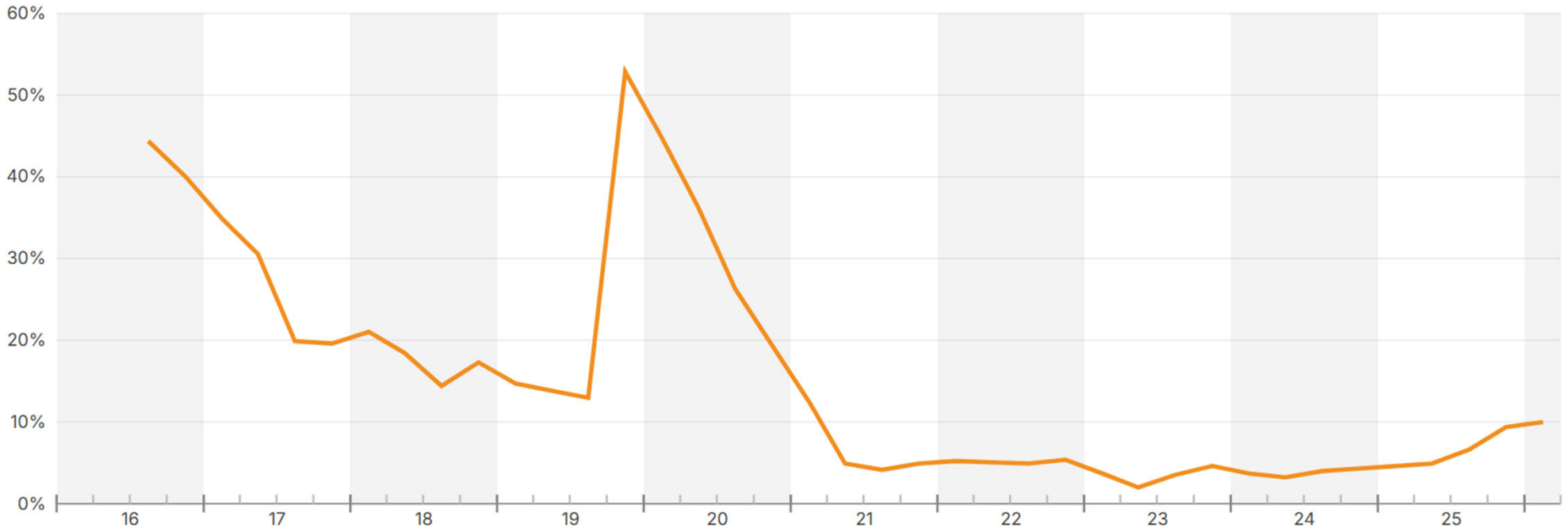
$655,774

↑ 7.2% 1-yr

The average Northbrook, IL home value is $655,774, up 7.2% over the past year and goes to pending in around 33 days.

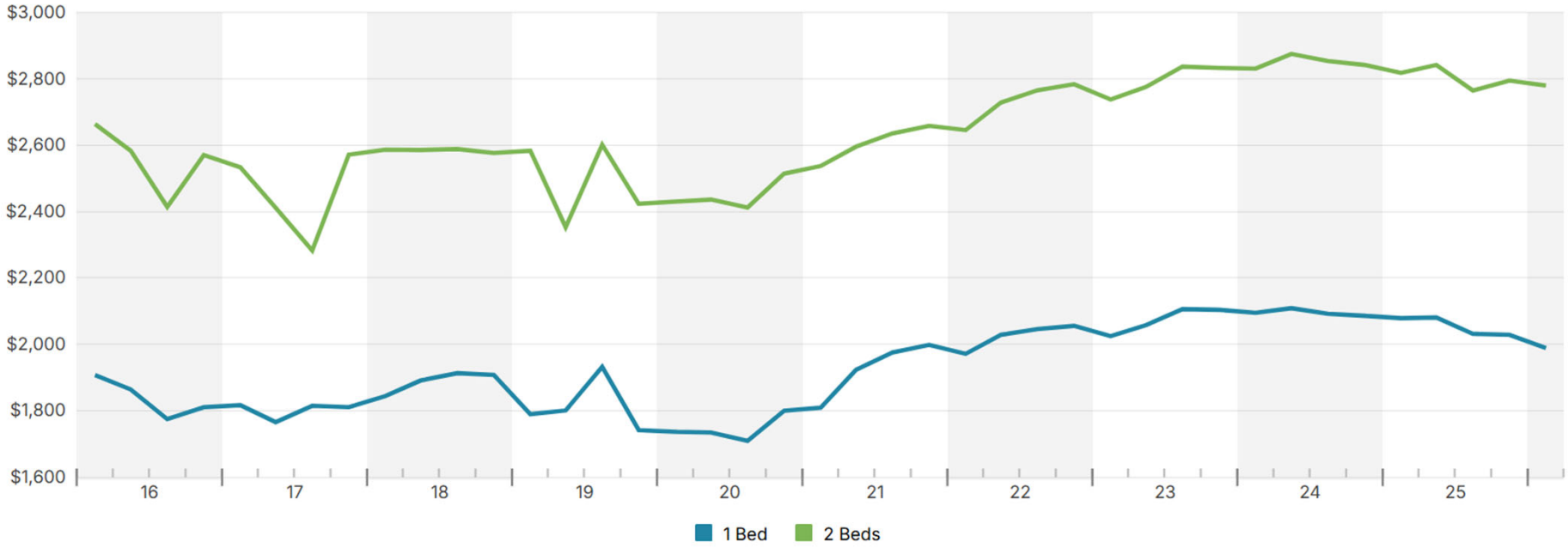
Source: Zillow.com

Northbrook Area Multi-Family Market – Vacancy Rate



2026 Q1
QTD 10%

Multi-Family Market by Unit Size



2 Bed
$2,780

1 Bed
$1,988

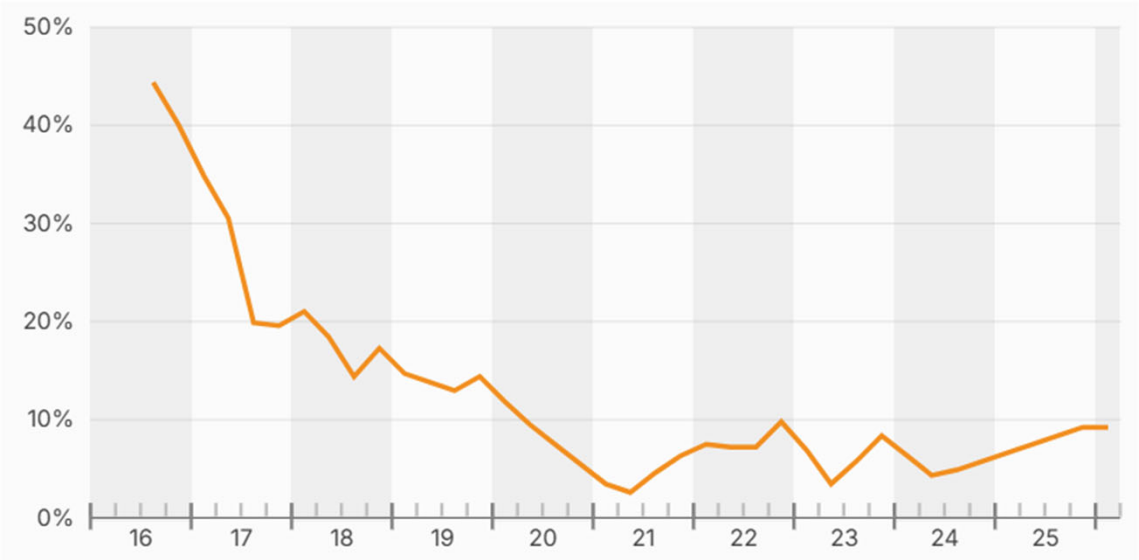
2026 Q1 QTD

Market Asking Rent per Unit by Bedroom

770 Skokie Blvd. (TGM Northshore)
344 Apartments



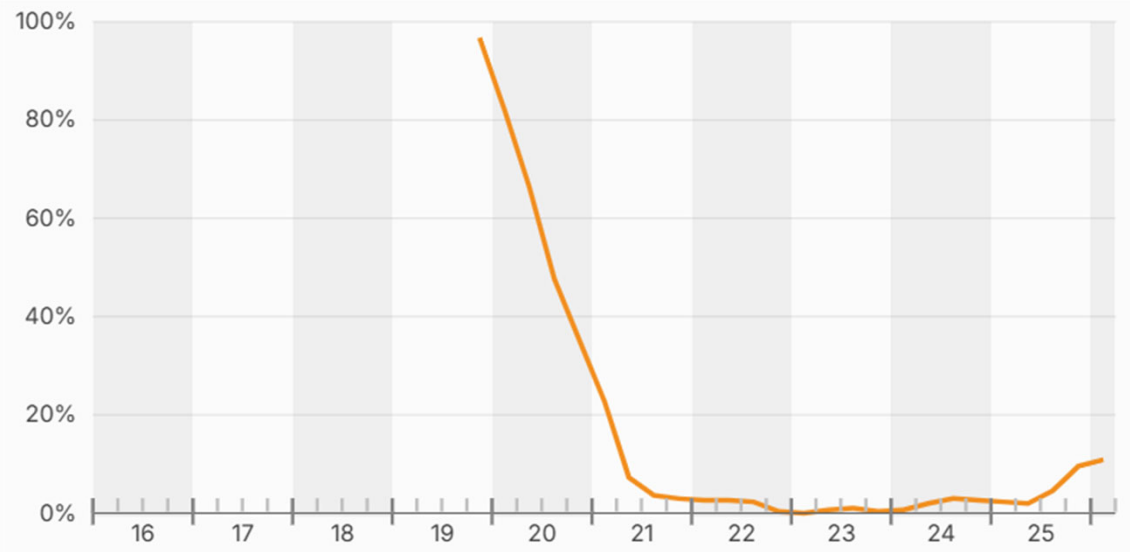
Vacancy Rate



2026
Q1 QTD
9.2%

1000 Skokie Blvd. (The Elaine)
304 Apartments

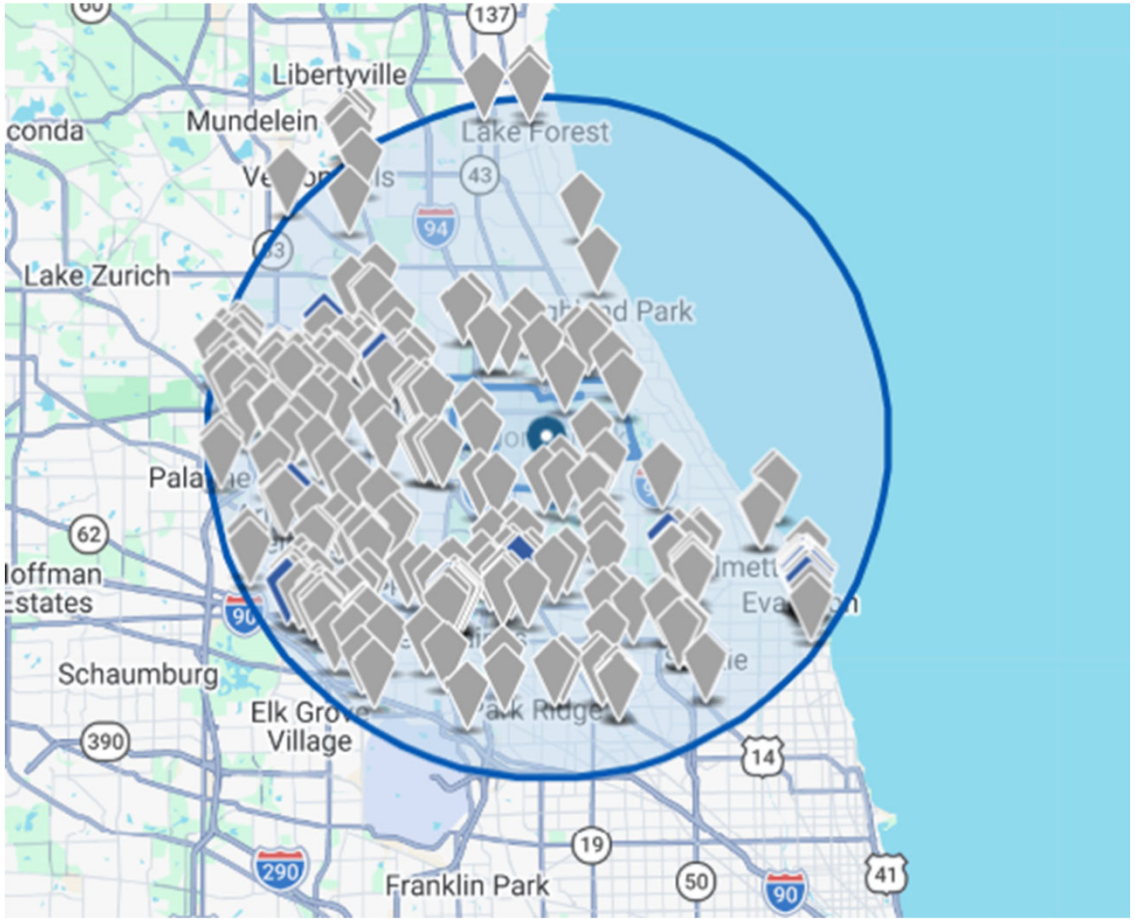
Vacancy Rate





2026
Q1 QTD
10.9%

10-Mile Radius (Multi-Family of 100+ units)



10-Mile Radius review

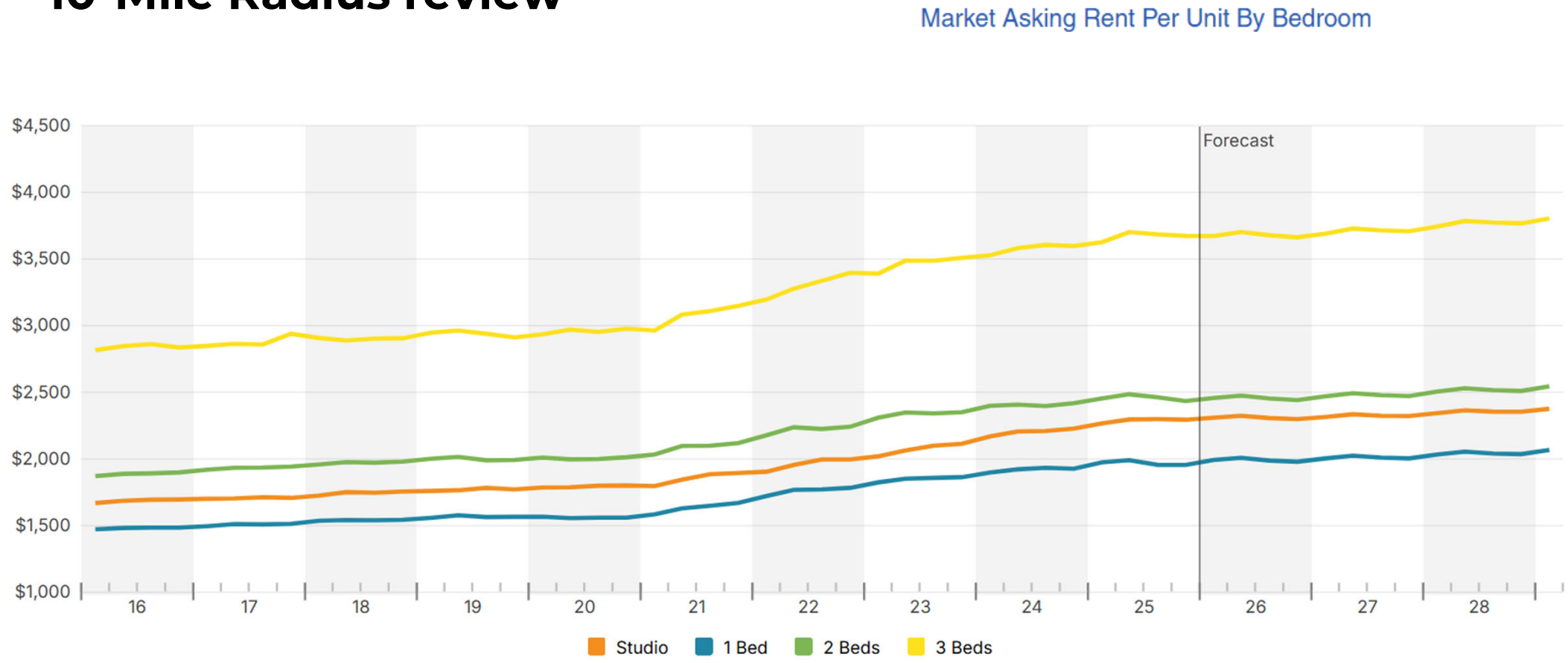
Vacancy Rate



2026
Q1 QTD
7.6%

INVENTORY UNITS	UNDER CONSTRUCTION UNITS	12 MO ABSORPTION UNITS	VACANCY RATE	MARKET RENT/UNIT	MARKET SALE PRICE/UNIT	MARKET CAP RATE
59,759 +1.5%	448 -64.0%	(34) -106.5%	7.6% +2.4%	$2,261 +0.8%	$237K +5.0%	6.3% -0.1%
Prior Period 58,897	Prior Period 1,244	Prior Period 529	Prior Period 5.2%	Prior Period $2,244	Prior Period $226K	Prior Period 6.4%

10-Mile Radius review



Retail Market

Northbrook Retail Vacancy Rate



2026
Q1 QTD
3.4 %

INVENTORY SF	UNDER CONSTRUCTION SF	12 MO NET ABSORPTION SF	VACANCY RATE	MARKET ASKING RENT/SF	MARKET SALE PRICE/SF	MARKET CAP RATE
3.3M +0.9%	0 -100.0%	49.5K -63.4%	3.4% -0.6%	$28.99 +0.9%	$228 -0.4%	7.8% +0.1%
Prior Period 3.3M	Prior Period 28.4K	Prior Period 135K	Prior Period 4.0%	Prior Period $28.74	Prior Period $228	Prior Period 7.7%

Largest Retail Spaces Listed

Address	Building Name	Type	Star Rating	Green Rating	Class	Status	RBA/GLA	SF Avail ↓
4125-4193 Dundee Rd	Sanders Court	Retail	★★★☆☆		B	Existing	126,223	33,310
31-315 Skokie Blvd		Retail (Community Center)	★★★☆☆		A	Existing	330,709	27,374
333 Skokie Blvd		Retail (Strip Center)	★★★☆☆		B	Proposed	16,700	16,700
333 Skokie Blvd		Retail (Strip Center)	★★★☆☆		B	Proposed	11,000	11,000
2823-2863 Pfingsten Rd	Glenbrook Marketplace	Retail (Neighborhood Cen...	★★☆☆☆		C	Existing	45,408	8,700
1127-1163 Church St	Northbrook Shopping Pla...	Retail (Neighborhood Cen...	★★★☆☆		B	Existing	80,000	8,302

Office Market

Northbrook Office Vacancy



2026
Q1 QTD
12.6%

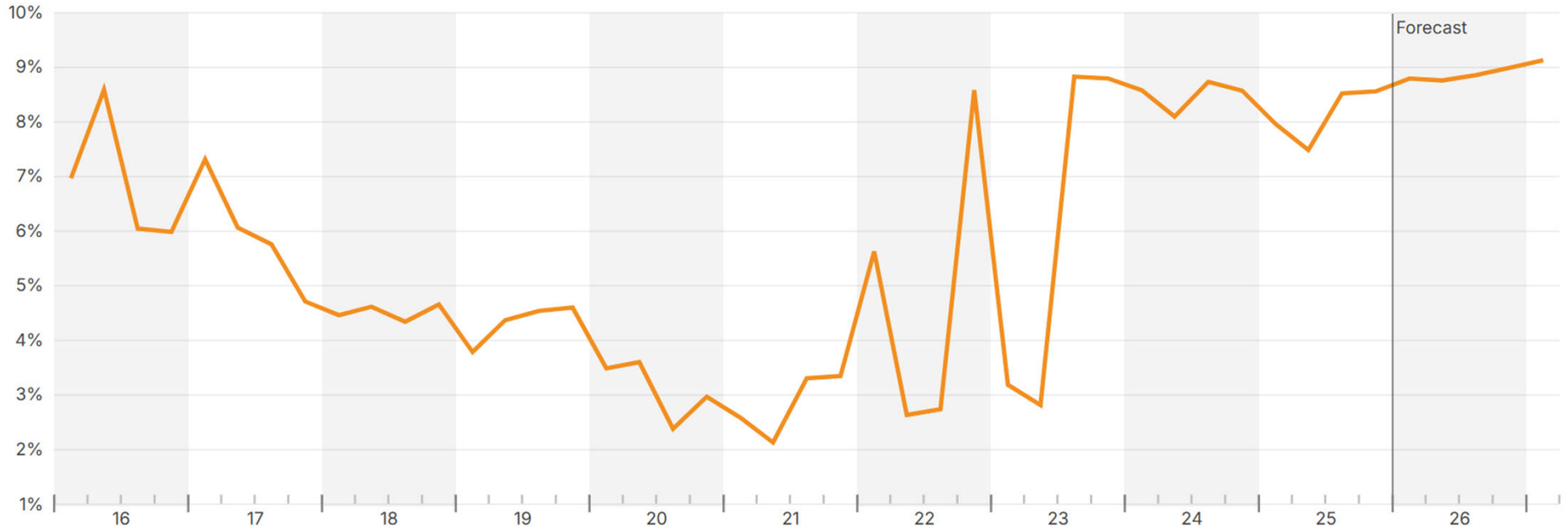
INVENTORY SF	UNDER CONSTRUCTION SF	12 MO NET ABSORPTION SF	VACANCY RATE	MARKET ASKING RENT/SF	MARKET SALE PRICE/SF	MARKET CAP RATE
3.5M -1.6%	0 -	(55) -100.1%	12.6% -1.4%	$23.53 +0.9%	$130 +15.6%	10.4% -0.6%
Prior Period 3.6M	Prior Period 0	Prior Period 37.1K	Prior Period 14.0%	Prior Period $23.32	Prior Period $112	Prior Period 11.0%

Largest Office Spaces Listed

Address	Building Name	Type	Star Rating	Green Rating	Class	Status	RBA/GLA	SF Avail ↓
400 Skokie Blvd	The 400 Building	Offi...	★★★★☆		A	Existing	215,633	86,430
707 Skokie Blvd	Combined Centre III	Offi...	★★★☆☆		A	Existing	123,041	40,720
5 Revere Dr	One Northbrook Place	Offi...	★★★☆☆		B	Existing	174,978	34,585
40 Skokie Blvd	Boulevard 40	Offi...	★★★☆☆		B	Existing	108,278	27,123
600-650 Academy Dr	Academy Office Court	Offi...	★★★☆☆		C	Existing	67,713	24,988
1101 Skokie Blvd	Corporate Center I	Offi...	★★★☆☆		B	Existing	139,670	23,645
500 Skokie Blvd	Combined Centre I	Offi...	★★★☆☆		B	Existing	99,138	23,507
4201 Lake Cook Rd		Offi...	★★★☆☆		B	Existing	66,000	19,418

Industrial Market

Northbrook Industrial & Flex Vacancy



2026
Q1 QTD
8.7%

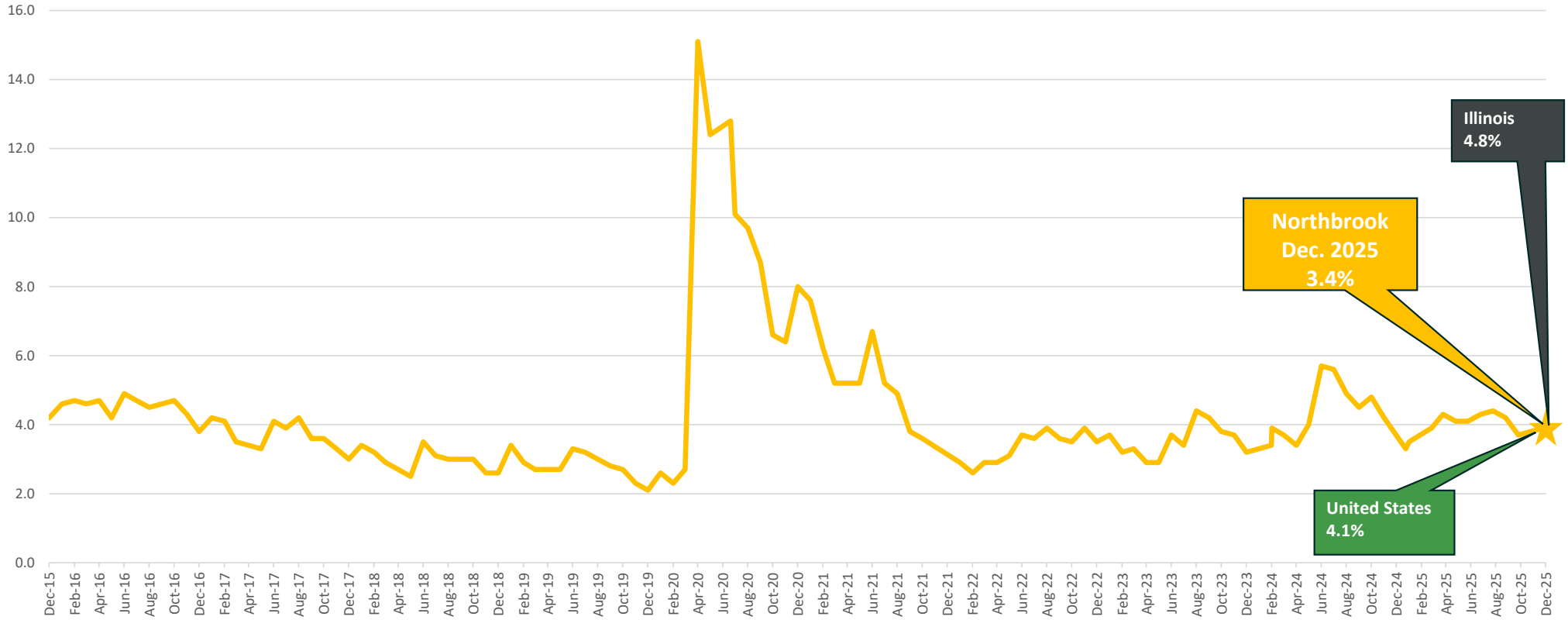
INVENTORY SF	UNDER CONSTRUCTION SF	12 MO NET ABSORPTION SF	VACANCY RATE	MARKET ASKING RENT/SF	MARKET SALE PRICE/SF	MARKET CAP RATE
7.9M +0%	0 -	(35.9K) -202.5%	8.7% +0.5%	$13.35 +4.7%	$112 +7.1%	8.5% -0.1%
Prior Period 7.9M	Prior Period 0	Prior Period 35.1K	Prior Period 8.2%	Prior Period $12.75	Prior Period $104	Prior Period 8.6%

Largest Industrial/Flex Spaces Listed

Address	Building Name	Type	Star Rating	Green Rating	Class	Status	RBA/GLA	Total Utility	Crit	Available	SF Avail ↓
4000 Commercial Ave		Industr...	★★★★☆		A	Existing	448,320				448,320
2775-2783 Shermer Rd	2775 Shermer Road	Industr...	★★★☆☆		C	Existing	140,953				82,937
555 Huehl Rd		Industr...	★★★☆☆		B	Existing	78,483				78,483
650 Anthony Trl	Harbor Industrial Center	Industr...	★★☆☆☆		B	Existing	97,841				51,056
3401-3411 Commercial ...		Industr...	★★★☆☆		C	Existing	48,218				48,218
3975-3995 Commercia...		Industr...	★★★☆☆		B	Existing	47,320				23,660
2942 MacArthur Blvd		Industr...	★★☆☆☆		C	Existing	49,506				16,000

Unemployment

Northbrook Unemployment Rate (Dec. 2015- Dec. 2025)



Village of Northbrook

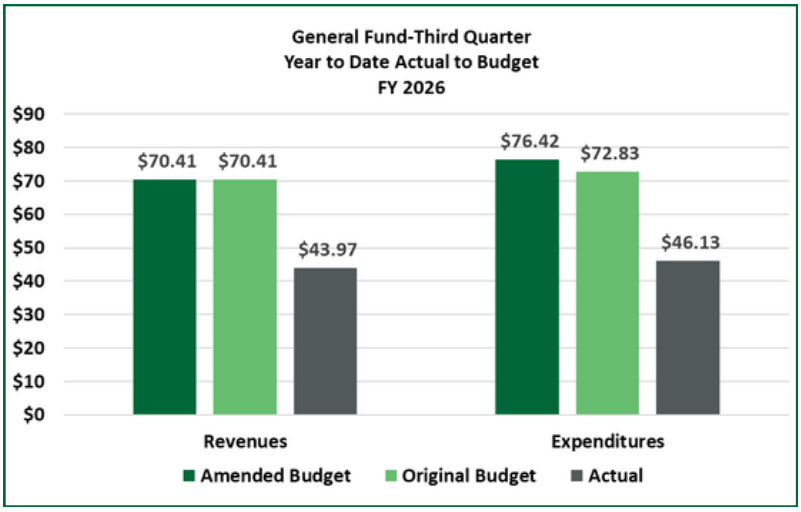
Economic indicators Review

Development & Planning Services
Committee of the Whole Meeting
March 10, 2026

Village of Northbrook
3rd Quarter FY 2026 Financial Summary

General Fund Current Financial Condition

The General Fund is used to account for all financial resources except those required to be accounted for in another fund. The original FY 2026 budget estimated a deficit in this fund of $2.4 million. The year-to-date deficit of $2.2 million includes board authorized surplus transfers from the General Fund of $2.5 million into the Facility Capital Projects Fund, $0.7 million into the Stormwater Fund and $995 thousand into the pension funds. Excluding $4.2 million in interfund transfers, the General Fund would report a surplus through the third quarter of $2.0 million even with delayed property tax receipts and the three-month reporting lag in sales tax.

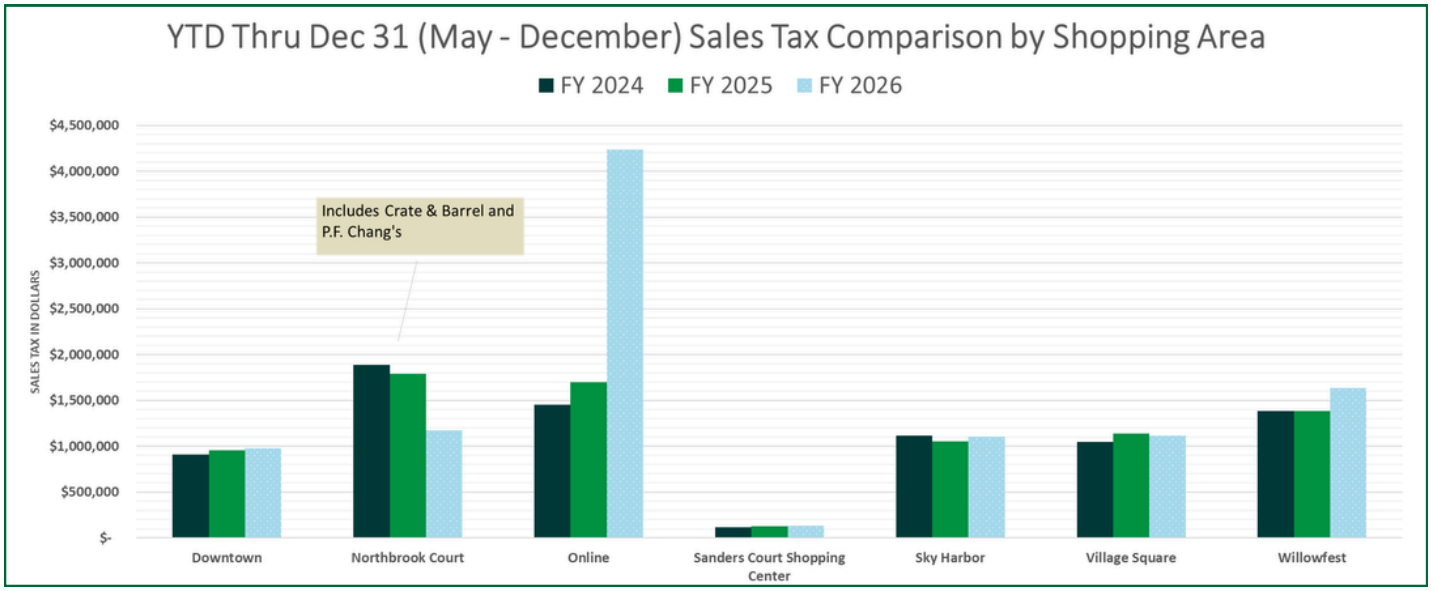


Revenues

General Fund revenues through the third quarter totaled $44.0 million, or 62.4% of the $70.4 million annual budget. Overall revenues are on track with the FY 2026 budget expectations.

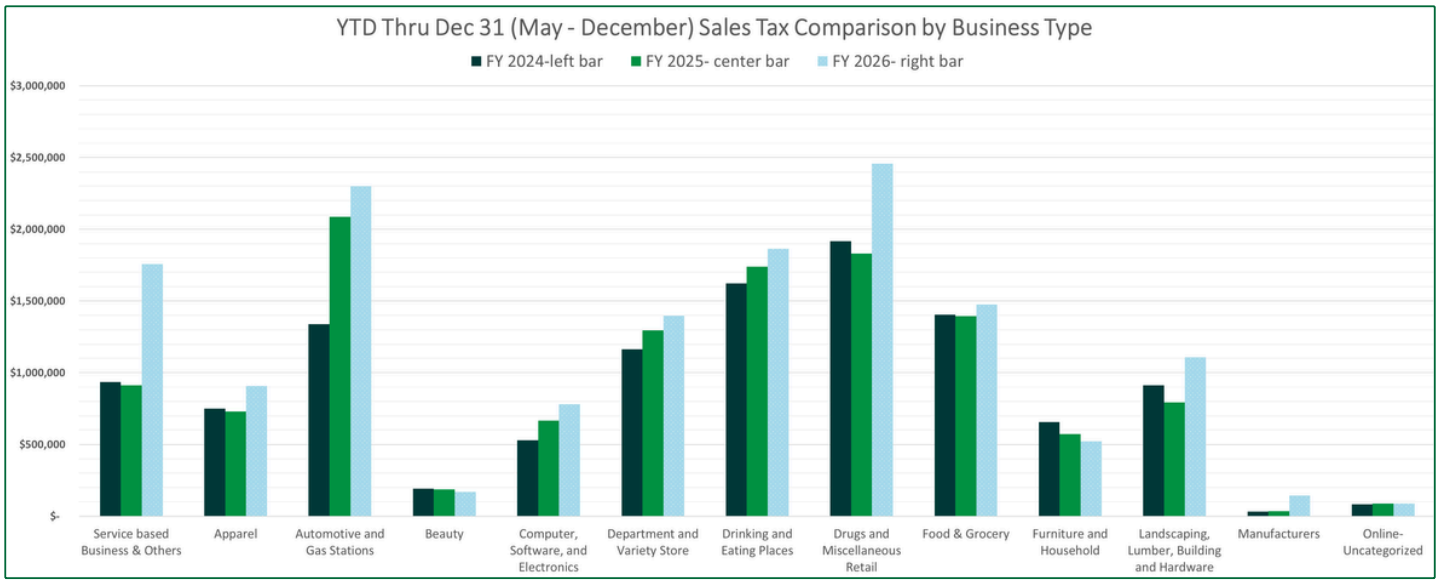
The principal revenue sources through the third quarter, excluding interfund transfers, are the sales tax on retail sales, property taxes, state income tax, and charges for services. Major revenues are generally aligned with the budget. Property tax and sales tax variances are due only to timing. The remaining property tax collections are expected in the fourth quarter. Sales tax is currently slightly under budget because of the three-month lag between the month of liability and the distribution to the taxing district. With remaining five months of sales tax distributions, sales tax is projected to exceed the budgeted amount.

Revenues	Budget	YTD Actual	%
Property Tax	19,329,740	9,181,251	47.5%
Sales Tax	19,500,000	12,266,324	62.9%
Income Tax	6,200,000	4,897,849	79.0%
Other Taxes	5,029,000	3,720,365	74.0%
Fees/Licenses/Permits	4,232,300	3,963,046	93.6%
Charges for Services	6,499,500	2,889,470	44.5%
Interfund Transfers In	5,428,000	3,305,172	60.9%
Bond Proceeds	2,200,000	2,224,979	101.1%
Miscellaneous & Other	1,991,000	1,522,067	76.4%
Total Revenues	**70,409,540**	**43,970,522**	**62%**



Note 1: The graph above shows only partial sales tax collected.

Note 2: The categories used in the graph above were developed internally and might not be the same as the Standard Industrial Classification Codes provided by the Illinois Department of Revenue.



Expenditures

General Fund expenditures totaled $46.1 million through the third quarter, or 60% of the $76.4 million annual amended budget. All routine departmental expenses through the third quarter are at or below the prorated budget. Legislative expenses include payments to Lakeshore Recycling Systems to reduce user fees charged to residents for refuse, recycling and yard waste services. All expenditures by class are expected to meet or come short (savings) of the amended budget by the end of the fiscal year.

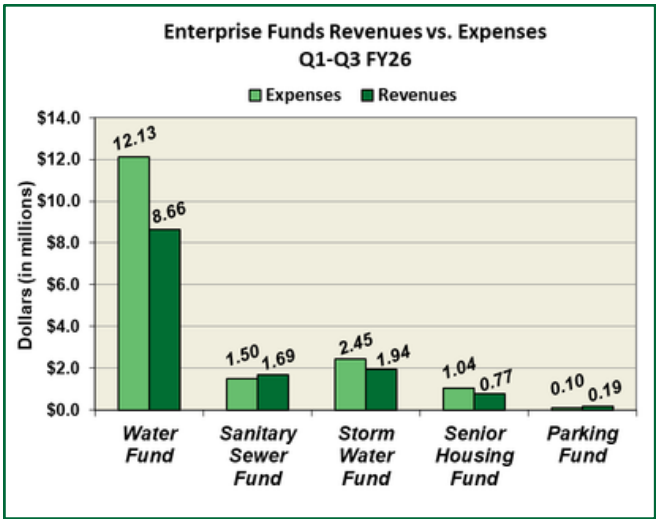
Expenditure by Department / Division	Original Budget	Amended Budget	YTD Actual	%
Legislative	772,660	1,132,660	934,332	82%
Administrative	2,435,920	2,578,696	1,753,935	68%
Legal	814,000	814,000	559,396	69%
Finance	5,417,384	8,152,510	5,705,809	70%
Information Technology	4,198,290	4,198,290	2,417,660	58%
Police	24,166,770	24,369,230	14,410,665	59%
Fire	22,458,465	22,491,785	12,469,788	55%
Public Works	10,136,845	10,201,397	6,146,635	60%
Development & Planning	2,430,997	2,479,641	1,733,781	70%
Total	**72,831,331**	**76,418,209**	**46,132,001**	**60%**

Expenditure by Class	Original Budget	Amended Budget	YTD Actual	%
Personal Services	53,022,449	52,887,449	32,232,404	61%
Contractual Services	11,422,970	12,223,801	6,933,290	57%
Commodities	1,922,735	1,967,126	1,428,187	73%
Capital Outlay	4,963,177	5,104,707	1,286,802	25%
Interfund Transfers Out	1,500,000	4,235,126	4,235,126	100%
Other			16,192	
Total	**72,831,331**	**76,418,209**	**46,132,001**	**60%**

Village Enterprise Funds

The Village utilizes Enterprise Funds to account for its waterworks, sewerage, stormwater, senior housing and parking operations. The goal of these funds is to be self-supporting, similar to a business, relying solely on the revenues received from user fees to fund respective services. The Village evaluates user fees with the objective of accruing sufficient reserves to fund both annual operating expenses and future capital projects.

The current Water, Sewer and Stormwater rates are $6.40, $1.70 and $2.00, respectively, per 1,000 gallons. The Stormwater rate increased by $1.00 effective December 1, 2025, following the rate study. Revenues for all enterprise funds combined through the third quarter totaled $13.3 million or $73% of the annual budget. Expenses for all funds combined totaled $17.2 million or 79% of the annual budget. Please note that Enterprise capital and debt service expenditures are not evenly incurred throughout the fiscal year.



Note: $16.9M was receives as bond proceeds in Water Fund in connection with the issuance of GO Series 2025. However, under GASB rules, bond proceeds are not included in revenues.

DEVELOPMENT & PLANNING SERVICES
Third Quarter Report FY 2026

PRELIMINARY DEVELOPMENT REVIEW CASES CONSIDERED

- 755 Huehl Road – Special Permit for a Child Day Care Facility
- 40 Skokie Blvd. – Special Permit for a Drive-Thru ATM
- 3323 Walters Ave. – Park District Leisure Center Special Permit for an Electronic Message Sign
- 784 Skokie Blvd. – Special Permit for a Gas Station for Mariano's
- 2750 Dundee Road – Special Permit for a Child Day Care Facility
- 1250 Sanders Road – Zoning Relief for a parking lot expansion and bus cul-de-sac (waived)
- 875 Sanders Road – Special Permit for an GolfNex Golf Simulator Facility (waived)

FORMAL APPLICATIONS DEVELOPMENT REVIEW CASES

- PCD-25-11: 1250 Techny Road – Crate & Barrel Daycare (APPROVED)
- PCD-25-12: 820 Dundee Road – New Village Fire Station (APPROVED)
- PCD-25-13: 3502 Commercial Avenue – New Village Fleet Maintenance Garage (APPROVED)
- PCD-25-14: 755 Huehl – Little Einstein Daycare (APPROVED)
- PCD-25-15: 40 Skokie Boulevard – Drive-Thru ATM (APPROVED)
- PCD-25-16: 85-95 Revere Drive – Rezoning from I-1 to O-2 (APPROVED)
- PCD-25-17: 3323 Walters Avenue – Park District Electronic Message Ground Sign (APPROVED)
- PCD-25-18: 784 Skokie Boulevard – Mariano's Gas Station (UNDER REVIEW)
- PCD-25-19: 2750 Dundee Road – Daycare (APPROVED)
- PCD-25-20: 875 Sanders Road – GolfNex (UNDER REVIEW)
- PCD-25-21: 1250 Sanders Road – Wood Oaks Junior High Parking Expansion (UNDER REVIEW)
- BOT-25-13: 3830 Walters Ave. – Glenkirk Special Permit Renewal (APPROVED)
- BOT-25-14: 527-529 Dundee Road – Carwash Special Permit Renewal (APPROVED)
- BOT-25-15: 3100-3150 Commercial – Cook County 6b Request (APPROVED)
- BOT-25-16: 306-310 Era Drive – Cannabis Special Permit Transfer (APPROVED)
- BOT-25-17: 2705 Techny – Special Permit Renewal (APPROVED)
- BOT-25-18: Amend the Northbrook Zoning Code regarding the ACC and ZBA (APPROVED)
- BOT-25-19: 2005 Techny – Transfer of Development Agreement (APPROVED)
- BOT-25-21: 1000 Sunset Ridge Road – Transfer of Special Permit (APPROVED)

SPECIAL PROJECTS

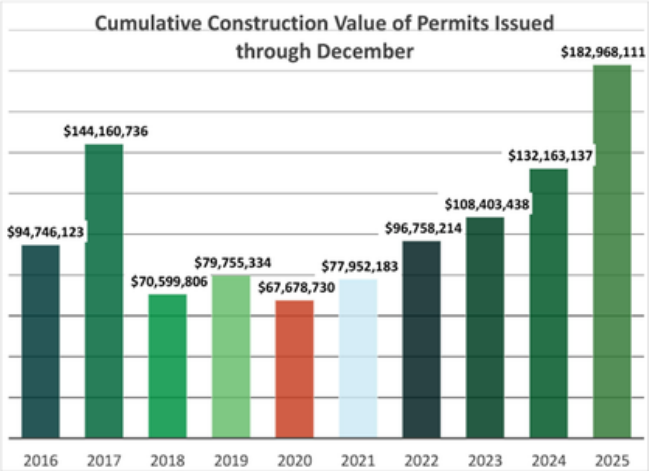
- Adoption of new Building and Property Maintenance Codes
- Process update for elevator certificates to be done electronically
- Updates to the Development Project Webpage and the Development Tracker Map
- Received approval from the State of Illinois for the updated Northbrook Affordable Housing Plan
- Update addresses and names in the Building Module of BSA for consistency with the village standards

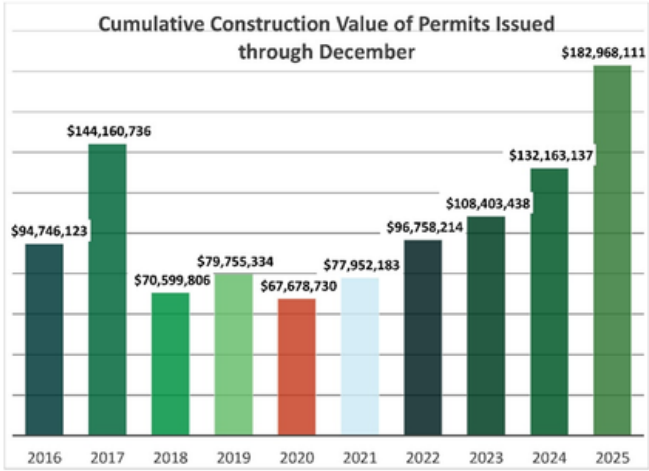
AFFORDABLE HOUSING UPDATE

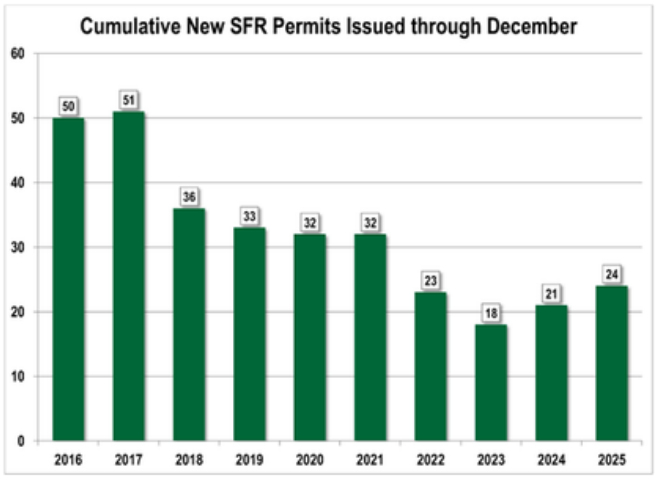
- 1/26 – present collected Demo Tax $100,000
- Total collected Demo Tax $960,000
- Total collected Fee In Lieu $818,750
- 5 Units Completed Construction
- 48 Units Under Construction
- 8 Units Approved for Construction

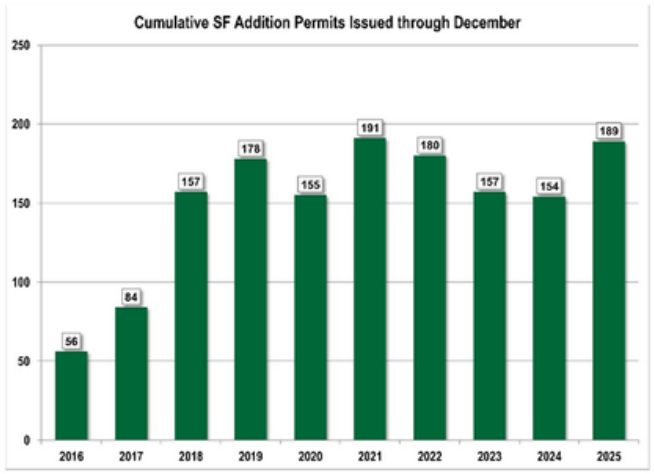
ECONOMIC DEVELOPMENT UPDATE

- 1515 Lake Cook Road - actively pursue reinvestment and redevelopment of Northbrook Court
- 1657 Shermer Road - Management of the SOQ/P Process for (UNDER REVIEW)
- 1804-1811 Skokie Blvd – Rivian Financial Incentive (APPROVED)
- Crate & Barrel – Financial Incentive (APPROVED)
- 3100-3150 Commercial - Cook County Class 6b Request (APPROVED)
- 2525 Shermer Road - Cook County Class 6b Request (UNDER REVIEW)
- 3401-3411 Commercial – Cook County Class 6b Request Transfer (UNDER REVIEW)









CALENDAR YEAR 2025

CONSTRUCTION ACTIVITY

24 Single Family Residence Permits
189 Single Family Addition Permits
8,452 Inspections
116 Non-Residential Permits
22 New Multi-Family Permits

VILLAGE OF NORTHBROOK

Investments Schedule

1/31/2026

BANKING INSTITUTION	*ACCOUNT DESCRIPTION*	*Annual Yield*	*Market Value*
THE ILLINOIS FUNDS			
	ILLINOIS LGIP - POOLED CASH	3.78%	$ 15,692,186
	ILLINOIS LGIP - SENIOR HOUSING SECURITY DEPOSITS	3.78%	121,529
	ILLINOIS LGIP - COMMUTER PARKING	3.78%	232,832
	ILLINOIS LGIP - MFT	3.78%	1,564,492
	ILLINOIS LGIP - DRUG FORFEITURE	3.78%	12,712
			17,623,751
NORTHBROOK BANK & TRUST			
	MAXSAFE PUBLIC FUNDS MMDA - POOLED CASH	3.95%	12,778,914
	GOVERNMENT CHECKING - POOLED CASH	0.00%	443,055
	GOVERNMENT CHECKING - PAYROLL	0.00%	-
	MAXSAFE PUBLIC FUNDS MMDA - SENIOR HOUSING	3.90%	1,659,914
	BUSINESS INTEREST CHECKING - ANGEL FUND	0.01%	31,125
	GOVERNMENT CHECKING - DISBURSEMENT	0.00%	-
			14,913,007
HUNTINGTON			
	MMA PUBLIC FUNDS	0.80%	153,994
	INTRAFI CASH SERVICE (ICS)	3.50%	5,833,854
			5,987,848
FIRST BANK CHICAGO			
	HIGH BALANCE HIGH YIELD - POOLED CASH	3.71%	22,301,903
	NON-PROFIT CHECKING - DISBURSEMENT	0.00%	-
	PRIME SAVINGS - CC/E-PMT DEPOSITS	1.00%	77,410
			22,379,312
			$ 60,903,918

VILLAGE OF NORTHBROOK POLICE AND FIREFIGHTERS' PENSION FUNDS
Investments Schedule
1/31/2026

BANKING INSTITUTION	*ACCOUNT DESCRIPTION*	*Annual Yield*	*Market Value*
POLICE PENSION FUND			
FIRST BANK CHICAGO	HIGH BALANCE HIGH YIELD	3.71%	$ 548,083
BMO HARRIS	CHECKING - PAYROLL		113,490
ILLINOIS POLICE OFFICERS' PENSION INVESTMENT FUND	NORTHBROOK POLICE PENSION FUND		88,630,120
	POLICE PENSION FUND INVESTMENT TOTAL		**89,291,693**
FIREFIGHTERS' PENSION FUND			
FIRST BANK CHICAGO	HIGH BALANCE HIGH YIELD	3.71%	528,231
BMO HARRIS	CHECKING - PAYROLL		15,562
ILLINOIS FIREFIGHTERS PENSION INVESTMENT FUND	NORTHBROOK FIREFIGHTERS PENSION FUND		89,060,150
			89,603,943
	PENSION FUNDS INVESTMENTS TOTAL		**$ 178,895,636**

2025 VILLAGE OF NORTHBROOK *Calendar YTD through December 31, 2025*

Special Events Exenditure Summary

	Personnel											
Event Name	**(OT/Regular)**	**Services Purchased**	**Supply Purchases**	**Rentals**	**Other**	**Village In-Kind Services**	**External In-Kind Services**	**Event Total**	**General Fund Budget**	**Temporary Food Permit Fees**	**Raffle Permit Fees**	**Reimbursement Paid for Personnel**
Northbrook Cultural Fair	Staff Liaison Exempt	$2,715.00	$1,668.00				YMCA waived rental fee, promoted event at no cost	**$4,383.00**		N/A (Village Event)	N/A (Village Event)	N/A (Village Event)
Flamingo Friday	Staff Liaison Exempt		$2,598.75				Park District provided tables, chairs, Bach to Rock provided music, Sunset provided popcorn wagon	**$2,598.75**		N/A (Village Event)	N/A (Village Event)	N/A (Village Event)
Student Government Day	Event Lead Exempt	$590.00	$4,446.18			FD and PD provided 32 items for gift bags	Library and Park District provided gift bag items for 32 students and their time	**$5,036.18**	**$5,000.00**	N/A (Village Event)	N/A (Village Event)	N/A (Village Event)
Art in the Park	$2,066.58					Village promoted event in e-news; overnight parking in Metra for artist trailers		**$2,066.58**		$100.00		$2,066.58
Lew Blond 5K	$505.35							**$505.35**				$255.00
Memorial Day Parade	$14,474.48				$3,060.00	Village promoted event in print and e-news		**$17,534.48**				
Northbrook Climate Action Day	$346.70		$275.74	$1,249.02				**$1,871.46**	**$5,000.00**	N/A (Village Event)	N/A (Village Event)	N/A (Village Event)
Grapes on the Green					$10,000.00	Village promoted event in print and e-news	Park District coordinated event planning and logistics	**$10,000.00**	**$10,000.00**	N/A (Village Event)	N/A (Village Event)	N/A (Village Event)
Northbrook Brewfest	$903.02				$10,000.00	Village promoted event in print and e-news	Park District coordinated event planning and logistics	**$10,903.02**	**$10,000.00**	N/A (Village Event)	N/A (Village Event)	N/A (Village Event)
Northshore Artisan Market								**$0.00**		$275.00		
St. Norbert's Block Party	$1,050.01					Village promoted event in print and e-news		**$1,050.01**		$25.00	$30.00	$1,050.01
Northbrook Grand Prix	$34,009.86	$1,395.00	$3,060.70		$11,000.00		Park District planned Bike the Green Event and managed Family Fun Ride registration	**$49,465.56**		N/A (Village Event)	N/A (Village Event)	$4,738.06*
Northbrook Days	$62,295.94				$6,248.20			**$68,544.14**		$275.00	$30.00	
Fourth of July	$37,230.19	$50,541.83	$3,200.19	$7,000.00				**$97,972.21**	**$55,000.00**	N/A (Village Event)	N/A (Village Event)	N/A (Village Event)
Rotary Rubber Duck Race	$2,504.71	$350.00			$135.00			**$2,989.71**			$30.00	
Northbrook Farmers Market	$788.17											
Shermer fest	$360.57							**$360.57**		$50.00	$30.00	$360.57
Illuminate Northbrook	$3,458.11		$2,271.69	$8,500.00	$616.00		D28 provided School Choir; Rotary Club coordinated volunteers and provided hot chocolate	**$14,845.80**	**$5,000.00**	N/A (Village Event)	N/A (Village Event)	N/A (Village Event)
Totals	**$159,993.69**	**$55,591.83**	**$17,521.25**	**$16,749.02**	**$41,059.20**			**$290,126.82**		$725.00	$120.00	$3,732.16

** reimbursement applied to race fee*

VILLAGE OF NORTHBROOK	
Special Event	
Northbrook Cultural Fair	
Personel (OT/Regular)	(Staff Liaison Exempt)
Food/Drink	$1,500.00
Supply Purchases	$168.00
Performances	$2,015.00
YMCA Banner & Maintenance	$700.00
Other	
External In-Kind Services	YMCA waived rental fee. Promoted event through PR firm
Event Total	$4,383.00
Event Budget	$4,300.00
Commission Budget	$7,000.00

VILLAGE OF NORTHBROOK

Special Event	
Flamingo Friday Kickoff Party	
Personnel (OT/Regular)	Staff Liaison Exempt
Food/Drink	$860.25
Supply Purchases	$1,738.50
Other	
External In-Kind Services	Park District provided tables, chairs, Bach to Rock provided music, Sunset provided popcorn wagon
Event Total	**$2,598.75**
Event Budget	**$2,500.00**
Commission Budget	**$7,000.00**

VILLAGE OF NORTHBROOK

Special Event

Art in the Park	
Personnel (OT/Regular)*	$2,066.58
Personnel Costs Reimbursed	-$2,066.58
Village In-Kind Services	Village promoted event in e-news; overnight parking in Metra for artist trailers
Event Total	**$0.00**
Temp Food Permit Fees	$100.00

*special detail/reimbursable

VILLAGE OF NORTHBROOK

Special Event

Student Government Day	
Personnel (OT/Regular)	(Staff Lead Exempt)
Food/Drink	$4,253.74
Supply Purchases	$192.44
Bus Rental	$590.00
External In-Kind Services	Library and Park District provided gift bag items for 32 students and their time
Event Total	**$5,036.18**
Event Budget	**$5,000.00**

VILLAGE OF NORTHBROOK

Special Event

Lew Blond 5K	
Personnel '(OT/Regular)*	$505.35
Personnel Costs Reimbursed	-$255.00
Event Total	**$250.35**

*special detail/reimbursable balance currently due

VILLAGE OF NORTHBROOK

Special Event

Memorial Day Parade	
Fire Personnel (OT/Regular)	$2,196.27
Police Personnel (OT/Regular)	$3,942.48
Public Works Personnel (OT/Regular)	$8,335.73
Other	$3,060.00
Village In-Kind Services	Promoted event in print and e-news
Event Total	**$17,534.48**

VILLAGE OF NORTHBROOK

Special Event

Northbrook Climate Action Day	
Personnel (OT/Regular)	$346.70
Supply Purchases	$275.74
Rentals (tables, chairs, pop up tents)	$1,249.02
Event Total	**$1,871.46**
Event Budget	**$5,000.00**

VILLAGE OF NORTHBROOK

Special Event

Grapes on the Green	
Village Event Partnership Payment	$10,000.00
Village In-Kind Services	Village promoted event in print and e-news
External In-Kind Services	Park District coordinated event planning and logistics
Event Total	**$10,000.00**
Event Budget	**$10,000.00**

VILLAGE OF NORTHBROOK

Special Event

Northshore Artisan Market	
(OT/Regular)	$0.00
Village In-Kind Services	Village promoted event in e-news
Event Total	**$0.00**
Event Budget	**$0.00**
Temp Food Permit Fees	**$275.00**

VILLAGE OF NORTHBROOK

Special Event

St. Norbert's Block Party	
(OT/Regular)*	$1,050.01
Personnel Costs Reimbursed	-$1,050.01
Village In-Kind Services	Village promoted event in print and e-news
Event Total	**$0.00**
Event Budget	**$0.00**
Raffle Permit Fees	**$30.00**
Temp Food Permit Fees	**$25.00**

*special detail/reimbursable

VILLAGE OF NORTHBROOK

Special Event

Northbrook Grand Prix	
Fire Personnel (OT/Regular)	$3,144.23
Police Personnel (OT/Regular)	$18,122.63
Public Works (OT/Regular)	$12,743.00
Food & Drink	$1,800.70
Supply Purchases	$1,260.00
Services Purchased	$750.00
Community Notice Printing	$645.00
Race Fee	$11,000.00
LOC Reimbursement to Village	-$4,738.06
External In-Kind Services	Park District planned Bike the Green Event and managed Family Fun Ride registration
Event Total	**$44,727.50**

VILLAGE OF NORTHBROOK

Special Event

Fourth of July	
Fire Personnel (OT/Regular)	$5,745.17
Police Personnel (OT/Regular)	$20,141.30
Public Works Personnel (OT/Regular)	$11,343.72
Food & Drink	$1,338.15
Supply Purchases	$1,862.04
Fireworks	$50,541.83
Barricade Rental	$7,000.00
Village In-Kind Services	Promoted event in print and e-news; Village bought fireworks
External In-Kind Services	Park District managed and coordinated parade and firework activites
Event Total	**$97,972.21**
Event Budget	**$55,000.00**

VILLAGE OF NORTHBROOK

Special Event

Northbrook Days	
Fire Personnel (OT/Regular)	$11,781.08
Police Personnel (OT/Regular)	$39,065.86
Public Works Personnel (OT/Regular)	$11,449.00
Parking fee Loss	$4,052.00
Water	$19.20
Sidewalk Grinding and Pothole Patching	$2,177.00
Event Total	**$68,544.14**
Raffle Permit Fees	**$30.00**
Temp Food Permit Fees	**$275.00**

VILLAGE OF NORTHBROOK

Special Event

Northbrook Brewfest	
(OT/Regular)*	
Village Event Partnership Payment	$10,000.00
(OT/Regular)*	$903.02
Village In-Kind Services	Village promoted event in print and e-news.
External In-Kind Services	Park District coordinated event planning and logistics
Event Total	**$10,903.02**
Event Budget	**$10,000.00**

VILLAGE OF NORTHBROOK

Special Event

Rotary Rubber Ducky Race	
Fire Personnel (OT/Regular)	$0.00
Police Personnel (OT/Regular)	$0.00
Public Works Personnel (OT/Regular)	$2,504.71
Materials	
Service Purchased (river clean-up by contractor)	$350.00
Equipment (front end loader)	$135.00
Event Total	**$2,989.71**
Raffle Permit Fee	**$30.00**

VILLAGE OF NORTHBROOK

Special Event

Shermerfest (Northbrook Historical Society)	
Fire Personnel (OT/Regular)	$0.00
Police Personnel (OT/Regular)	$360.57
Public Works Personnel (OT/Regular)	$0.00
Personnel Costs Reimbursed	-$360.57
Event Total:	$0.00
Raffle Permit Fees	**$30.00**
Temp Food Permit Fees	**$50.00**

VILLAGE OF NORTHBROOK

Special Event

Northbrook Farmers Market	
Fire Personnel (OT/Regular)	
Police Personnel (OT/Regular)	
Public Works Personnel (OT/Regular)	$788.17
Event Total:	

VILLAGE OF NORTHBROOK

Special Event

Illuminate Northbrook	
Fire Personnel (OT/Regular)	$0.00
Police Personnel (OT/Regular)	$0.00
Public Works Personnel (OT/Regular)	$3,458.11
Rentals (Fountain Display)	$8,500.00
Supply Purchases	$2,271.69
Other (equipment)	$616.00
Event Total:	$14,845.80

Village of Northbrook
Comparative Overtime Report
Q1-Q3 FY 2026 & FY 2025

	First Quarter		Second Quarter		Third Quarter		Q1-Q3 Total		
	FY 2025	FY 2026	FY 2025	FY 2026	FY 2025	FY 2026	FY 2025	FY 2026	
Village Manager's Office									
Regular Overtime	931	-	-	-	-	-	931	-	
Total Village Manager's Office	931	-	-	-	-	-	931	-	
Finance Department									
Regular Overtime	145	523	193	1,757	692	2,628	1,030	4,908	
Total Finance Department	145	523	193	1,757	692	2,628	1,030	4,908	
Police Department									
Roll Call	35,203	38,830	37,601	39,668	35,930	39,802	108,734	118,300	Preparation and participation in daily roll call, checking equipment, and providing assignments at the beginning of each shift.
FLSA	30,310	42,880	43,219	45,300	36,073	44,129	109,603	132,309	The Fair Labor Standards Act provides exceptions to the seven day work period for police and fire employees due to the nature of 24 hour shifts in fire and 12 hour shifts for police. While this exception allows more hours worked than 40 per week before overtime is required, these shifts slightly exceed the limit so compensation must be adjusted accordingly. The increase from the prior annual fiscal periods is due to an increase in the hours paid by contract for this pay type and due to contractual cost of living increases. There is an offsetting decrease in the mandatory training hours OT cost.
Shift Holdover	14,671	15,694	11,889	11,751	14,270	11,802	40,830	39,247	Completion of arrest or assignment which occurs near end of a shift.
Regular/Specialty Recall	8,790	28,729	7,167	15,692	13,018	15,146	28,975	59,567	Need-based recall of officer with specific certifications or training. Includes Evidence Technicians, Accident Investigators and the Canine Officer. FY 2026 third quarter activity increased compared to the same period of the previous year due to the introduction of on-call pay. First and second quarter activity increased due to investigative follow-ups and special traffic enforcement programs.
Meetings/Training	64,249	9,157	51,843	56,785	12,478	14,853	128,569	80,795	Primarily comprised of required training which cannot be completed while on duty. Also includes special team meetings as needed. Sworn officers attend twice yearly mandatory training sessions. Decrease in the first quarter of FY 2026 is due to timing of prior-year trainings and the new twice-yearly mandatory training format.
Special Assignments	5,412	6,718	15,776	20,854	3,545	3,247	24,733	30,819	Special assignments include departmental projects as well as Village Hall requests. FY 2026 second quarter activity increased compared to the same period of the previous fiscal year due to increased costs for the GRIT Bike Race detail.

Village of Northbrook
Comparative Overtime Report
Q1-Q3 FY 2026 & FY 2025

	First Quarter		Second Quarter		Third Quarter		Q1-Q3 Total		
	FY 2025	FY 2026	FY 2025	FY 2026	FY 2025	FY 2026	FY 2025	FY 2026	
Police Department (cont.)									
Private Details (reimbursable)	10,619	9,725	6,345	16,273	8,303	14,647	25,267	40,645	Private Details consist of reimbursable hours for officers working private events for schools or local businesses. FY 2026 second and third quarter increase is primarily driven by higher demand for details at Glenbrook North High School, while other commercial and individual private requests saw a slight decline.
Court Time	19,076	19,433	19,983	17,395	15,440	21,094	54,499	57,922	Court Time covers hours paid to officers who attend court on non-duty days, with a three-hour minimum. In-person court appearances increased in the third quarter of FY 2026 compared to the same period of the previous year, and local adjudication staffing costs rose due to the addition of another assigned officer.
Minimum Manning	80,342	165,121	101,016	106,218	72,429	78,730	253,788	350,068	Hire-backs are used to maintain minimum staffing when officers are unavailable due to illness, injury, regional investigations, or other unanticipated vacancies. Although full staffing is set at 66 sworn officers, the department operated with 64 at the start of the third quarter of FY 2025 and 63 at the start of the third quarter of FY 2026. Despite a retirement and separation early in the quarter, overtime costs tied to minimum manning in the third quarter of FY 2026 were similar to the same period in the previous fiscal year. Activity in the first and second quarter of FY 2026 increased due to position vacancies and coverage for leave benefits. Sick hours benefit (including workers comp., injuries) usage across the department increased 65% in the first quarter of FY 2026 as compared to the same period in the previous fiscal year.
Northbrook Days (partial reimb.)	-	-	32,379	34,014	-	-	32,379	34,014	This category reflects the cost of preparation/planning work, as well as the time spent manning the Northbrook Days events.
Community Relations	1,928	2,214	4,918	4,443	1,077	1,510	7,922	8,167	This category includes staffing public events and presentations offered by our Community Relations Unit.
4th of July	17,928	16,516	-	-	-	-	17,928	16,516	This category reflects the cost of preparation/planning work, as well as the time spent manning the 4th of July parade and fireworks.
NIPAS/NORTAF	4,685	14,803	16,660	14,535	4,567	20,437	25,912	49,775	OT costs in the third quarter of FY 2025 were driven by 2 MCAT callouts and 3 NORTAF Burglary callouts. In the third quarter FY 2026, OT costs increased due to 2 MCAT callouts, 4 NORTAF Burglary callouts, 5 NIPAS callouts, and 1 NORTAF Major Case callout. This category also includes OT for task force training and for officers assigned to the partially reimbursable FBI Safestreet program.
Total Police Department	293,213	369,819	348,797	382,928	217,130	265,397	859,141	1,018,145	
Police Reimbursable Costs	(10,619)	(9,725)	(6,345)	(16,273)	(8,303)	(14,647)	(25,267)	(40,645)	
Police Net Overtime Costs	282,594	360,094	342,452	366,655	208,827	250,750	833,874	977,500	

Village of Northbrook
Comparative Overtime Report
Q1-Q3 FY 2026 & FY 2025

	First Quarter		Second Quarter		Third Quarter		Q1-Q3 Total		
	FY 2025	FY 2026	FY 2025	FY 2026	FY 2025	FY 2026	FY 2025	FY 2026	
Fire Department									
FLSA	13,265	15,226	13,833	12,055	14,412	10,380	41,510	37,661	The FLSA provides special exceptions to the standard seven-day work period for police and fire employees because their 12- and 24-hour shifts exceed typical scheduling limits. Although these exceptions allow more than 40 hours before overtime applies, the shifts still surpass the allowable threshold, requiring compensation adjustments.
Shift Holdover	6,226	8,536	7,929	9,246	7,449	7,981	21,603	25,763	Completion of an emergency call which occurs near the end of a shift.
Regular/Recall	1,974	946	588	1,267	112	1,066	2,674	3,279	Emergency call-back of a Full-time firefighter to staff reserve apparatus and/or a station due to an extended large scale incident, or multiple alarms.
Meetings/Training	26,250	22,146	43,951	79,712	15,158	86,704	85,358	188,562	This category covers required training that cannot be completed while on duty, along with special team meetings. In addition to regular training, the third quarter of FY 2026 included $82,494 in paramedic school training and coverage for six firefighters. Second quarter of FY 2026 included $46,978 in paramedic school training and coverage for seven firefighters and $18,508 for an annual live fire training exercise.
Special Teams Training (some reimbursable)	9,302	19,913	7,614	43,057	12,396	7,498	29,311	70,468	Specialized training for Dive, Technical Rescue, and Hazmat teams which cannot be completed while on duty. The first and second quarter of FY 2026 include $13,325 and $28,554, respectively, in reimbursable OT for two members that were on US&R deployment to Texas for flooding.
Minimum Manning	115,262	79,371	186,718	98,093	80,523	66,886	382,504	244,350	Hire back of firefighters/paramedics to maintain minimum required staffing of shift. Mainly occurs when a firefighter is ill, injured, or when position vacancies occur. Third quarter of FY 2025 included 7 retirements/separations, 2 FMLA leaves, and 1 OJI, while third quarter of FY 2026 included 3 separations, 2 OJIs, and 1 FMLA. Overall FY 2026 experienced decrease due to less position vacancies, FMLA and time off coverage.
Administrative Work	135	995	84	1,473	84	2,494	302	4,962	Rural FPD meeting and OT for ambulance billing work.
Open House	-	-	1,915	3,112	-	-	1,915	3,112	
Northbrook Days	-	-	9,643	10,178	-	-	9,643	10,178	
4th of July	3,538	3,907	-	-	-	-	3,538	3,907	
Total Fire Department	175,951	151,041	272,274	258,192	130,134	183,008	578,358	592,242	
Fire Reimbursable Costs	(4,872)	(16,590)	(4,640)	(48,329)	(2,494)	(754)	(12,006)	(65,673)	
Fire Net Overtime Costs	171,079	134,451	267,634	209,863	127,640	182,254	566,352	526,569	

Village of Northbrook
Comparative Overtime Report
Q1-Q3 FY 2026 & FY 2025

	First Quarter		Second Quarter		Third Quarter		Q1-Q3 Total		
	FY 2025	FY 2026	FY 2025	FY 2026	FY 2025	FY 2026	FY 2025	FY 2026	
Public Works									
Streets & Sidewalks	534	879	3,968	1,291	7,074	2,565	11,576	4,735	Street-sweeping work in the third quarter of FY 2026 required less staff overtime compared to the same period of the previous fiscal year.
Snow & Ice Control	-	-	-	-	30,614	100,181	30,614	100,181	Third quarter of FY 2026 experienced nine snow and ice events, each requiring more OT than those in the same period of the previous fiscal year. Events on 11/29–11/30 and 12/07–12/08 included double-time pay due to Sunday work.
Parkway & Street Lights	16	757	271	543	1,851	1,471	2,138	2,770	
Storm Sewer	2,588	453	1,163	1,128	276	1,330	4,027	2,911	
Sanitary Sewer	3,933	2,621	6,870	6,935	2,691	1,665	13,494	11,222	
Village Building	2,011	1,995	1,683	318	1,628	638	5,321	2,951	
Fleet	1,946	1,152	2,197	1,969	2,385	3,682	6,528	6,803	
Water Production & Distribution	27,768	24,036	16,631	20,174	24,650	25,960	69,050	70,170	
Water Main Breaks	10,220	14,762	24,096	33,162	40,145	26,393	74,462	74,318	Third quarter of FY 2026 experienced a decrease in water main breaks (WMB) which required OT, compared to the same period of the previous fiscal year, while first and second quarter experienced increase in WMBs. FY 2026 YTD costs are comparable to the previous year.
JULIE Locates	1,301	2,017	1,001	1,851	1,040	1,935	3,342	5,802	
Engineering Plan Review & Insp.	4,705	4,508	614	5,146	729	1,360	6,048	11,013	Overtime for checking and coordinating work with the contractor on the Concrete Street Patching Improvements Project.
Northbrook Days/Intelligentsia Cup	-	-	9,562	10,290	-	-	9,562	10,290	
Misc. Special Events	9,961	9,064	618	1,750	-	1,814	10,579	12,628	Staff OT occurred for the Family Dinner and Illuminate Northbrook events in the third quarter of FY 2026.
4th of July	11,598	11,283	-	-	-	-	11,598	11,283	
Roll Call	2,993	4,460	3,842	4,460	3,580	4,460	10,414	13,379	
Trees & Storm Damage	1,665	2,850	4,233	2,832	239	902	6,137	6,584	
Total Public Works Department	81,238	80,836	76,750	91,849	116,902	174,355	274,890	347,041	

Village of Northbrook
Comparative Overtime Report
Q1-Q3 FY 2026 & FY 2025

	First Quarter		Second Quarter		Third Quarter		Q1-Q3 Total		
	FY 2025	FY 2026	FY 2025	FY 2026	FY 2025	FY 2026	FY 2025	FY 2026	
Development & Planning Services									
Regular Overtime - Administrative	698	1,218	213	1,309	831	583	1,741	3,110	Staff assisted in the intake and issuance of permits during an above average year for numbers of permits processed.
Permit Processing & Plan Review	532	932	253	893	260	124	1,044	1,949	Calendar year 2025 saw an increase in the overall number of permits applied for and plan reviews necessary for such permit work.
Inspections, Investigations & Code Enforcement	1,506	2,024	693	2,864	408	562	2,608	5,450	Calendar year 2025 saw a large increase in the number of inspections and code enforcement activities conducted throughout the year.
Code Updates (Building & Zoning)	-	1,456	-	2,752	113	-	113	4,207	Preparation and meetings for the adoption of new Zoning, Electrical, Energy, Property Maintenance and Building Codes.
Total Development & Planning Services	2,735	5,629	1,159	7,818	1,612	1,269	5,506	14,716	
GRAND TOTAL	**554,213**	**607,849**	**699,173**	**742,545**	**466,470**	**626,657**	**1,719,855**	**1,977,052**	
REIMBURSEABLE COSTS	**(15,491)**	**(26,316)**	**(10,985)**	**(64,602)**	**(10,797)**	**(15,401)**	**(37,273)**	**(106,318)**	
NET GRAND TOTAL	**538,722**	**581,534**	**688,188**	**677,943**	**455,673**	**611,257**	**1,682,582**	**1,870,733**	

MEMORANDUM

To: Village Manager Cara Pavlicek
From: CFO Steve Drazner
Date: 2026-03-10
Subject: Fiscal Year 2027 (FY27) Recommended Budget Presentation, Review, and Discussion

Overview
The FY27 Recommended Budget which starts May 1, 2026 and ends April 30, 2027 will be presented for review and discussion.

Fiscal Impact
The budget will set the guidance and limitations for spending next fiscal year upon its adoption scheduled for the April 14, 2026 Regular Meeting of the Village Board following a Public Hearing.

Recommendation
Discussion only.

Background
One of the key financial documents reviewed and adopted by the Village Board is the annual budget document which sets priorities and provides staff with the tools and limitations allowed for spending for the following fiscal year.

The draft budget contained herein is for discussion purposes only. Based on the discussion, feedback, and consensus of the Village Board revisions will be incorporated in the final budget document presented to the Village Board for formal adoption on April 14, 2026.

In addition, as required under State statute, the Village must hold a public hearing on the FY27 budget prior to its passage. This public hearing will also be scheduled for April 14, 2026, however, the order of items for the April 14th agenda will include the public hearing first, followed by the FY27 Budget Appropriation Ordinance for Board consideration and adoption.

Included in this agenda item are the following attachments:

i. FY27 Recommended Budget Memo from the Village Manager
ii. FY27 Recommended Budget Document (PDF)
iii. Special Events Calendar
iv. Banner and Flag Calendar
v. FY27 Budget Presentation

As part of the Budget presentation, a PowerPoint will be presented and serve as a high level overview of the recommended budget. Please be aware that the FY27 budget document includes appropriations for FY27 (May 1, 2026 - April 30, 2027) as well as estimated General Fund only appropriations which will not be legally appropriated at this time for FY28 (May 1, 2027- April 30, 2028). The FY28 General Fund estimated appropriations included in the FY27 budget document are for informational and strategic planning purposes only.

Finally, staff reviewed the FY27- FY31 Capital Improvement Plan at the November 11, 2025 Committee of the Whole meeting. Since a few months elapse between the time of the November CIP discussion and the time when staff presents the FY27 operating budget for legal appropriation/adoption, it is possible and actually to-be-expected that some of the capital expenses from the FY27-FY31 CIP document will not exactly match the capital appropriations included in the FY27 operating budget. This is not a cause for any concern and is merely due to pricing as well as timing/planning adjustments for some of these larger capital projects, as the projects and costs continue to evolve during the planning stage.

i. Village Manager Budget Memo
ii. FY27 Recommended Budget
iii. Special Event Calendar
iv. Banner Calendar
v. FY27 Budget Presentation

MEMORANDUM

To: Village Board of Trustees
From: Cara Pavlicek, Village Manager
Cc: Department Directors
Date: March 6, 2026
Subject: FY 2027 Recommended Budget and FY 2028 General Fund Forecast

Introduction
The Village's Fiscal Year 2027 Recommended Budget is enclosed for review and discussion as part of the March 10, 2026, Administration and Finance Committee meeting of the Village Board at 6 p.m. at the Northbrook Public Library.

The budget, as presented, consists of department director requests as well as any modifications based on several subsequent internal budget meetings with each department and the Village Manager, CFO, Deputy Village Manager, Deputy CFO, and CIO during the month of February.

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

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

- The Village's fiscal year shall begin on the first day of May of each year and end on the last day of April of the following year.

- The Village Manager shall cause to be prepared each year the annual budget in time for consideration and enactment by the Board of Trustees during the first quarter of the fiscal year. In addition, Trustees have historically adopted the budget at the first Regular meeting in April to allow the CFO the time to complete the necessary filings required with the State of Illinois.

- The Village Manager shall prepare as part of the annual budget process, a pay plan covering all employees of the village not otherwise established via a collective bargaining agreement and that document is provided in the appendix to the Budget each year.

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

In compliance with the requirements outlined above, the foundation of the Recommended Budget is based upon the Village's current fiscal position as documented in the independent financial audit for the year ending April 30, 2025, as well as:

- The property tax levy ordinance adopted and filed in December 2025 for FY 2027 (tax year 2025). The timing of the tax levy adoption is necessary to comply with Cook County filing deadlines. The overall tax levy was increased by $2.8 million which equates to a 12.3% increase in the total property taxes collected by the Village – in terms of total property taxes paid by property owners within Northbrook, the Village's share is a 9.0% composite rate of the entire tax bill which is essentially flat over the prior year. This increase was required to fund the statutory contributions for the Firefighters' and Police Pension Funds (with the Firefighters' Fund contribution increasing), an increase in annual debt service expense, and additional funding to support and cover increases to general operating costs which includes salaries, benefits, contractual services, and commodities.

- Ordinances to abate some portion of the property tax levy dedication for debt service were also presented in December 2025 and subsequently filed with Cook County. The abatement of some portion of the debt service refers to the process of the Village Board approving the use of other revenue to pay the required debt service (e.g., water revenues that are collected to pay for capital water projects). Of the $12.8 million in annual debt service (principal and interest), the Village abated $7.7 million, resulting in a debt service levy of about $5.1 million.

- The diverse tax base and diverse sources of revenue that exist in the Village.

- The related economic condition both regionally and nationally with attention paid to the Consumer Price Index for All Urban Consumers (CPI-U) which increased 0.20 percent on a seasonally adjusted basis in January. Over the last 12 months, the *all items index* increased 2.7 percent before seasonal adjustment.

- The five-year Capital Improvement Plan (CIP) for 2027 – 2031 which was prepared and presented to the Village Board on November 11, 2025. The Village will celebrate the 125th Anniversary of its incorporation on November 18, 2026. As identified in the CIP, the state of the Village's infrastructure reflects that of most well-established communities, and as a result, infrastructure needs will continue to increase, and deferring capital projects is not recommended.

- Municipal facility needs, with continued focus on Fire Station 11/Headquarters, the Police Station, and the Public Works Fleet Maintenance Garage.

While a large portion of the information historically presented in this budget document has remained unchanged, the following modifications or updates in this document deserve special attention:

1) The Village's first ever Strategic Plan and additional details outlining the strategic priorities, goals and objectives which will be approved by the Village Board concurrently with the adoption of this budget in April 2026. The five strategic priorities that are presented in the draft plan at this time are focused on:

    - Connected Community: (*Draft Goal Statement*) Deliver proactive and open communication and engagement in Village business and services to advance social wellness and belonging.
    - Public and Community Safety: (*Draft Goal Statement*) Provide public and community safety through education, prevention, and aligning resources with community needs.
    - Economic Vitality/Thriving Community: (*Draft Goal Statement*) Promote Northbrook as an economic leader.
    - Infrastructure: (*Draft Goal Statement*) Maintain a consistent high quality of life through capital

investment, continued focus on sustainability, and facilities that meet operational needs.
- Organizational Excellence: (*Draft Goal Statement*) Cultivate a culture driven by excellence, adaptability, and employee wellness supported by data, and clear roles and responsibilities to be an employer of choice and inviting community.

2) It is important to note that there are instances in which the FY27 CIP totals from the FY27-FY31 CIP document do not match the FY27 Capital operating budget appropriations. This is due to the timing for publishing the CIP document and the subsequent refinement of capital project costs or scheduling changes.

Total Revenues and Expenditures for All Funds

The use of Fund Accounting for the Village's revenues and expenditures is required as the Village of Northbrook is established under State Law as a municipal corporation and the Financial Accounting Foundation (FAF) requires the use of Generally Accepted Accounting Principles (GAAP) established by the Government Accounting Standards Board (GASB). One of the basic principles of governmental GAAP is the use of 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 privately owned business which is accounted as a single entity, a governmental unit is accounted for through separate funds, each of which is a fiscal and accounting entity with a self-balancing set of accounts. When compared to the private sector, Fund Accounting would most closely resemble a large publicly traded company that consists of a parent corporation and its subsidiaries, where each subsidiary maintains a separate set of accounting records and reports its numbers to the parent which then consolidates all the information for investor reporting.

The Village's budget is comprised of the following Funds:

1) General Fund which accounts for the six Departments and the Village Manager's Office all established in the Municipal Code, and a Legislative Division which accounts for activities of the Village Board of Trustees.

2) Debt Service Fund which accounts for the accumulation of funds for the periodic payment of principal and interest on general long-term debt.

3) Internal Service Funds which are used to track revenues and expenses that do not require legal separation from the General Fund, but are budgeted and tracked independently for internal control, transparency, and accounting purposes. This includes the Self-Insurance Fund and Health Insurance Fund.

4) Permanent Funds which are used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the program and includes the Cemetery Fund.

5) Enterprise Funds which are distinguished from other Village Funds in that they are often run similar to a business as they are strictly funded by user fees rather than property taxes. For these types of Funds, the Village may still issue bonds to help pay for capital improvements or expenditures but the Recommended Budget payment on the debt service for these bonds is usually abated (removed) from the tax levy and paid by user fee revenue within the Fund. These Funds include Water Production and Distribution, Sanitary Sewer, Stormwater, Senior Housing, and Parking.

6) Special Revenue Funds are isolated from the general operations of the Village. These funds are for the financial management of Village services funded by revenues that have been earmarked for specific purposes. While the use of such revenues is sometimes guided by state and federal requirements, they can also be guided by policy directives from the Village Board of Trustees. Some of the Funds in this category include the TIFs, Motor Fuel Tax, and Affordable Housing Funds.

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

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

The Recommended FY 2027 budget for all Funds equals approximately $180.2 million in expenditures after excluding interfund transfers. Interfund transfers are excluded from this total since these interfund transfers-out are also shown as revenue in a corresponding Fund as an interfund transfer-in. For comparison purposes, the total Amended FY 2026 budget excluding interfund transfers-out is $168.3 million which includes amendments for fiscal quarters 1 and 2. Subsequent amendments for Q3 will be reflected in the FY 2027 recommended budget prior to adoption.

For the General Fund, the major differences between the FY 2026 Adopted and FY 2027 Recommended budgeted expenditures are primarily the result of the following items:

a) A recommended hiring of a net additional 4 FTEs to support communications, civilian police services, and economic development. Regarding both communications and economic development staffing, the positions responsibilities are identified in the draft Strategic Plan.

b) Increases within the General Fund to some of the professional service accounts for expenses related to community survey which occurs every three years and a recommendation for updates to the village website.

c) Capital equipment purchases a Fire Engine, Knox Box key replacements, and hydraulic rescue tools in the Fire operating budget.

d) Following the mid-year hiring of six new sworn fire personnel, the fully annualized salary and benefits are budgeted.

Expenses in other Funds (i.e. capital, enterprise, special revenue, and pensions) are more variable due

to capital investments. Specifically, in FY 2027 the increased appropriations are for the ongoing costs of new facilities including Fire Station 11, Fleet Maintenance Garage, both under construction, and anticipated land acquisition and design work for Fire Headquarters and a Police Station.

Starting with FY27, the Village Board has completed a review of its annual contributions to community organizations. The result is a restructured Annual Grant Program with limited annual funding for competitive grants to eligible non-profits which provide residents with social service resources and cultural programs. Additionally, designated Northbrook Partner Agencies and Services Providers will be considered for multi-year contracts for services, subject to annual budget appropriations. It is noted that since a prior five-year obligation was made to Youth Services, $50,000 has again been budgeted in the Legislative Department to make pledged contribution number two of five to that organization. An additional $26,000 has been appropriated in that same account for the first year of the restructured Annual Grant Program with application procedures and grant criteria expect to be established in the summer of 2026 and initial grant awards as early as fall 2026.

In the Police Department operating budget, appropriations are included to fund contracts for specific professional services as detailed within the recommended budget.

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

Department/Division	Department/ Division Number	Personal Services	Fringe Benefits	Contractual Services	Commodities	Capital Outlay	Transfers Out	TOTAL
Legislative	1110	$ 47,300	$ 3,600	$ 349,200	$ -	$ -	$ -	$ 400,100
Administrative	1120	1,231,450	384,600	406,635	10,000	-	-	2,032,685
Human Resources	1121	421,445	154,815	143,095	-	-	-	719,355
Sustainability	1122	90,075	50,775	162,330	-	-	-	303,180
Legal	1200	-	-	868,500	-	-	-	868,500
Finance	1300	1,006,495	237,340	289,169	17,000	-	-	1,550,004
Interfund Transfers	1310	-	-	-	-	-	800,000	800,000
Information Technology	1400	1,120,665	366,155	1,895,390	500	617,200	-	3,999,910
Police	2100	13,992,025	8,198,910	1,029,554	549,610	641,985	-	24,412,084
Drug Forfeiture	2200	-	-	-	-	-	-	-
E911	2300	-	-	407,640	-	31,015	-	438,655
Fire	3100	11,365,995	8,632,902	1,615,476	565,940	2,073,783	-	24,254,096
Public Works	4100	4,003,705	1,727,205	1,859,133	958,450	1,530,097	-	10,078,590
Development & Planning	6300	1,558,365	659,775	600,680	8,900	-	-	2,827,720
Economic Incentives	6310	-	-	1,580,000	-	-	-	1,580,000
TOTAL		$ 34,837,520	$ 20,416,077	$ 11,206,802	$ 2,110,400	$ 4,894,080	$ 800,000	$ 74,264,879

Fund Balance Policy – General Fund

The existing Financial Reserve Policy implemented in 1994 maintains the objective that an unreserved fund balance be maintained in the General Fund equal to 40% of annual actual operating revenues. If there are amounts above the 40% threshold, the Village Board may appropriate such surplus as outlined below pursuant to their own policy direction.

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

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

For the most recently audited Fiscal Year 2025, 40% of the FY25 operating revenue totaled approximately $22.8 million while the ending unassigned fund balance for the General Fund equaled $26.4 million. Following presentation of the audit on October 14, 2025, which confirmed this surplus of about $3.6 million, it was deemed available for appropriation to other uses. As approved by the Village Board, seventy percent of the $3.6 million, or roughly $2.5 million, was transferred into the Facility Capital Projects Fund which is used to assist in mitigating the need to issue debt for a new Fire Station 11/Administration, Police Station, and the Public Works Fleet Maintenance Garage. Of the remaining $1.1 in surplus, the Board approved a transfer of $700,000 to the Stormwater Fund and the General Fund retained the remaining amount of nearly $400,000 in surplus to cover normal operating expenditures and/or mitigate future general fund capital expenses.

Public Pensions

Village annual employer contributions for funding all public pensions (IMRF, Police Pension and Firefighters' Pension) are included in their respective operating department budgets. The property tax levy for the Police and Fire pensions is recorded in the General Fund as well and directly offsets the pension contribution expenses in those respective departments. Therefore, based on this accounting change, the true cost for police and fire services are now reflected in the operating budgets.

In FY26, the Village Board approved funding the pensions based on the actuarial recommended "normal" amounts which includes enhanced funding of 100% rather than 90% by 2040. Additionally, the Village contributed approximately $498,000 into each of the Police and Firefighters' pensions as surplus funding totaling $997,000, based on Board policy to transfer ambulance service revenue exceeding $2.0 million evenly into each pension fund. Below is a summary of the funding ratio history:

Pension Plan & Year	Actuarial Value Assets	Actuarial Accrued Liability	Funded Ratio
Police 4/30/19	52,866,785	100,107,156	52.8%
Police 4/30/20	53,989,651	104,832,478	51.5%
Police 4/30/21	70,264,968	107,788,234	65.2%
Police 4/30/22	67,455,005	113,535,768	59.4%
Police 4/30/23	67,260,845	116,788,074	57.6%
Police 4/30/24	72,905,481	123,246,965	59.2%
Police 4/30/25	78,653,456	125,143,141	62.9%
Fire 4/30/19	53,020,967	99,242,079	53.4%
Fire 4/30/20	53,390,501	103,324,329	51.7%
Fire 4/30/21	69,259,264	107,230,678	64.6%
Fire 4/30/22	65,895,067	116,484,529	56.6%
Fire 4/30/23	65,917,537	123,287,923	53.5%
Fire 4/30/24	72,774,966	127,941,708	56.9%
Fire 4/30/25	79,573,057	134,990,371	58.9%
IMRF 12/31/19	93,442,158	99,791,205	93.6%
IMRF 12/31/20	104,957,400	104,126,123	100.8%
IMRF 12/31/21	118,691,155	109,688,886	108.2%
IMRF 12/31/22	99,487,460	113,730,158	87.5%
IMRF 12/31/23	108,539,568	117,446,955	92.4%
IMRF 12/31/24	113,425,765	121,349,241	93.5%

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

Sales Tax

Sales tax revenue has historically been an extremely stable and consistent source of revenue for the Village, despite shifts in the sources generating the sales tax revenue, with the exception of the COVID-19 Pandemic. An example of Northbrook's diversified revenue base, both on industry as well as geographic levels, can be seen by the gradual decline in Northbrook Court. While important retailers remain at the property, many key retailers have closed and this is a continuing concern. Due to the Village's highly diversified sales tax base, this impact from reduced sales tax revenues generated by the Northbrook Court property have been mitigated, and the Village is realizing greater overall sales tax generation now than when Northbrook Court was a fully functioning shopping mall without any vacancies. The sales tax rate breakdown for Northbrook is:

Sales Tax in Northbrook - General Merchandise*	
State Portion	5%
Village Portion	1%
County Portion	0.25%
Subtotal Sales Tax by State Regulation	6.25%
Village Home Rule Retailers' Occupation Tax	1%
Cook County Home Rule Retailers' Occupation Tax	1.75%
RTA Sales Tax	1%
Subtotal Sales Tax by Units of Home Rule	3.75%
Total Combined Sales Tax	10%
*Registered property (i.e. vehicles) and eligible food & drag are taxed at a lower rate	

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

	General Merchandise	Food	Drinking/ Eating	Apparel	Furniture/ Household	Lumber/ Hardware	Automotive/ Gas	Drugs/ Misc Retail	Agriculture/ Manufacturers	Total Sales Tax
CY 2025*	*data not yet available for calendar year 2025*									
CY 2024	368,492	1,875,356	2,213,667	995,041	1,500,670	792,901	1,825,345	5,309,153	3,101,724	17,982,349
CY 2023	349,004	1,815,771	2,330,893	926,645	1,474,150	809,369	1,919,971	5,070,666	2,214,223	16,910,692
CY 2022	336,054	1,798,311	2,006,408	1,237,629	1,753,786	858,998	1,866,960	5,070,349	2,422,664	17,351,159
CY 2021	418,329	1,827,738	1,737,693	1,272,666	1,818,010	877,591	1,649,867	5,179,785	2,081,428	16,863,107
CY 2020	411,354	1,783,080	1,384,244	770,125	1,411,098	838,739	1,117,590	2,546,340	1,991,860	12,254,430
CY 2019	760,196	1,706,096	2,119,560	1,530,904	1,877,342	729,241	1,616,116	3,417,998	1,777,329	15,534,782
CY 2018	791,451	1,706,480	2,125,100	1,573,280	1,918,784	698,737	1,403,312	3,113,786	1,834,768	15,165,698
Total 2018-2025	**3,434,880**	**12,512,832**	**13,917,565**	**8,306,290**	**11,753,840**	**5,605,576**	**11,399,161**	**29,708,077**	**15,423,996**	112,062,217
Breakdown										
ROT	1,760,085	10,064,064	7,066,342	4,204,754	5,953,893	2,831,607	9,272,237	16,572,429	8,829,693	66,555,104
Home Rule	1,674,795	2,448,768	6,851,223	4,101,536	5,799,947	2,773,969	2,126,924	13,135,648	6,594,303	45,507,113
TOTAL ALL	3,434,880	12,512,832	13,917,565	8,306,290	11,753,840	5,605,576	11,399,161	29,708,077	15,423,996	112,062,217
Percent of Total	3.1%	11.2%	12.4%	7.4%	10.5%	5.0%	10.2%	26.5%	13.8%	100.0%

As of the date of this memo, sales tax by Standard Industrial Code (SIC) has not yet been published by the Illinois Department of Revenue. Although the most recent year of data is still pending, based upon the above table, sales tax is distributed across a wide range of retail industries. The largest three contributors are Drugs/Misc Retail, Agriculture/Manufactures, and Drinking/Eating Establishments with all categories considered important to the Village's sales tax revenue base.

Please note that Use Tax, which is based on online sales with companies not having a physical presence in Illinois, is a separate and distinct revenue category apart from sales tax revenue. Also, calendar year 2025 will be added to this table once the information is reported to the Village by the Illinois Department of Revenue.

The automatic 1% retailers' occupation sales tax revenue is allocated to the General Fund while a quarter (0.25%) of the 1% home rule sales tax is allocated to the Infrastructure Capital Projects Fund. The Infrastructure Fund in turn transfers most of this 0.25% home rule sales tax to the Debt Service Fund to allow an abatement (reduction) of the property tax levy required for principal and interest payments on debt issued to fund capital improvements. The 0.25% portion of the home-rule sales tax generated roughly $1.9 million in FY 2025 and is estimated to generate between $2.0 to $2.3 million by the end of FY 2026.

Contractual and Non-Contractual Labor
The General Fund accounts for the six Departments and the Village Manager's Office as established in the Municipal Code and appropriates all funding to support the day-to-day operations of the Village. The six Departments include Development and Planning Services, Finance, Fire, Information Technology, Police, and Public Works. The Village Manager's Office includes Human Resources and Communications. The General Fund represents approximately half of the total budget for the Village and accounts for the majority of all expenditures pertaining to the Village's workforce. Personnel expenses (wages and benefits) as of the most recent year ending April 30, 2025, are 73% of the General Fund operations. Department organizational charts included as part of each department's budget narrative identify the 260 full-time employees in the General Fund (289 full-time employs total across all funds) and with the additional part-time and temporary staff (such as crossing guards, summer interns). It is noted 61% of the workforce is unionized and works under a Collective Bargaining Agreement (CBA). As Village Manager, I consider labor relations a key priority in partnership with all department directors. All Agreements are current with one expiring at the end of April 2026 with negotiations to formally begin no later than April 1 pursuant to the current contract.

Below is a summary of all CBAs with expiration dates:

Bargaining Unit	Expiration Date
Local 150 Public Works	4/30/2026
Local 1894 IAFF Fire	4/30/2028
MAP Police Officer/Dispatcher	4/30/2029
MAP Police Sergeants	4/30/2029

The Budget provides funding for all employee wages and benefits inclusive of a cost-of-living adjustment (COLA) for non-union employees and the COLA for represented staff in accordance with the applicable CBA.

The Village provides health, dental and life insurance for eligible employees through the Intergovernmental Personnel Benefit Cooperative (IPBC), an intergovernmental agency created under Illinois statutes, which allows member units of local government to group together for the

purposes of such insurance. The IPBC was established in 1979 and as of July 1, 2025 has over 150 members spread across the state of Illinois. The purpose of the IPBC is to provide economies of scale and risk pooling which allow the Village, as a member, more financial stability than offered by the commercial insurance market in a fully transparent environment. For calendar year 2026, the average health insurance premiums via IPBC have increased 7% with increases for calendar year 2027 estimated to increase 18% and are also included in the recommended budget for January through April 2027. Employees contribute on average 12-14% of the monthly premium and the Village funds the remaining cost based upon the Employee Handbook or applicable Collective Bargaining Agreement. The employees covered by Local 150 (select public works employees) received health and dental insurance through Local 150 pursuant to their CBA with the Village contributing 100% of the premium if that amount is less than the cost of the IPBC premium.

The recommended budget includes following changes to staff:

a. Development and Planning Services (+1 Permanent FTE)
    i. Economic Development Coordinator. One full-time new position to address business recruitment and retention.
b. Finance
    i. Two temporary positions, summer interns, are eliminated in conjunction with the Municipal Code update which ends the future sale of vehicle stickers.
c. Fire (-0.5 Permanent FTE)
    i. Fire Lieutenants. Three existing full-time positions will be reclassified from firefighter-paramedic. This is associated by the FY26 increase of sworn staff and the promotions align with span of control and do not increase total FTEs)
    ii. Administrative Clerk. One permanent part-time position is created to replace existing full-time position in conjunction with a retirement and as part of the outsourcing of most of the work associated with ambulance billing.
d. Police (+1.5 Permanent FTE)
    i. Records Clerk. One new full-time position is necessary to address Body Worn Camera FOIA workload.
    ii. Community Service Officer. Increase one existing permanent part-time CSO to a full-time position and expand job duties to include work with seasonal Crossing Guard oversight and expanded availability of CSO to support sworn staff.
e. Public Works
    i. Water Superintendent. Reclassify one vacant full-time position from a general superintendent to solely water production/distribution focused.
    ii. Water Production Supervisor. Reclassify one existing full-time position from Assistant Water Production Supervisor to expand water production supervision.
f. Village Manager's Office (+2 Permanent FTE)
    i. Communications Director. One new full-time position to expand communications services and oversight.
    ii. Community Engagement Specialist. One new full-time new position to focus on website and internal communications needs.
    iii. Summer Intern. Position is not recommended in FY27 but may be recommended again in FY28.

The net change recommended for FY 2027 is the addition of 4 Permanent FTEs.

It is noted that the Police Department Organizational Study is anticipated to be completed for review in June/July and at that time, recommendations for any staffing changes in the study will be reviewed and a budget amendment will be proposed as deemed necessary. The police staff changes included above were in process and requested in advance of the Department Organizational Study.

The Village is recommending a Classification and Compensation study to be initiated for non-union employees in the upcoming fiscal year. This recommendation reflects the growing need to ensure the Village's compensation structure remains competitive, fiscally responsible and aligned with the organization's strategic priorities, specifically operational excellence. Conducting this study will provide several key benefits including: promoting internal equity, maintaining market competitiveness with recruitment, and supporting staff retention.

Goals and Strategic Plan Considerations
An accepted best practice to continue qualifying for the annual budget award presented by the Government Finance Officers Association, the Village is required to provide measures and metrics as part of the Budget document.

The Village's first ever Strategic Plan and additional details outlining the strategic priorities, goals, and objectives will be approved by the Village Board concurrently with the adoption of this budget in April 2026.

Pursuant to Village Board approvals on June 10 and July 22, 2025, BerryDunn is providing professional services for development of a first Strategic Plan in order to effectively engage the public in the long-term strategic direction of Village services and initiatives. While the strategic plan is a living document that remains applicable over time, it will establish for the Village a clear and compelling vision, sets measurable objectives, and lay out the desired impact on and value added to entire communities - residents, businesses, Village employees, and other stakeholders. The alignment of resources via the budget will be essential and must support strategic objectives.

Prior to the March 10, 2026, review of this recommended Budget Document, the Village Board will have completed review of the following:
- Draft Mission, Vision, and Values
- Draft Strategic Priorities, Goal Statements, and Objectives

The draft Mission, Vision, and Values under review at this time are:

Mission: Provide strong services and steadfast stewardship of resources to provide a safe, stable, and welcoming community.
Vision: A safe and welcoming community that embodies trust, innovation, and excellence that provides a superior quality of life for individuals, families, and businesses to grow and thrive.
Values:
- Stewardship: Faithfully manage Village resources to be fiscal responsible and resource conscious.
- Responsiveness: Provide world-class services and meet community needs through purposeful collaboration with Village partners and neighboring communities.
- Transparency: Engage in open, two-way dialogue and take responsibility for actions to build trust and confidence within the community.
- Civility: Foster mutual respect between the Village and the community.
- Integrity: Act ethically and make principled decisions that support accountability.
- Trust: Conduct operations in a manner that earns and sustains public dependability/confidence/integrity.

The five strategic priorities that are presented in the draft plan at this time are focused on:
- Connected Community: (*Draft Goal Statement*) Deliver proactive and open communication and engagement in Village business and services to advance social wellness and belonging.
- Public and Community Safety: (*Draft Goal Statement*) Provide public and community safety

through education, prevention, and aligning resources with community needs.
- Economic Vitality/Thriving Community: (*Draft Goal Statement*) Promote Northbrook as an economic leader.
- Infrastructure: (*Draft Goal Statement*) Maintain a consistent high quality of life through capital investment, continued focus on sustainability, and facilities that meet operational needs.
- Organizational Excellence: (*Draft Goal Statement*) Cultivate a culture driven by excellence, adaptability, and employee wellness supported by data, and clear roles and responsibilities to be an employer of choice and inviting community.

Per prior Board consensus, the dedicated Strategic Plan website will be updated by early March with the framework for the Strategic Plan and draft documents prepared by BerryDunn for public review and comment based upon the following:
- Community and employee input including individual interviews, group interviews, written responses, and community forums
- Social Pinpoint Strategic Planning website including a survey and discussion board
- Village, county, and regional demographic and economic data
- Village Board and staff development sessions
- Previously mentioned existing data (aka environmental scan)

As noted above, it is expected that the final draft as edited with public input will be presented to the Board for final adoption in April concurrently with the adoption of this budget.

On behalf of the entire Village workforce, it is our intention – with the resources provided in FY27 – to deliver exceptional public services to the community. I want to acknowledge the significant work by CFO Drazner, Deputy CFO Bozic, and the leadership of each Department Director with support of the staff in the Finance Department staff as part of the annual process of presenting a Recommended Budget for the Village Board's consideration.

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

VILLAGE OF

NORTHBROOK, ILLINOIS

Fiscal Year 2027

May 1, 2026 - April 30, 2027

RECOMMENDED ANNUAL BUDGET



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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Illinois

For the Fiscal Year Beginning

May 01, 2025

Christopher P. Morrill

Executive Director

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VILLAGE OF NORTHBROOK

PRINCIPAL OFFICALS
May 1, 2026



LEGISLATIVE

BOARD OF TRUSTEES
Kathryn L. Ciesla, Village President

TRUSTEES
Robert P. Israel, Heather E. Ross, Johannah K. Hebl,
Joy U. Ebhomielen, Michelle Z. Kohler, Matt Cassidy

VILLAGE CLERK
Derek Gau

ADMINISTRATIVE

Cara Pavlicek, Village Manager
Jim Hawkins, Deputy Village Manager
Sarah Bagley, Director of Human Services
Amy McEwan, Director of Development & Planning Services
Steve Drazner, Chief Financial Officer & Treasurer
David Schweihs, Fire Chief
Lori Baker, Chief Information Officer
John Ustich, Chief of Police
Kelly Hamill, Director of Public Works

BUDGET TRANSMITTAL LETTER PLACEHOLDER

VILLAGE OF NORTHBROOK
PROFILE

Population	***35,222***
Area	***13 square miles***
Township	***Northfield***
County	***Cook***
Median Age	***49.2***
Households	***13,302***
Mean Household Size	***2.6***
Median Value of Owner Occupied Home	***$652,300***
Median Household Income	***$157,782***
Retail Sales per Capita	***$33,746***
Distance to Chicago	***26 miles***
Transportation	***Metra, Pace***
Religious Institutions	***28***
Schools:	
• Elementary	***9***
• Junior High	***4***
• High School	***1***
• Private	***4***

THE VILLAGE OF NORTHBROOK

GENERAL INFORMATION

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

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

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

GOVERNMENT OF THE VILLAGE

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

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

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

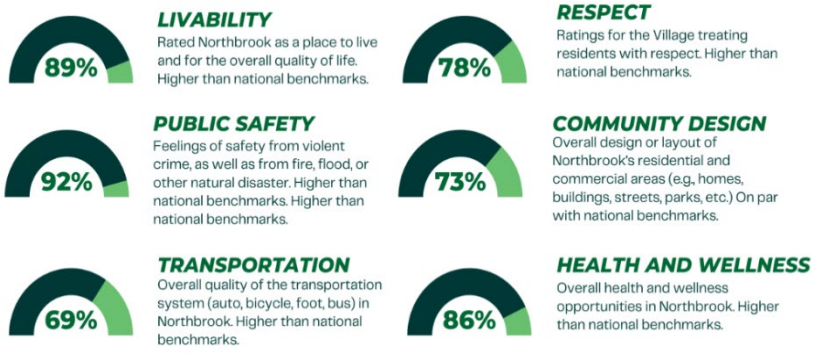
Community Survey

OVERVIEW

The Community Survey completed in FY24 is scheduled to be conducted again in FY27. It is best practice is to have a citizen survey completed every two to three years, in order to benchmark Northbrook against other communities around the United States. The *National Community Survey (NCS)* was developed by experts from the National Research Center at Polco in Partnership with the International City/County Management Association (ICMA). The survey focuses on the livability of Northbrook by categorizing survey questions into ten main "facets" of community livability including economy, mobility, community design, utilities, safety, natural environment, parks and recreation, health and wellness, education arts and culture, and inclusivity and engagement. The first survey in FY24 reported ratings for governance in Northbrook that were positive and tended to be on par or above national averages. 677 Northbrook residents participated by providing opinions on a statistically valid survey sample. These historical survey results are maintained on the Village website and the FY27 results are expected to be available for comparative purposes in February 2027.

KEY FINDINGS FROM FY24

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



At least 9 in 10 residents gave excellent or good ratings for Northbrook as a place to live and for the overall quality of life in Northbrook, both higher than national averages. A similar proportion praised the overall image or reputation of the village, and most respondents reported that they were very likely or somewhat likely to recommend living in Northbrook to someone who asked (93%) and to remain in Northbrook for the next five years (90%). Safety and related services also received high praise from residents, indicating that safety is a community strength for the Village. Roughly 9 in 10 provided ratings of excellent or good for the overall feeling of safety in Northbrook, scoring above

comparison communities. Top rankings noted for overall quality amongst comparable communities include third of 324 for the quality of drinking water, third of 388 for police services and first of 321 for fire prevention and education. These strong ratings are likely to contribute to the exceptional quality of life experienced by Northbrook residents.

Strategic Plan

In FY26, the Village Board began a series of meetings and public conversations as part of the development of the Village's first ever Strategic Planning process. At its initial meeting, the Village Board focused on preliminary work including team development, governance review, and protocols.

With professional services being provided by BerryDunn which includes public engagement, the Board is on schedule to have a Strategic Plan approved as part of the FY27 Budget and an Executive Summary will be included here as part of the budget document.

The strategic plan will be a living document that remains applicable, helps to navigate in times of organizational changes, establishes clear and compelling vision, sets measurable objectives, and lays out the desired impact on and value added to entire communities—residents, businesses, Village employees, and other stakeholders. Once established, the strategic plan can set a direction and align resources to accomplish strategic objectives. Further, it can help ensure decisions, policies, plans, programs, and processes are designed through the lenses of stewardship of resources, equity, and collective impact.

Based upon resident and stakeholder input, the Strategic Priorities are anticipated to focus on Communications & Engagement in order to *build community*, Economic Development and Retention focusing on *economic vitality and housing* in Northbrook, Public Safety as part of maintaining the long term commitment to *community safety*, Infrastructure that is world class based upon *strategic investment*, and Stewardship in *organizational excellence.*

Summary of Accomplishments & Goals

FISCAL YEAR 2026 VILLAGE-WIDE ACCOMPLISHMENTS

- The Village Board selected an experienced consultant to support development of a first ever strategic plan for the Village and a complementary communication audit to enhance the delivery of timely and informative public information to the community. Both activities are underway with final approvals anticipated by the end of the fiscal year.

- The Ad Hoc 125th Anniversary Celebration Commission was established to plan and implement the celebration of the 125th Anniversary of the Village's founding on November 18, 2026.

- The Village received an independent annual financial audit from Lauterbach and Amen LLP which resulted in an unqualified opinion (i.e. a clean audit) for the Year Ending April 30, 2025, along with the concurrent presentation of the Village's corresponding Comprehensive Annual Financial Report.

- The Village continues to receive AAA/Aaa ratings by S&P and Moody's respectively, the highest rating possible for financial management/municipal creditworthiness.

- Substantive progress was made towards the replacement of critical community safety facilities that were built in 1956-1974 via:
  - Construction began at 3504 Commercial Avenue for the adaptive reuse of an existing building as the new Fleet Maintenance Garage with completion in FY 2027.
  - Construction began on a new Fire Station 11 at 820 Dundee with completion in FY 2027.
  - Continued work related to identification of a future location for a new Police Facility as well as Fire Headquarters with selection anticipated in FY 2027.

- Adopted revisions to the Village Municipal Code, including the adoption of updates to the 2023 and 2024 International Code Commission (ICC) approved codes and the most current 2024 International Fire Code (IFC).

- Newly elected officials were on-boarded following the April 2025 Municipal elections.

- Work continued with Brookfield Properties to implement the provision of the Redevelopment and Economic Incentive Agreement for Northbrook Court.

- A portion of 1657 Shermer Road was sold by the Village to Housing Opportunities Development Corporation (HODC) for an affordable housing project.

- An OSHA Compliance Assessment Visit through IRMA was completed, which is a village-wide preparation and interactive process in accordance with IRMA to verify OSHA standards are being met.

- Three successor collective bargaining agreements were negotiated with labor unions representing employees of the Village.

- Completed Advance Climate Action Plan goals, including:
  - The Planting of 548 trees within the community in public rights-of-way.
  - Distributed over 250 trees to residents through the Village's tree giveaway program.
  - Transitioned an additional 291 of the Village's streetlights to LED fixtures, for a total of 920, in order to meet the 2030 goal of 100% LED streetlights.
  - The Sustainability Commission hosted the first Northbrook Climate Action Day resource fair with over 75 residents attending.
  - Successfully tracked progress and impact on waste reduction of the Single-Use Bag Initiative. Village-wide experienced an 8% decrease in bags distributed year over year.

- The Northbrook affordable housing plan was updated as required by the State of Illinois.

- Continued implementing the Village's Cybersecurity Strategy through the deployment of cybersecurity policies and procedures with the objective of mitigating the risks associated with cyber incidents.

- Continued computer and mobile device upgrades, replacements, and deployments for all Village departments, as scheduled, to remain on current devices, fully supported by the

vendors, ensuring the applications and systems in use at the Village continue to run optimally on all devices.

- Purchased a portable vehicle barrier system to support public safety at special events, funded through a State of Illinois grant and in partnership with the Village of Wheeling.

- In compliance with the United States Fire Administration (USFA) mandate, transitioned from the National Fire Incident Reporting System (NFIRS) to the new National Emergency Response Information System (NERIS) which is intended to modernize and transform the United States fire and emergency services data and reporting system.

- Completed the expansion of the Downtown Infrastructure and Streetscape Enhancement Project on Shermer Road from Meadow Road to the railroad tracks, and from Meadow Road north of Shermer, and on Meadow Road from Shermer to Walters Avenue to establish designated outdoor dining areas encouraging more visitors to the area.

- Completed more than 95% implementation of replacement water meters, associated technology and oversight of meter replacement project.

- Presented the completed stormwater utility rate study prepared by New Gen Strategies and Solutions, LLC. to the Village Board and amended the Annual Fee Ordinance to ensure the Stormwater Fund is adequately financially supported. Increased stormwater fees to $2.00 effective December 1, 2025.

- Contracted with Community Partners for Affordable Housing (CPAH) to participate in a Community Land Trust program with the ability for the Village to work towards acquiring homes for qualifying residents.

- Completed transition to a new management company, Housing Opportunity Development Corporation (HODC), at Crestwood Place Apartments.

FISCAL YEAR 2027 VILLAGE-WIDE GOALS

- Support implementation of the approved goals and objectives as part of the Strategic Plan. Evaluate Key Performance Indicators (aka measures) to replace Village Manager goals and priorities.

- Conduct the second statistically valid citizen survey consistent with the 2023 survey to evaluate trends over time.

- Continue the process to identify and work across all Departments to update business processes in advance of the Enterprise Resource Planning (ERP) migration to the cloud to reduce inefficiencies by improved data quality and consistent workflows to ensure effective staff use of the ERP system scheduled for implementation in November 2026.

- Support organizational work to present policy decisions to the Village Board related to municipal facilities including:
  - Complete bidding, acquisition, and implementation of the technologies to support the new Village facilities – Fire Station 11 and Fleet Maintenance Garage.

- Demolition of the to-be-vacant Fleet Maintenance Garage and the future use of that property which must be retained by the Village given the adjacency to the water tower.
- Demolition of those portions of the current Fire Station 11 which will be vacated and the future use of that property which must be retained by the Village given its adjacency to the Village water production facility.
- Use/restoration/demolition of the vacant properties.
- Present site recommendations for a new Fire Headquarters and Police Station.

- Support organizational work to invest in emergency preparedness in collaboration with NIPSTA.

- Evaluate the current classification and compensation system for staff to ensure it meets the recruitment and retention goals of the organization.

- Investigate the need for a perpetual fund study in FY28 of the Village's cemeteries.

- Participate in the regional Gas-Powered Leaf Blower Feasibility Study through the Leaf Blower Regional Working Group to support future evaluation and potential refinement of the Village's partial ban ordinance.

- Continue to make progress toward complete conversion of all streetlight fixtures to LED fixtures using in-house staff in accordance with Climate Action Plan item BE 5-1.

- Continue to work with partner units of government, ComEd and the Union Pacific Railroad towards construction of the Skokie Valley Trail from Lake Cook Road to Voltz Road.

- Complete the migration for the Enterprise Resource Planning (ERP) migration to the cloud for additional functionality and features, and better integration and address management between the various ERP modules, including centralized address management.

- Continue work on the implementation of the new SCADA (Supervisory Control and Data Acquisition) design project to replace, improve, and better secure the Village's water production technology infrastructure.

- Pilot and roll out MS Teams as the preferred collaboration platform as well as additional MS M365 products to staff.

- Present updates to the Village's Emergency Operations Plan for presentation for Village Board consideration.

- Work creatively and collaboratively with the property owner on the redevelopment of Northbrook Court mall property and other key properties suitable for redevelopment.

- As anticipated in the draft Strategic Plan, hold engagement sessions with the community to identify priorities and contract for the creation of a Downtown Plan including market-based strategies to enhance the economic vitality of the Village Green Overlay District.

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

VILLAGE ECONOMY

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

The Village's retail sector is evolving with the changing nature of brick-and-mortar retail including the 417,000-square foot Willow Festival shopping center, and the 335,000-square foot Village Square shopping center, both of which have a strong grocery presence that continues to provide stability in the sales tax base. Northbrook's low retail vacancy rate of 3.2% through December 2025 demonstrates the strength of our local economy, despite the many changes in the world of retailing and e-commerce. The Village's varied shopping areas provide area residents with a combination of luxury, convenience, and discount shopping experiences. For decades the Northbrook Court Mall was a retail anchor as well and is now a Tax Increment Financing (TIF) District which was established to support the complete redevelopment of the 100+ acre Northbrook Court property. The property owner, Brookfield Properties, and Village entered into a Redevelopment and Economic Incentive Agreement in late 2023 and updated in 2025 to establish a foundation for the high-quality comprehensive redevelopment of this private property. Despite market driven delays in the private redevelopment and closure of significant retails in the mall property, the redevelopment plan remains relevant for the property as a new residential, retail and dining destination for the North Shore Region.

The community also maintains a strong residential sector, and the number of new homes constructed throughout the Village remains steady year over year in both new subdivisions and infill development, as well as an increase in the number of home remodeling projects.

Redevelopment continues in other sectors of Northbrook and includes the 2025 relocation and re-opening of the Book Bin and the brand new Celebree daycare in downtown Northbrook, Shelle Jewelers (expanded re-opening) and The Great Escape on Skokie Boulevard, as well as Chicago Car Loft, and continued expansion of Bell Flavors in the Sky Harbor Industrial Park, and the relocation and expansion of Glenkirk on Dundee Road. Crate and Barrel additionally committed to maintaining their international corporate headquarters in Northbrook through an extension of the land/facilities lease at their current location.

Redevelopment of existing infill sites continues throughout the community with new homes replacing older homes, as well as an increase in the number of home remodeling projects. The top-notch public school system, library and park system are major draws for new residents and families and in part result in the community's high residential property values and level of desirability.

Significant developments for which zoning entitlements have recently been granted include the redevelopment of 3700 Dundee Road, a former church, with 53 for sale townhomes and a new

Rivian electric vehicle sales and service facility, as well as a new state of the art fire testing laboratory structure on the Underwriters Laboratory campus, and Lifetime Fitness is in the process of developing a racquet club facility on Techny Road.

TAX BASE

The Village's geographic location, east of the Tri-State Tollway, west and south of Interstate 94 and on the Milwaukee Road railroad, approximately 25 miles north of downtown Chicago and approximately 9 miles from O'Hare International Airport, has made it a prime area for high value residential development. A substantial land area has also permitted development of important corporate offices and commercial shopping centers.

The Village is home to corporate headquarters for international and national companies such as Crate & Barrel, Newmedical Technologies, UL Solutions (former Underwriters' Laboratories), Bell Flavors and Fragrance, Barilla America, and Wiss, Janney, Elstner Associates.

PRINCIPAL TAXPAYERS

Principal Village Taxpayers (1)

Taxpayer Name	Business/Service	2023 EAV (2)
Jones Lang LaSalle	Commercial Office Buildings	$ 67,425,864
Brookfield Prop Retail	Northbrook Court Shopping Center	46,788,145
Willow Festival Regency	Shopping Center	35,293,395
UL Solutions	Equipment Testing	28,776,615
TGM Northshore LLC	Real Property	28,704,182
Finger EPCO Northbrook	Real Property	23,339,409
Lake Cook Road & Mid America	Portion of Village Square Shopping Center	20,072,861
Village Square of Northbrook	Shopping Center	18,930,263
Euromarket Designs	Funiture and Home Décor	17,996,124
Korman Lederer and Associates, LLC	Shopping Center	17,703,353
Total		$ 305,030,211
10 Largest Taxpayers as Percent of Total 2023 EAV of $3,206,339,539		9.51%

Notes: (1) Source: Cook County Clerk.

(2) Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers listed contain multiple parcels, and it is possible that some parcels and their valuations have been overlooked. The 2023 EAV is the most current available.

RETAIL TRADE

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

Village of Northbrook
Comparative Sales Tax Collections

FISCAL YEAR 2022 (4/30/22)

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

(net of economic incentive payments of $68,542) (2)

FISCAL YEAR 2023 (4/30/23)

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

(net of economic incentive payments of $80,916) (2)

FISCAL YEAR 2024 (4/30/24)

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

(net of economic incentive payments of $116,066) (2)

FISCAL YEAR 2025 (4/30/25)

Business Liability Month	IDOR Collection Month	Village Receipt Month	Sales Tax(1)
5/24	6/24	8/24	1,515,577
6/24	7/24	9/24	1,510,856
7/24	8/24	10/24	1,371,241
8/24	9/24	11/24	1,574,099
9/24	10/24	12/24	1,815,026
10/24	11/24	1/25	1,574,292
11/24	12/24	2/25	1,671,922
12/24	1/25	3/25	2,045,282
1/25	2/25	4/25	1,462,722
2/25	3/25	5/25	1,715,722
3/25	4/25	6/25	1,909,100
4/25	5/25	7/25	1,714,594
		TOTAL	19,880,433
Economic incentive payments (2)			(145,054)
Net sales tax collected			19,735,379

FISCAL YEAR 2026 (4/30/26)

Business Liability Month	IDOR Collection Month	Village Receipt Month	Sales Tax(1)
5/25	6/25	8/25	1,904,342
6/25	7/25	9/25	1,968,970
7/25	8/25	10/25	1,869,807
8/25	9/25	11/25	1,855,834
9/25	10/25	12/25	1,919,175
10/25	11/25	1/26	1,888,821
11/25	12/25	2/26	1,820,956
12/25	1/26	3/26	***
1/26	2/26	4/26	***
2/26	3/26	5/26	***
3/26	4/26	6/26	***
4/26	5/26	7/26	***
		TOTAL	13,227,904
Economic incentive payments (2)			(610,410)
Net sales tax collected			12,617,494

AVERAGE FY 2022 - FY 2025

Business Liability Month	IDOR Collection Month	Village Receipt Month	Sales Tax(1)
5/XX	6/XX	8/XX	1,562,881
6/XX	7/XX	9/XX	1,591,941
7/XX	8/XX	10/XX	1,423,478
8/XX	9/XX	11/XX	1,480,746
9/XX	10/XX	12/XX	1,574,003
10/XX	11/XX	1/XX	1,496,029
11/XX	12/XX	2/XX	1,547,470
12/XX	1/XX	3/XX	1,882,780
1/XX	2/XX	4/XX	1,290,182
2/XX	3/XX	5/XX	1,335,996
3/XX	4/XX	6/XX	1,507,876
4/XX	5/XX	7/XX	1,412,985
		TOTAL	18,106,366

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

(2)Prior to FY 2025, economic incentive payments were netted against sales tax revenue. Beginning with FY 2025, incentive payments are appropriated in a separate expense account. FY 2026 ecomonic incentive payments are estimated at $1,610,410 (see FY 2027 Budget Economic Incentive Summary page).

**** Not available as of the budget report date.*

TAX COLLECTIONS

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

Village Tax Extensions and Collections (1)

Levy Year	Collection Year	Tax Extensions	Taxes Collected	Percent of Collections to Tax Levy
2014	2015	13,213,490	12,869,537	97.40%
2015	2016	14,033,836	13,393,634	95.44%
2016	2017	15,526,527	15,409,633	99.25%
2017	2018	18,512,965	18,512,965	100.00%
2018	2019	19,555,239	19,067,172	97.50%
2019	2020	21,882,760	21,241,263	97.07%
2020	2021	21,865,793	21,738,065	99.42%
2021	2022	22,559,281	22,351,866	99.08%
2022	2023	22,450,998	21,531,174	95.90%
2023	2024	22,709,641	22,597,790	99.51%

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

VILLAGE INFRASTRUCTURE AND SERVICES

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

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

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

SCHOOLS

The Village is served by four elementary school districts and Northfield Township High School District No. 225 has two high schools. One serves primarily Northbrook students (Glenbrook North) and the other serves primarily Glenview students. Glenbrook North (2025-2026 enrollment of 2,077) is situated upon a 72-acre campus and features a 1,500 seat Center for the Performing Arts, four instructional gymnasiums, a fieldhouse, technology and wireless equipped classrooms, and a lighted football field. In 2025, 92% of all graduating students matriculated to institutions of higher learning.

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

WEALTH

The following tables show Illinois' ten wealthiest communities with a population of 25,000 or more as of the 2020-2024 American Community Survey Estimate. The Village ranked third in median household income (note that median household income figures are estimated as of 2020-2024).

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

	Population			Change from 2000	Median Household
Municipality	**2020**	**2010**	**2000**	**to 2020**	**Income** *(2)*
Wilmette	28,170	27,087	27,651	1.88%	$ 190,662
Highland Park	30,176	29,763	31,365	-3.79%	168,094
Northbrook	**35,222**	**33,170**	**33,435**	**5.34%**	**157,782**
Naperville	149,540	141,853	128,358	16.50%	155,105
Elmhurst	45,786	44,121	42,762	7.07%	149,644
Plainfield	44,762	39,581	13,038	243.32%	144,000
Glenview	48,705	44,766	43,167	12.83%	143,056
Park Ridge	39,656	37,480	37,804	4.90%	142,986
Glen Ellyn	28,846	27,799	27,237	5.91%	140,938
New Lenox	27,214	24,394	17,771	53.14%	140,865
State of Illinois	12,812,508	12,830,632	12,419,293	3.17%	83,390
United States	331,449,281	308,745,538	281,421,906	17.78%	80,734

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

(2) Economic data consists of 5-year estimates, 2020-2024, provided by American Community Survey.

The U.S. Census Bureau 5-year estimated values reported that the Village had a median household income of $157,782. This compares to $83,498 for the County and $83,390 for the State. The following table represents the distribution of household incomes for the Village, the County and the State at the time of the 2020-2024 American Community Survey.

Household Income (1)

	The Village		Cook County		State of Illinois	
HOUSEHOLD INCOME	Number	Percent	Number	Percent	Number	Percent
Under $10,000	491	3.7%	128,491	6.1%	271,292	5.4%
$10,000 to $14,999	100	0.8%	77,092	3.7%	163,473	3.2%
$15,000 to $24,999	355	2.7%	126,817	6.0%	299,635	5.9%
$25,000 to $34,999	465	3.5%	131,455	6.3%	318,588	6.3%
$35,000 to $49,999	512	3.8%	198,312	9.4%	487,504	9.7%
$50,000 to $74,999	1,252	9.4%	293,762	14.0%	747,716	14.8%
$75,000 to $99,999	1,145	8.6%	255,847	12.2%	636,158	12.6%
$100,000 to $149,999	2,198	16.5%	362,019	17.2%	905,194	18.0%
$150,000 to $199,999	1,338	10.1%	206,327	9.8%	510,782	10.1%
$200,000 or more	5,446	40.9%	320,108	15.2%	696,107	13.8%
Total	13,302	100.0%	2,100,230	100.0%	5,036,449	100.0%
Median Household Income:	**$ 157,782**		**$ 83,498**		**$ 83,390**	

Note: (1) Source: U.S. Bureau of the Census, American Community Survey 5-year estimates 2020 to 2024.

HOUSING

The U.S. Census Bureau 5-year estimated values reported that the median value of the Village's owner-occupied homes was $652,300. This compares to $324,500 for the County and $263,300 for the State. The following table represents the five-year average market value of specified owner-occupied units for the Village, the County and the State at the time of the 2020-2024 American Community Survey.

Home Values (1)

	The Village		Cook County		State of Illinois	
VALUE	Number	Percent	Number	Percent	Number	Percent
Under $50,000	100	0.9%	43,989	3.6%	182,108	5.4%
$50,000 to $99,999	58	0.5%	36,987	3.1%	281,025	8.3%
$100,000 to $149,999	105	0.9%	70,883	5.8%	327,262	9.7%
$150,000 to $199,999	334	2.9%	112,776	9.3%	397,649	11.8%
$200,000 to $299,999	552	4.8%	280,812	23.2%	754,046	22.3%
$300,000 to $499,999	2,198	18.9%	403,737	33.3%	935,763	27.7%
$500,000 to $999,999	6,381	55.0%	204,495	16.9%	408,207	12.1%
$1,000,000 or more	1,876	16.2%	58,891	4.9%	92,850	2.7%
Total	11,604	100.0%	1,212,570	100.0%	3,378,910	100.0%
Median Home Value	**$ 652,300**		**$ 324,500**		**$ 263,300**	

Note: (1) Source: U.S. Bureau of the Census, American Community Survey, 5-year estimates 2020 to 2024.

BUILDING ACTIVITY

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

Village Building Permits (1)
(Excludes the Value of Land)

Village of Northbrook

	Commercial Construction		Residential Construction		
Year	Number of Units	Value	Number of Units	Value	Total Value
2016	100	$ 53,818,624.00	176	$ 41,262,623.00	95,081,247
2017	102	$ 45,611,607.00	211	$ 106,137,191.00	151,748,798
2018	92	$ 32,668,020.00	256	$ 37,687,617.00	70,355,637
2019	94	$ 43,228,059.00	235	$ 36,385,738.00	79,613,797
2020	54	$ 16,385,981.00	256	$ 52,361,299.00	68,747,280
2021	74	$ 27,490,943.00	308	$ 49,507,280.00	76,998,223
2022	87	$ 54,040,702.00	256	$ 42,318,229.00	96,358,931
2023	74	$ 71,716,587.00	198	$ 36,398,365.00	108,114,952
2024	68	$ 43,643,909.00	254	$ 89,106,499.00	132,750,408
2025	116	$ 117,672,520.00	235	$ 65,295,591.00	182,968,111

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

MAJOR EMPLOYERS

Major Village Employers (1)

Name	Business/Service	Approximate Employment
UL Solutions	Corporate Headquarters, Product Testing	1,500
Highland Baking Co, Inc.	Commercial Bakeries	615
Euromarket Designs, Inc.	Corporate Headquarters, Crate and Barrel	500
Hilco Global	Company Headquarters; Financial Services	400
F. E. Moran, Inc.	Corporate Headquarters, HVAC, Fire Protection, Plumbing and Piping Contractors	325
Bell Flavors & Fragrances, Inc.	Corporate Headquarters, Natural Flavors and Fragrances	300
M. Holland Company, LLC	Plastic Resins	288
Wiss, Janney, Elstner Associates	Engineering Services	254
Birchwood Lighting, Inc., A Leviton Co.	Lighting Fixtures	200
Blue Chip Marketing	Advertising Agency	200
Chicago Clinical Laboratories	Diagnostic Laboratories	200
Luminex Corp	Medical Laboratories	200
Barilla America, Inc.	Corporate Headquarters, Pasta	150
INDAK Manufacturing Corp.	Corporate Headquarters, Electrical/Electronic Assemblies	150
Sawas Learning Co., LLC	Publishing of Educ. E-Books, Learning Materials & Textbooks	150
The Levy Co.	Drywall Contractors	150

Note: (1) Source: 2026 Illinois Services Directory, 2026 Illinois Manufacturers Directory and selective telephone survey.

UNEMPLOYMENT RATE

Annual Average Unemployment Rates (1)

Calendar Year	The Village	Cook County	State of Illinois
2016	4.60%	6.20%	5.90%
2017	2.90%	4.00%	4.30%
2018	2.50%	3.70%	4.50%
2019	2.80%	3.80%	4.00%
2020	7.80%	10.60%	9.30%
2021	4.40%	7.00%	6.10%
2022	3.60%	5.00%	4.60%
2023	3.60%	4.40%	4.50%
2024	4.30%	5.40%	5.00%
2025	4.00%	5.10%	4.70%

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

OCCUPATIONS

The occupational concentrations of Northbrook's employed workforce parallel the Village's high education and income levels. According to the U.S. Bureau of the Census' American Community Survey 2020-2024 estimates, 68.6% of the Village's employed workforce was engaged in managerial and professional occupations, versus 46.4% in Cook County and 43.3% statewide.

Employment by Industry (1)

	The Village		Cook County		State of Illinois	
Classification:	Number	Percent	Number	Percent	Number	Percent
Agriculture, Forestry, Fishing and Hunting, and Mining	21	0.1%	5,337	0.2%	65,758	1.0%
Construction	689	4.2%	118,779	4.6%	335,593	5.4%
Manufacturing	1,235	7.6%	238,590	9.2%	719,899	11.5%
Wholesale Trade	458	2.8%	61,469	2.4%	163,639	2.6%
Retail Trade	1,567	9.7%	236,763	9.1%	648,265	10.3%
Transportation and Warehousing, and Utilities	342	2.1%	203,506	7.8%	439,507	7.0%
Information	384	2.4%	51,787	2.0%	104,876	1.7%
Finance and Insurance, and Real Estate and Rental and Leasing	2,670	16.5%	219,099	8.4%	465,899	7.4%
Professional, Scientific, and Management, and and Administrative and Waste Management Services	3,509	21.6%	414,170	15.9%	805,057	12.9%
Educational Services and Health Care and Social Assistance	3,698	22.8%	613,349	23.6%	1,475,900	23.6%
Arts, Entertainment and Recreation and Accommodation and Food Services	886	5.5%	219,957	8.5%	512,046	8.2%
Other Services, Except Public Administration	558	3.4%	123,003	4.7%	286,574	4.6%
Public Administration	208	1.3%	91,353	3.5%	240,751	3.8%
Total	16,225	100.0%	2,597,162	100.0%	6,263,764	100.0%

Note: (1) Source: U.S. Bureau of the Census, American Community Survey, 5-year estimates 2020 to 2024.

ADDITIONAL INFORMATION

VILLAGE EMPLOYEES

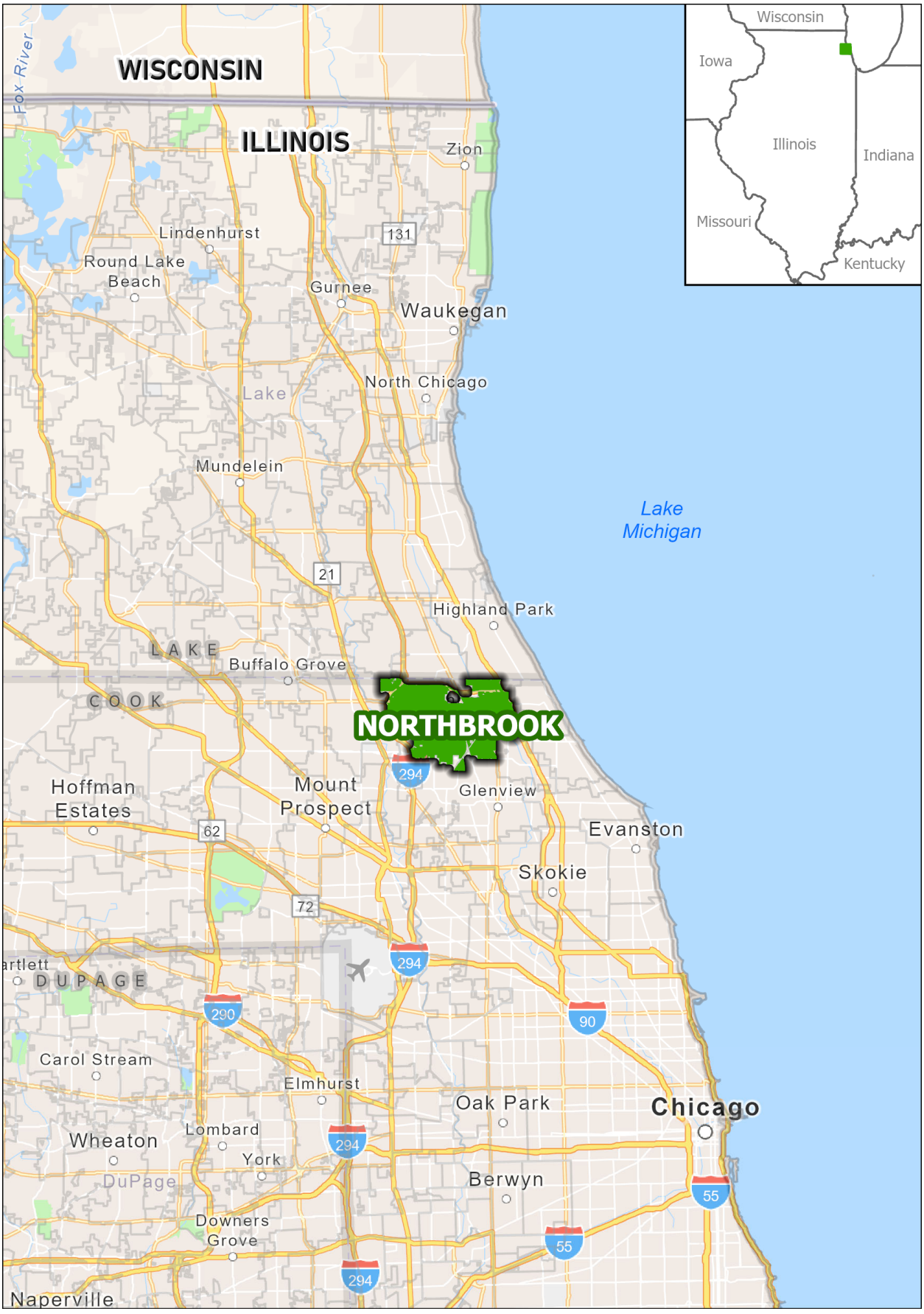
The Village is staffed by 289 full time positions, 3.5 permanent part-time positions and 12.25 seasonal part-time positions. The Village is party to four collective bargaining agreements: an agreement with the Metropolitan Alliance of Police (MAP) covering police sergeants, Metropolitan Alliance of Police (MAP) covering sworn police officers and dispatcher, Local 1894 of the International Association of Professional Fire Fighters, and Local 150 of the International Union of Operating Engineers), covering Public Works employees.

PENSION FUND OBLIGATIONS

The Village participates in three defined benefit pension plans, which cover substantially all full-time employees. Retirement benefits are provided for employees who meet certain age and service requirements. Payments are generally correlated with the employee's length of service and earnings. Legal requirements of the plans (including contributions, vesting, benefit and fund deficit provisions) are governed by Illinois Compiled Statutes. The plans are funded by employee and employer contributions and interest earnings, with all administration costs borne by the Village. The Village's total payroll for all employees was $30,265,496 for the fiscal year ended April 30, 2025.

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

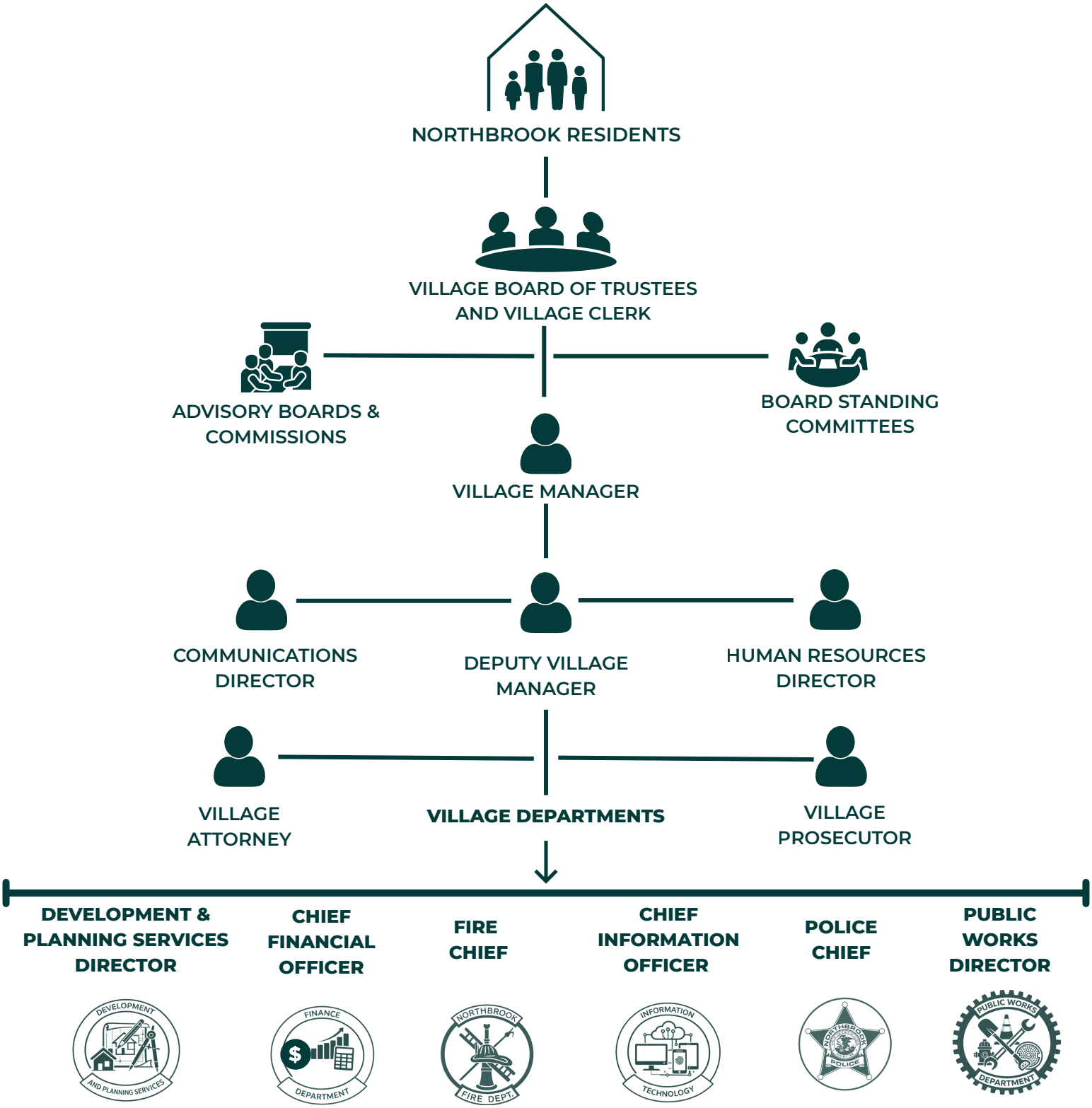
The IMRF determines the contribution rate for the Village to provide for full funding of prior service costs. Participating members contribute 4.50% of their salary; the Village's rate for calendar 2025 was 8.78%. The Village rate for 2026 is 8.75%. The unfunded balance of the future IMRF pension benefits (including the Northbrook Public Library and RED Center) as of April 30th, 2025 was $7,923,476.


WISCONSIN
ILLINOIS
Fox River
Zion
Lindenhurst
Round Lake Beach
Gurnee
Waukegan
North Chicago
Lake
Mundelein
Lake Michigan
Highland Park
LAKE
Buffalo Grove
COOK
NORTHBROOK
Glenview
Hoffman Estates
Mount Prospect
Evanston
Skokie
DUPAGE
Carol Stream
Elmhurst
Oak Park
Chicago
Wheaton
Lombard
York
DuPage
Berwyn
Downers Grove
Naperville
131
21
62
72
294
290
90
55
Wisconsin
Iowa
Illinois
Indiana
Missouri
Kentucky

BUDGET CALENDAR

FISCAL YEAR 2027 BUDGET

DATE	ACTIVITY
August-October	Preparation of draft Capital Improvement Plan (CIP).
November	Draft CIP submitted to Village Board.
November	Committee of the Whole to discuss and review CIP.
November	Committee of the Whole to discuss and review recommended property tax levy for 2025 which is known as the 2024 property tax year levy.
November	Village Board provides policy guidance for CIP and annual budget.
November/December	Operating departments prepare preliminary budget requests.
December 9, 2025	Village Board considers property tax levy.
	Village Board considers ordinance to abate the levy of property taxes for those bond issues where other sources of revenue exist.
December/January	Chief Financial Officer reviews department budget requests and prepares draft budget for Village Manager review.
February	Village Manager meets with each Department Director to review budget request along with Deputy Village Manager, Chief Financial Officer, Deputy Chief Financial Officer, Chief Information Officer and Human Resources Director.
February	Village Manager recommended budget submitted to Village Board.
March 10, 2026	Village Board conducts public budget workshop to discuss recommended budget.
March 26, 2026	Notice of Public Hearing on recommended budget is published in the local newspaper.
April 14, 2026	Public hearing on recommended budget. Budget adopted at regular meeting of Village Board of Trustees.



BOARDS AND COMMISSIONS

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

STANDING COMMITTEES

Administration & Finance Committee
Communications & Outreach Committee
Community & Sustainability Committee
Housing Committee
Labor Relations Committee
Planning & Economic Development Committee
Public Safety Committee
Public Works & Facilities Committee

VILLAGE OF NORTHBROOK
AUTHORIZED POSITIONS (ALL NUMBERS = FTE)

ALL DEPARTMENTS

(EXCLUDES NORTHBROOK PUBLIC LIBRARY)

		Full Time			Part Time *			Seasonal/Other *			Total FTEs		
		FY 2025	FY 2026	FY 2027	FY 2025	FY 2026	FY 2027	FY 2025	FY 2026	FY 2027	FY 2025	FY 2026	FY 2027
General Fund	Village Manager's Office	10.00	11.00	13.00	0.50	0.50	0.50	0.50	0.75	0.75	11.00	12.25	14.25
General Fund	Finance	8.00	8.00	8.00	1.50	1.50	1.50	0.75	0.75	0.25	10.25	10.25	9.75
General Fund	Information Technology	9.00	10.00	10.00	-	-	-	1.50	1.50	1.50	10.50	11.50	11.50
General Fund	Police	95.00	95.00	97.00	1.00	1.00	0.50	6.75	6.75	6.75	102.75	102.75	104.25
General Fund	Fire	76.00	82.00	81.00	-	-	0.50	1.00	1.00	1.00	77.00	83.00	82.50
General Fund	Public Works (General Operations)	38.00	38.00	37.00	-	0.50	0.50	0.75	0.25	0.25	38.75	38.75	37.75
General Fund	Development/Planning	14.00	13.00	14.00	-	-	-	2.00	1.75	1.75	16.00	14.75	15.75
SUBTOTAL GENERAL FUND		250.00	257.00	260.00	3.00	3.50	3.50	13.25	12.75	12.25	266.25	273.25	275.75
Water Fund	Public Works (Production)	9.00	9.00	9.00	-	-	-	-	-	-	9.00	9.00	9.00
Water Fund	Public Works (Distribution)	10.00	10.00	11.00	-	-	-	-	-	-	10.00	10.00	11.00
SUBTOTAL WATER FUND		19.00	19.00	20.00	-	-	-	-	-	-	19.00	19.00	20.00
Sanitary Sewer Fund	Public Works	4.00	4.00	4.00	-	-	-	-	-	-	4.00	4.00	4.00
Stormwater Fund	Public Works	5.00	5.00	5.00	-	-	-	-	-	-	5.00	5.00	5.00
TOTAL FTEs		**278.00**	**285.00**	**289.00**	**3.00**	**3.50**	**3.50**	**13.25**	**12.75**	**12.25**	**294.25**	**301.25**	**304.75**

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

SAMPLE PROPERTY TAX BILL

BREAKDOWN BY JURISDICTION

2.08% Other**

2.95% Oakton Com. College

4.25% Metro. Water Rec. Dist.

8.94% Village of Northbrook

67.21% Elementary & High Schools



4.01% Northbrook Library

5.69% Northbrook Park District

4.87% Cook County

Represents a typical 2024 tax bill (Dependent upon School District and Township boundaries).

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

BUDGET SUMMARY



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

Village of Northbrook
Economic Incentive Summary
Fiscal Year 2027

Payee	Incentive Description	Fund	FY26 Budgeted Expense	FY26 Estimated Expense	FY27 Budgeted Expense	FY28 Forecasted Expense	Department Budgeted
Holste Motorsports	Max rebate $1,500,000. Village pays 50% of sales tax to taxpayer. Agreement terminates earlier of paying max rebate or ten years after the 5/1/18 commencement date.	General	$ 120,000	$ 97,861	$ 110,000	$ 110,000	DPS
Foley Cadillac	Max rebate $2,277,570. Village pays 50% of NEW sales tax generated by taxpayer. Incentive terminates earlier of 12/31/42 or when cap is met. New tax equals annual tax generated less 2019 base year.	General	50,000	26,950	30,000	30,000	DPS
1000 Skokie SSD LLC	Max rebate $1,600,000. For every $640,000 received by Village on annual basis, Village will pay rebate developer $320,000. Agreement terminates earlier of when cap is met or 10th anniversary of initial payment to developer (Focus Development).	General	640,000	320,000	640,000	640,000	DPS
Toyota Corporation	Max rebate $9,726,974. Village pays 50% of NEW sales tax generated by taxpayer. Agreement terminates earlier of paying max rebate or 12/31/43. New sales tax is amount exceeding $426,400 per year.	General	40,000	165,599	200,000	210,000	DPS
Hometown Coffee	Reimbursement via a 15 year loan bearing interest at 6% and up to $1,500,000 for the construction and renovation of 1290 Shermer Rd. Hometown shall pay the Village principal and interest from the new municipal sales tax generated from this business location.	General	1,500,000	1,000,000	500,000	-	DPS
Crate & Barrel	Max rebate $1,000,000 over 10 years (for corporate headquarters lease extension). Rebate paid from Village's share of property tax.	General	-	-	100,000	-	DPS
Rivian	Max rebate $14,400,000 over 15 years. Village pays 50% of sales tax collected over $200,000 per calendar year.	General	-	-	-	100,000	DPS
		TOTAL	$ 2,350,000	$ 1,610,410	$ 1,580,000	$ 1,090,000	

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
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

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
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 Comparison
FY26 (Tax Year 2024) to FY27 (Tax Year 2025)

		FISCAL YEAR 2026 ADOPTED BUDGET				*FISCAL YEAR 2027 ADOPTED BUDGET*			
	Agency #	Tax Year 2024 Levy	Tax Year 2024 Loss	Tax Year 2024 Total Levy		Tax Year 2025 Levy	Tax Year 2025 Loss	Tax Year 2025 Total Levy	Variance
Corporate	03-0870-000	6,672,101	-	6,672,101		8,422,362	-	8,422,362	1,750,261
Debt Service	03-0870-000	4,418,277	-	4,418,277		5,071,819	-	5,071,819	653,542
IMRF	03-0870-000	1,207,950	-	1,207,950		1,290,375	-	1,290,375	82,425
Police Pension	03-0870-000	5,119,395	-	5,119,395		5,078,907	-	5,078,907	(40,488)
Fire Pension	03-0870-000	5,645,294	-	5,645,294		6,043,900	-	6,043,900	398,606
SUBTOTAL		23,063,017	-	23,063,017		25,907,363	-	25,907,363	2,844,346
Year to Year Increase (Decrease)						12.3%		12.3%	
Public Library		10,344,000		10,344,000		10,823,650		10,823,650	479,650
Year to Year Increase (Decrease)						4.6%		4.6%	
TOTAL Including Library		33,407,017		33,407,017		36,731,013		36,731,013	3,323,996
Year to Year Increase (Decrease)						9.95%		9.95%	

Village of Northbrook
Inter-Fund Transfer Schedule
FY 2027 Budget

INTERFUND TRANSFERS IN (REVENUE)					Transfer In (Rev)	INTERFUND TRANSFERS OUT (EXPENSE)					Transfer Out (Exp)
Admin Services - General Fund	11	0000	475	14	$ 627,000	Admin Services - Sanitary Sewer	14	4160	534	00	$ (627,000)
Admin Services - General Fund	11	0000	475	15	105,000	Admin Services - Senior Housing	15	7100	534	00	(105,000)
Admin Services - General Fund	11	0000	475	16	102,000	Admin Services - Stormwater	16	4190	534	00	(102,000)
Admin Services - General Fund	11	0000	475	20	2,000	Admin Services - Cemetery	20	1000	534	00	(2,000)
Admin Services - General Fund	11	0000	475	21	717,000	Admin Services - Water	21	4170	534	00	(717,000)
Admin Services - General Fund	11	0000	475	21	1,325,000	Admin Services - Water	21	4180	534	00	(1,325,000)
Admin Services - General Fund	11	0000	475	22	50,000	Admin Services - Parking	22	7200	534	00	(50,000)
General Fund	11	0000	475	34	1,000,000	Health Insurance (Reserves Drawdown)	34	7700	975	11	(1,000,000)
Debt Service	13	0000	475	40	1,634,099	Infrastructure Sales Tax (For Debt Service)	40	7400	975	13	(1,634,099)
Debt Service	13	0000	475	24	374,764	Motor Fuel Tax (For Debt Service)	24	7300	975	13	(374,764)
Self Insurance	28	0000	475	11	486,000	Self Insurance - General Fund	11	various	536	00	(486,000)
Self Insurance	28	0000	475	14	12,000	Self Insurance - Sanitary Sewer	14	4160	536	00	(12,000)
Self Insurance	28	0000	475	15	23,000	Self Insurance - Senior Housing	15	7100	536	00	(23,000)
Self Insurance	28	0000	475	16	16,000	Self Insurance - Stormwater	16	4190	536	00	(16,000)
Self Insurance	28	0000	475	20	100	Self Insurance - Cemetery	20	1000	536	00	(100)
Self Insurance	28	0000	475	21	35,000	Self Insurance - Water	21	4170	536	00	(35,000)
Self Insurance	28	0000	475	21	42,000	Self Insurance - Water	21	4180	536	00	(42,000)
Self Insurance	28	0000	475	22	1,300	Self Insurance - Parking	22	7200	536	00	(1,300)
Workers' Compensation	28	0000	475	11	295,000	Workers' Compensation - General Fund	11	various	515	00	(295,000)
Workers' Compensation	28	0000	475	14	5,500	Workers' Compensation - Sanitary Sewer	14	4160	515	00	(5,500)
Workers' Compensation	28	0000	475	16	5,000	Workers' Compensation - Stormwater	16	4190	515	00	(5,000)
Workers' Compensation	28	0000	475	21	14,000	Workers' Compensation - Water	21	4170	515	00	(14,000)
Workers' Compensation	28	0000	475	21	16,000	Workers' Compensation - Water	21	4180	515	00	(16,000)
Police Pension (Conditional)	41	0000	475	11	400,000	General Fund (Conditional)	11	1300	975	41	(400,000)
Firefighters Pension (Conditional)	42	0000	475	11	400,000	General Fund (Conditional)	11	1300	975	42	(400,000)
					$ 7,687,763						**$ (7,687,763)**

TOTAL INTERFUND TRANSFERS EXCLUDE HEALTH INS. CONTRIBUTIONS

Village of Northbrook
All Funds Summary
Fiscal Year 2025 Actual, 2026 Budget, 2027 Budget

Fund Name	Fund Type	Actual FY25 Revenues	Actual FY25 Expenses	Actual FY25 Net	Original FY26 Budget Revenues	Original FY26 Budget Expenses	Original FY26 Budget Net	Amended FY26 Budget Revenues	Amended FY26 Budget Expenses	Amended FY26 Budget Net	Recommended FY27 Budget Revenues	Recommended FY27 Budget Expenses	Recommended FY27 Budget Net	Projected Unrestricted Fund Balance 4/30/2026	Projected Unrestricted Fund Balance 4/30/2027
General Fund	General	66,964,293	67,264,145	(299,852)	70,409,540	72,831,331	(2,421,791)	70,409,540	76,418,209	(6,008,669)	73,359,345	74,264,879	(905,534)	27,178,001	26,272,467
Facility Capital Projects Fund	Capital	4,521,610	4,493,623	27,987	24,120,000	31,965,510	(7,845,510)	24,120,000	31,965,510	(7,845,510)	38,550,000	44,547,972	(5,997,972)	6,884,613	886,641
Infrastructure Capital Projects Fund	Capital	2,167,231	5,961,944	(3,794,713)	5,954,200	11,661,831	(5,707,631)	5,954,200	12,254,463	(6,300,263)	7,055,000	8,103,299	(1,048,299)	1,153,807	105,508
Debt Service Fund	Debt Service	10,053,917	10,067,436	(13,519)	6,469,486	6,434,988	34,498	6,469,486	6,612,930	(143,444)	7,150,683	7,086,484	64,199	(63,630)	569
Water Fund	Enterprise	9,989,933	9,300,839	689,094	27,408,000	15,188,113	12,219,887	27,408,000	15,593,894	11,814,106	10,993,000	15,981,632	(4,988,632)	6,065,503	1,076,871
Sanitary Sewer Fund	Enterprise	2,073,865	2,086,368	(12,503)	2,354,000	2,339,581	14,419	2,354,000	2,339,581	14,419	2,754,000	2,445,920	308,080	(223,749)	84,331
Stormwater Fund	Enterprise	2,594,830	2,523,992	70,838	3,786,000	3,081,097	704,903	3,786,000	3,117,321	668,679	3,435,000	3,085,668	349,332	(346,765)	2,567
Senior Housing Fund	Enterprise	1,010,944	998,477	12,467	1,035,710	1,122,025	(86,315)	1,035,710	1,472,025	(436,315)	995,200	2,052,875	(1,057,675)	1,783,287	725,612
Parking Fund	Enterprise	225,702	169,177	56,525	217,800	142,765	75,035	217,800	151,768	66,032	246,800	152,793	94,007	224,000	318,007
Self-Insurance Fund	Internal Service	1,575,066	1,667,637	(92,571)	1,060,900	1,597,000	(536,100)	1,060,900	1,597,000	(536,100)	1,115,900	2,030,000	(914,100)	2,008,953	1,094,853
Health Insurance Fund	Internal Service	9,220,569	10,107,401	(886,832)	11,017,715	11,050,000	(32,285)	11,017,715	11,050,000	(32,285)	10,206,260	10,196,000	10,260	1,732,814	1,743,074
Police Pension Fund	Fiduciary	12,812,714	7,064,739	5,747,975	10,845,395	7,058,000	3,787,395	10,845,395	7,058,000	3,787,395	10,915,907	7,445,800	3,470,107	84,876,786	88,346,893
Fire Pension Fund	Fiduciary	13,774,015	6,975,925	6,798,090	10,903,294	6,927,000	3,976,294	10,903,294	6,927,000	3,976,294	12,391,900	7,689,200	4,702,700	89,295,419	93,998,119
Cemetery Fund	Permanent	45,943	29,025	16,918	36,000	39,158	(3,158)	36,000	39,158	(3,158)	35,000	40,550	(5,550)	377,655	372,105
Motor Fuel Tax Fund	Special Revenue	2,019,868	2,763,974	(744,106)	1,700,000	862,619	837,381	1,700,000	862,619	837,381	1,900,000	2,214,224	(314,224)	2,188,008	1,873,784
Affordable Housing Fund	Special Revenue	401,330	8,138	393,192	780,000	525,000	255,000	780,000	665,534	114,466	120,000	393,192	(273,192)	1,210,692	937,500
Traffic Impact Fee Fund	Special Revenue	15,619	55,500	(39,881)	9,000	76,541	(67,541)	9,000	76,541	(67,541)	6,000	28,119	(22,119)	22,119	-
TIF Northbrook Court OLD	Special Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TIF Northbrook Court NEW	Special Revenue	-	-	-	-	-	-	-	-	-	-	125,000	(125,000)	146,000	21,000
TIF Dundee/Skokie Blvd	Special Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension Contribution Fund	Special Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business District	Special Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		139,467,449	131,538,340	7,929,109	178,107,040	172,902,559	5,204,481	178,107,040	178,201,553	(94,513)	181,229,995	187,883,608	(6,653,613)		

Village of Northbrook
Budget Summary
Fiscal Year 2027

	General	CAPITAL PROJECTS FUNDS: Facility Capital Projects	CAPITAL PROJECTS FUNDS: Infrastructure Capital Projects	Debt Service	ENTERPRISE FUNDS: Water	ENTERPRISE FUNDS: Sanitary Sewer	ENTERPRISE FUNDS: Stormwater	ENTERPRISE FUNDS: Senior Housing	ENTERPRISE FUNDS: Parking	INTERNAL SERVICE FUNDS: Self-Insurance	INTERNAL SERVICE FUNDS: Health Insurance	TRUST FUNDS: Police Pension	TRUST FUNDS: Firefighters' Pension	PERMANENT FUND: Cemetery	SPECIAL REVENUE FUNDS: Motor Fuel Tax	SPECIAL REVENUE FUNDS: Affordable Housing	SPECIAL REVENUE FUNDS: Traffic Impact Fee	SPECIAL REVENUE FUNDS: Northbrook Court (NEW) TIF	TOTAL RECOMMENDED BUDGET
REVENUES																				
Property Taxes	21,520,545			5,071,820								5,078,907	6,043,900							37,715,172
Sales Taxes	23,750,000		2,280,000																	26,030,000
Other Taxes	11,594,000																			11,594,000
Licenses	293,000																			293,000
Permits/Reviews	2,106,000				60,000															2,166,000
Fees	1,740,300				75,000	2,000	40,000		240,000							100,000				2,197,300
Charges for Services	6,812,500				10,750,000	2,250,000	3,380,000													23,192,500
Fines	195,000																			195,000
Rental Income		50,000						945,000	3,300											998,300
Intergov't Transfer															1,850,000					1,850,000
Employee Contributions											1,948,000	897,000	828,000							3,673,000
Village Contributions (Int. Transfers)											7,256,260									7,256,260
Grants	115,000		125,000																	240,000
Investment Income	810,000	500,000	150,000	70,000	100,000	2,000	15,000	40,000	3,500	30,000	2,000	4,540,000	5,100,000	10,000	50,000	20,000	6,000			11,448,500
Miscellaneous/Other	495,000				8,000			10,200		135,000	1,000,000		20,000	25,000						1,693,200
Bond Proceeds		38,000,000	4,500,000			500,000														43,000,000
Interfund Transfers	3,928,000			2,008,863						950,900		400,000	400,000							7,687,763
TOTAL REVENUES	**73,359,345**	**38,550,000**	**7,055,000**	**7,150,683**	**10,993,000**	**2,754,000**	**3,435,000**	**995,200**	**246,800**	**1,115,900**	**10,206,260**	**10,915,907**	**12,391,900**	**35,000**	**1,900,000**	**120,000**	**6,000**	**-**		**181,229,995**
EXPENDITURES/EXPENSES																				
Personal Services	34,837,520				2,154,950	421,080	554,460													37,968,010
Fringe Benefits	20,121,077				852,150	176,610	248,390													21,398,227
Contractual Services	10,720,802		5,581,399		1,780,335	225,815	293,920	777,535	99,443			96,800	201,200	38,450	1,839,460	393,192	28,119	125,000		22,201,470
Pension Benefits												7,349,000	7,488,000							14,837,000
Commodities	2,110,400				512,720	43,600	39,600	47,200	2,050											2,755,570
Capital Outlay	4,894,080	44,547,972	887,801		4,963,903	533,450	210,115	1,007,040												57,044,361
Other (Insurance)										2,030,000	9,196,000									11,226,000
Debt Service				7,086,484	3,568,574	400,865	1,616,183	93,100												12,765,206
Interfund Transfers	1,581,000		1,634,099		2,149,000	644,500	123,000	128,000	51,300		1,000,000			2,100	374,764					7,687,763
TOTAL EXPENDITURES/EXPENSES	**74,264,879**	**44,547,972**	**8,103,299**	**7,086,484**	**15,981,632**	**2,445,919**	**3,085,668**	**2,052,875**	**152,793**	**2,030,000**	**10,196,000**	**7,445,800**	**7,689,200**	**40,550**	**2,214,224**	**393,192**	**28,119**	**125,000**		**187,883,607**
NET SURPLUS (DEFICIT)	**(905,534)**	**(5,997,972)**	**(1,048,299)**	**64,199**	**(4,988,632)**	**308,081**	**349,332**	**(1,057,675)**	**94,007**	**(914,100)**	**10,260**	**3,470,107**	**4,702,700**	**(5,550)**	**(314,224)**	**(273,192)**	**(22,119)**	**(125,000)**		**(6,653,612)**

Fund Types:

Governmental Funds
Proprietary Funds
Fiduciary Funds

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

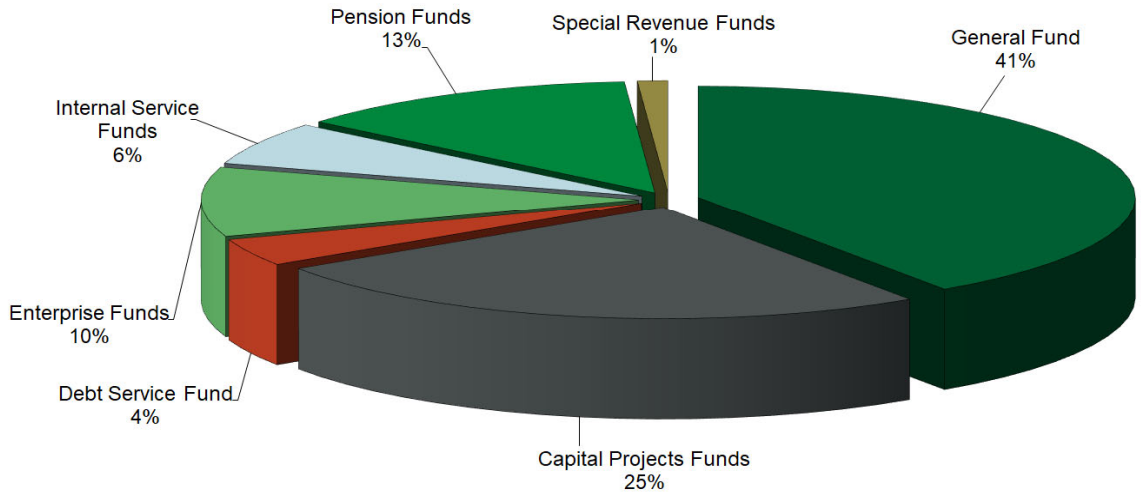
Fund Name	Fund Type	Fund #	Fiscal Year 2027 Revenues Gross	Less Interfund Transfers-In	Fiscal Year 2027 Revenues Net
General Fund	General	11	$ 73,359,345	$ (3,928,000)	$ 69,431,345
Facility Capital Projects Fund	Capital	38	38,550,000	-	38,550,000
Infrastructure Capital Projects Fund	Capital	40	7,055,000	-	7,055,000
Debt Service Fund	Debt Service	13	7,150,683	(2,008,863)	5,141,820
Water Fund	Enterprise	21	10,993,000	-	10,993,000
Sanitary Sewer Fund	Enterprise	14	2,754,000	-	2,754,000
Stormwater Fund	Enterprise	16	3,435,000	-	3,435,000
Senior Housing Fund	Enterprise	15	995,200	-	995,200
Parking Fund	Enterprise	22	246,800	-	246,800
Self Insurance Fund	Internal Service	28	1,115,900	(950,900)	165,000
Health Insurance Fund	Internal Service	34	10,206,260	-	10,206,260
Police Pension Fund	Fiduciary	41	10,915,907	(400,000)	10,515,907
Fire Pension Fund	Fiduciary	42	12,391,900	(400,000)	11,991,900
Cemetery Fund	Permanent	20	35,000	-	35,000
Motor Fuel Tax Fund	Special Revenue	24	1,900,000	-	1,900,000
Affordable Housing Fund	Special Revenue	33	120,000	-	120,000
Traffic Impact Fee Fund	Special Revenue	25	6,000	-	6,000
TIF Northbrook Court OLD	Special Revenue	32	-	-	-
TIF Northbrook Court NEW	Special Revenue	36	-	-	-
TIF Dundee/Skokie Blvd	Special Revenue	37	-	-	-
Business District	Special Revenue	46	-		-
			$ 181,229,995	$ (7,687,763)	$ 173,542,232

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

Fund Name	Fund Type	Fund #	Fiscal Year 2027 Expenditures Gross	Less Interfund Transfers-Out	Fiscal Year 2027 Expenditures Net
General Fund	General	11	$ 74,264,879	$ (1,581,000)	$ 72,683,879
Facility Capital Projects Fund	Capital	38	44,547,972	-	44,547,972
Infrastructure Capital Projects Fund	Capital	40	8,103,299	(1,634,099)	6,469,200
Debt Service Fund	Debt Service	13	7,086,484	-	7,086,484
Water Fund	Enterprise	21	15,981,632	(2,149,000)	13,832,632
Sanitary Sewer Fund	Enterprise	14	2,445,920	(644,500)	1,801,420
Stormwater Fund	Enterprise	16	3,085,668	(123,000)	2,962,668
Senior Housing Fund	Enterprise	15	2,052,875	(128,000)	1,924,875
Parking Fund	Enterprise	22	152,793	(51,300)	101,493
Self Insurance Fund	Internal Service	28	2,030,000	-	2,030,000
Health Insurance Fund	Internal Service	34	10,196,000	(1,000,000)	9,196,000
Police Pension Fund	Fiduciary	41	7,445,800	-	7,445,800
Fire Pension Fund	Fiduciary	42	7,689,200	-	7,689,200
Cemetery Fund	Permanent	20	40,550	(2,100)	38,450
Motor Fuel Tax Fund	Special Revenue	24	2,214,224	(374,764)	1,839,460
Affordable Housing Fund	Special Revenue	33	393,192	-	393,192
Traffic Impact Fee Fund	Special Revenue	25	28,119	-	28,119
TIF Northbrook Court OLD	Special Revenue	32	-	-	-
TIF Northbrook Court NEW	Special Revenue	36	125,000	-	125,000
TIF Dundee/Skokie Blvd	Special Revenue	37	-	-	-
Business District	Special Revenue	46	-	-	-
			$ 187,883,608	$ (7,687,763)	$ 180,195,845

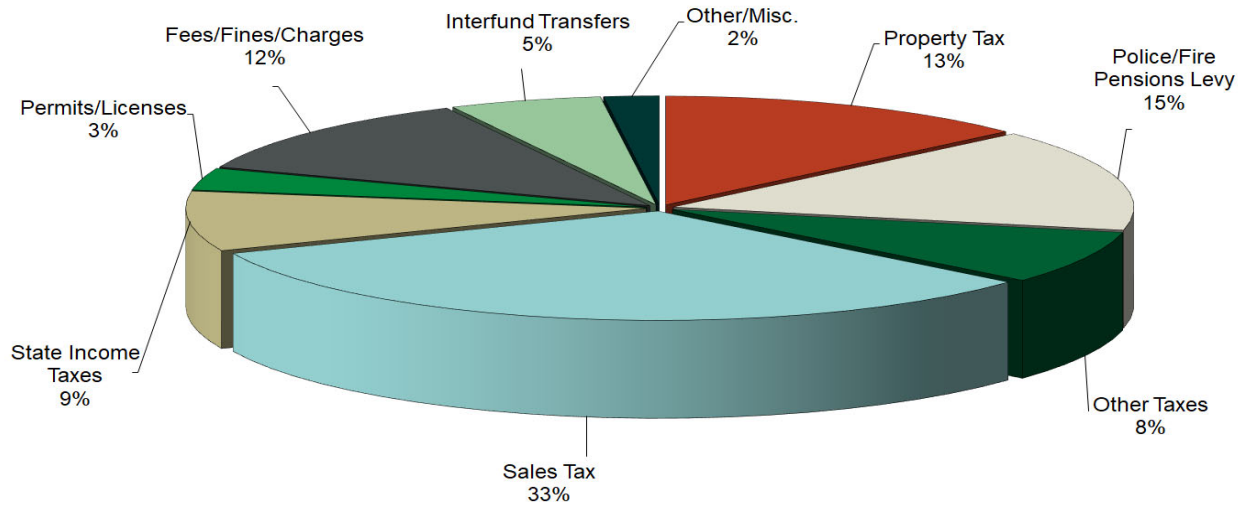
MAJOR REVENUE SOURCES BY FUND

All Funds Revenues
(include interfund transfers)
Total - $181,229,995



The principal revenue sources for Fiscal Year 2027 for the Village of Northbrook General Fund continue to be the sales tax on retail sales within the Village, property taxes on real property located within the Village, and the Village's (local) share of the State income tax. The principal revenue sources for the Proprietary Funds are water sales and sewer user fees associated with those sales. This section details the major revenue sources for each fund and discusses the trends and significant events, if any, affecting these sources.

General Fund Revenues By Source
(include interfund transfers)
Total - $73,359,345

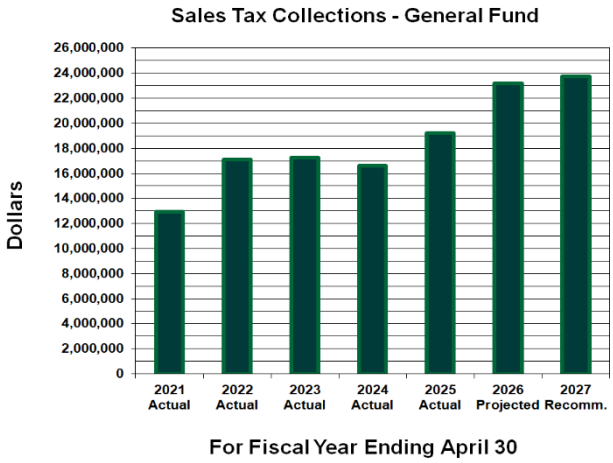


The General Fund is the general operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund. This fund has the most diverse sources of revenue. The primary sources of revenue are sales tax, property tax, and income tax.

Sales Tax - $23,750,000 (33%)

- Retail Sales Tax ($23,450,000). General purchases of goods in the Village generate a total sales tax of 10.0%. Of these revenues, 6.25% goes to the State. The State distributes 1% to the Village as our local share. In addition to the 6.25% sales tax which goes to the State, the Village imposes a 1% home rule sales tax, the RTA imposes a 1% tax, and Cook County imposes a 1.75% sales tax for all general purchases of goods in the Village. The Village also imposes a 3% home rule tax on cannabis sales. The Village's first recreational cannabis facility opened its doors in October of 2020. The State of Illinois allows local communities to impose a tax of up to 3% beginning July 1, 2020.

  The accompanying chart illustrates actual collection experience for the past five (5) fiscal years combined with a projection of FY 2026 revenue and estimated budget for FY 2027. In January 2007, the Village increased the home rules sales tax from 0.50% to 0.75%. This ¼ percent increase has been dedicated to the debt service requirements of a $21 million infrastructure improvement initiative. That portion of the sales tax is recorded directly in the Infrastructure Capital Projects Fund and is accordingly budgeted there. In July 2018, the Village increased the home rule sales tax to 1%.



  Sales tax in FY 2027 budget to exceed with the FY 2026 projection. This is due to the addition of new businesses in Northbrook. For historical information purposes, it is noted that in FY 2022 the Village began to receive the new annual remote seller sales tax. This online sales tax is destination-sourced, meaning that when an online purchase is delivered within Northbrook's corporate limits, the remote seller is required to collect and remit sales taxes based on the Northbrook tax rate.

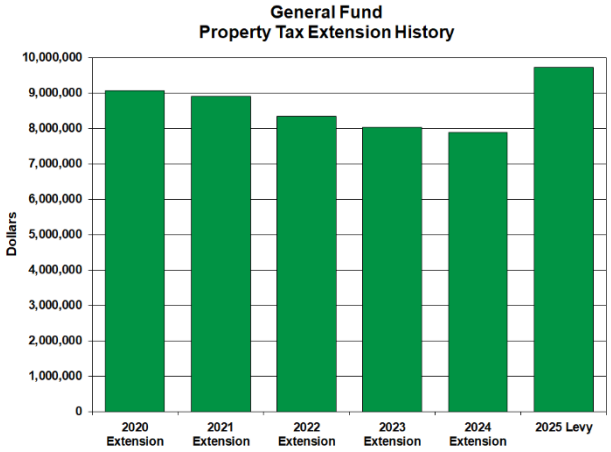
  The law was further amended effective January 1, 2025 by requiring retailers previously obligated to collect and remit Illinois Use Tax on retail sales sourced outside Illinois made to Illinois customers to collect destination-based sales tax. In essence, a significant portion of the Use Tax has transitioned to Sales Tax.

- Use Tax ($300,000). Represents the Village's share of Use tax which is primarily the result of online purchases by Northbrook residents that cannot be classified as a sales tax if the retailer has any physical presence within Illinois.

Property Taxes (Corporate & IMRF) - $9,712,738 (13%)

The General Fund portion of the 2025 property tax levy increased about 23% from the tax year 2024 levy due to an additional amount recommended to balance the budget. However, due to the public safety pension levies remaining fairly consistent compared to the prior year, the total aggregate levy adopted by the village only increased 12.3%.

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



State Income Tax - $6,500,000 (9%)

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

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

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

State income tax in FY 2027 is projected to be about 4.8% above the FY 2026 original budget which is a signal that Illinois individual and corporate taxpayer income has steadily been increasing.

Fees / Fines / Charges - $8,747,800 (12%)

Fees and Charges for Services:

- Northbrook Rural Fire Protection District Fees ($3,500,000). The Village provides contractual fire and paramedic services to areas outside the corporate limits within the Northbrook Rural Fire Protection District. Reimbursement is made pursuant to a formula based on a ratio of calls responded to in the District to the total calls for service by the Northbrook Fire Department. Other various administrative costs are included in the calculation as well, pursuant to the intergovernmental agreement.

- Elevator Inspection Fees ($45,000). Fees charged for elevator inspections. This revenue source is partially offset by fees paid by the Village to the independent firm which performs the inspections.

- Franchise Fees ($750,000). Franchise fees received by the Village from the cable television providers.

- Ambulance Service Fees ($3,000,000). Fees related to providing ambulance and paramedic service, net of any amount paid to the State under the Ground Emergency Medical Transportation Program (GEMT).

Fines:

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

Interfund Transfers - $3,928,000 (5%)

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

Also included in the General Fund interfund revenue for FY 2027 is a special one-time transfer of $1,000,000 from the Village's Health Insurance Fund which has been reduced from $2,500,000 in FY 2026. This is made possible from remaining surplus in the custody of the Intergovernmental Personnel Benefit Cooperative which the Village may draw down at its discretion.

Permit / Licenses - $2,399,000 (3%)

- Permits: ($2,106,000). The Village is permitted by law to charge permit fees for certain activities and/or privileges. Examples include building permit and alarm permit fees.

- Licenses: ($293,000). Includes license fee revenue received from animal licenses, business licenses, and liquor licenses. Effective May 1st, 2026, the Village Board has repealed the vehicle sticker license requirement.

Other Taxes - $5,779,000 (8%)

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

- Hotel/Motel Occupancy Tax: ($900,000). State statute permits municipalities to impose a tax on the gross rental receipts of hotel operators. The Village tax is currently 5½%. Approximately 10% of the hotel/motel occupancy tax is returned to the Northbrook Chamber of Commerce and Industry for "local tourism" functions.

- Personal Property Replacement Tax: ($625,000). In accordance with 30 ILCS 115/12, Personal Replacement Taxes are paid by the state to all local taxing units that previously levied a tax on personal property. Taxation on personal property by local taxing units has been abolished by State law.

- Township Road and Bridge Tax: ($685,000). The portion of the Road and Bridge Tax imposed by Northfield Township that is returned to the Village.

- Admissions / Entertainment Tax: ($70,000). A tax is imposed upon attendance at all entertainment events that are carried on for gain within the Village at the rate of $0.25 per ticket of admission. The Village began receiving this revenue in November 1996 when the theaters at Northbrook Court opened.

- Telecommunications Tax ($1,200,000). A tax imposed on telephone and electronic communication services. The Village's current tax rate is 6%.

- Natural Gas Utility Tax: ($800,000). The Village previously imposed a 2% tax on the sale and distribution of natural gas and various rates on kilowatts used for electricity. This has since been increased to 5% effective February 1, 2025.

- Electric Utility Tax: ($1,350,000). The Village imposes a tax on electricity kilowatt usage based on ranges of usage. Effective February 1, 2025, the Village increased the tax to the statutory maximum on only the first tier of usage (up to 2,000 kilowatts per month), primarily affecting residential customers.

- Single-Use Bag Tax: ($140,000). As of January 1, 2024, the Village imposed a tax of ten cents ($0.10) on the sale of each carryout single-use bag at certain retail sales establishments over 3,000 square feet. Each covered business that collects the tax may retain five cents ($0.05), or half the tax, to cover the administrative expenses of collecting and remitting the tax to the Village. The purpose of this tax is to encourage the use of reusable bags and help protect the environment. Revenue generated to the village from this tax will be used for sustainability purposes.

Miscellaneous – Varies year-to-year

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

FACILITY CAPITAL PROJECTS FUND
$38,550,000

The Facility Capital Projects Fund accounts and provides for financial resources for the renovation/replacement of Fire Station 11, Police Station and Public Works Fleet Maintenance Garage. Revenue in this fund consists of General Fund equity transfer of 70% of the fund balance above 40% target policy and interest income. Any transfer amount for FY27 will be determined upon the completion of the audit for the year ending April 30, 2026.

Bond Issuance Proceeds - $38,000,000 (99%)

In order to prevent a cumulative negative cash balance, bond proceeds will be required to fund the Facility Capital projects taking place in FY 2027.

Other - $550,000 (1%)

Includes miscellaneous revenue sources, such as interest income and rental income.

INFRASTRUCTURE CAPITAL PROJECTS FUND
$7,055,000

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

Bond Proceeds - $4,500,000 (64%)

The amount necessary to fund budgeted capital projects. This may be adjusted if needed based on any price adjustments and the timing of projects.

Grants - $125,000 (2%)

The Cook County Department of Transportation and Highways “Invest in Cook” grant was awarded to the Village in the amount of $250,000 in FY26. The remainder will be received in FY27.

Sales Tax - $2,280,000 (32%)

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

Other - $150,000 (2%)

Includes miscellaneous revenue sources, such as interest income.

DEBT SERVICE FUND
$7,150,683

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

Property Taxes - $5,071,820 (71%)

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

Transfers From Other Funds/Interest Income - $2,078,863 (29%)

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

WATER FUND
$10,993,000

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

The Village remains the only off-shore community in the Chicago area to draw water directly from Lake Michigan through its own facility. In 1991, the Village Board approved plans to increase the size and capabilities of the water intake, pumping and filtration facilities. The estimated cost for the entire improvement project was $22,000,000. In order to fund the project, General Obligation Bonds were issued in 1991, 1992, 1993, and 1994 (all of these issues have since been refunded or retired). In 2010 the Village issued $2.8 million in additional bonds for the construction of a new water tower on the west side of town. This new tower has provided better water pressure to our residents and also gives us the capacity for increased sales to the Village of Riverwoods. In FY26, a $16.7 million bond issue took place to be used towards the water meter replacement project and future water main extension improvements. All general obligation debt associated with Water Fund projects is abated and paid for by Water Fund revenues.

Sale of Water - $10,750,000 (98%)

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

increase to $5.88 per 1,000 gallons was implemented May 1, 2018. The report also recommended a 20% rate increase on May 1, 2020. Due to the pandemic, the Village Board decided to delay this increase.

During FY 2022/23, the Village conducted a comprehensive water and sanitary sewer rate study to develop a fair, equitable and sustainable rate structure for the long-term fiscal health and maintenance of the Village's water and sanitary sewer utilities. The study recommended a moderate rate increase tied to the amount of water and sanitary sewer use, which was necessary to support the overall water system and addressing capital repairs that are required annually to both the water and sanitary sewer systems. On May 1st, 2025, the water rate increased from $6.27 to $6.40 per 1,000 gallons with a minimum quarterly charge of $44.80.

Other - $243,000 (2%)

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

SANITARY SEWER FUND
$2,754,000

User Fees - $2,250,000 (81.70%)

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

Bond Proceeds - $500,000 (18.15%)

In order to prevent a cumulative negative cash balance, bond proceeds will be required to fund the capital improvement projects budgeted for FY 2027.

Other - $4,000 (0.15%)

Includes interest income and recapture fees.

STORMWATER FUND
$3,435,000

The Stormwater Fund is an enterprise fund of the Village and is used to account for the construction, improvement, maintenance and operation of the Stormwater Drainage System. This fund was first established in FY 2013 and is to be financed by implementation of a storm water user fee of $1.00 per 1,000 gallons of metered water consumption. The fee was increased to $2.00 per 1,000 gallons effective December 1, 2025. The fund is operated in a manner similar to private business enterprises where the intent of the Village is that the costs (including depreciation and debt service) to the general public on a continuing basis be financed primarily through user charges.

User Fees - $3,380,000 (98%)

The current rate for this service is $2.00 per thousand gallons, however, this rate does not generate sufficient revenue to fund normal operating expenses and prior debt service payments.

Other - $55,000 (2%)

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

SENIOR HOUSING FUND
$995,200

Crestwood Place Rents - $945,000 (95%)

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

Other - $50,200 (5%)

Includes miscellaneous revenue sources, such as interest income.

PARKING FUND
$246,800

Parking Fees - $240,000 (97%)

Fees received from the various commuter parking lots located at or near the Metra commuter station. The daily fee for parking in any Village lot had been $1.00 since 1990. Effective June 1, 2024, the daily parking fee increased to $2.00.

Other - $6,800 (3%)

Includes miscellaneous revenue sources such as interest income.

SELF-INSURANCE FUND
$1,115,900

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

Transfers From Other Funds - $950,900 (85%)

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

Other - $165,000 (15%)

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

HEALTH INSURANCE FUND
$10,206,260

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

Premium Contributions - $9,204,260 (90%)

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

Other - $1,002,000 (10%)

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

POLICE PENSION FUND
$10,915,907

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

Property Taxes - $5,078,907 (47%)

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

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

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

Employee Contributions - $897,000 (8%)

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

Other- $4,540,000 (41%)

Investment revenue estimated to be earned.

FIREFIGHTERS' PENSION FUND
$12,391,900

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

Property Taxes - $6,043,900 (49%)

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

Other Village Contributions – $400,000 (3%)

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

Employee Contributions - $828,000 (7%)

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

Other - $5,120,000 (41%)

Investment revenue estimated to be earned.

MOTOR FUEL TAX FUND
$1,900,000

MFT Allotments - $1,850,000 (97%)

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

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

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

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

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

Other - $50,000 (3%)

Includes interest income of $50,000.

AFFORDABLE HOUSING FUND
$120,000

Affordable Housing Demolition Fee / In Lieu Of - $100,000 (83%)

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

Other - $20,000 (17%)

Includes miscellaneous revenue sources, such as interest income.

EXPENDITURES EXPLAINED

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

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

GOVERNMENTAL FUND TYPES

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

- **General Fund** - The General Fund is the general operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund.

- **Special Revenue Funds** - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes and includes the Affordable Housing, Motor Fuel Tax, Traffic Impact Fee, TIF and Business District Funds.

- **Debt Service Fund** - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

- **Capital Projects Funds** - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital assets (other than those financed by Proprietary and Trust Funds) and include Facility Capital Projects Fund and Infrastructure Capital Projects Fund.

- **Permanent Funds** – Permanent Funds are used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the program and includes the Cemetery Fund.

PROPRIETARY FUND TYPES

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

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

- **Internal Service Funds** – The Internal Service Funds (Self-Insurance and Health Insurance Funds) are used to account for the financing of goods or services provided by one department to other departments of the governmental unit on a cost reimbursement basis.

FIDUCIARY FUND TYPES

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

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

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

The next section details budgeted expenditures by GL line item for each account group. These are compared with budgeted and projected (estimated) expenditures for the prior fiscal year and actual amounts for the previous two fiscal years. The adopted appropriations are included in the fiscal year "FY26" column.

Expenditures are divided into the following sections:

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

- **Fringe Benefits:** Contributions made by the Village to meet commitments or obligations for employee fringe benefits. Included are the Village's share of costs for social security and the various pension, medical and life insurance plans.

- **Contractual Services:** Services required for a department's/fund's work program which are provided by other entities--either outside vendors and contractors or other Village departments. Examples include repair and maintenance services, rentals, utilities and other professional services.

- **Commodities:** Expendable materials and supplies necessary to carry out a department's/fund's work program for the fiscal year. Examples include repair and maintenance of materials, office supplies, chemicals, tools and uniforms.

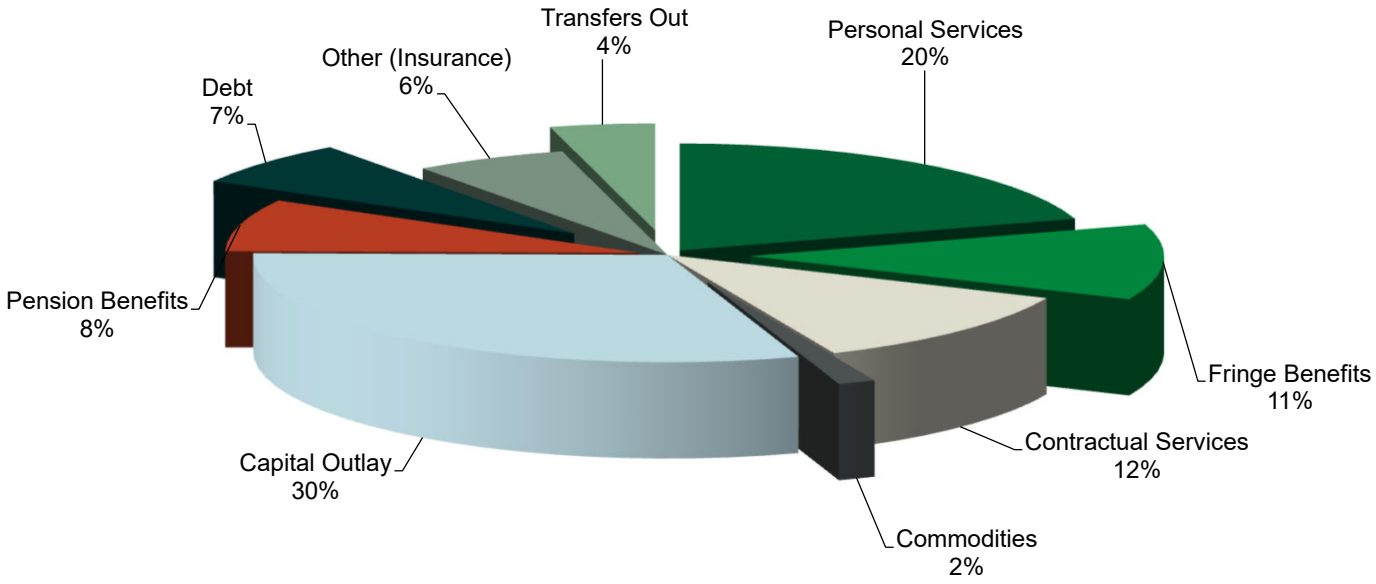
- **Capital Outlay:** The purchase, acquisition or construction of any item having a unit cost of $50,000 or more, or a useful life of one or more years. Capital outlay items include vehicles, construction equipment, computers and office equipment.

- **Other:** Costs which are not included in the above categories. For example, contingency accounts.

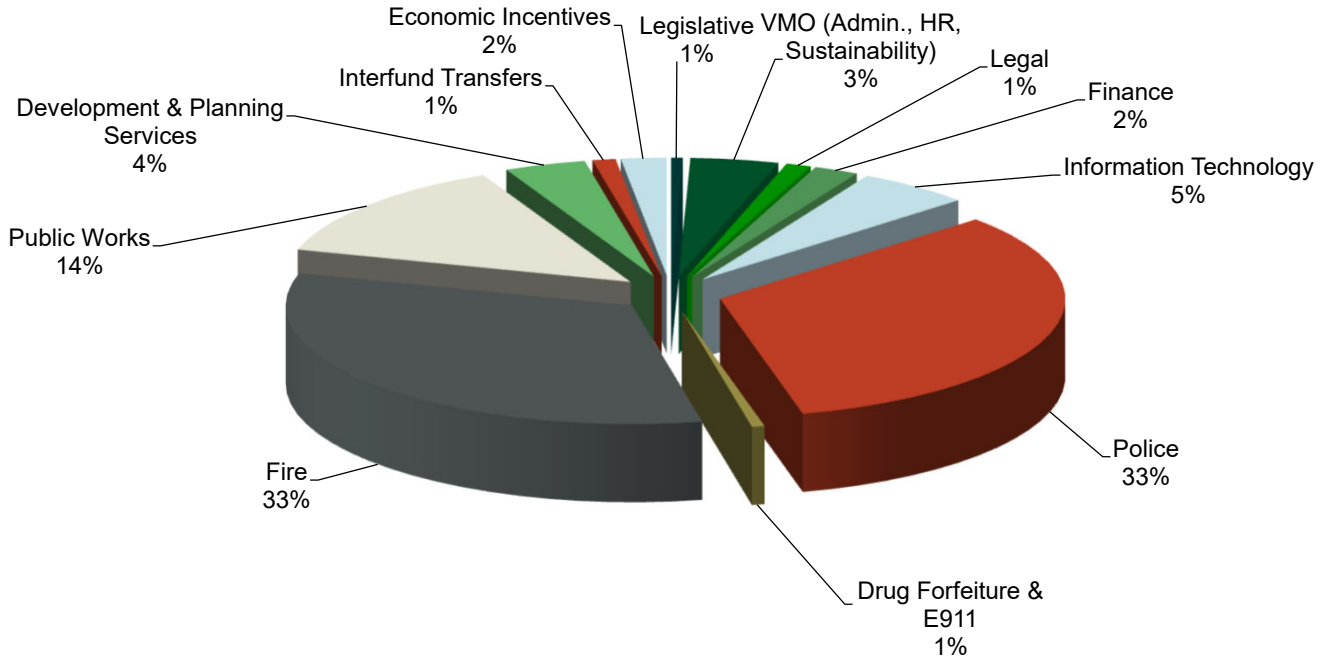
- **Debt Service**: Costs associated with the payment of long-term debt principal and interest.

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

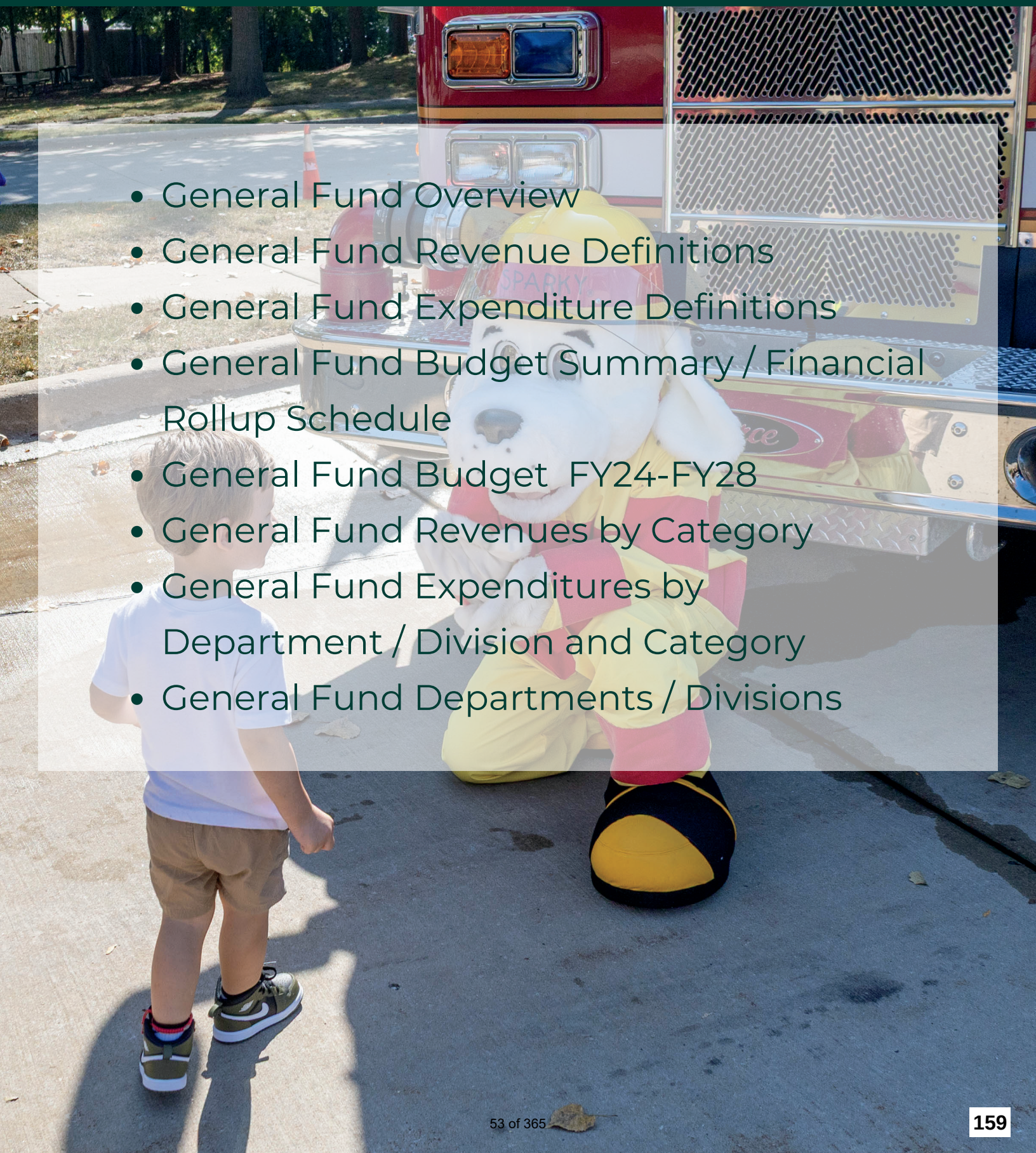
All Funds Expenditures By Class



General Fund Expenditure By Department/Function



GENERAL FUND



- General Fund Overview
- General Fund Revenue Definitions
- General Fund Expenditure Definitions
- General Fund Budget Summary / Financial Rollup Schedule
- General Fund Budget FY24-FY28
- General Fund Revenues by Category
- General Fund Expenditures by Department / Division and Category
- General Fund Departments / Divisions

GENERAL FUND

Overview

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

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

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

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

GENERAL FUND REVENUES

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

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

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

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

Utility Taxes	The Electricity Tax and the Natural Gas Tax. Both taxes are assessed based upon user consumption within the Village. The taxes assessed are per local ordinance but may not exceed the allowable amount pursuant to State statute.
Licenses and Permits	The Village charges fees to individuals, businesses and other entities to acquire authorization and permission to conduct certain activities within the Village. These authorizations and permissions are extended in the form of licenses and permits. For example, the Village charges business licensing fees for entities that wish to conduct business within the Village.
Intergovernmental Revenues	Intergovernmental revenues are revenues that the Village receives from other government entities. Apart from other grants, the revenues that the Village receives from this revenue stream are primarily from the State of Illinois. Intergovernmental revenues typically take the form of grants, entitlements, shared revenues, or payments in lieu of taxes.
Charges for Services	The Village provides a number of services for which it charges fees directly to the service recipient.
Fines	The Village charges fines and penalties to individuals and businesses when they become non-compliant with Village rules and regulations. Parking citations is an example of such a fine for which the Village charges a fee directly to the offender.

GENERAL FUND EXPENDITURES

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

- Personal Services (e.g.- salaries and overtime)
- Fringe Benefits (e.g.- health insurance and pension contributions)
- Contractual Services (e.g.- vendor service contracts, Telecommunications)
- Commodities (e.g.- printing and office supplies, parts, fuel)
- Capital Outlay (e.g.- infrastructure, Fleet Management)
- Transfers (e.g.- transfer of resources to other Village funds)

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

General Fund Expenditure Types	Description
Personal Services	Personal Service expenditures include the compensation of Village staff to perform Village services and activities. Given the labor-intensive nature of Village services, personnel and benefits expenditures typically make up the largest proportion of general fund expenditures.
Fringe Benefits	Fringe Benefits expenditures are the expenditures for the insurance and pension support for which the Village provides its employees. Similar to Personal Services, Fringe Benefits typically make up a large portion of general fund expenditures.
Contractual Services	Contractual Services are for specialized services that are provided to the Village by independent contractors/ consultants. These expenditures are tracked separately from the Village's salary and benefit resources.
Commodities	Commodities are expenditures related to maintaining administrative operations within Village departments. These expenditures include costs such as printing costs, general maintenance and upkeep, parts and supplies, and fuel cost.

Capital Outlay

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

Transfers

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

VILLAGE OF NORTHBROOK
General Fund Budget Summary
Comparative Years FY26 - FY28

GF Department		FY26 Adopted Budget	FY26 Amended Budget	FY26 Year-End Estimate	FY27 Recommended Budget	FY28 Forecast Budget	FY27 Budget to FY26 YE Est % Inc (Dec)
Revenues- All	Dept	$ 70,409,540	$ 70,409,540	$ 73,754,213	$ 73,359,345	$ 73,150,183	-0.5%
Legislative	1110	772,660	1,132,660	1,178,332	400,100	382,100	-66.0%
Administrative	1120	1,495,315	1,638,091	1,645,126	2,032,685	2,054,140	23.6%
Human Resources	1121	644,375	644,375	619,165	719,355	709,810	16.2%
Sustainability	1122	296,230	296,230	284,095	303,180	320,945	6.7%
Legal	1200	814,000	814,000	804,000	868,500	872,500	8.0%
Finance	1300	5,417,384	8,152,510	7,362,460	1,550,004	1,594,144	-78.9%
Interfund Transfers	1310	-	-	-	800,000	800,000	
Information Technology	1400	4,198,290	4,198,290	3,910,415	3,999,910	4,027,375	2.3%
Police	2100	23,742,645	23,945,105	24,000,335	24,412,084	25,561,117	1.7%
Drug Forfeiture	2200	15,000	15,000	-	-	20,000	
E911	2300	409,125	409,125	402,461	438,655	475,690	9.0%
Fire	3100	22,458,465	22,491,785	21,399,927	24,254,096	23,300,629	13.3%
Foreign Fire	3200	-	-	-	-	-	
Public Works	4100	10,136,845	10,201,397	9,445,356	10,078,590	9,785,851	6.7%
Development & Planning	6300	2,430,997	2,479,641	2,320,402	2,827,720	2,862,070	21.9%
Economic Incentives	6310	-	-	-	1,580,000	1,090,000	
Subtotal Expenses		72,831,331	76,418,209	73,372,074	74,264,879	73,856,371	1.2%
Surplus/(Deficit)		$ (2,421,791)	$ (6,008,669)	$ 382,139	$ (905,534)	$ (706,188)	
Interfund Transfer Out Surplus - Facility Fund				2,539,814	-		
Interfund Transfer Out Surplus - Stormwater Fund				700,000	-		
Interfund Transfer Out Other - Police Pension Fund				497,656	400,000		
Interfund Transfer Out Other - Firefighters' Pension Fund				497,656	400,000		
Net Surplus (Deficit) Excluding ALL Interfund Transfers				4,617,265	(105,534)		
Beginning Fund Balance				$ 26,795,862	$ 27,178,001		
Ending Fund Balance				$ 27,178,001	$ 26,272,467		

VILLAGE OF NORTHBROOK
General Fund Budget
Comparative Years FY24 - FY28

	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY26 Year-End Estimate	FY27 Recommended Budget	FY28 Forecast Budget
REVENUES						
Taxes Property	$ 8,853,960	$ 18,510,058	$ 19,329,740	$ 19,329,740	$ 21,520,545	$ 22,049,383
Taxes Sales	16,598,388	19,203,150	19,500,000	23,200,000	23,750,000	23,765,000
Taxes Other	9,884,662	10,456,521	11,229,000	11,594,000	11,594,000	11,804,000
Licenses	678,293	722,479	798,000	763,523	293,000	308,000
Permits/Reviews	2,041,701	1,835,950	1,906,000	2,351,000	2,106,000	2,108,000
Fees	1,932,089	1,711,571	1,710,300	1,690,300	1,740,300	1,755,300
Charges for Services	6,229,971	6,795,002	6,302,500	6,657,500	6,812,500	6,812,500
Fines	188,934	133,067	195,000	195,000	195,000	200,000
Grants	93,000	229,061	356,000	356,000	115,000	140,000
Interfund Transfers In	2,861,950	4,928,495	5,428,000	4,037,172	3,928,000	2,928,000
Investment Returns	1,658,245	1,546,528	1,010,000	910,000	810,000	785,000
Miscellaneous	397,538	892,413	445,000	445,000	495,000	495,000
Bond Proceeds	-	-	2,200,000	2,224,978	-	-
Total Revenues	51,418,731	66,964,295	70,409,540	73,754,213	73,359,345	73,150,183
EXPENSES BY DEPARTMENT						
Legislative	593,790	1,000,172	772,660	1,178,332	400,100	382,100
Administrative	1,715,752	1,906,142	1,495,315	1,645,126	2,032,685	2,054,140
Human Resources	-	-	644,375	619,165	719,355	709,810
Sustainability	-	-	296,230	284,095	303,180	320,945
Legal	755,019	952,094	814,000	804,000	868,500	872,500
Finance	7,192,122	7,300,663	5,417,384	7,362,460	1,550,004	1,594,144
Interfund Transfers	-	-	-	-	800,000	800,000
Information Technology	2,765,773	2,921,465	4,198,290	3,910,415	3,999,910	4,027,375
Police	17,588,092	22,331,066	23,742,645	24,000,335	24,412,084	25,561,117
Drug Forfeiture	16,000	15,000	15,000	-	-	20,000
E911	208,877	543,674	409,125	402,461	438,655	475,690
Fire	13,739,416	19,404,326	22,458,465	21,399,927	24,254,096	23,300,629
Foreign Fire	186,262	-	-	-	-	-
Public Works	8,873,733	8,494,679	10,136,845	9,445,356	10,078,590	9,785,851
Development & Planning	2,249,374	2,394,864	2,430,997	2,320,402	2,827,720	2,862,070
Economic Incentives	-	-	-	-	1,580,000	1,090,000
Total Expenditures	55,884,210	67,264,145	72,831,331	73,372,074	74,264,879	73,856,371
Net Surplus (Deficit)	$ (4,465,479)	$ (299,850)	$ (2,421,791)	$ 382,139	$ (905,534)	$ (706,188)
Net Surplus (Deficit) Excluding GF Surplus Transfers	3,434,648	4,710,815		3,621,953		
Net Surplus (Deficit) Excluding GF & Ambulance Fee Surplus Transfers	4,231,638	5,424,815		4,617,265		

VILLAGE OF NORTHBROOK
General Fund Budget
Comparative Years FY24 - FY28

	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Year-End Estimate
Beginning Fund Balance	$ 25,862,845	$ 31,776,315	$ 27,095,712	$ 26,795,862
Auditor ACFR Adjustments	(1,252)	(215,124)	-	-
Adjusted Beginning Fund Balance	25,861,593	31,561,191	27,095,712	26,795,862
Net Surplus (Deficit)	5,914,722	(4,465,479)	(299,850)	382,139
Ending Fund Balance	**31,776,315**	**27,095,712**	**26,795,862**	**27,178,001**
Ending Fund Balance - Restricted	1,850,086	798,697	367,885	367,885
Ending Fund Balance - Unrestricted/Unassigned	29,926,229	26,297,015	26,427,977	26,810,116
Total Revenue	53,743,693	51,418,731	66,964,295	73,754,213
Exclude Police and Firefighters' Pension Property Tax	-	-	(9,965,118)	(10,764,689)
Adjusted Revenue	53,743,693	51,418,731	56,999,177	62,989,524
40% of Adjusted Revenue	21,497,477	20,567,492	22,799,671	25,195,810
Excess Surplus	**8,428,752**	**5,729,522**	**3,628,306**	**1,614,307**
Surplus Expenditure Uses Approved by Board				
Facility Capital Projects Fund	5,900,127	4,010,665	2,539,814	1,130,015
Police and Fire Pensions	2,000,000	-	-	-
Stormwater Fund	-	1,000,000	700,000	-
Total Surplus Transfers (completed after year-end, in next FY)	7,900,127	5,010,665	3,239,814	1,130,015
General Fund Facilities (designated)	528,625	718,857	388,492	484,292
TOTAL USES	8,428,752	5,729,522	3,628,306	1,614,307

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
GENERAL FUND - REVENUES

GL Number	Category	Description	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY28 FORECAST BUDGET
11-0000-401-00	Property tax	CORPORATE PROPERTY TAX	6,959,153	6,661,257	6,672,101	6,672,101	6,672,101	8,422,363	8,675,034
11-0000-401-06	Property tax	TOWNSHIP ROAD & BRIDGE TAX	658,946	681,497	685,000	685,000	685,000	685,000	700,000
11-0000-401-10	Property tax	IMRF PROPERTY TAX REVENUE	1,195,473	1,155,607	1,207,950	1,207,950	1,207,950	1,290,375	1,329,086
11-0000-401-11	Property tax	CORPORATE PROPERTY TAX - PRIOR LEVY COLL	37,439	42,920	-	-	-	-	-
11-0000-401-16	Property tax	TOWNSHIP ROAD & BRIDGE TAX - PRIOR LEVY	2,949	3,659	-	-	-	-	-
11-0000-401-17	Property tax	POLICE PENSION PROPERTY TAX	-	4,697,233	5,119,395	5,119,395	5,119,395	5,078,907	5,180,485
11-0000-401-19	Property tax	FIRE PENSION PROPERTY TAX	-	5,267,885	5,645,294	5,645,294	5,645,294	6,043,900	6,164,778
		SUBTOTAL	8,853,960	18,510,058	19,329,740	19,329,740	19,329,740	21,520,545	22,049,383
11-0000-421-00	Taxes Sales	SALES TAX	9,922,201	12,235,781	12,750,000	12,750,000	16,000,000	16,500,000	16,500,000
11-0000-421-03	Taxes Sales	STATE USE TAX	1,400,062	1,233,880	1,050,000	1,050,000	300,000	300,000	315,000
11-0000-421-04	Taxes Sales	HOME RULE SALES TAX	5,276,125	5,733,489	5,700,000	5,700,000	6,900,000	6,950,000	6,950,000
		SUBTOTAL	16,598,388	19,203,150	19,500,000	19,500,000	23,200,000	23,750,000	23,765,000
11-0000-405-01	Taxes Other	REPLACEMENT TAX - VILLAGE	996,003	611,533	650,000	650,000	600,000	600,000	600,000
11-0000-405-03	Taxes Other	REPLACEMENT TAX - TOWNSHIP ROAD & BRIDGE	34,113	19,982	25,000	25,000	25,000	25,000	30,000
11-0000-407-01	Taxes Other	HOTEL/MOTEL TAX	738,301	812,088	775,000	775,000	900,000	900,000	900,000
11-0000-407-02	Taxes Other	ADMISSIONS AND ENTERTAINMENT TAX	71,429	65,567	70,000	70,000	70,000	70,000	75,000
11-0000-407-03	Taxes Other	UTILITY TAX	997,924	1,427,061	-	-	-	-	-
11-0000-407-05	Taxes Other	ELECTRIC UTILITY TAX	-	-	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
11-0000-407-06	Taxes Other	NATURAL GAS UTILITY TAX	-	-	800,000	800,000	800,000	800,000	800,000
11-0000-407-04	Taxes Other	SINGLE USE BAG TAX	26,192	168,636	150,000	150,000	140,000	140,000	140,000
11-0000-421-01	Taxes Other	MUNICIPAL AUTO RENTAL TAX	8,978	8,512	9,000	9,000	9,000	9,000	9,000
11-0000-421-02	Taxes Other	GAS & DIESEL FUEL TAX COUNTY REFUND	-	-	-	-	-	-	-
11-0000-422-00	Taxes Other	STATE INCOME TAX	5,766,354	6,121,738	6,200,000	6,200,000	6,500,000	6,500,000	6,700,000
11-0000-478-06	Taxes Other	TELECOMMUNICATION TAX	1,245,368	1,221,404	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
		SUBTOTAL	9,884,662	10,456,521	11,229,000	11,229,000	11,594,000	11,594,000	11,804,000
11-0000-435-01	Licenses	LICENSES - ANIMAL	26,628	25,476	28,000	28,000	28,000	28,000	28,000
11-0000-435-02	Licenses	LICENSES - BUSINESS	77,850	119,613	55,000	55,000	55,000	55,000	60,000
11-0000-435-03	Licenses	LICENSES - CONTRACTORS	-	-	70,000	70,000	60,000	60,000	70,000
11-0000-435-04	Licenses	LICENSES - LIQUOR	135,777	150,358	150,000	150,000	140,523	150,000	150,000
11-0000-435-05	Licenses	LICENSES - VEHICLE	438,038	427,032	495,000	495,000	480,000	-	-
		SUBTOTAL	678,293	722,479	798,000	798,000	763,523	293,000	308,000
11-0000-452-00	Permits/Reviews	BUILDING PERMITS	1,940,521	1,701,558	1,800,000	1,800,000	2,250,000	2,000,000	2,000,000
11-0000-452-02	Permits/Reviews	FIRE PROTECTION PERMITS	27,259	52,657	30,000	30,000	30,000	30,000	30,000
11-0000-452-03	Permits/Reviews	FIRE PROTECTION PERMITS - RFPD/UNINC.	7,596	16,363	8,000	8,000	8,000	8,000	10,000
11-0000-452-05	Permits/Reviews	TEMP. CERTIFICATE OF OCCUPANCY FEES	-	-	-	-	-	-	-
11-0000-452-07	Permits/Reviews	TEMPORARY FOOD SERVICE	113	50	-	-	-	-	-
11-0000-454-02	Permits/Reviews	POLICE ALARM PERMIT (RENEWAL)	64,892	63,772	65,000	65,000	60,000	65,000	65,000
11-0000-454-03	Permits/Reviews	POLICE ALARM PERMIT (NEW)	1,150	1,100	2,500	2,500	2,500	2,500	2,500
11-0000-454-05	Permits/Reviews	POLICE ALARM PERMIT REINSTATEMENT	20	-	-	-	-	-	-
11-0000-473-06	Permits/Reviews	RETAIL SALES PERMITS	150	450	500	500	500	500	500
		SUBTOTAL	2,041,701	1,835,950	1,906,000	1,906,000	2,351,000	2,106,000	2,108,000

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
GENERAL FUND - REVENUES

GL Number	Category	Description	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY28 FORECAST BUDGET
11-0000-454-00	Fees	POLICE FALSE ALARM FEE	40,575	44,145	50,000	50,000	50,000	50,000	50,000
11-0000-455-01	Fees	VACANT BUILDING INSPECTION FEES	3,200	800	500	500	500	500	500
11-0000-457-00	Fees	PLAN COMMISSION FEES	26,626	51,711	35,000	35,000	35,000	35,000	35,000
11-0000-459-00	Fees	FIRE FALSE ALARM RESPONSE FEE	-	-	-	-	-	-	-
11-0000-459-01	Fees	FIRE QUARTERLY ALARM MONITORING FEE	51,157	88,568	55,000	55,000	85,000	85,000	85,000
11-0000-473-10	Fees	RAFFLE FEES	210	360	-	-	-	-	-
11-0000-473-12	Fees	CHARITABLE GAMES LICENSE FEES	128	-	200	200	200	200	200
11-0000-476-01	Fees	ANTENNA LEASE FEE	221,781	209,684	170,000	170,000	170,000	170,000	185,000
11-0000-477-07	Fees	REFORESTATION PROGRAM RECEIVABLES	2,325	1,750	2,000	2,000	2,000	2,000	2,000
11-0000-477-08	Fees	IMPOUND FEES	60	120	300	300	300	300	300
11-0000-477-31	Fees	TOLL ROAD RESPONSES - FIRE	24,330	28,460	20,000	20,000	20,000	20,000	20,000
11-0000-478-01	Fees	COMCAST CABLE FRANCHISE FEES	749,483	622,786	750,000	750,000	750,000	750,000	750,000
11-0000-480-19	Fees	ANNEXATION FEES	750	3,000	2,000	2,000	2,000	2,000	2,000
11-0000-482-07	Fees	E-911 SURCHARGE FEES	624,922	568,378	625,000	625,000	575,000	625,000	625,000
11-0000-482-08	Fees	FOREIGN FIRE INSURANCE FEES	186,262	91,754	-	-	-	-	-
11-0000-482-16	Fees	WARRANT FEES	210	-	200	200	200	200	200
11-0000-482-18	Fees	SUBPOENA FEES	70	55	100	100	100	100	100
		SUBTOTAL	1,932,089	1,711,571	1,710,300	1,710,300	1,690,300	1,740,300	1,755,300
11-0000-451-00	Charges for Service	RFPD FEES	3,198,731	3,490,413	3,300,000	3,300,000	3,400,000	3,500,000	3,500,000
11-0000-451-01	Charges for Service	RED CENTER ADMINISTRATION FEES	20,000	-	-	-	23,000	10,000	10,000
11-0000-452-01	Charges for Service	ELEVATOR INSPECTIONS	34,800	52,950	45,000	45,000	45,000	45,000	45,000
11-0000-473-13	Charges for Service	OVERTIME REIMB. - POLICE	37,058	39,763	40,000	40,000	40,000	40,000	40,000
11-0000-473-14	Charges for Service	OVERTIME REIMB. - FIRE	23,799	16,037	35,000	35,000	67,000	35,000	35,000
11-0000-473-17	Charges for Service	OVERTIME REIMB. - PUBLIC WORKS	406	-	-	-	-	-	-
11-0000-475-04	Charges for Service	STATE ROUTE MAINTENANCE REIMBURSEMENT	54,459	25,364	35,000	35,000	35,000	35,000	35,000
11-0000-480-01	Charges for Service	AMBULANCE TRANSPORTATION MEDICAID FEE	267,483	364,036	300,000	300,000	400,000	400,000	400,000
11-0000-480-02	Charges for Service	AMBULANCE TRANSPORTATION FEE	2,447,110	2,631,276	2,400,000	2,400,000	2,500,000	2,600,000	2,600,000
11-0000-480-03	Charges for Service	GLENBROOK NORTH POLICE SERVICE	132,395	146,061	130,000	130,000	130,000	130,000	130,000
11-0000-480-06	Charges for Service	FINGERPRINTING SERVICES	2,621	2,900	2,500	2,500	2,500	2,500	2,500
11-0000-480-31	Charges for Service	FIRE TRAINING ACT REIMBURSEMENT	11,109	26,202	15,000	15,000	15,000	15,000	15,000
		SUBTOTAL	6,229,971	6,795,002	6,302,500	6,302,500	6,657,500	6,812,500	6,812,500
11-0000-458-01	Fines	FINES - ORDINANCE VIOLATIONS	140,215	86,600	140,000	140,000	140,000	140,000	145,000
11-0000-458-02	Fines	FINES - TRAFFIC COURT	48,719	46,467	55,000	55,000	55,000	55,000	55,000
		SUBTOTAL	188,934	133,067	195,000	195,000	195,000	195,000	200,000
11-0000-481-26	Grants	ENERGY EFFICIENCY GRANTS	-	55,231	-	-	-	-	-
11-0000-481-32	Grants	OTHER GRANTS	3,000	83,830	296,000	296,000	296,000	25,000	50,000
11-0000-481-36	Grants	CIVIC GRANT/SUSTAINABILITY PROGRAM	90,000	90,000	60,000	60,000	60,000	90,000	90,000
		SUBTOTAL	93,000	229,061	356,000	356,000	356,000	115,000	140,000

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
GENERAL FUND - REVENUES

GL Number	Category	Description	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY28 FORECAST BUDGET
11-0000-475-14	Interfund Transfer	INTERFUND TRANSFER - SANITARY SEWER FUND	626,975	626,975	627,000	627,000	627,000	627,000	627,000
11-0000-475-15	Interfund Transfer	INTERFUND TRANSFER - SENIOR HOUSING FUND	102,660	105,230	105,000	105,000	105,000	105,000	105,000
11-0000-475-16	Interfund Transfer	INTERFUND TRANSFER - STORMWATER FUND	98,825	101,790	102,000	102,000	102,000	102,000	102,000
11-0000-475-20	Interfund Transfer	INTERFUND TRANSFER - CEMETERY FUND	1,930	1,990	2,000	2,000	2,000	2,000	2,000
11-0000-475-21	Interfund Transfer	INTERFUND TRANSFER - WATER FUND	1,983,055	2,042,550	2,042,000	2,042,000	2,042,000	2,042,000	2,042,000
11-0000-475-22	Interfund Transfer	INTERFUND TRANSFER - PARKING FUND	48,505	49,960	50,000	50,000	50,000	50,000	50,000
11-0000-475-34	Interfund Transfer	INTERFUND TRANSFER - HEALTH INSURANCE FUND	-	2,000,000	2,500,000	2,500,000	1,109,172	1,000,000	-
11-0000-475-46	Interfund Transfer	INTERFUND TRANSFER - BUSINESS DISTRICT	-	-	-	-	-	-	-
		SUBTOTAL	2,861,950	4,928,495	5,428,000	5,428,000	4,037,172	3,928,000	2,928,000
				-			-	-	-
11-0000-426-01	Investment Income	INTEREST INCOME - GENERAL CORPORATE FUND	1,341,371	1,190,373	1,000,000	1,000,000	900,000	800,000	775,000
11-0000-426-02	Investment Income	INTEREST INCOME - ESCROW FUND	276,131	252,242				-	-
11-0000-426-19	Investment Income	INTEREST INCOME - PROPERTY TAX	2,114	-	-	-	-	-	-
11-0000-482-03	Investment Income	DRUG FORFEITURE INTEREST	14,934	16,044	5,000	5,000	5,000	5,000	5,000
11-0000-482-04	Investment Income	E-911 INTEREST	23,695	87,869	5,000	5,000	5,000	5,000	5,000
11-0000-482-09	Investment Income	FOREIGN FIRE INTEREST	-	-	-	-	-	-	-
		SUBTOTAL	1,658,245	1,546,528	1,010,000	1,010,000	910,000	810,000	785,000
11-0000-473-03	Miscellaneous	SURPLUS EQUIPMENT SALES	71,138	93,583	95,000	95,000	95,000	95,000	95,000
11-0000-473-07	Miscellaneous	MISCELLANEOUS INCOME [NON-RECURRING]	(17,322)	437,977	-	-	-	-	-
11-0000-473-09	Miscellaneous	MISCELLANEOUS INCOME	318,882	339,356	325,000	325,000	325,000	375,000	375,000
11-0000-473-22	Miscellaneous	NSF CHECK FEE	1,275	1,600	-	-	-	-	-
11-0000-473-25	Miscellaneous	SCRAP METAL PROCEEDS	44	-					-
11-0000-473-29	Miscellaneous	OVER/SHORT	(92)	(32)	-	-	-	-	-
11-0000-473-30	Miscellaneous	DONATIONS	572	145	-	-	-	-	-
11-0000-477-02	Miscellaneous	WEED CUTTING	152	-					-
11-0000-477-09	Miscellaneous	MISCELLANEOUS REIMBURSEMENTS	1,925	11,306	15,000	15,000	15,000	15,000	15,000
11-0000-482-00	Miscellaneous	DRUG FORFEITURE - DUI FINES	-	-	5,000	5,000	5,000	5,000	5,000
11-0000-482-01	Miscellaneous	DRUG FORFEITURE FUNDS - STATE	721	8,478	5,000	5,000	5,000	5,000	5,000
11-0000-482-02	Miscellaneous	DRUG FORFEITURE FUNDS - FEDERAL	19,700	-	-	-	-	-	-
11-0000-482-15	Miscellaneous	DRUG FORFEITURE FUNDS - MONEY LAUN STATE	543	-	-	-	-	-	-
		SUBTOTAL	397,538	892,413	445,000	445,000	445,000	495,000	495,000
11-0000-406-02	Bond Issue Proceeds	BOND ISSUE PROCEEDS	-	-	2,200,000	2,200,000	2,083,373	-	-
11-0000-406-03	Bond Issue Proceeds	PREMIUM ON DEBT ISSUE	-	-	-	-	141,605	-	-
		SUBTOTAL	-	-	2,200,000	2,200,000	2,224,978	-	-
		TOTAL REVENUES	51,418,731	66,964,295	70,409,540	70,409,540	73,754,213	73,359,345	73,150,183

VILLAGE OF NORTHBROOK
General Fund Budget Summary
Expenses By Department/Division and Category
Fiscal Year 2027

Department/Division	Department/ Division Number	Personal Services	Fringe Benefits	Contractual Services	Commodities	Capital Outlay	Transfers Out	TOTAL
Legislative	1110	$ 47,300	$ 3,600	$ 349,200	$ -	$ -	$ -	$ 400,100
Administrative	1120	1,231,450	384,600	406,635	10,000	-	-	2,032,685
Human Resources	1121	421,445	154,815	143,095	-	-	-	719,355
Sustainability	1122	90,075	50,775	162,330	-	-	-	303,180
Legal	1200	-	-	868,500	-	-	-	868,500
Finance	1300	1,006,495	237,340	289,169	17,000	-	-	1,550,004
Interfund Transfers	1310	-	-	-	-	-	800,000	800,000
Information Technology	1400	1,120,665	366,155	1,895,390	500	617,200	-	3,999,910
Police	2100	13,992,025	8,198,910	1,029,554	549,610	641,985	-	24,412,084
Drug Forfeiture	2200	-	-	-	-	-	-	-
E911	2300	-	-	407,640	-	31,015	-	438,655
Fire	3100	11,365,995	8,632,902	1,615,476	565,940	2,073,783	-	24,254,096
Public Works	4100	4,003,705	1,727,205	1,859,133	958,450	1,530,097	-	10,078,590
Development & Planning	6300	1,558,365	659,775	600,680	8,900	-	-	2,827,720
Economic Incentives	6310	-	-	1,580,000	-	-	-	1,580,000
TOTAL		$ 34,837,520	$ 20,416,077	$ 11,206,802	$ 2,110,400	$ 4,894,080	$ 800,000	$ 74,264,879

LEGISLATIVE DIVISION

PROGRAM DETAIL
FISCAL YEAR 2027

DIVISION RESPONSIBILITIES

Pursuant to Article II of the Municipal Code, the Village Board of Trustees consists of the Village President and six Village Trustees, each elected by the residents of Northbrook for a four-year term of office to establish the policies for operation of the Village Government. The Village Clerk is elected by the residents of Northbrook for a four-year term and attends all meetings of the Board of Trustees and keeps the record of the Board's proceedings along with additional records and files of their office. The Village policies as established by the Board of Trustees are an exercise of the home rule powers granted by article VII, section 6 of the Illinois Constitution of 1970 and the legislative authority established under state law. The Board of Trustees selects, employs and supervises one employee, the Village Manager. The Board's policy direction is to the Village Manager, who in turn directs Village staff to implement these policies.

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

ACCOMPLISHMENTS OF FISCAL YEAR 2026

1. Reviewed and adopted the FY26 Municipal Budget following a Public Hearing and reviewed quarterly budget reports to stay informed and closely monitor responsible fiscal operations.

2. Conducted an annual performance review of the Village Manager.

3. Received and reviewed the Annual Audit and Comprehensive Annual Financial Report for the Year Ending April 30, 2025.

4. Selected an experienced consultant to support development of a first ever strategic plan for the Village and a complementary communication audit to enhance the delivery of timely and informative public information to the community. Both activities are underway with final approvals anticipated by the end of the fiscal year.

5. Established a standing Labor Relations Committee of the Village Board.

6. Established the Ad Hoc 125th Anniversary Celebration Commission to plan and implement celebration activities for the 125th Anniversary of the Village's founding on November 18, 2026.

7. Monitored legislative action in Springfield through the Northwest Municipal Conference and Illinois Municipal League and contribution support/opposition to proposed legislation that would positively/negatively impact the Village and municipalities across the state.

8. Repealed Chapter 15, Article XIX of the Municipal Code entitled "Vehicle Licenses" effective May 1, 2026 to eliminate the sale of Vehicle Stickers and alternatively levied a like amount of net revenue as part of the property tax levy as the Vehicle Sticker sales have a high administrative burden required to generate a relatively small amount of revenue associated with a customer impact of license purchase and low compliance.

9. Authorized the Village Manager to restructure the process of considering annual contributions to community organizations as an Annual Grant Program with limited annual funding for competitive grants to eligible non-profits which provide residents with social service resources and cultural programs. Designated Northbrook Partner Agencies and Services providers will be considered for a multi-year contract for service subject to annual budget appropriations and would not be eligible for grant funding.

GOALS FOR FISCAL YEAR 2027

1. Support implementation of the approved goals and objectives as part of the Strategic Plan. Evaluate Key Performance Indicators (aka measures) to replace Village Manager goals and priorities.

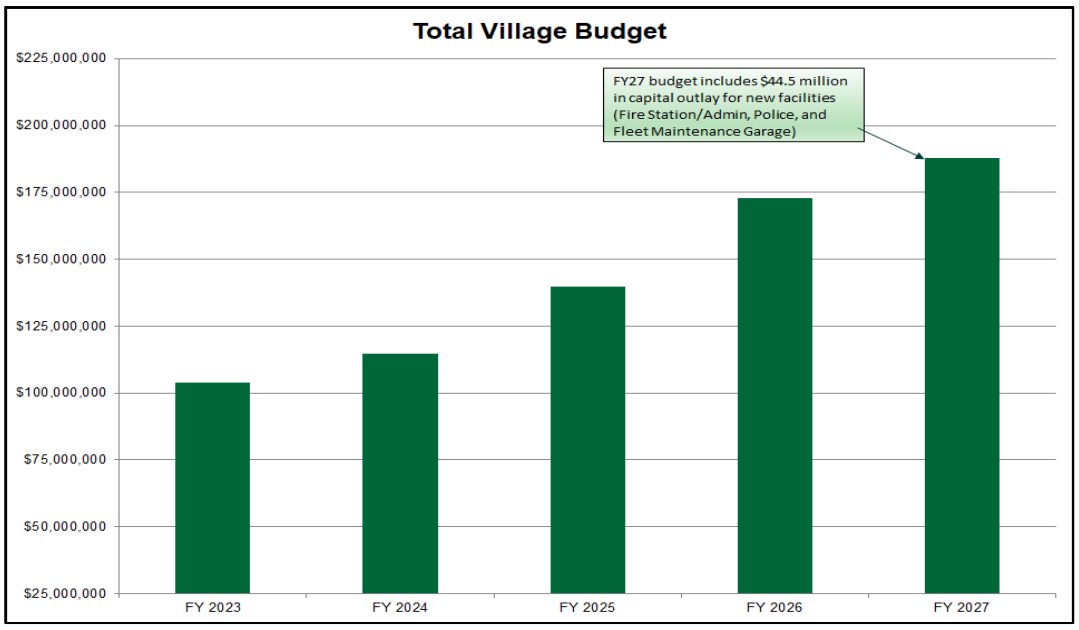
2. Monitor legislative action in Springfield and work with Legislators and Councils of Government to ensure Northbrook's interests are kept at the forefront.

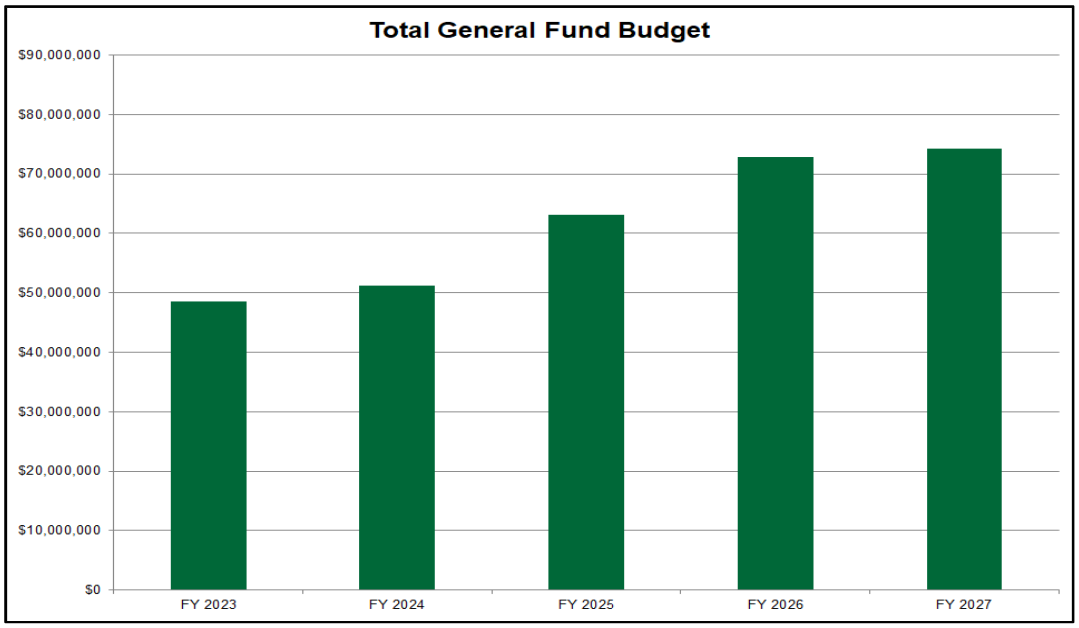
3. Represent Northbrook in the Northwest Municipal Conference (NWMC) and Illinois Municipal League (IML).

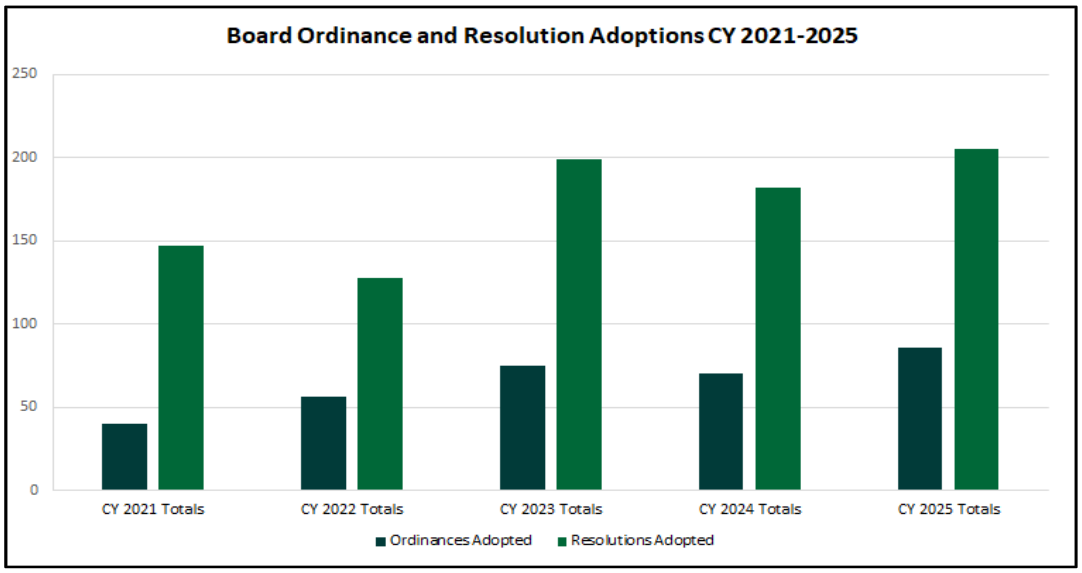
4. Focus on increased intergovernmental cooperation and partnership with surrounding communities and with other units of government within Northbrook.

5. Conduct an annual performance review of the Village Manager consistent with the provision of the Manager's Employment Agreement.

6. Review cost and allocation of Village services through the quarterly budget review process as part of an ongoing commitment to responsible fiscal operations


Total Village Budget
$225,000,000
$200,000,000
$175,000,000
$150,000,000
$125,000,000
$100,000,000
$75,000,000
$50,000,000
$25,000,000
FY27 budget includes $44.5 million in capital outlay for new facilities (Fire Station/Admin, Police, and Fleet Maintenance Garage)
FY 2023
FY 2024
FY 2025
FY 2026
FY 2027


Total General Fund Budget
$90,000,000
$80,000,000
$70,000,000
$60,000,000
$50,000,000
$40,000,000
$30,000,000
$20,000,000
$10,000,000
$0
FY 2023
FY 2024
FY 2025
FY 2026
FY 2027


Board Ordinance and Resolution Adoptions CY 2021-2025
250
200
150
100
50
0
CY 2021 Totals
CY 2022 Totals
CY 2023 Totals
CY 2024 Totals
CY 2025 Totals
Ordinances Adopted
Resolutions Adopted

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
GENERAL FUND EXPENSES - LEGISLATIVE DIVISION WITHIN THE VILLAGE MANAGER'S OFFICE

GL Number	Description	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY28 FORECAST BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
11-1110-505-07	MEETINGS PAY	41,243	40,754	47,000	47,000	47,170	47,300	47,300	0.6%	0.3%
	TOTAL PERSONAL SERVICES	41,243	40,754	47,000	47,000	47,170	47,300	47,300	0.3%	0.3%
11-1110-512-00	FICA EMPLOYER CONTRIBUTIONS	3,155	3,118	3,595	3,595	3,600	3,600	3,600	0.0%	0.0%
	TOTAL FRINGE BENEFITS	3,155	3,118	3,595	3,595	3,600	3,600	3,600	0.0%	0.0%
11-1110-540-00	CONFERENCES	584	-	4,000	4,000	-	2,000	4,000	-50.0%	
11-1110-542-00	MEMBERSHIPS	25,015	25,083	27,500	27,500	27,500	27,500	27,500	0.0%	0.0%
11-1110-554-00	OTHER PROFESSIONAL SERVICES	25,053	242,575	60,000	325,000	390,000	30,000	30,000	-90.8%	-92.3%
11-1110-554-01	YOUTH COMMISSION	-	-	-	-	-	-	-		
11-1110-554-04	SENIOR TAXI PROGRAM	5,431	5,844	5,000	5,000	5,000	5,000	5,000	0.0%	0.0%
11-1110-554-06	COMMUNITY COMMISSION	-	-	-	-	-	-	-		
11-1110-554-09	STRATEGIC PLANNING	-	-	-	95,000	95,000	-	-	-100.0%	-100.0%
11-1110-575-00	RECEPTIONS & EVENTS	111,971	119,593	146,000	146,000	135,500	174,500	154,500	19.5%	28.8%
11-1110-584-00	CONTRIBUTIONS	365,375	386,362	446,365	446,365	445,362	76,000	76,000	-83.0%	-82.9%
11-1110-599-00	MISCELLANEOUS	8,612	6,491	15,000	15,000	12,500	15,000	15,000	0.0%	20.0%
11-1110-599-05	ARTS COMMISSION	-	3,955	10,000	10,000	8,500	10,000	10,000	0.0%	17.6%
11-1110-599-06	COMMUNITY COMMISSION	6,356	5,761	7,000	7,000	7,000	8,000	8,000	14.3%	14.3%
11-1110-599-07	SPECIAL NEEDS INCLUSION COMMISSION	995	-	1,200	1,200	1,200	1,200	1,200	0.0%	0.0%
	TOTAL CONTRACTUAL SERVICES	549,392	795,664	722,065	1,082,065	1,127,562	349,200	331,200	-67.7%	-69.0%
11-1110-705-00	FURNITURE, FIXTURES AND EQUIPMENT	-	160,636	-	-	-	-	-		
	TOTAL CAPITAL OUTLAY	-	160,636	-	-	-	-	-		
	TOTAL	593,790	1,000,172	772,660	1,132,660	1,178,332	400,100	382,100	-64.7%	-66.0%

***FY25 Actual and FY26 Year-End Estimate reflect higher expenditure levels resulting from payments to Lakeshore Recycling Systems (LRS) to reduce user fees charged to residents for refuse/recycling/yard waste services.**

Fund: General (11) **Division: Legislative (1110)**			**Account Total**
	PERSONAL SERVICES		
11-1110-505-07 OTHER COMPENSATION			
	Meetings Pay Village President, 6 Trustees & Village Clerk, per Municipal Code	47,300	
	TOTAL		**47,300**
	TOTAL PERSONAL SERVICES		**47,300**
	FRINGE BENEFITS		
11-1110-512-00 FICA EMPLOYER CONTRIBUTIONS			**3,600**
	TOTAL FRINGE BENEFITS		**3,600**
	CONTRACTUAL SERVICES		
11-1110-540-00 CONFERENCES			
	IML		**2,000**
11-1110-542-00 MEMBERSHIPS			
	Metropolitan Mayor's Caucus	1,700	
	Illinois Municipal League	2,500	
	Northwest Municipal Conference	18,600	
	CMAP	1,600	
	Rotary	2,000	
	Midwest Climate Cooperative	1,000	
	Municipal Clerks of North/Northwest Suburbs	25	
	Municipal Clerks - IML	75	
	TOTAL		**27,500**
11-1110-554-XX OTHER PROFESSIONAL SERVICES			
11-1110-554-00	Public Beautification	30,000	
11-1110-554-04	Senior Taxi Program	5,000	
	TOTAL		**35,000**

Fund: General (11) **Division: Legislative (1110)**			**Account Total**
	CONTRACTUAL SERVICES (CONT'D)		
11-1110-575-00 RECEPTIONS AND EVENTS			
	Fourth of July Fireworks	65,000	
	Village Events	74,500	
	Banners, Advertising & Sponsorships	15,000	
	125th Anniversary Planning	20,000	
	TOTAL		**174,500**
11-1110-584-00 CONTRIBUTIONS			**76,000**
11-1110-599-XX MISCELLANEOUS			
11-1110-599-00	Miscellaneous, ceremonies, awards, recognitions	15,000	
11-1110-599-05	Arts Commission	10,000	
11-1110-599-06	Community Commission	8,000	
11-1110-599-07	Special Needs Inclusion Commission	1,200	
			34,200
	TOTAL CONTRACTUAL SERVICES		**349,200**
TOTAL FOR DIVISION			**400,100**

ADMINISTRATIVE DIVISION

PROGRAM DETAIL
FISCAL YEAR 2027

DIVISION RESPONSIBILITIES

The Village Manager's Office oversees the day-to-day operations of the Village in accordance with the managerial form of municipal government as established by article 5 of the Illinois Municipal Code, 65 ILCS 5/5-1-1. It is the responsibility of the Village Manager to provide the overall direction for the Village organization in accordance with policies established by the Village Board of Trustees. Other responsibilities are to assure Village operations are conducted economically, efficiently, and effectively in accordance with the Municipal Code and related policy direction of the Village Board of Trustees. The Office of the Village Manager also develops recommendations to the Board of Trustees for changes in programs, operations, and policies. In addition, the Village Manager attends all meetings of the Village Board of Trustees, and prepares the recommended annual budget for consideration by the Village Board of Trustees with highly responsible support of the CFO pursuant to Chapter 2, Article III Sec. 2-118 of the Municipal Code.

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

ACCOMPLISHMENTS OF FISCAL YEAR 2026

1. Supported the on-boarding of newly elected officials.

2. Prepared all necessary materials for meetings of the Village Board and its committees.

3. Supported the Village Board in transitioning the Ad Hoc Labor Relations Committee to a standing Labor Relations Committee of the Village Board.

4. Undertook in collaboration with IT and all Village Departments, the elevation of business process changes in anticipation of ERP transition to BS&A cloud to include permit and business license processes.

5. Identified future sites for the construction of a new Fire Station 11 and Fleet Maintenance Garage and completed permitting applications for construction. Continued work related to identification of a future location for a new Police Facility as well as Fire Headquarters.

6. Continued to work with Brookfield Properties to implement the provision of the Redevelopment and Economic Incentive Agreement for Northbrook Court.

7. Presented the necessary actions to the Board for the sale of a portion of 1657 Shermer Road to Housing Opportunities Development Corporation (HODC) for an affordable housing project.

8. Presented recommendations to the Board for the restructuring of the financial contributions to community organizations.

9. Updated standard process to track and fulfill Freedom of Information Act (FOIA) requests from the public and implemented a new FOIA management system to improve tracking and coordination as well as streamline receipt and fulfillment of information requests.

10. Continued implementing new brand to ensure consistent use across all departments and to improve overall image of the Village including the installation of new gateway signage.

11. Managed external village communications via social media accounts on Facebook, Instagram, LinkedIn, YouTube, and X, to increase exposure and enhance engagement and continue to produce the Village Board meeting summary, Northbrook News articles, weekly e-newsletter, Village Manager's Weekly Report, and print newsletter (six each year).

12. Managed the emergency notification system.

13. Presented an evaluation to the Village Board regarding direct and indirect Village expenses for private special events and Village sponsored specials events to inform policy considerations.

14. Planned and/or supported across departments, Village-wide events based on event schedule including the Northbrook Grand Prix, Brewfest, Grapes on the Green, Illuminate Northbrook (see Supplemental Section) and scheduled the placement of approved downtown streetlight banners for Village and Village sponsored events (see Supplemental Section).

15. Coordinated Special Events within the organization including Family Dinner and Student Government Day.

16. Administered the local adjudication program with monthly hearings to prosecute local ordinance and non-moving violations and coordinated across departments to improve process.

17. Supported the Ad Hoc 125th Anniversary Celebration Commission to celebrate the Village's 125th Anniversary on November 18, 2026.

GOALS FOR FISCAL YEAR 2027

1. Prepare all necessary materials for meetings of the Village Board and its committees.

2. Support the Village Board implementing its strategic plan and align the annual budget process with the adopted priorities, goals, and objectives of the Strategic Plan.

3. Collaborate with the Finance Department on the process for developing a five-year Capital Improvement Plan (CIP) to align with the proposed Strategic Plan.

4. Continue the process to identify and work across all Departments to update business processes in advance of the Enterprise Resource Planning (ERP) migration to the cloud to reduce inefficiencies by improved data quality and consistent workflows to ensure effective staff use of the ERP system scheduled for implementation in November 2026.

5. Implement and align communications with the public related to public information, activities, and news in the Village in accordance with the policies of the Village Board to be informed by the communications audit performed by a5.

6. Conduct the second statistically valid citizen survey consistent with the 2023 survey to evaluate trends over time.

7. Plan and/or support Village-wide events based on event schedule (see Supplemental Section) and schedule the placement of approved downtown streetlight banners for Village and Village sponsored events (see Supplemental Section).

8. Evaluate the impact of use of the Commuter Parking lot for Northbrook Days in conjunction with the Civic Association and Village Departments.

9. Continue work with Brookfield Properties to implement the approved redevelopment plan and related public financial incentives.

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

11. Evaluate and establish organization education related to records retention and streamline processes related to archiving hard copy and digital records.

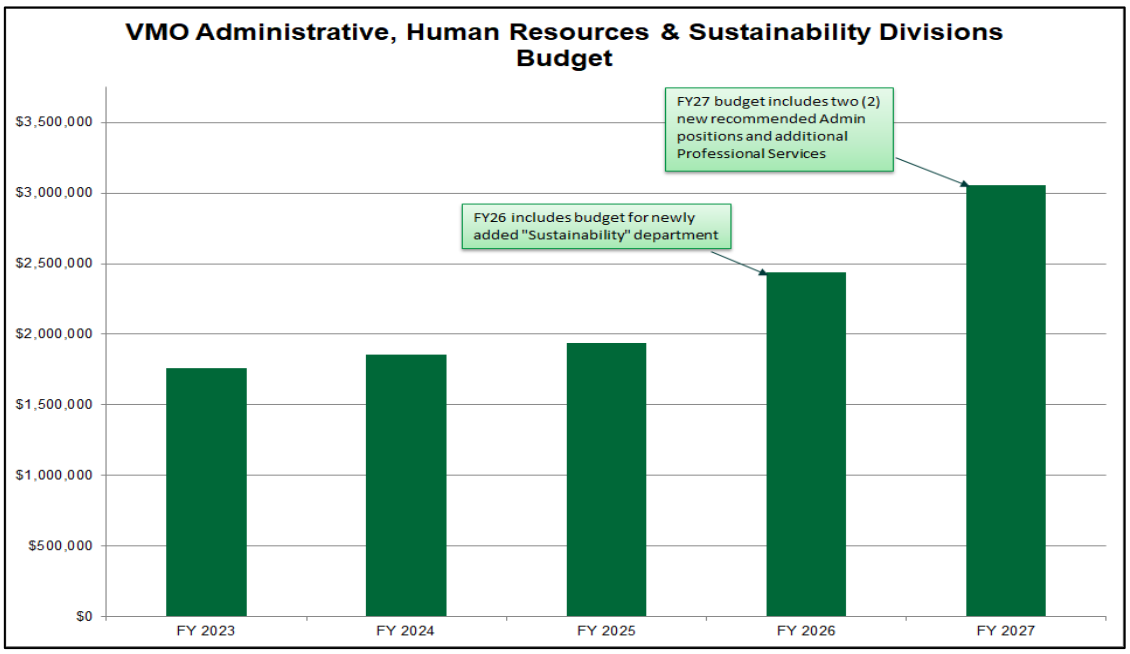
12. Support organizational work to present policy decisions to the Village Board related to the new Fire Station 11 and Fleet Maintenance Garage as well as the future use/restoration/demolition of the vacated properties.

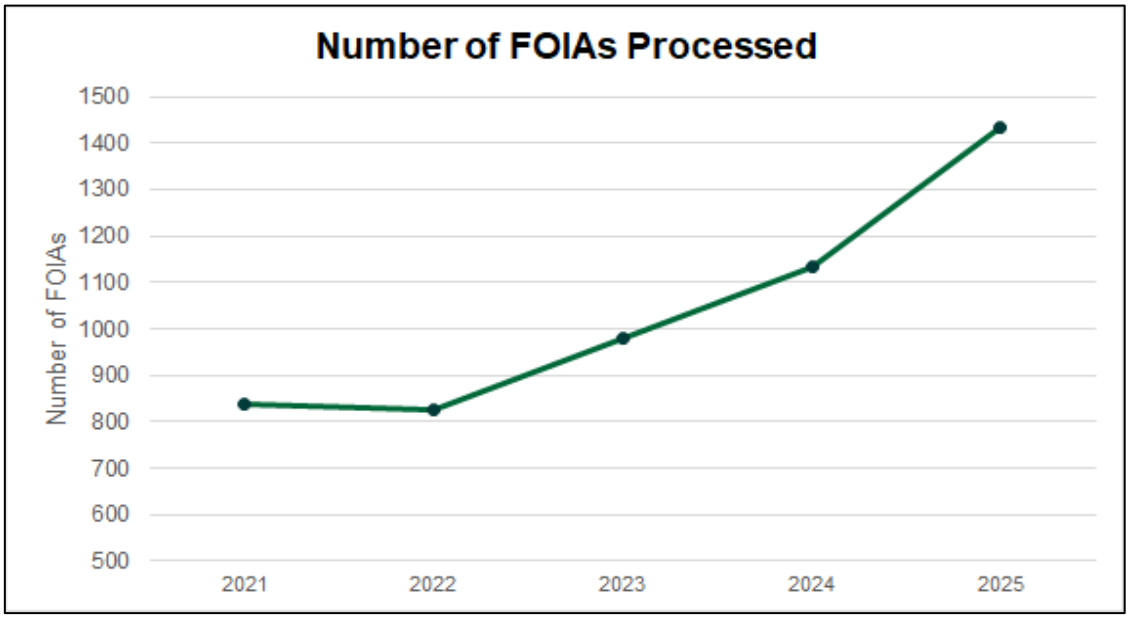
13. Present site recommendations for a new Fire Headquarters and Police Station.

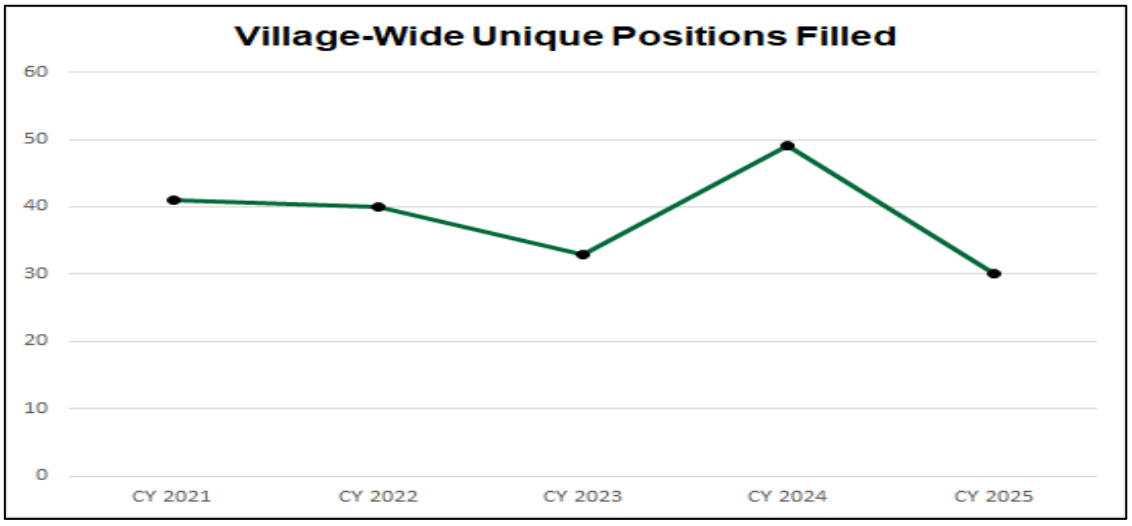
14. Support organizational work to invest in emergency preparedness in collaboration with NIPSTA.

BOARDS/COMMISSION SUPPORT

1. Village Board of Trustees and Work Committees of the Village Board
2. Community Commission
3. Arts Commission
4. Disability Inclusion Commission
5. Ad Hoc 125th Anniversary Celebration Commission


VMO Administrative, Human Resources & Sustainability Divisions Budget
FY27 budget includes two (2) new recommended Admin positions and additional Professional Services
FY26 includes budget for newly added "Sustainability" department
$3,500,000
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$0
FY 2023
FY 2024
FY 2025
FY 2026
FY 2027


Number of FOIAs Processed
Number of FOIAs
1500
1400
1300
1200
1100
1000
900
800
700
600
500
2021
2022
2023
2024
2025

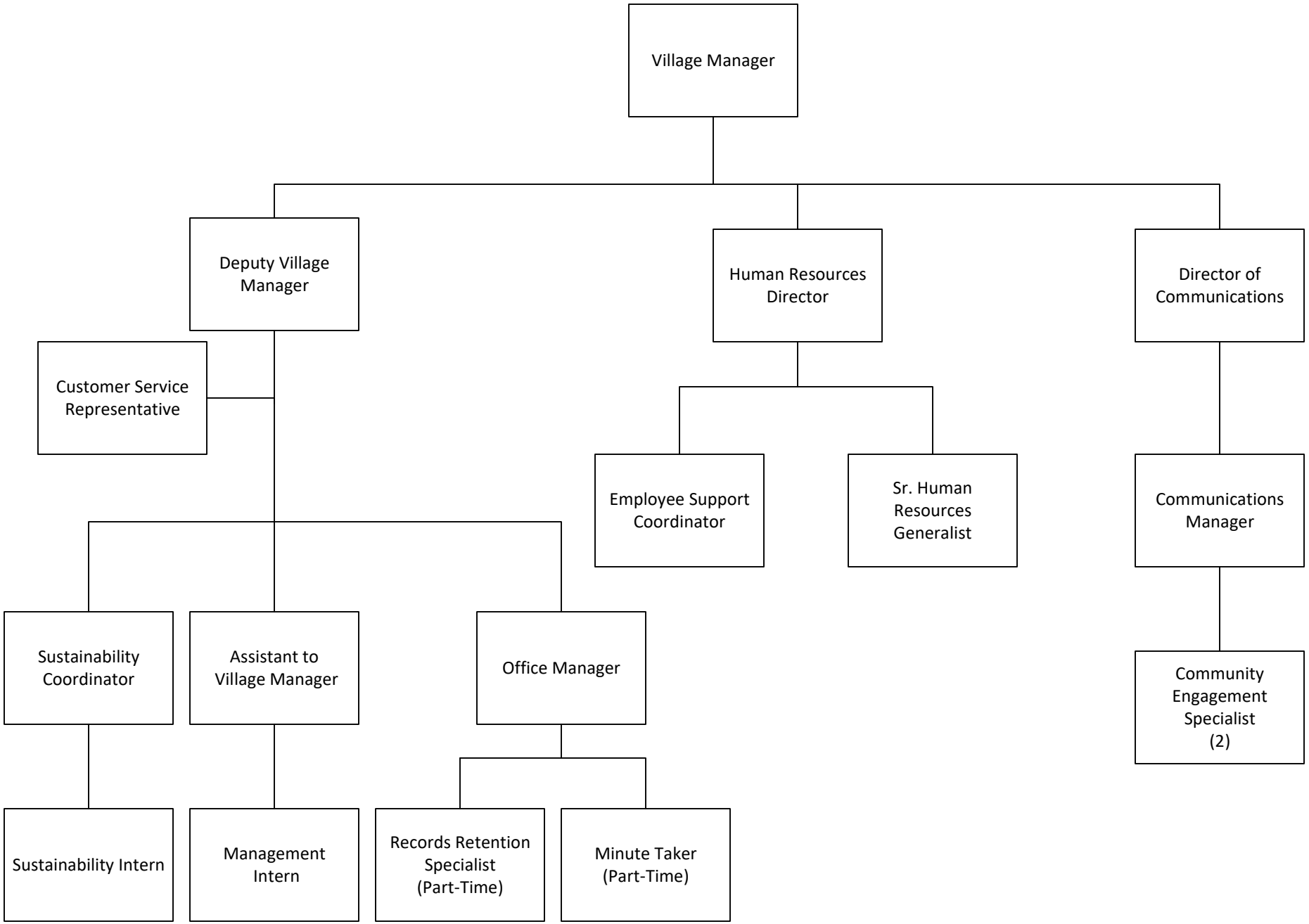

Village-Wide Unique Positions Filled
60
50
40
30
20
10
0
CY 2021
CY 2022
CY 2023
CY 2024
CY 2025

Village of Northbrook
Prior Year Performance Measurers
2025 Data for Fiscal Year 2027 Budget

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

Category	1/25	2/25	3/25	4/25	5/25	6/25	7/25	8/25	9/25	10/25	11/25	12/25	2025 TOTAL	2024 TOTAL
Village Board & Committee Agendas Prepared	4	4	2	4	2	7	4	4	3	5	2	2	43	56
Commission Agendas Prepared (Community, Sustainability, Disability Inclusion, Arts, & BFPC)	4	4	4	6	4	3	4	6	5	4	2	3	49	49
Ordinances Adopted	4	4	9	13	7	3	6	4	5	17	4	10	86	70
Resolutions Adopted	16	8	5	38	20	20	13	15	10	30	14	16	205	182
Proclamations Issued	0	1	2	16	5	1	2	2	7	3	0	1	40	36
Special Event Permits Issued	0	1	2	1	4	3	1	2	2	0	2	0	18	22
Special Events Supported	1	1	0	2	4	6	4	4	3	2	4	0	31	36
Administrative Hearing Docket Items	49	0	54	44	81	79	50	63	45	71	45	0	581	885
Refuse, Recycling Compost Collected (tons)	978	823	904	1,061	1,268	1,274	1,303	1,177	1,180	1,156	1,085	1168	13,376	10,714
FOIAs Processed (Police & non-police)	76	89	119	113	110	139	114	133	116	155	142	128	1,434	1,135
Unique Positions Filled	1	0	2	1	3	1	1	1	2	10	0	8	30	49
Village Website Page Views	47,034	49,001	83,434	64,326	52,442	73,004	68,331	66,541	77,844	65,654	59,997	40,224	747,832	738,437
Village Website Unique Users	12,344	11,789	21,909	11,189	8,565	15,780	19,150	21,020	13,890	13,788	8,343	3,321	161,088	159,918
Village Facebook Followers	8,002	8,013	8,055	8,096	8,140	8,186	8,240	8,251	8,304	8,329	8,360	8,365		7,771
Village LinkedIn Followers	1,265	1,272	1,282	1,298	1,323	1,333	1,353	1,366	1,382	1,407	1,423	1,437		1,242
Village Instagram Followers	2,871	2,944	3,019	3,061	3,135	3,202	3,297	3,415	3,497	3,593	3,653	3,682		2,834
Police Facebook Followers	3,600	3,643	3,666	3,723	3,806	3,857	3,931	4,064	4,207	4,340	4,472	4,512		3,552
Notify Northbrook Total Subscribers	7,136	7,133	7,128	7,130	7,115	7,110	7,108	7,101	7,091	7,087	7,080	7,076		7,148

Village Manager's Office



VILLAGE MANAGER'S OFFICE
AUTHORIZED POSITIONS

		FY 2026		FY 2027	
		Positions	FTE*	Positions	FTE*
Regular Full-Time					
Village Manager		1	1.00	1	1.00
Deputy Village Manager		1	1.00	1	1.00
Communications Director	1	0	0.00	1	1.00
Assistant to Village Manager		1	1.00	1	1.00
Director of Human Resources		1	1.00	1	1.00
Sr. Human Resources Generalist		1	1.00	1	1.00
Employee Support Coordinator		1	1.00	1	1.00
Office Manager		1	1.00	1	1.00
Communications Manager		1	1.00	1	1.00
Community Engagement Specialist	2	1	1.00	2	2.00
Sustainability Coordinator		1	1.00	1	1.00
Customer Services Representative		1	1.00	1	1.00
TOTAL		**11**	**11.00**	**13**	**13.00**
Regular Part-Time					
Record Retention Specialist		1	0.50	1	0.50
TOTAL		**1**	**0.50**	**1**	**0.50**
Temporary/Seasonal Part-Time					
Minute Takers		2	0.25	1	0.25
Management Intern		1	0.25	1	0.25
Sustainability Intern		1	0.25	1	0.25
TOTAL		**4**	**0.75**	**3**	**0.75**
TOTAL POSITIONS FOR DEPARTMENT		**16**	**12.25**	**17**	**14.25**

* FTE - Full-Time Equivalents

1 Adding position to enhance community outreach
2 Adding position to enhance community outreach

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
GENERAL FUND EXPENSES - ADMINISTRATIVE DIVISION WITHIN THE VILLAGE MANAGER'S OFFICE

GL Number	Description	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY28 FORECAST BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
11-1120-501-01	REGULAR SALARIES	1,036,297	1,214,674	928,580	928,580	944,950	1,154,330	1,250,400	24.3%	22.2%
11-1120-502-01	REGULAR PART-TIME SALARIES	38,143	-	40,715	40,715	30,130	38,595	39,755	-5.2%	
11-1120-502-02	SEASONAL PERSONNEL	10,523	7,426	20,695	20,695	12,045	20,525	20,710	-0.8%	70.4%
11-1120-503-00	OVERTIME	4,440	128	4,000	4,000	4,000	4,000	4,000	0.0%	0.0%
11-1120-504-00	GOOD HEALTH BENEFIT	3,855	-	-	-	-	-	-		
11-1120-505-05	RELOCATION LOAN AMORTIZATION	14,000	14,000	-	-	14,000	14,000	14,000		0.0%
	TOTAL PERSONAL SERVICES	1,107,258	1,236,228	993,990	993,990	1,005,125	1,231,450	1,328,865	23.9%	22.5%
11-1120-511-00	IMRF EMPLOYER CONTRIBUTIONS	119,063	101,212	75,310	75,310	75,310	97,405	100,330	29.3%	29.3%
11-1120-512-00	FICA EMPLOYER CONTRIBUTIONS	71,356	83,042	68,705	68,705	68,705	84,205	86,730	22.6%	22.6%
11-1120-513-00	EMPLOYEE LIFE INSURANCE	1,556	1,401	1,510	1,510	1,510	1,510	1,510	0.0%	0.0%
11-1120-514-00	EMPLOYEE HEALTH INSURANCE	131,550	245,210	145,260	145,260	145,260	195,400	214,940	34.5%	34.5%
11-1120-514-01	EMPLOYEE HEALTH INSURANCE - OPT OUT	-	-	6,000	6,000	6,000	6,000	6,000	0.0%	0.0%
11-1120-515-00	WORKERS' COMPENSATION	115	115	80	80	80	80	80	0.0%	0.0%
	TOTAL FRINGE BENEFITS	323,640	430,980	296,865	296,865	296,865	384,600	409,590	29.6%	29.6%
11-1120-533-00	POSTAGE	12,216	6,121	21,000	21,000	21,000	23,000	23,500	9.5%	9.5%
11-1120-536-00	TRANSFER TO SELF INSURANCE	31,750	12,095	7,895	7,895	7,895	7,895	7,895	0.0%	0.0%
11-1120-537-05	CELLULAR PHONE SERVICE	3,090	1,909	1,560	1,560	1,560	1,560	1,560	0.0%	0.0%
11-1120-540-00	CONFERENCES	5,026	9,000	11,000	11,000	10,000	10,000	11,000	-9.1%	0.0%
11-1120-541-00	GENERAL TRAINING/LOCAL SEMINARS	11,463	4,556	5,500	5,500	5,000	5,500	5,000	0.0%	10.0%
11-1120-542-00	MEMBERSHIPS	2,525	2,402	7,300	7,300	6,700	6,700	6,700	-8.2%	0.0%
11-1120-543-00	SUBSCRIPTIONS	624	742	455	455	455	780	780	71.4%	71.4%
11-1120-543-01	SOFTWARE AS A SERVICE	-	-	-	-	-	14,000	14,000		
11-1120-545-00	PRINTING	50,404	64,029	66,000	66,000	66,000	68,000	70,500	3.0%	3.0%
11-1120-554-00	OTHER PROFESSIONAL SERVICES	124,733	102,824	35,000	122,776	122,776	238,000	133,000	93.8%	93.8%
11-1120-554-05	COMMUNICATIONS	36,534	10,024	25,750	80,750	80,750	17,000	17,550	-78.9%	-78.9%
11-1120-573-00	ADVERTISING	795	2,728	-	-	-	-	-		
11-1120-599-00	OFFICE OF THE VILLAGE MANAGER	2,219	14,038	10,000	10,000	10,000	10,000	10,000	0.0%	0.0%
11-1120-599-02	CANTEEN SERVICE	-	3,723	3,000	3,000	3,000	4,200	4,200	40.0%	40.0%
	TOTAL CONTRACTUAL SERVICES	281,379	234,191	194,460	337,236	335,136	406,635	305,685	20.6%	21.3%
11-1120-601-00	OFFICE SUPPLIES	3,475	4,743	10,000	10,000	8,000	10,000	10,000	0.0%	25.0%
	TOTAL COMMODITIES	3,475	4,743	10,000	10,000	8,000	10,000	10,000	0.0%	25.0%
	TOTAL	1,715,752	1,906,142	1,495,315	1,638,091	1,645,126	2,032,685	2,054,140	24.1%	23.6%

Fund: General (11) Division: Administrative (1120)			Account Total
	PERSONAL SERVICES		
11-1120-501-01 FULL-TIME SALARIES			
	Regular Salaries - Full Time Employees		**1,154,330**
11-1120-502-XX PART-TIME SALARIES			
11-1120-502-01	Regular Part-Time Salaries	38,595	
11-1120-502-02	Seasonal Personnel	20,525	
	TOTAL		**59,120**
11-1120-503-00 OVERTIME			**4,000**
11-1120-505-05 OTHER COMPENSATION			
	Relocation Loan Amortization		**14,000**
	TOTAL PERSONAL SERVICES		**1,231,450**
	FRINGE BENEFITS		
11-1120-505-511-00 IMRF EMPLOYER CONTRIBUTIONS			**97,405**
11-1120-512-00 FICA EMPLOYER CONTRIBUTIONS			**84,205**
11-1120-513-00 EMPLOYEE LIFE INSURANCE			**1,510**
11-1120-514-XX EMPLOYEE HEALTH / DENTAL INSURANCE			**201,400**
11-1120-515-00 WORKERS' COMPENSATION			**80**
	TOTAL FRINGE BENEFITS		**384,600**
	CONTRACTUAL SERVICES		
11-1120-533-00 POSTAGE			**23,000**
11-1120-536-00 INSURANCE			
	Transfer to Self Insurance Fund for Property, Casualty and Liability Insurance		**7,895**
11-1120-537-05 TELEPHONE SERVICE			
	Cellular Phone Service		**1,560**

Fund: General (11) Division: Administrative (1120)		Account Total
CONTRACTUAL SERVICES (CONT'D)		
11-1120-540-00 CONFERENCES		
ILCMA	4,000	
ICMA	3,000	
ICSC	2,000	
3CMA	1,000	
TOTAL		**10,000**
11-1120-541-00 GENERAL TRAINING/LOCAL SEMINARS		
Management Professional Development	3,000	
Other	2,500	
TOTAL		**5,500**
11-1120-542-00 MEMBERSHIPS		
ICMA (3)	3,600	
ILCMA (2)	2,000	
3CMA	500	
ICSC	600	
TOTAL		**6,700**
11-1120-543-00 SUBSCRIPTIONS		
Northbrook Star	275	
Crains	180	
Chicago Tribune	325	
TOTAL		**780**
11-1400-543-01 SOFTWARE AS A SERVICE		
FOIA System		**14,000**
11-1120-545-00 PRINTING		
Utility Bill Inserts	4,000	
Residential Newsletter	60,000	
Business Cards	2,000	
Other	2,000	
TOTAL		**68,000**

Fund: General (11) Division: Administrative (1120)			Account Total
	CONTRACTUAL SERVICES (CONT'D)		
11-1120-554-XX OTHER PROFESSIONAL SERVICES			
11-1120-554-00	Community Survey	30,000	
11-1120-554-00	Northbrook Historical Society	25,000	
11-1120-554-00	Temp Services	4,000	
11-1120-554-00	Lobby Professional Services	84,000	
11-1120-554-00	Public Information Services	20,000	
11-1120-554-00	Website	75,000	
11-1120-554-05	Communications (Miscellaneous)	17,000	
	TOTAL		**255,000**
11-1120-599-XX MISCELLANEOUS			
11-1120-599-00	Office Of Village Manager	10,000	
11-1120-599-02	Canteen Service (Partially Reimbursable)	4,200	
	TOTAL		**14,200**
	TOTAL CONTRACTUAL SERVICES		**406,635**
	COMMODITIES		
11-1120-601-00 OFFICE SUPPLIES			
	General Office Supplies		**10,000**
	TOTAL COMMODITIES		**10,000**
TOTAL FOR DIVISION			**2,032,685**

HUMAN RESOURCES DIVISION

PROGRAM DETAIL
FISCAL YEAR 2027

DIVISION RESPONSIBILITIES

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

ACCOMPLISHMENTS OF FISCAL YEAR 2026

1. Continued to orient new Human Resources staff to Village staff, policies, Collective Bargaining Agreements and procedures.

2. Improved online presence for recruitment efforts to amplify recruitment efforts Village-wide.

3. Created a Wellness and Employee Engagement committee to review employee recognition and improve wellness initiatives for all staff.

4. Began preliminary work to create a multi-departmental Safety Committee to establish safety initiatives and create a strong culture in safety and risk management.

5. Completed OSHA Compliance Assessment Visit through IRMA, which is a village-wide preparation and interactive process in accordance with IRMA to verify OSHA standards are being met.

6. Began creating training curriculum for supervisors and staff to engage in periodic leadership training.

7. Evaluated alternative health insurance options to ensure the Village is offering the most competitive health insurance to its employees while remaining fiscally responsible.

8. Performed audit of health insurance dependents for all enrollees to ensure all dependents are enrolled appropriately.

9. Settled three collective bargaining agreements with three unions and the Village.

10. Continued updating job descriptions for non-union positions to reflect updated industry standards and to adopt a more streamlined format.

11. Managed/supported recruitment of nearly 30 unique positions filled including but not limited to Firefighters, Police Officers, and Public Works Maintenance Workers.

12. Improved worker's compensation procedures.

13. Create an interactive intranet with the assistance of the IT department.

GOALS FOR FISCAL YEAR 2027

1. Update Employee Handbook to continue to improve understanding, compliance, and relevance.

2. Complete the process to refine and optimize data in ERP software (BSA) in preparation for the migration to the Cloud ERP.

3. Create a calendar for staff training to include: Supervisory Training, Harassment and Discrimination Training, and Leadership Training.

4. Engage and negotiate final outstanding collective bargaining agreement successfully.

5. Continue with IRMA's Loss Control Visit Schedule by completing IRMA's Facility Inspection Visit.

6. Continue to evaluate health insurance offerings to employees as the health insurance market continues to shift.

7. Engage senior leadership in strategic discussions about risk management and the enhancement of liability and worker's compensation insurance outcomes.

8. Review and prepare updates to recruitment process for sworn personnel under the Municipal Code and the Rules for Board of Fire and Police Commission to streamline the recruitment process, and explore collaboration with other communities.

9. Evaluate the current classification and compensation system for staff to ensure it meets the recruitment and retention goals of the Village and Board.

10. Review and evaluate the updated ERP to determine if it meets the future needs of Human Resources as it pertains to system needs for recruitment and an HRIS.

11. Create a more automated on-boarding and off-boarding process to streamline this village-wide.

BOARDS/COMMISSION SUPPORT

1. Board of Fire and Police Commissioners

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
GENERAL FUND EXPENSES - HUMAN RESOURCES DIVISION WITHIN THE VILLAGE MANAGER'S OFFICE

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

GL Number	Description	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY28 FORECAST BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
11-1121-501-01	REGULAR SALARIES	-	-	392,620	392,620	402,745	421,445	433,910	7.3%	4.6%
	TOTAL PERSONAL SERVICES	-	-	392,620	392,620	402,745	421,445	433,910	7.3%	4.6%
11-1121-511-00	IMRF EMPLOYER CONTRIBUTIONS	-	-	33,945	33,945	34,970	36,350	37,440	3.0%	3.9%
11-1121-512-00	FICA EMPLOYER CONTRIBUTIONS	-	-	30,040	30,040	30,080	32,240	33,210	7.3%	7.2%
11-1121-513-00	EMPLOYEE LIFE INSURANCE	-	-	640	640	640	640	640	0.0%	0.0%
11-1121-514-00	EMPLOYEE HEALTH INSURANCE	-	-	75,880	75,880	75,880	85,555	94,110	12.8%	12.8%
11-1121-514-01	EMPLOYEE HEALTH INSURANCE - OPT OUT	-	-	-	-	-	-	-		
11-1121-515-00	WORKERS' COMPENSATION	-	-	30	30	30	30	30	0.0%	0.0%
	TOTAL FRINGE BENEFITS	-	-	140,535	140,535	141,600	154,815	165,430	10.2%	9.3%
11-1121-536-00	TRANSFER TO SELF INSURANCE	-	-	3,600	3,600	3,600	3,600	3,600	0.0%	0.0%
11-1121-537-05	CELLULAR PHONE SERVICE	-	-	-	-	-	-	-		
11-1121-540-00	CONFERENCES	-	-	4,000	4,000	3,500	3,000	3,000	-25.0%	-14.3%
11-1121-541-00	GENERAL TRAINING/LOCAL SEMINARS	-	-	47,000	47,000	29,600	34,000	34,000	-27.7%	14.9%
11-1121-542-00	MEMBERSHIPS	-	-	2,120	2,120	2,120	2,120	2,120	0.0%	0.0%
11-1121-543-00	SUBSCRIPTIONS	-	-	400	400	400	400	400	0.0%	0.0%
11-1121-544-00	MILEAGE REIMBURSEMENT	-	-	100	100	100	100	100	0.0%	0.0%
11-1121-545-00	PRINTING	-	-	500	500	500	500	500	0.0%	0.0%
11-1121-554-00	OTHER PROFESSIONAL SERVICES	-	-	17,500	17,500	7,500	48,375	15,750	176.4%	545.0%
11-1121-573-00	ADVERTISING	-	-	6,000	6,000	6,000	6,000	6,000	0.0%	0.0%
11-1121-574-00	EMPLOYEE RELATIONS	-	-	25,000	25,000	16,500	40,000	40,000	60.0%	142.4%
11-1121-599-00	MISCELLANEOUS	-	-	5,000	5,000	5,000	5,000	5,000	0.0%	0.0%
	TOTAL CONTRACTUAL SERVICES	-	-	111,220	111,220	74,820	143,095	110,470	28.7%	91.3%
	TOTAL	-	-	644,375	644,375	619,165	719,355	709,810	11.6%	16.2%

Fund: General (11) Division: Human Resources (1121)		Account Total
PERSONAL SERVICES		
11-1121-501-01 FULL-TIME SALARIES		
Regular Salaries - Full Time Employees		**421,445**
TOTAL PERSONAL SERVICES		**421,445**
FRINGE BENEFITS		
11-1121-505-511-00 IMRF EMPLOYER CONTRIBUTIONS		**36,350**
11-1121-512-00 FICA EMPLOYER CONTRIBUTIONS		**32,240**
11-1121-513-00 EMPLOYEE LIFE INSURANCE		**640**
11-1121-514-00 EMPLOYEE HEALTH / DENTAL INSURANCE		**85,555**
11-1121-515-00 WORKERS' COMPENSATION		**30**
TOTAL FRINGE BENEFITS		**154,815**
CONTRACTUAL SERVICES		
11-1121-536-00 INSURANCE		
Transfer to Self Insurance Fund for Property, Casualty and Liability Insurance		**3,600**
11-1121-540-00 CONFERENCES		**3,000**
11-1121-541-00 GENERAL TRAINING/LOCAL SEMINARS		
Supervisor Training	5,000	
Leadership Training	15,000	
DEI & Miscellaneous Training	10,000	
HR Staff Day Trainings	4,000	
TOTAL		**34,000**

Fund: General (11) Division: Human Resources (1121)		Account Total
CONTRACTUAL SERVICES (CONT'D)		
11-1121-542-00 MEMBERSHIPS		
ILCMA	900	
IPELRA	500	
SHRM	720	
TOTAL		**2,120**
11-1121-543-00 SUBSCRIPTIONS		
City Tech USA		**400**
11-1121-544-00 MILEAGE REIMBURSEMENT		**100**
11-1121-545-00 PRINTING		
Recruitment & Employee Communications		**500**
11-1121-554-00 OTHER PROFESSIONAL SERVICES		
Pre-Employment Testing	3,000	
Background Check	5,000	
Miscellaneous Employment Testing	1,750	
Online Recruitment Platforms	3,000	
Medical Services - HEP B Program	2,625	
Noise Study (reimbursed by IRMA)	3,000	
Classification and Compensation Study	30,000	
TOTAL		**48,375**
11-1121-573-00 ADVERTISING		
Recruitment/Career Fairs		**6,000**
11-1121-574-00 EMPLOYEE RELATIONS		
Safety Committee Initiatives	3,000	
Employee Engagement and Events	15,000	
Wellness Activities	2,000	
Employee Recognition	20,000	
		40,000
11-1121-599-00 MISCELLANEOUS		
Apparel		**5,000**
TOTAL CONTRACTUAL SERVICES		**143,095**
TOTAL FOR DIVISION		**719,355**

SUSTAINABILITY DIVISION

PROGRAM DETAIL
FISCAL YEAR 2027

DIVISION RESPONSIBILITIES

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

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

ACCOMPLISHMENTS OF FISCAL YEAR 2026

1. Distributed over 250 trees to residents through the Village's tree giveaway program.

2. The Sustainability Commission hosted the first Northbrook Climate Action Day resource fair with over 75 residents attending.

3. Successfully tracked progress and impact on waste reduction of the Single-Use Bag Initiative. Village-wide experienced an 8% decrease in bags distributed year over year.

4. In coordination with the Public Works Department, installed EV chargers at Village Hall.

5. Continued implementation of the Gas-Powered Leaf Blower Initiative to promote sustainable landscaping practices.

6. Completed more than 23 sustainability reviews as part of the evaluation process for zoning relief applications.

7. Earned Leadership Circle recognition through the Mayors' Monarch Pledge for efforts supporting pollinator-friendly habitats.

8. Issued a request for qualifications to create Electric Vehicle Action and Implementation Plans to advance EV adoption and infrastructure and a Renewable Energy Master Plan to address the need for reduction of reliance on natural gas for Village facilities.

GOALS FOR FISCAL YEAR 2027

1. Distribute 500 or more trees to residents through the Village's tree giveaway program.

2. Distribute native plants and seeds to residents through Village and community events.

3. Host the second annual Northbrook Climate Action Day event in partnership with the Sustainability Commission to celebrate World Environment Day. Provide resources and information to residents and increase attendance.

4. Continue oversite of the Single-Use Bag Initiative, with a focus on refining strategies, increasing community engagement, and further tracking progress and impact on waste reduction.

5. Continue to support the internal review of facilities related energy reduction and employee/visitor wellness (biomimicry, biophilia, views to the exterior + connection to nature, daylight, visual comfort and light quality, air quality, thermal comfort, acoustics and ergonomics).

6. Continue to support relocation of drop off recycling stations on the Village Hall campus to a new location due to the pending demolition of the Fleet Maintenance Garage and changes in the market for recycled materials, growth in LRS services and the awareness that the new site cannot accommodate recycling.

7. Participate in the regional Gas-Powered Leaf Blower Feasibility Study through the Leaf Blower Regional Working Group to support future evaluation and potential refinement of the Village's partial ban ordinance.

BOARDS/COMMISSION SUPPORT

1. Sustainability Commission

As part of the annual budget process, the Village tracks single-use bag fees and appropriates this General Fund revenue to offset sustainability expenditures of the Village. This table tracks the various expenditures that draw down those revenues and is a cumulative recap to date.

	1/1/24-4/30/24 Actual	5/1/24-4/30/25 Actual	FY 2026 Year-End Estimate	FY 2027 Budget	Total
Beginning Balance		**40,456**	**194,755**	**110,660**	
Revenues					
MC2 Community Contribution Grant	30,000	150,000	60,000	90,000	330,000
Bag Tax Fees (Effective Jan 1st, 2024)	26,192	168,636	140,000	140,000	474,828
Subtotal Revenues	56,192	318,636	200,000	230,000	804,828
Expenses					
Single Use Bag Initiative - Reusable Bags & Signage	-	5,400	1,500	1,000	7,900
Rain Barrels	-	2,300	-	-	2,300
Compostable Bags (Farmers Market)	-	1,168	-	-	1,168
Tree Giveaway	-	3,004	4,599	5,500	13,103
Conferences & Memberships	-	-	1,700	1,150	2,850
Demonstration Garden	-	15,496	15,796	16,200	47,492
Leaf Blower Incentives	-	27,760	-	15,600	43,360
GHG Inventory Report Annual	-	-	4,000	4,000	8,000
Native plans/seed packet giveaway	-	-	-	2,500	2,500
Green Business Window Decals	-	-	1,000	-	1,000
Sustainability Yard Signage - Pollinator	-	-	1,000	1,000	2,000
Renewable Energy Master Plan	-	-	50,000	75,000	125,000
Native Garden	-	-	-	15,000	15,000
Sustainability Staff (includes intern, salaries, and benefits)	15,736	109,209	132,515	140,810	398,270
EV Action/Implementation Plan	-	-	50,000	-	50,000
Recycling Education Program	-	-	1,001	1,000	2,001
SC June Environment Event	-	-	1,525	3,000	4,525
Composting & Other Misc	-	-	19,459	21,380	40,839
Subtotal Expenses	15,736	164,337	284,095	303,140	767,308
Net Rev/Exp	40,456	154,299	(84,095)	(73,140)	
Total Balance Remaining	40,456	194,755	110,660	37,520	

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
GENERAL FUND EXPENSES - SUSTAINABILITY DIVISION WITHIN THE VILLAGE MANAGER'S OFFICE

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

GL Number	Description	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY28 FORECAST BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
11-1122-501-01	REGULAR SALARIES	-	-	80,265	80,265	80,070	83,075	85,565	3.5%	3.8%
11-1122-502-02	SEASONAL PERSONNEL	-	-	6,500	6,500	6,500	7,000	7,500	7.7%	7.7%
	TOTAL PERSONAL SERVICES	-	-	86,765	86,765	86,570	90,075	93,065	3.8%	4.0%
11-1122-511-00	IMRF EMPLOYER CONTRIBUTIONS	-	-	7,050	7,050	7,030	7,270	7,485	3.1%	3.4%
11-1122-512-00	FICA EMPLOYER CONTRIBUTIONS	-	-	6,640	6,640	6,440	6,890	7,100	3.8%	7.0%
11-1122-513-00	EMPLOYEE LIFE INSURANCE	-	-	135	135	135	135	135	0.0%	0.0%
11-1122-514-00	EMPLOYEE HEALTH INSURANCE	-	-	32,335	32,335	32,335	36,475	40,125	12.8%	12.8%
11-1122-515-00	WORKERS' COMPENSATION	-	-	5	5	5	5	5	0.0%	0.0%
	TOTAL FRINGE BENEFITS	-	-	46,165	46,165	45,945	50,775	54,850	10.0%	10.5%
11-1122-536-00	TRANSFER TO SELF INSURANCE	-	-	600	600	600	600	600	0.0%	0.0%
11-1122-537-05	CELLULAR PHONE SERVICE	-	-	-	-	780	780	780		0.0%
11-1122-540-00	CONFERENCES	-	-	1,500	1,500	1,000	1,000	1,000	-33.3%	0.0%
11-1122-542-00	MEMBERSHIPS	-	-	700	700	700	150	150	-78.6%	-78.6%
11-1122-545-00	PRINTING	-	-	8,500	8,500	3,500	2,000	2,000	-76.5%	-42.9%
11-1122-554-00	OTHER PROFESSIONAL SERVICES	-	-	140,000	140,000	137,875	145,800	155,500	4.1%	5.7%
11-1122-575-00	RECEPTIONS & EVENTS	-	-	12,000	12,000	7,125	12,000	13,000	0.0%	68.4%
	TOTAL CONTRACTUAL SERVICES	-	-	163,300	163,300	151,580	162,330	173,030	-0.6%	7.1%
	TOTAL	-	-	296,230	296,230	284,095	303,180	320,945	2.3%	6.7%

Fund: General (11) Division: Sustainability (1122)	Account Total
PERSONAL SERVICES	
11-1122-501-01 FULL-TIME SALARIES	
Regular Salaries - Full Time Employees	**83,075**
11-1122-502-02 PART-TIME SALARIES	
Seasonal Personnel	**7,000**
TOTAL PERSONAL SERVICES	**90,075**
FRINGE BENEFITS	
11-1122-505-511-00 IMRF EMPLOYER CONTRIBUTIONS	**7,270**
11-1122-512-00 FICA EMPLOYER CONTRIBUTIONS	**6,890**
11-1122-513-00 EMPLOYEE LIFE INSURANCE	**135**
11-1122-514-00 EMPLOYEE HEALTH / DENTAL INSURANCE	**36,475**
11-1122-515-00 WORKERS' COMPENSATION	**5**
TOTAL FRINGE BENEFITS	**50,775**
CONTRACTUAL SERVICES	
11-1122-536-00 INSURANCE	
Transfer to Self Insurance Fund for Property, Casualty and Liability Insurance	**600**
11-1122-537-05 TELEPHONE SERVICE	
Cellular Phone Service	**780**
11-1122-540-00 CONFERENCES	
MCC Summit Conference	**1,000**
11-1122-542-00 MEMBERSHIPS	
ILFSCC	**150**

Fund: General (11) Division: Sustainability (1122)		Account Total
CONTRACTUAL SERVICES (CONT'D)		
11-1122-545-00 PRINTING		
Single Use Bag - Signs and Bags	1,000	
Yard Signage - Pollinator	1,000	
TOTAL		**2,000**
11-1122-554-00 OTHER PROFESSIONAL SERVICES		
GHG Inventory Annual Report	4,000	
Demonstration Garden	16,200	
Planning (Renewable Energy, EV Action, Implementation Plan)	75,000	
Native Garden Pilot Program	15,000	
Leaf Blower Assessment	15,600	
Miscellaneous	20,000	
TOTAL		**145,800**
11-1122-575-00 RECEPTIONS & EVENTS		
Tree Giveaway	5,500	
Recycling Education	1,000	
SC Environment Event	3,000	
Native Plant Giveaway	2,500	
TOTAL		**12,000**
TOTAL CONTRACTUAL SERVICES		**162,330**
TOTAL FOR DIVISION		**303,180**

LEGAL DIVISION

PROGRAM DETAIL
FISCAL YEAR 2027

DIVISION RESPONSIBILITIES

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

ACCOMPLISHMENTS OF FISCAL YEAR 2026

1. Reviewed and updated individual code documents, as necessary.
2. Supported meetings of the Village Board, Committees of the Village Board and the Plan Commission.
3. Supported the process related to convening Joint Review Boards.
4. Supported Village Administrative Hearings and Adjudication process.
5. Supported the Village Manager and staff with legal advice, opinions, and assistance.

GOALS FOR FISCAL YEAR 2027

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

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
GENERAL FUND EXPENSES - LEGAL DIVISION WITHIN THE VILLAGE MANAGER'S OFFICE

GL Number	Description	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY28 FORECAST BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
11-1200-543-01	SOFTWARE AS A SERVICE	-	-	-	-	-	32,000	34,000		
11-1200-546-00	PUBLISHING	11,235	4,054	7,500	7,500	7,500	11,000	11,000	46.7%	46.7%
11-1200-548-04	GENERAL LABOR RELATIONS ASSISTANCE	138,067	139,266	150,000	150,000	140,000	140,000	140,000	-6.7%	0.0%
11-1200-549-00	PROSECUTORIAL SERVICES	204,000	204,000	204,000	204,000	204,000	204,000	204,000	0.0%	0.0%
11-1200-551-01	CORPORATION COUNSEL	396,532	492,953	447,500	447,500	447,500	473,000	475,000	5.7%	5.7%
11-1200-554-00	OTHER PROFESSIONAL SERVICES	5,185	111,821	5,000	5,000	5,000	8,500	8,500	70.0%	70.0%
	TOTAL CONTRACTUAL SERVICES	755,019	952,094	814,000	814,000	804,000	868,500	872,500	6.7%	8.0%
	TOTAL	755,019	952,094	814,000	814,000	804,000	868,500	872,500	6.7%	8.0%

Fund: General (11) Division: Legal (1200)		Account Total
CONTRACTUAL SERVICES		
11-1400-543-01 SOFTWARE AS A SERVICE		
Adjudication Software Subscription		**32,000**
11-1200-546-00 PUBLISHING		
Legal Notices	6,000	
Municipal Code Update	5,000	
TOTAL		**11,000**
11-1200-548-04 LEGAL SERVICES - LABOR COUNSEL		
General Labor Relations Assistance		**140,000**
11-1200-549-00 PROSECUTORIAL SERVICES		
Police violations, property maintenance, zoning violations		**204,000**
11-1200-551-01 LEGAL SERVICES - GENERAL COUNSEL		
Corporation Counsel		**473,000**
11-1200-554-00 OTHER PROFESSIONAL SERVICES		
Administrative Adjudication	8,000	
Postage/Forms	500	
		8,500
TOTAL CONTRACTUAL SERVICES		**868,500**
TOTAL FOR DIVISION		**868,500**

FINANCE DEPARTMENT

PROGRAM DETAIL
FISCAL YEAR 2027

DEPARTMENT RESPONSIBILITIES

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

ACCOMPLISHMENTS OF FISCAL YEAR 2026

1. Achieved the Government Finance Officers Association (GFOA) *Certificate of Achievement for Excellence in Financial Reporting Award* for the Comprehensive Annual Financial Report for the fiscal year ended April 30, 2024. Applied for the award for the fiscal year ended April 30, 2025- result pending.

2. Received the GFOA *Distinguished Budget Presentation Award* for the Fiscal Year 2025 Annual Budget.

3. Achieved the GFOA *Popular Annual Financial Reporting Award* for the Fiscal Year 2024 Popular Annual Financial Report and applied for the Fiscal Year 2025 PAFR award- result pending.

4. Worked with the Village Manager to continue monitoring local economic conditions and the effect on Village revenues. Recommended budgetary changes to the Village Manager as necessary.

5. Analyzed and recommended adjustments to certain tax revenues such as the electric and natural gas utility taxes.

6. Led and assumed responsibility of the five-year Capital Improvement Plan for FY 2027-2031.

7. Supported review of Village finanaces by Moody's and S&P which resulted in continuation of the Village's AAA credit rating.

8. Improved quarterly financial reporting for the Village Board.

9. Supported Police and Fire Pension Fund Board objectives.

10. Continued to maximize returns on surplus Funds while at the same time limiting risk as much as possible.

11. Continued with cross-training of all functions within the department while maintaining proper segregation of duties.

12. Supported the utility rate study to determine appropriate water and sewer billing rates to sustain the water and sewer utilities and their programs.

13. As authorized by the Village Board, issued a new money Bond Series 2025 for various capital projects, allocated among the General, CIP Facility, and Water Funds.

14. Recommended and successfully implemented the elimination of the vehicle sticker program, reducing administrative burden and improving operational efficiency.

GOALS FOR FISCAL YEAR 2027

1. Continue work with the Village Manager's Office to support the process to across all Departments to update business processes in advance of the Enterprise Resource Planning (ERP) migration to the cloud to reduce inefficiencies by improved data quality and consistent workflows to ensure effective staff use of the ERP system.

2. Evaluate and update the procedures for accounting of public improvement escrows and refunding for the same with appropriate departments.

3. Continue working with the Village Manager to monitor local economic conditions and the effects on Village revenues. Recommend budgetary changes as necessary.

4. Cross training in the Finance Department, particularly to back up the payroll function while maintaining proper segregation of duties.

5. Continue to work with state and regional associations to analyze the financial impacts of proposed legislation and develop alternative strategies as necessary.

6. Continue providing high quality customer service to Village Residents.

7. Evaluate and analyze various new revenue sources or modifications to existing taxes/fees.

8. Support a storm water utility study to determine appropriate billing rates to sustain this utility and its programs.

9. Continue to present financial policies to the Village Board which preserve the Village's AAA credit rating.

10. Make every effort to ensure the Village's annual operating revenue exceeds the operating expenditures.

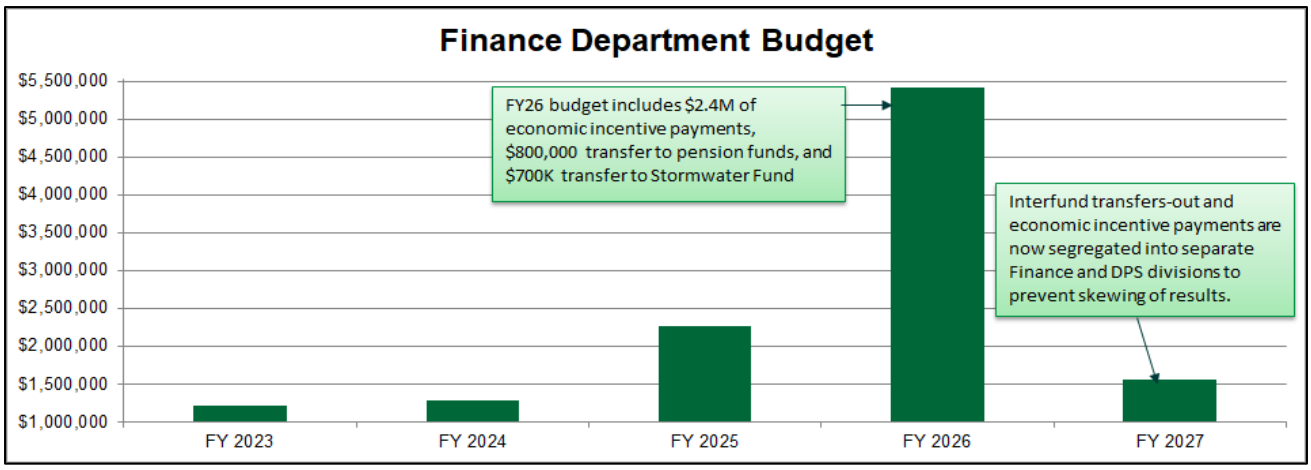
BOARDS/COMMISSION SUPPORT

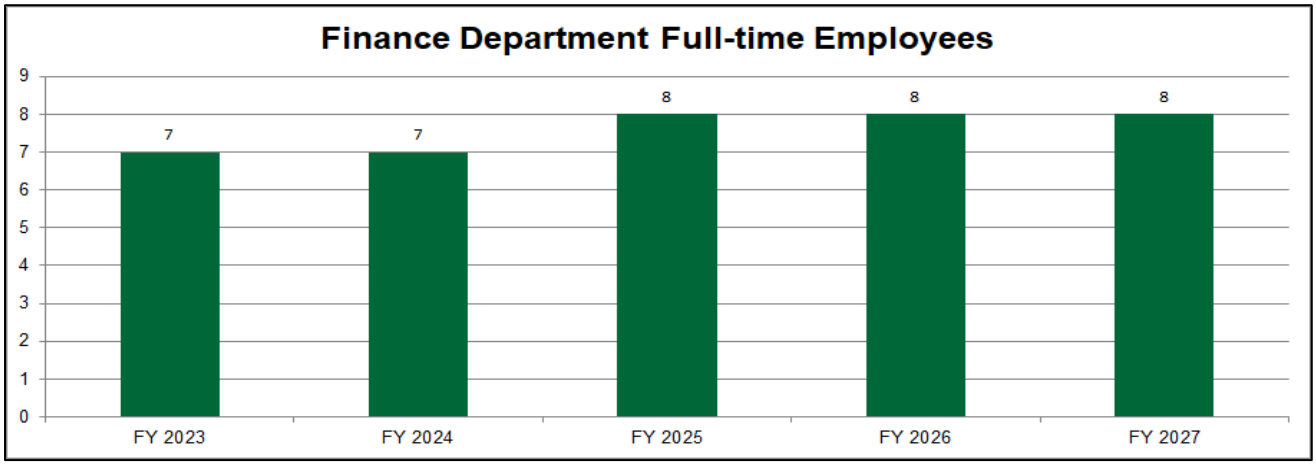
1. Board of Trustees of Firefighter's Pension Fund

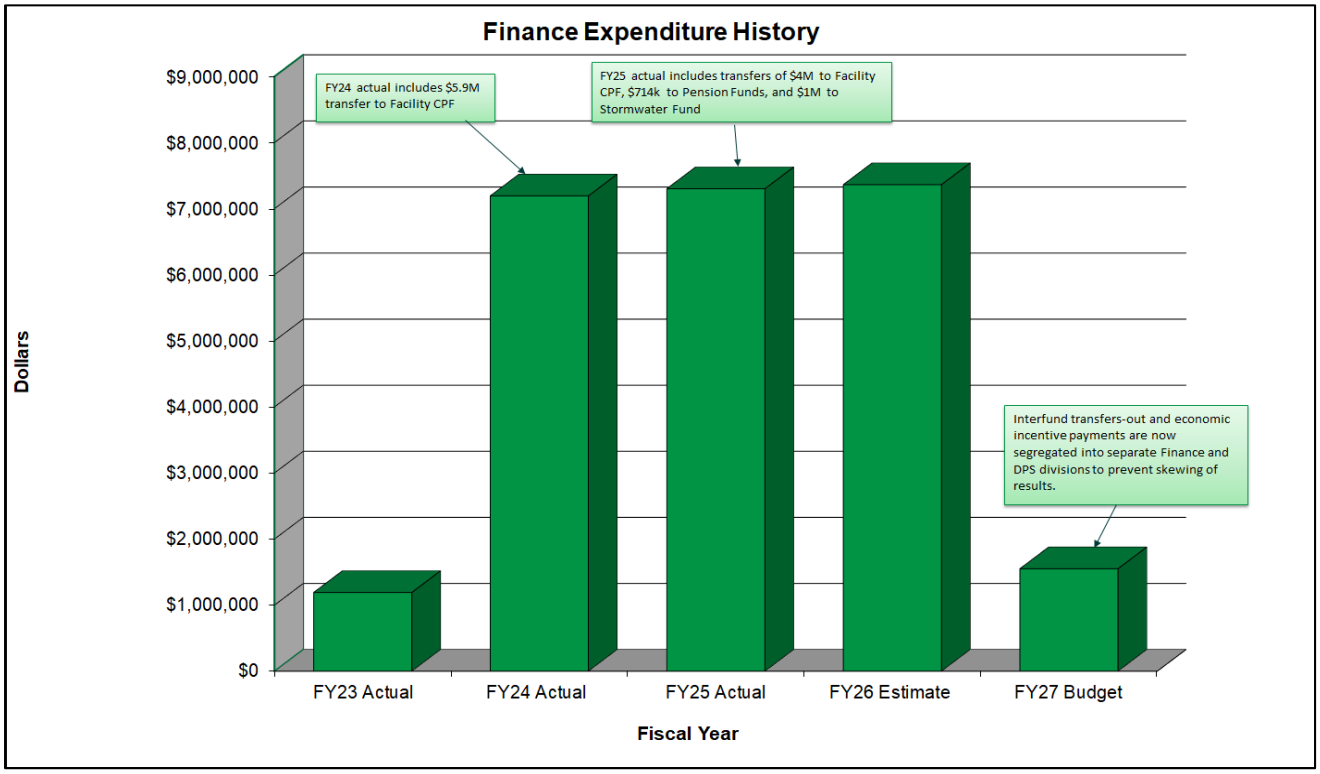
2. Board of Trustees of Police Pension Fund

3. Senior Services Commission

4. TIF Joint Review Board(s)


Finance Department Budget
$5,500,000
$5,000,000
$4,500,000
$4,000,000
$3,500,000
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
FY26 budget includes $2.4M of economic incentive payments, $800,000 transfer to pension funds, and $700K transfer to Stormwater Fund
Interfund transfers-out and economic incentive payments are now segregated into separate Finance and DPS divisions to prevent skewing of results.
FY 2023
FY 2024
FY 2025
FY 2026
FY 2027


Finance Department Full-time Employees
9
8
7
6
5
4
3
2
1
0
7
7
8
8
8
FY 2023
FY 2024
FY 2025
FY 2026
FY 2027

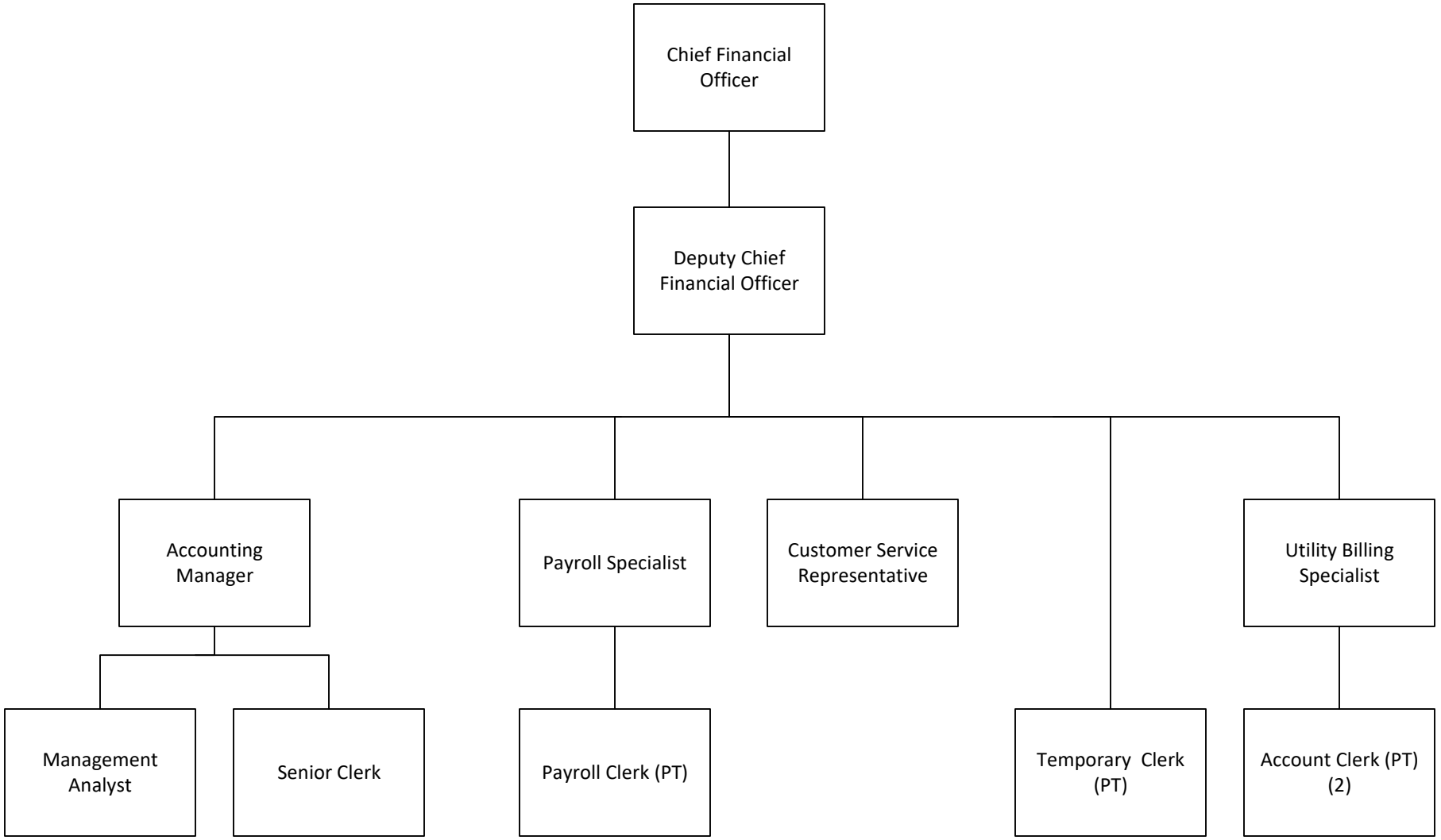

Finance Expenditure History
Dollars
$9,000,000
$8,000,000
$7,000,000
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$0
FY24 actual includes $5.9M transfer to Facility CPF
FY25 actual includes transfers of $4M to Facility CPF, $714k to Pension Funds, and $1M to Stormwater Fund
Interfund transfers-out and economic incentive payments are now segregated into separate Finance and DPS divisions to prevent skewing of results.
FY23 Actual
FY24 Actual
FY25 Actual
FY26 Estimate
FY27 Budget
Fiscal Year

Village of Northbrook
Prior Year Performance Measurers
2025 Data for Fiscal Year 2027 Budget

FINANCE

Category	1/25	2/25	3/25	4/25	5/25	6/25	7/25	8/25	9/25	10/25	11/25	12/25	2025 TOTAL	2024 TOTAL
Retailers' Occupation Tax Collected (Liability Month)	901,105	1,041,204	1,185,694	1,052,377	1,168,706	1,185,078	1,129,840	1,191,182	1,193,344	1,132,289	1,096,337	-	12,277,157	11,084,827
Home Rule Sales Tax Collected (Liability Month)	546,679	661,379	709,536	648,428	721,181	769,743	725,450	650,089	712,343	758,046	710,724	-	7,613,598	6,847,976
Hotel/Motel Tax Collected (Liability Month)	Qtrly	Qtrly	131,468	Qtrly	Qtrly	252,567	Qtrly	Qtrly	299,923	Qtrly	Qtrly	-	683,959	665,836
Income Tax Revenue Collected (Receipt Month)	643,647	525,806	337,379	617,789	1,102,198	382,247	641,636	367,749	313,634	675,604	388,652	355,748	6,352,088	5,981,413
Use Tax Collected (Liability Month)	17,466	17,334	22,887	25,514	34,760	31,755	28,950	29,986	25,744	27,979	20,735	-	283,110	1,248,465
Number of Receipts by Cashier	1,588	1,536	1,490	1,329	1,392	3,700	2,024	1,886	1,683	1,331	1,924	1,626	21,509	23,938
Sale of Water Revenue Collected	645,853	734,632	517,483	583,836	721,143	691,546	1,037,987	1,354,077	948,688	1,138,586	1,066,368	612,685	10,052,882	9,696,518
Number of Residents on Water Shut Off List	72	61	83	85	100	77	92	140	95	79	86	82	88*	N/A
*2025 TOTAL = Average # of Residents on Water Shut Off List														
Number of Actual Water Shut Offs	1	0	2	0	0	1	0	4	0	0	0	1	9	14
Number of Vendor Payments (AP)	329	327	353	339	533	336	363	387	344	410	337	311	4,369	4,203
Number of Pet Licenses Issued	33	9	14	11	57	1,500	531	89	49	30	30	15	2,368	2,381
Number of Rain Barrels Sold	0	0	7	2	7	8	6	3	0	1	0	0	34	33
Number of Subsidized Taxi Vouchers Used	79	71	66	57	94	91	44	100	89	90	84	66	931	965
Number of Yard Waste Stickers Sold	15	15	95	446	329	331	217	140	185	241	727	22	2,763	5,964
Single Use Bag Fee Revenue Collected	11,847	13,005	10,473	10,589	10,106	11,603	12,473	11,610	13,247	11,220	14,151	16,479	146,802	156,148
Single Use Bag Fees Sold (source: business returns)	236,936	260,097	209,458	211,772	202,113	232,066	249,465	232,202	264,949	224,396	282,175	329,581	2,935,210	3,110,650

Finance Department



FINANCE DEPARTMENT
AUTHORIZED POSITIONS

		FY 2026		FY 2027	
		Positions	FTE*	Positions	FTE*
Regular Full-Time					
Chief Financial Officer		1	1.00	1	1.00
Deputy Chief Financial Officer		1	1.00	1	1.00
Accounting Manager		1	1.00	1	1.00
Management Analyst		1	1.00	1	1.00
Payroll Specialist		1	1.00	1	1.00
Utility Billing Specialist		1	1.00	1	1.00
Senior Clerk		1	1.00	1	1.00
Customer Service Representative		1	1.00	1	1.00
TOTAL		**8**	**8.00**	**8**	**8.00**
Regular Part-Time					
Account Clerk		2	1.00	2	1.00
Payroll Clerk		1	0.50	1	0.50
TOTAL		**3**	**1.50**	**3**	**1.50**
Temporary/Seasonal Part-Time					
Temporary Clerk	1	1	0.25	1	0.25
Finance Intern	2	2	0.50	0	0.00
TOTAL		**3**	**0.75**	**1**	**0.25**
TOTAL POSITIONS FOR DEPARTMENT		**14**	**10.25**	**12**	**9.75**

* FTE - Full-Time Equivalents

1 Retitled position to accurately reflect the role

2 Eliminated position after removing vehicle sticker program

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
GENERAL FUND EXPENSES - FINANCE

GL Number	Description	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY28 FORECAST BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
11-1300-501-01	REGULAR SALARIES	692,665	799,610	850,300	850,300	850,685	882,970	909,100	3.8%	3.8%
11-1300-502-01	REGULAR PART TIME SALARIES	81,548	88,115	94,740	94,740	94,740	97,600	100,530	3.0%	3.0%
11-1300-502-02	SEASONAL PERSONNEL	17,545	23,026	28,590	28,590	28,590	17,925	18,465	-37.3%	-37.3%
11-1300-503-00	OVERTIME	5,119	2,759	8,000	8,000	8,000	8,000	8,000	0.0%	0.0%
	TOTAL PERSONAL SERVICES	796,877	913,510	981,630	981,630	982,015	1,006,495	1,036,095	2.5%	2.5%
11-1300-511-00	IMRF EMPLOYER CONTRIBUTIONS	57,050	67,278	71,950	71,950	72,450	74,080	76,305	3.0%	2.2%
11-1300-512-00	FICA EMPLOYER CONTRIBUTIONS	60,319	68,065	73,200	73,200	74,735	74,465	76,695	1.7%	-0.4%
11-1300-513-00	EMPLOYEE LIFE INSURANCE	1,067	1,094	1,100	1,100	1,100	1,100	1,100	0.0%	0.0%
11-1300-514-00	EMPLOYEE HEALTH INSURANCE	106,545	95,525	69,930	69,930	69,930	78,520	86,375	12.3%	12.3%
11-1300-514-01	EMPLOYEE HEALTH INSURANCE - OPT OUT	-	-	9,000	9,000	9,000	9,000	9,000	0.0%	0.0%
11-1300-515-00	WORKERS' COMPENSATION	175	175	175	175	175	175	175	0.0%	0.0%
	TOTAL FRINGE BENEFITS	225,156	232,137	225,355	225,355	227,390	237,340	249,650	5.3%	4.4%
11-1300-521-00	MAINTENANCE-EQUIPMENT	702	-	-	-	-	-	-		
11-1300-533-00	POSTAGE - GENERAL MAILING	38,329	38,723	45,000	45,000	40,000	40,000	40,000	-11.1%	0.0%
11-1300-536-00	TRANSFER TO SELF INSURANCE	44,750	17,049	17,049	17,049	17,049	17,049	17,049	0.0%	0.0%
11-1300-537-01	MONTHLY SERVICE	2,225	2,376	2,400	2,400	2,400	2,600	2,600	8.3%	8.3%
11-1300-537-05	CELLULAR PHONE SERVICE	2,483	3,120	3,900	3,900	3,120	3,900	3,900	0.0%	25.0%
11-1300-540-00	CONFERENCES	897	4,142	10,500	10,500	7,500	10,500	10,500	0.0%	40.0%
11-1300-541-00	GENERAL TRAINING/LOCAL SEMINARS	510	2,882	4,000	4,000	3,000	4,000	4,000	0.0%	33.3%
11-1300-542-00	MEMBERSHIPS	2,030	2,190	2,300	2,300	2,300	2,270	2,500	-1.3%	-1.3%
11-1300-543-00	SUBSCRIPTIONS	15,769	5,926	-	-	-	-	-		
11-1300-543-01	SOFTWARE AS A SERVICE	-	-	5,700	5,700	5,700	1,000	1,000	-82.5%	-82.5%
11-1300-545-00	PRINTING	8,978	10,821	15,200	15,200	12,000	11,000	11,000	-27.6%	-8.3%
11-1300-546-00	PUBLISHING	3,246	1,044	3,500	3,500	3,500	4,000	4,000	14.3%	14.3%
11-1300-552-00	ACCOUNTING SERVICES	35,606	33,500	33,000	33,000	27,000	32,900	32,900	-0.3%	21.9%
11-1300-554-00	OTHER PROFESSIONAL SERVICES	89,832	142,988	192,400	192,400	160,500	150,150	151,750	-22.0%	-6.4%
11-1300-558-00	EQUIPMENT RENTAL	543	7,166	6,700	6,700	6,700	7,000	7,200	4.5%	4.5%
11-1300-560-00	ECONOMIC INCENTIVE PAYMENTS	-	145,054	2,350,000	2,350,000	1,610,410	-	-	-100.0%	-100.0%
11-1300-599-01	MISCELLANEOUS - OTHER	5,818	733	1,250	1,250	1,250	1,300	1,500	4.0%	4.0%
11-1300-599-02	CANTEEN SERVICE	3,507	345	1,500	1,500	1,500	1,500	1,500	0.0%	0.0%
	TOTAL CONTRACTUAL SERVICES	255,225	418,059	2,694,399	2,694,399	1,903,929	289,169	291,399	-89.3%	-84.8%
11-1300-601-00	OFFICE SUPPLIES	14,712	9,142	16,000	16,000	14,000	17,000	17,000	6.3%	21.4%
	TOTAL COMMODITIES	14,712	9,142	16,000	16,000	14,000	17,000	17,000	6.3%	21.4%
11-1300-705-00	FURNITURE, FIXTURES AND EQUIPMENT	25	3,150	-	-	-	-	-		
	TOTAL CAPITAL OUTLAY	25	3,150	-	-	-	-	-		

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
GENERAL FUND EXPENSES - FINANCE

GL Number	Description	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY28 FORECAST BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
11-1300-975-38	INTERFUND TRANSFER TO FACILITY CP FUND	5,900,127	4,010,665	-	2,539,814	2,539,814	-	-	-100.0%	-100.0%
11-1300-975-16	INTERFUND TRANSFER TO STORMWATER	-	1,000,000	700,000	700,000	700,000	-	-	-100.0%	-100.0%
11-1300-975-41	INTERFUND TRANSFER TO POLICE PENSION FUND	-	357,000	400,000	497,656	497,656	-	-	-100.0%	-100.0%
11-1300-975-42	INTERFUND TRANSFER TO FIREFIGHTERS' PENSION FUND	-	357,000	400,000	497,656	497,656	-	-	-100.0%	-100.0%
	TOTAL INTERFUND TRANSFERS OUT	5,900,127	5,724,665	1,500,000	4,235,126	4,235,126	-	-		-100.0%
	TOTAL	7,192,122	7,300,663	5,417,384	8,152,510	7,362,460	1,550,004	1,594,144	-81.0%	-78.9%

Fund: General (11) **Department: Finance (1300)**			**Account Total**
	PERSONAL SERVICES		
11-1300-501-01 FULL-TIME SALARIES			
	Regular Salaries - Full Time Employees		**882,970**
11-1300-502-XX PART-TIME SALARIES			
11-1300-502-01	Regular Part-Time Salaries	97,600	
11-1300-502-02	Seasonal Personnel	17,925	
	TOTAL		**115,525**
11-1300-503-00 OVERTIME			**8,000**
	TOTAL PERSONAL SERVICES		**1,006,495**
	FRINGE BENEFITS		
11-1300-511-00 IMRF EMPLOYER CONTRIBUTIONS			**74,080**
11-1300-512-00 FICA EMPLOYER CONTRIBUTIONS			**74,465**
11-1300-513-00 EMPLOYEE LIFE INSURANCE			**1,100**
11-1300-514-XX EMPLOYEE HEALTH / DENTAL INSURANCE			**87,520**
11-1300-515-00 WORKERS' COMPENSATION			**175**
	TOTAL FRINGE BENEFITS		**237,340**
	CONTRACTUAL SERVICES		
11-1300-533-00 POSTAGE			**40,000**
11-1300-536-00 INSURANCE			
	Transfer to Self Insurance for Property, Casualty and Liability Insurance		**17,049**
11-1300-537-XX TELEPHONE SERVICE			
11-1300-537-01	Monthly Service	2,600	
11-1300-537-05	Cellular Phone Service	3,900	
	TOTAL		**6,500**

Fund: General (11) Department: Finance (1300)		Account Total
CONTRACTUAL SERVICES (CONT'D)		
11-1300-540-00 CONFERENCES		
GFOA	5,000	
IGFOA	2,500	
AICPA/ICPAS, Other	3,000	
TOTAL		**10,500**
11-1300-541-00 GENERAL TRAINING/LOCAL SEMINARS		**4,000**
11-1300-542-00 MEMBERSHIPS		
GFOA	620	
ICPAS	825	
AICPA	725	
Other	100	
TOTAL		**2,270**
11-1300-543-01 SOFTWARE AS A SERVICE		
Pet License Software Subscription		**1,000**
11-1300-545-00 PRINTING		
Budget Book	4,000	
CIP Books	2,500	
ACFR Covers & PAFR Printing	500	
Pet License Tags	1,000	
Envelopes	2,000	
Payroll and Disbursement Checks	1,000	
TOTAL		**11,000**
11-1300-546-00 PUBLISHING		**4,000**
11-1300-552-00 ACCOUNTING SERVICES		**32,900**

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

			Account Total
	CONTRACTUAL SERVICES (CONT'D)		
11-1300-554-00	OTHER PROFESSIONAL SERVICES		
	Bank & Credit Card Services	125,000	
	Actuarial Studies	14,950	
	IDOI Filings - Police/Fire Pensions	5,200	
	Pet License Mailing & Transaction Charges	3,500	
	GFOA Award Program Participation Fees	1,500	
	TOTAL		**150,150**
11-1300-558-00	EQUIPMENT RENTAL		
	Postage Meter Lease		**7,000**
11-1300-599-XX	MISCELLANEOUS		
11-1300-599-01	Other	1,300	
11-1300-599-02	Canteen Service (Partially Reimbursable)	1,500	
	TOTAL		**2,800**
	TOTAL CONTRACTUAL SERVICES		**289,169**
	COMMODITIES		
11-1300-601-00	OFFICE SUPPLIES		
	General Office Supplies	8,000	
	Copier/Printer/Computer Paper Supplies	6,000	
	Office Equipment	3,000	
	TOTAL		**17,000**
	TOTAL COMMODITIES		**17,000**
TOTAL FOR DEPARTMENT			**1,550,004**

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
GENERAL FUND EXPENSES - INTERFUND TRANSFERS

Beginning with FY27, Interfund Transfers is budgeted as a separate division within the Finance Department.
Historical data is shown within the Finance Department.

GL Number	Description	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY28 FORECAST BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
11-1310-975-41	INTERFUND TRANSFER TO POLICE PENSION FUND	-	-	-	-	-	400,000	400,000		
11-1310-975-42	INTERFUND TRANSFER TO FIREFIGHTERS' PENSION FUND	-	-	-	-	-	400,000	400,000		
	TOTAL INTERFUND TRANSFERS OUT	-	-	-	-	-	800,000	800,000		
	TOTAL	-	-	-	-	-	800,000	800,000		

Fund: General (11) Division: Interfund Transfers (1310)			Account Total
INTERFUND TRANSFERS OUT			
11-1310-975-XX INTERFUND TRANSFERS OUT			
11-1310-975-41	Interfund Transfer to Police Pension Fund	400,000	
11-1310-975-42	Interfund Transfer to Firefighters' Pension Fund	400,000	
	TOTAL		**800,000**
	TOTAL INTERFUND TRANSFERS OUT		**800,000**
TOTAL FOR DIVISION			**800,000**

INFORMATION TECHNOLOGY

PROGRAM DETAIL
FISCAL YEAR 2027

DEPARTMENT RESPONSIBILITIES

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

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

ACCOMPLISHMENTS FOR FISCAL YEAR 2026

1. Completed a preliminary cost estimate for all the new technology services required at the planned new Fire Station 11 and Fleet Maintenance Garage facilities. This included a new network and wireless network design, cameras, access control, video intercoms, and paging systems.

2. Supported the initial preparation phase of the Village's ERP (Enterprise Resource Planning) system migration to a cloud-hosted ERP system. Participated in vendor meetings to address data quality and clean up. Setup a standalone test environment for internal testing of reconfigurations of various modules, focusing on the Financial and HR modules.

3. Worked with the Fire Department to migrate the apparatus devices from Windows tablets to Apple iPads.

4. Continued working with the Public Works Department on the new SCADA (Supervisory Control and Data Acquisition) design project to replace, improve, and better secure the Village's water production technology infrastructure.

5. Continued to work with the Public Works and Finance Departments on the Automated Water Meter Reading project, verifying and validating the data exchange between the various systems was secured and accurate.

6. Partnered with the Village Manager's Office and the Human Resources Department to develop, implement, and pilot an Employee Services MS Sharepoint site for better collaboration with all Village staff, regardless of the Village-issued device in use.

7. Assessed, prepared for, and completed an upgrade of the existing Village facility camera system, ensuring on-going support and maintenance of this critical system.

8. Assessed and prepared for an upgrade of the existing Village facility door access control system, again, ensuring on-going support and maintenance of this critical system.

9. Assessed, prepared for, and completed the deployment of an upgraded Village facility paging system starting at Village Hall. Implemented a gateway configuration to utilize existing legacy analog speakers. New facilities will deploy network-attached speakers for more seamless and simple integration with the paging system. New system will support paging communication across facilities, as well.

10. Continued computer and mobile device upgrades, replacements, and deployments for all Village departments, as scheduled, to remain on current devices, fully supported by the vendors, ensuring the applications and systems in use at the Village continue to run optimally on all devices.

11. Completed all Windows 11 upgrades prior to Microsoft's End of Support in October 2025.

12. During Windows 11 upgrades, migrated computers to the new Microsoft Modern Desktop Management solutions, including Intune and Autopilot for computer provisioning and on-going patching and management.

13. Completed migration of Village-issued Apple iPhones and iPads to Microsoft Intune for provisioning and management.

14. Completed an upgrade of the Village's secondary Internet service, matching the speed of the primary Internet service of 1Gbps.

15. Completed all database system upgrades ensuring continued support for Microsoft SQL Server.

16. Due to rising costs and vendor requirements, the Village replaced our long-term observability/infrastructure monitoring solution with another, more cost-effective solution, to better manage the annual maintenance renewal costs. Ensured all monitoring was set up appropriately and alerting is working as needed and fully integrated with the on-call alerting system for non-business hour automated notifications of outages.

17. Completed the migration of "M: drives" to Microsoft OneDrive.

18. Begin the planning and migration of Departmental shared drives to Microsoft Sharepoint.

19. Continued to roll out additional email security features with the intention of reducing and blocking emails that contain malicious intent, better protecting Village data and services.

20. Continued to integrate cloud-hosted systems with Single Sign On for centralized username/password management with the Village's cloud-hosted Active Directory environment.

21. Assessed, designed, prepared for, and completed a significant upgrade of the Village's wired network at all Village facilities.

22. Continued implementing the Village's Cybersecurity Strategy through the deployment of cybersecurity policies and procedures with the objective of mitigating the risks associated with cyber incidents. The focus on cybersecurity awareness training and testing for all Village staff, elected, and appointed officials continues on a regularly scheduled basis, increasing the awareness and attention to cybersecurity

procedures by all Staff. Implemented additional cybersecurity-focused tools and services throughout the year, focusing on prevention, detection, and mitigation of incidents.

23. Continued hiring and developing IT Interns and providing opportunities for undergraduate students from a variety of local higher education institutions to gain hands on experience prior to entering the full-time work force. All IT Interns successfully acquired full time positions in their desired field after gaining the requisite experience working with the Village.

24. Managed several contract renewals for various Departmental systems including negotiations, legal review, submission to Board agendas, and procurement as part of the ongoing centralization of most technology-focused budget items within the IT Department.

25. Continued to collaborate with the Northbrook Public Library, Northbrook school districts, and the Northbrook Park District on various projects and cooperative purchasing opportunities.

26. Optimized pavement and concrete modeling for repair prioritization by implementing systematic surveys and capturing patch dimensions for accurate cost estimates. Developed tools that simplify cost calculations – displaying both total and user-selected patching costs – and provided a centralized dashboard to view project priorities, geographic locations, and dimensions.

27. Streamlined Public Works reporting and performance monitoring by introducing a real-time visualization solution using GIS-tracked data. This initiative improved progress tracking, transparency, and reporting efficiency across departments.

28. Continued supporting the planned ERP migration by evaluating and identifying address discrepancies. Collaborated with all departments to reinforce data standards and ensure consistent and accurate data across systems and departments.

GOALS FOR FISCAL YEAR 2027

1. Complete bidding, acquisition, and implementation of the technologies to support the new Village facilities – Fire Station 11 and Fleet Maintenance Garage.

2. Complete the migration for the Enterprise Resource Planning (ERP) migration to the cloud for additional functionality and features, and better integration and address management between the various ERP modules, including centralized address management.

3. Continue working with the Public Works Department on the implementation of the new SCADA (Supervisory Control and Data Acquisition) design project to replace, improve, and better secure the Village's water production technology infrastructure.

4. Partner with the Public Works Department on the replacement of the technologies utilized at the fuel island at the Public Works Center, bringing those technologies current and under full vendor support.

5. Following completion of the Cloud ERP migration, collaborate with Public Works and Finance to migrate the automated water building system data exchange, previously setup for on-premise ERP, to the new Cloud ERP system.

6. Continue migrating Departmental shared drive to MS Sharepoint as part of the Microsoft Cloud migration project.

7. Pilot and roll out MS Teams as the preferred collaboration platform.

8. Continue rolling out additional MS M365 products to staff, as needed, once piloted.

9. Continue computer and mobile device upgrades for all Village departments, as scheduled, to remain on current devices, fully supported by the vendor, ensuring the applications and systems in use at the Village continue to run successfully and efficiently on the computers.

10. Continue to staff for a dynamic IT Internship program, recruiting, training, and enhancing skills of college students prior to their entry into the full-time workforce.

11. Collaborate with various staff to enhance tree management tools in GIS for urban forestry planning to improve maintenance, urban forest development, and contributions to sustainability and community beautification efforts.

12. Implement advanced tracking systems for facilities and inventory by deploying multiple GIS tracking solutions, including facility inspection and supply inventory systems, leveraging QR codes, mobile data collection apps, and interactive dashboards. These tools will enable staff to monitor inspections and inventory in real time, improving operational efficiencies and accountability.

BOARD/COMMISSION SUPPORT

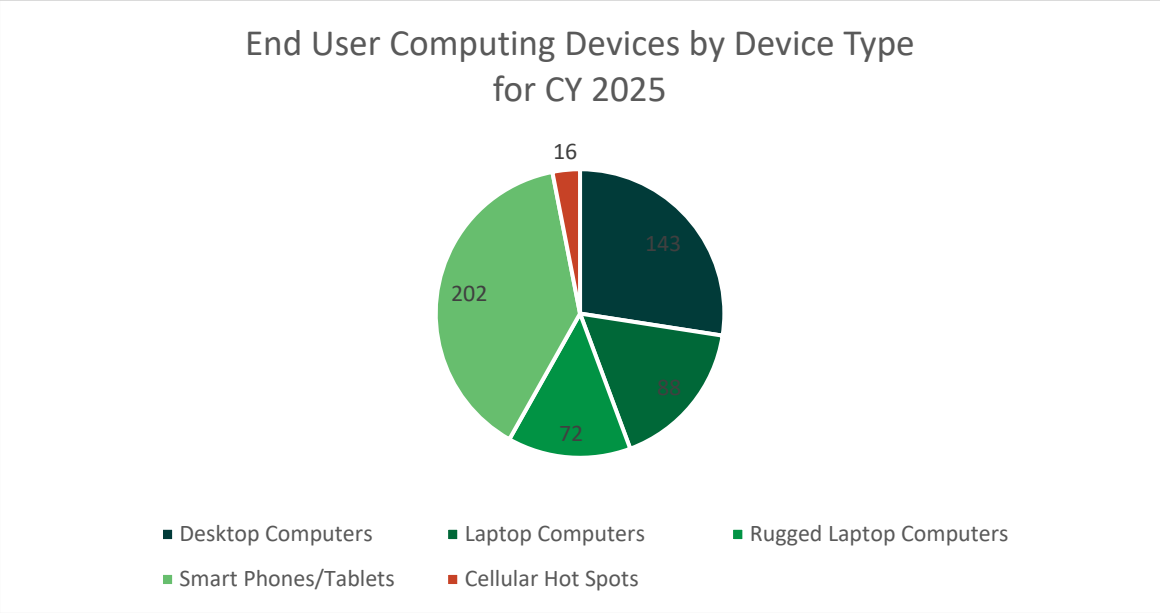
1. Emergency Telephony System Board (ETSB)

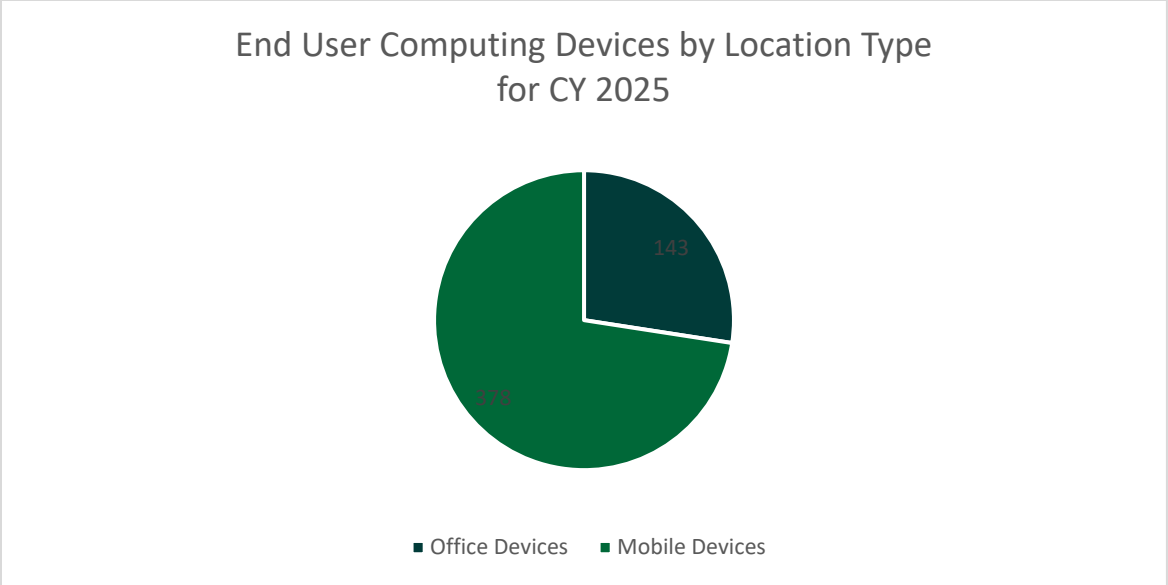
Information Technology (IT) Department & Geographic Information Services (GIS) Performance Metrics – CY2025

The Village's **Information Technology Department** is responsible for all technology services across all Village Departments. Included in these services are support of: computing devices (desktop and laptop computers, tablets, smart phones, etc.), desk phones, networks and wireless networks, security systems, printers/copiers, servers, applications, databases and other services. Additionally, the IT Department partners with other Village Departments on new technology initiatives, ensuring a stable, manageable, and secure solution is implemented. The following metrics provide a glimpse of some of the activities of the Information Technology Department for calendar year 2025.

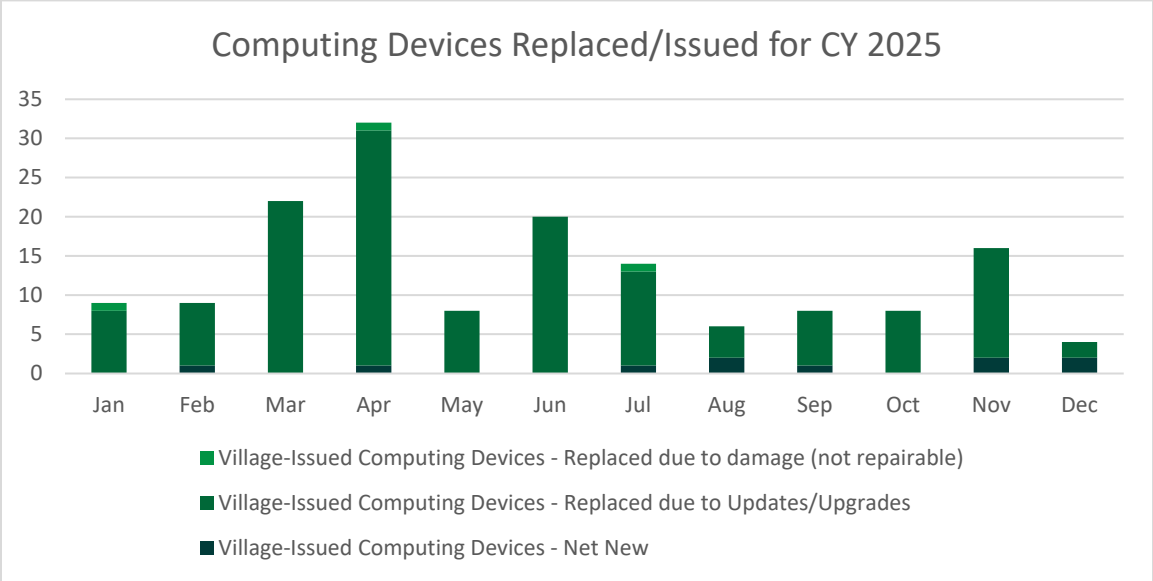
End User Computing Devices

Utilizing the Village's networks for connectivity and communications are Village-owned and managed computing devices like desktop computers, laptop computers, tablets, and smart phones. Over the past several years, the Village's needs have changed to require real time access to data while Village Staff are in the field – given this, more mobile devices have been deployed giving Staff the ability to quickly access, verify, and update data while not in an office. This reduces the time needed for Staff to return to the office and ensures data is updated and accurate in real time, allowing staff to make better data-driven decisions, wherever they are located. As such, the number and type of computers and devices utilized by Staff has continued to include more mobile devices. The following charts include the breakdown of devices utilized across Village Staff.



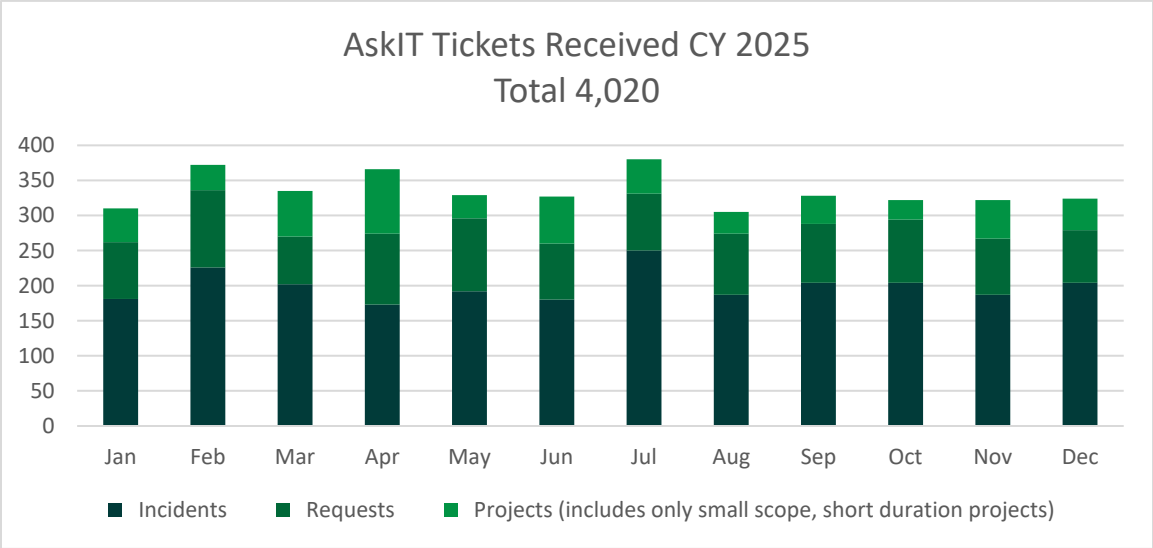


Given the quantity of end user computing devices in use by Village staff, the Village's IT Department has a defined life cycle for each type of device, taking into account the device type and type of usage, ensuring that a current, supportable device is always available for Staff to use when performing Village work. The following shows, by month, for calendar year 2025, the quantity of devices that were replaced (due to upgrades or due to damage) and the net new devices that were issued to Village staff across all Departments.

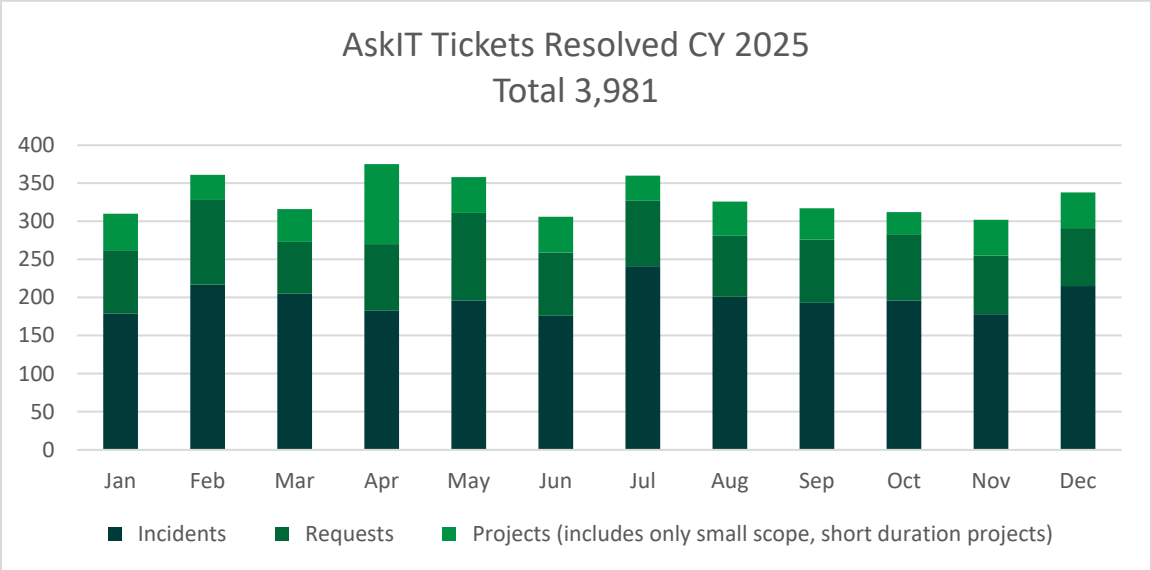


Service Desk Incidents, Requests, and Minor Projects

The Village's Information Technology Department tracks incidents, requests, and minor projects in a system called "AskIT". The following represents the quantity of incidents/requests/projects received by the IT Department for calendar year 2025 across all Village Departments. Note larger/longer duration projects are tracked separately.



The following includes the quantity of incidents/requests/projects that were resolved or completed for calendar year 2025 across all Village Departments. Again, larger/longer duration projects are tracked separately.



Ransomware Incidents

Ransomware is a type of malware which encrypts data files, making those files unusable. In theory, once a ransom is paid, the threat actor should make those files usable again. Ransomware continues its reign as one of the top types of cybersecurity breaches and saw significant growth with a 37% increase from last year report (according to the Verizon Data Breach Investigations Report for 2025) for a total of 39% of all breaches. The involvement of the human element in security breaches hovers around 60%, similar to last year (also according to the Verizon Data Breach Investigations Report for 2025). Ransomware is ubiquitous among organizations of all sizes and in all industries. Financial motivation is the most common reason behind a ransomware attack. Quite often, in addition to making an organization's data unusable through ransomware, a threat actor will also exfiltrate a copy of that data, then threaten to make that data public unless another ransom is paid. Ransomware often enters into an organization through a malicious web link or applications shared via email, which an unsuspecting user than clicks on to activate.

For calendar year 2025, the Village had no ransomware incidents to report.

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

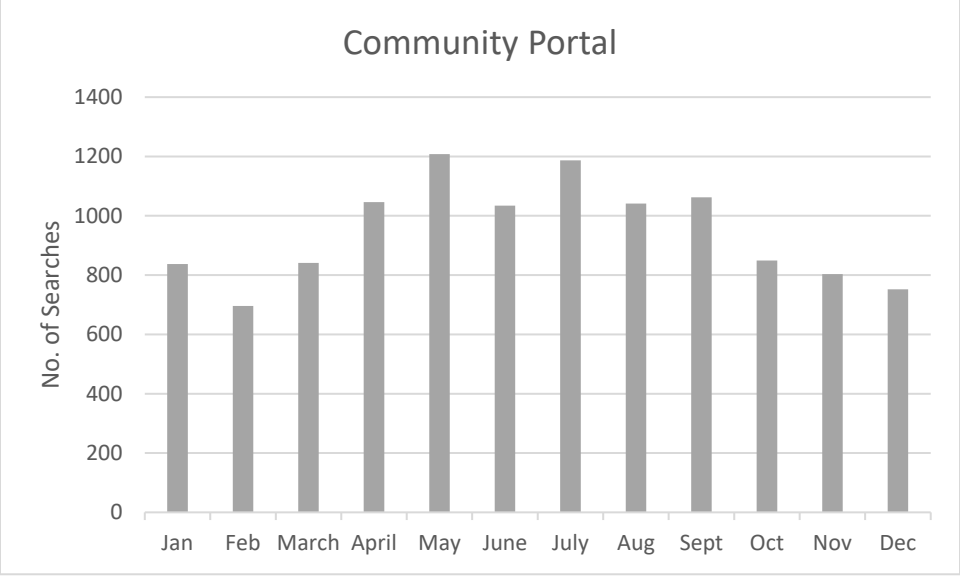
Mapping Services
MGP has created GIS applications for its communities including:

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

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

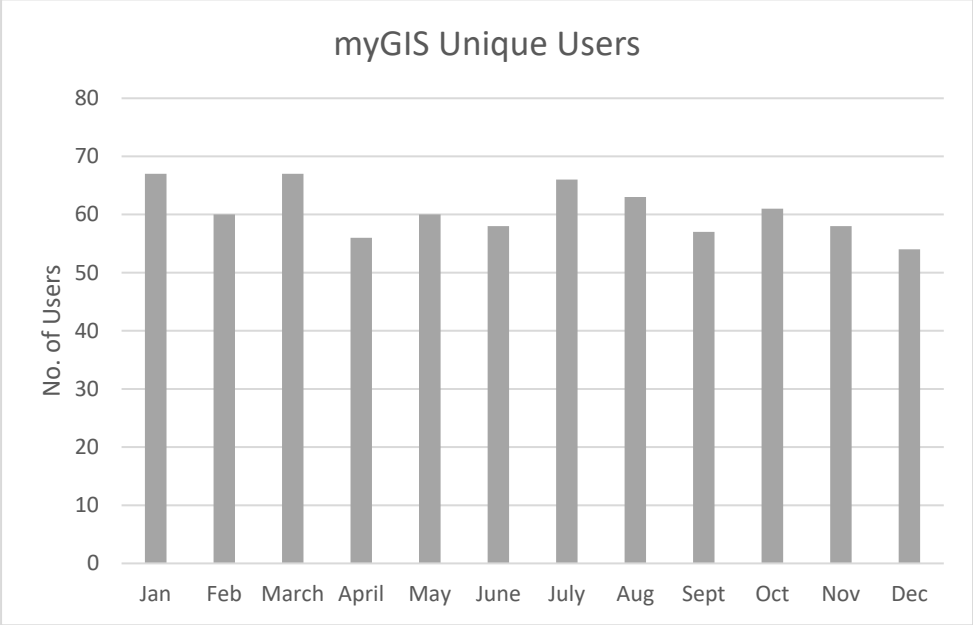
In addition to providing a way for the public to easily lookup and discover property specific information, Community Portal is also used to visualize relevant data for internal purposes like permitting and utility billing. There are currently four database connections that bring together relevant data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

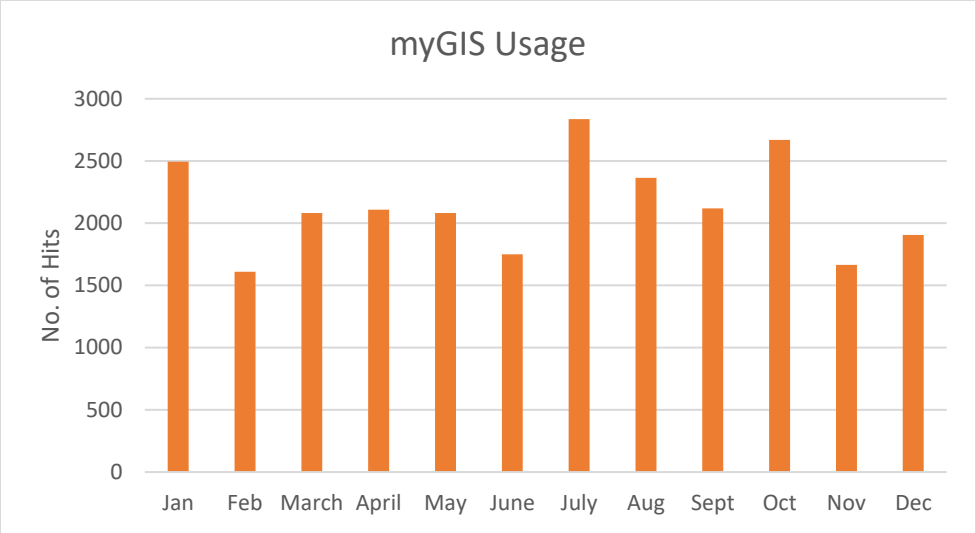
The Village of Northbrook's Community Portal can be found on the Village website under the Know Your Neighborhood tool. The chart below shows the usage of community portal for CY 2025.



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

In addition to viewing layers, myGIS also offers users the ability to filter, query, and identify data in the application. Users can also map address lists and/or create map exhibits. The chart below shows myGIS usage for CY 2025.



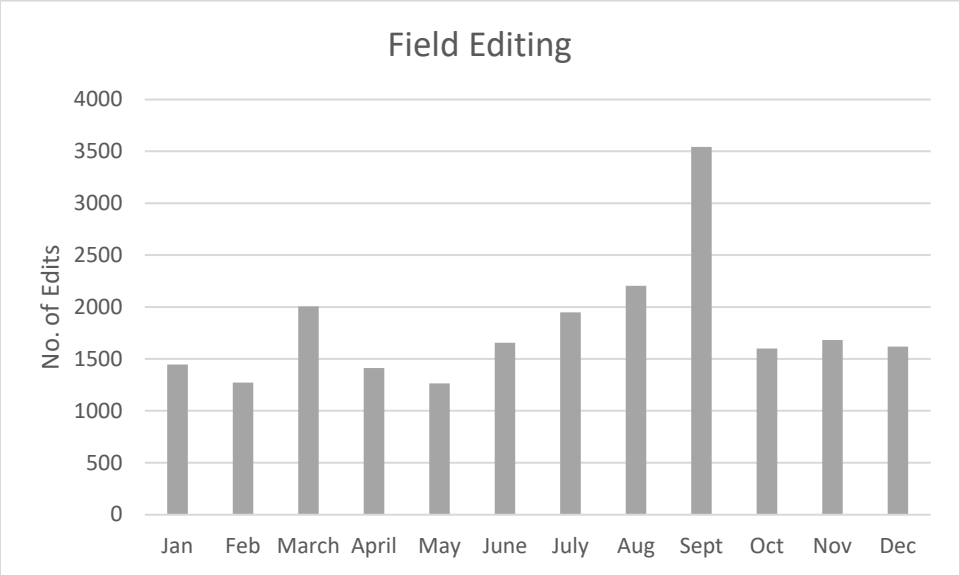


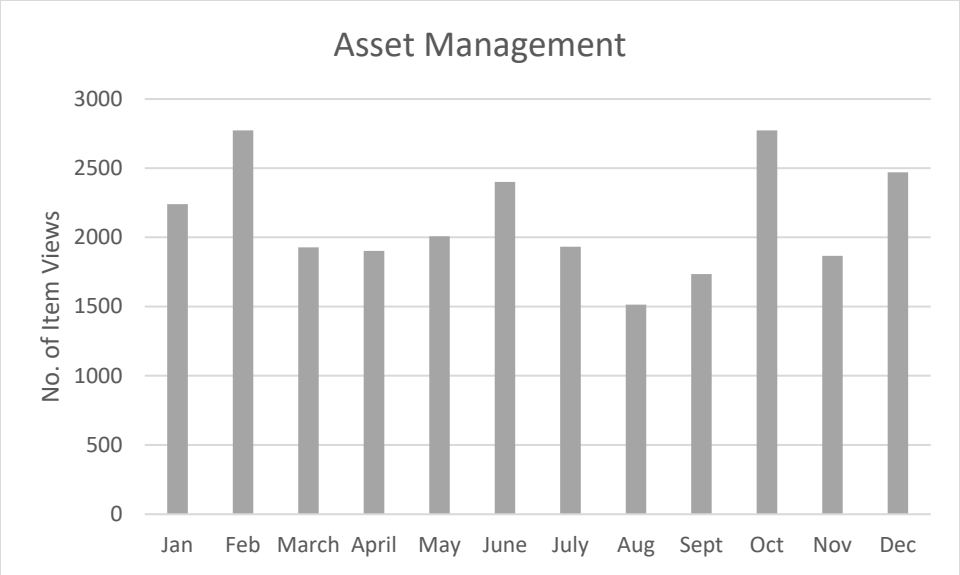
Community Map Viewer is a tool that is publicly available on the village website. The tool is meant for the public to view and interact with publicly available village data. 14 data layers are available to the public in this tool.

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

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

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

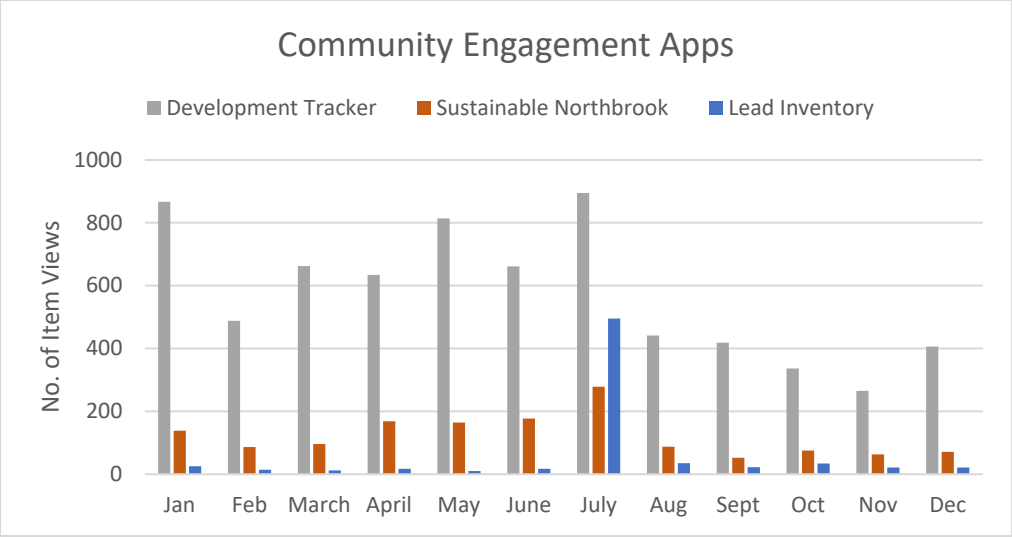




Community Engagement Apps are public facing applications intended to support transparency and communication to residents about important topics recognized by the community, and/or government mandates, using a visually intuitive medium.

In 2025 there were three public facing GIS applications available on the Village Website.

1. Northbrook Development Project Tracker
    a. Highlights development activity occurring throughout the Village. Includes monthly status updates and photos.
2. Sustainable Northbrook Map
    a. Tracks geo-locatable progress of items within the Climate Action Plan.
3. Lead Inventory
    a. Provides an engaging way to lookup water service line materials within the Village, in accordance with 415 ILCS 5/17.12.



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

Village of Northbrook
Prior Year Performance Measurers
2025 Data for Fiscal Year 2027 Budget

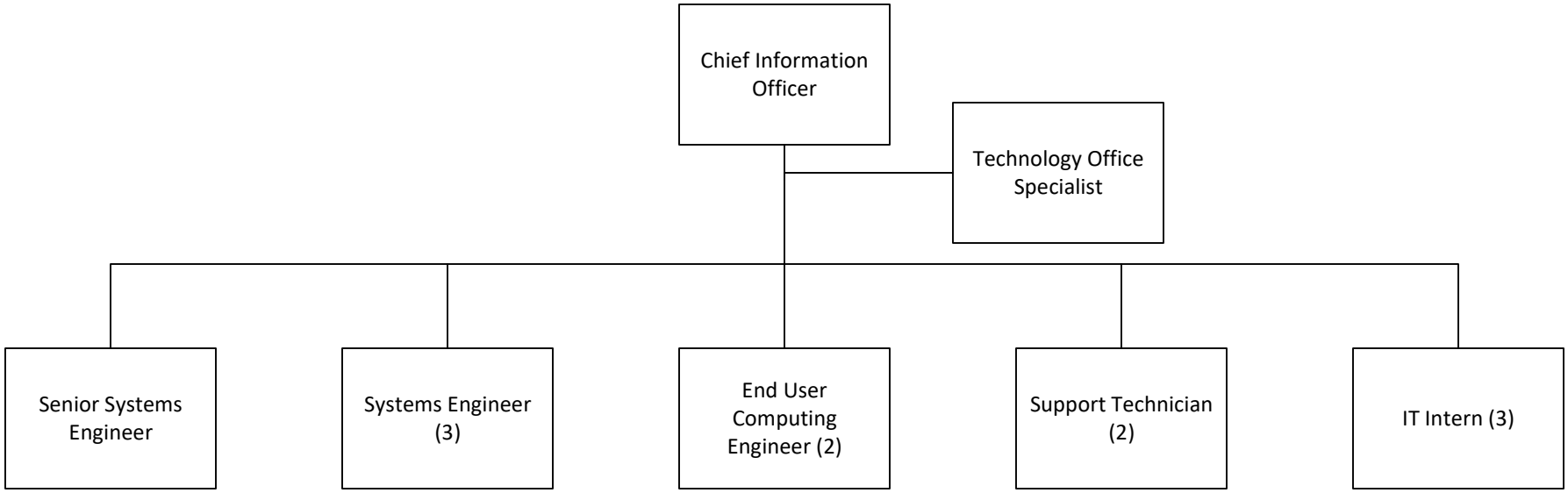
INFORMATION TECHNOLOGY DEPARTMENT

Category	1/25	2/25	3/25	4/25	5/25	6/25	7/25	8/25	9/25	10/25	11/25	12/25	2025 TOTALS	2024 TOTALS
Internet Bandwidth (Gigabytes)														
Internet Bandwidth Usage (total aggregate inbound/outbound)	465	619	360	434	3,500	4,400	4,300	386	305	274	3,900	4,000	22,943	n/a
Information Technology Service Requests Received														
Incidents	181	226	202	173	192	180	250	187	204	204	187	204	2,390	2,572
Requests	81	110	68	101	104	80	81	87	84	90	80	75	1,041	1,312
Projects (includes only small scope, short duration projects)	48	36	65	92	33	67	49	31	40	28	55	45	589	334
													4,020	4,218
Information Technology Service Requests Resolved														
Incidents	179	217	205	183	196	176	241	201	193	196	178	215	2,380	2,598
Requests	83	111	68	87	115	83	86	80	83	87	77	76	1,036	1,314
Projects (includes only small scope, short duration projects)	48	33	43	105	47	47	33	45	41	29	47	47	565	352
													3,981	4,264
Village Computing Devices Replaced/Issued														
Village-Issued Computing Devices - Net New	0	1	0	1	0	0	1	2	1	0	2	2	10	6
Village-Issued Computing Devices - Replaced due to Updates/Upgrades	8	8	22	30	8	20	12	4	7	8	14	2	143	53
Village-Issued Computing Devices - Replaced due to damage (not repairable)	1	0	0	1	0	0	1	0	0	0	0	0	3	11
													156	70
Village email														
Inbound emails	88,145	122,577	142,548	138,384	138,046	109,661	279,504	111,288	106,986	106,552	95,403	79,772	1,518,866	n/a
Inbound emails Blocked due to Security Reasons	16,545	58,077	63,904	59,736	20,018	23,756	196,531	29,867	28,209	23,380	20,790	16,629	557,442	n/a
Outbound emails	14,563	13,708	16,333	17,048	17,955	18,332	18,411	18,888	18,103	18,247	15,749	13,768	201,105	n/a
Cybersecurity														
Ransomware Incidents	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Guest WiFi Access to Internet - Cybersecurity Incidents*:	175	114	135	235	138	130	167	90	137	134	112	44	1,611	n/a
Command & Control Incidents	0	4	0	0	15	0	0	0	0	0	1	0	20	n/a
Malware Incidents	30	69	31	120	97	62	131	66	131	101	90	17	945	n/a
Phishing Incidents	7	2	18	28	4	9	3	5	5	23	4	18	126	n/a
Risky Domains Visited	138	39	86	87	22	59	33	19	1	10	17	9	520	n/a
*Note - These incidents are reported from devices connected to the Village's Guest WiFi networks, and are not investigated by the Village's IT Department since the devices are not Village-owned/managed.														
Logs Analyzed for Security Alerts/Incidents	1,166,761,951	921,910,305	959,824,444	957,001,876	995,385,672	991,636,363	1,078,467,618	1,087,871,135	1,076,169,428	1,269,846,154	1,097,856,356	1,090,850,102	12,693,581,404	10,228,043,256
Alerts	81	186	134	478	393	696	1,642	514	569	796	456	425	6,370	n/a
Managed Security Services - Alerts Investigated	8	12	10	3	1	11	24	87	149	13	8	3	329	628
Managed Security Services - Incidents Investigated	0	0	0	0	0	0	1	0	0	1	0	0	2	n/a
Incidents	0	0	0	0	0	0	0	0	0	0	0	0	0	n/a
Quantity of Event Source Types Reporting	66	64	64	61	60	61	65	67	69	72	72	72	-	n/a
Critical System Uptime														
Criticial System Uptime (email, ERP)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

End User Computing Devices by Device Type	2025 TOTALS	2024 TOTALS
Desktop Computers	143	142
Laptop Computers	88	84
Rugged Laptop Computers	72	80
Smart Phones/Tablets	202	196
Cellular Hot Spots	16	13
	521	515

End User Computing Devices by Location Type	2025 TOTALS	2024 TOTALS
Office Devices	143	142
Mobile Devices	378	373
	521	515

Information Technology Department



INFORMATION TECHNOLOGY DEPARTMENT
AUTHORIZED POSITIONS

	FY 2026		FY 2027	
	Positions	FTE*	Positions	FTE*
Regular Full-Time				
Chief Information Officer	1	1.00	1	1.00
Senior Systems Engineer	1	1.00	1	1.00
Systems Engineer	3	3.00	3	3.00
End-User Computing Engineer	2	2.00	2	2.00
Support Technician	2	2.00	2	2.00
Technology Office Specialist	1	1.00	1	1.00
TOTAL	**10**	**10.00**	**10**	**10.00**
Temporary/Seasonal Part-Time				
IT Intern	3	1.50	3	1.50
TOTAL	**3**	**1.50**	**3**	**1.50**
TOTAL POSITIONS FOR DEPARTMENT	**13**	**11.50**	**13**	**11.50**

* FTE - Full-Time Equivalents

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
GENERAL FUND EXPENSES - INFORMATION TECHNOLOGY

GL Number	Description	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY28 FORECAST BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
11-1400-501-01	REGULAR SALARIES	710,613	854,034	1,000,660	1,000,660	962,135	1,080,915	1,113,160	8.0%	12.3%
11-1400-502-02	SEASONAL PERSONNEL	35,280	20,598	34,275	34,275	19,475	20,000	20,000	-41.6%	2.7%
11-1400-504-00	GOOD HEALTH BENEFIT	-	827	1,500	1,500	1,000	1,500	1,500	0.0%	50.0%
11-1400-505-08	ON CALL PAY	17,500	18,150	18,250	18,250	18,250	18,250	18,250	0.0%	0.0%
	TOTAL PERSONAL SERVICES	763,393	893,609	1,054,685	1,054,685	1,000,860	1,120,665	1,152,910	6.3%	12.0%
11-1400-511-00	IMRF EMPLOYER CONTRIBUTIONS	56,372	69,611	83,340	83,340	80,050	95,800	98,660	15.0%	19.7%
11-1400-512-00	FICA EMPLOYER CONTRIBUTIONS	55,923	65,564	79,005	79,005	74,500	83,200	85,690	5.3%	11.7%
11-1400-513-00	EMPLOYEE LIFE INSURANCE	1,278	1,064	1,250	1,250	1,250	1,250	1,250	0.0%	0.0%
11-1400-514-00	EMPLOYEE HEALTH/DENTAL INSURANCE	101,085	164,210	196,650	196,650	196,650	182,845	201,130	-7.0%	-7.0%
11-1400-514-01	EMPLOYEE HEALTH INSURANCE - OPT OUT	-	-	-	-	1,875	3,000	3,000		60.0%
11-1400-515-00	WORKERS' COMPENSATION	60	60	60	60	60	60	60	0.0%	0.0%
	TOTAL FRINGE BENEFITS	214,718	300,509	360,305	360,305	354,385	366,155	389,790	1.6%	3.3%
11-1400-523-00	SYSTEM MAINTENANCE	691,892	736,798	382,180	382,180	515,539	502,280	394,980	31.4%	-2.6%
11-1400-523-45	COPIER MAINTENANCE	27,477	34,597	53,820	53,820	51,771	53,820	53,820	0.0%	4.0%
11-1400-533-00	POSTAGE	407	63	-	-	-	-	-		
11-1400-536-00	TRANSFER TO SELF INSURANCE	16,275	6,200	6,200	6,200	6,200	6,200	6,200	0.0%	0.0%
11-1400-537-01	TELEPHONE MONTHLY SERVICE	79,565	75,756	77,000	77,000	77,469	81,000	84,200	5.2%	4.6%
11-1400-537-05	CELLULAR PHONE SERVICE	5,557	6,875	7,800	7,800	7,345	7,800	7,800	0.0%	6.2%
11-1400-537-07	INTERNET	32,135	47,643	63,345	63,345	54,200	56,700	63,900	-10.5%	4.6%
11-1400-540-00	CONFERENCES	-	2,595	5,000	5,000	1,972	5,000	5,000	0.0%	153.5%
11-1400-541-00	GENERAL TRAINING/LOCAL SEMINARS	2,764	5,019	10,200	10,200	2,795	5,200	6,200	-49.0%	86.0%
11-1400-542-00	MEMBERSHIPS	930	580	1,750	1,750	3,085	5,400	5,500	208.6%	75.0%
11-1400-543-00	SUBSCRIPTIONS	3,733	-	-	-	-	-	-		
11-1400-543-01	SOFTWARE AS A SERVICE	-	-	969,215	969,215	777,776	848,700	892,220	-12.4%	9.1%
11-1400-554-00	OTHER PROFESSIONAL SERVICES	457,483	413,791	310,540	310,540	249,537	322,590	338,655	3.9%	29.3%
11-1400-599-00	MISCELLANEOUS	665	378	750	750	700	700	700	-6.7%	0.0%
	TOTAL CONTRACTUAL SERVICES	1,318,883	1,330,295	1,887,800	1,887,800	1,748,389	1,895,390	1,859,175	0.4%	8.4%
11-1400-601-00	OFFICE SUPPLIES	661	462	500	500	500	500	500	0.0%	0.0%
	TOTAL COMMODITIES	661	462	500	500	500	500	500	0.0%	0.0%
11-1400-706-00	EDP SYSTEMS	(648,132)	(4,584)	-	-	-	-	-		
11-1400-706-00-22001	COMPUTER REPLACEMENTS	120,827	190,046	125,000	125,000	108,966	106,700	195,000	-14.6%	-2.1%
11-1400-706-00-22002	CYBER SECURITY ENHANCEMENTS	41,829	82,366	65,000	65,000	47,315	65,000	40,000	0.0%	37.4%
11-1400-706-00-22003	EQUIPMENT UPGRADES	151,378	125,633	150,000	150,000	115,000	140,000	130,000	-6.7%	21.7%
11-1400-706-00-22004	TELEPHONY UPGRADES	26,059	469	-	-	-	-	-		
11-1400-706-00-22005	POLICE MVR UPGRADE	422,549	-	-	-	-	-	-		
11-1400-706-00-22006	NETWORK UPGRADE	68,145	1,394	300,000	300,000	300,000	70,500	-	-76.5%	-76.5%

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
GENERAL FUND EXPENSES - INFORMATION TECHNOLOGY

GL Number	Description	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY28 FORECAST BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
11-1400-706-00-22007	VARIOUS REPLACEMENTS	40,953	83	20,000	20,000	20,000	20,000	20,000	0.0%	0.0%
11-1400-706-00-22008	STORAGE REPLACEMENTS	244,510	-	-	-	-	-	-		
11-1400-706-00-22009	PHYSICAL SECURITY ENHANCEMENTS	-	1,183	235,000	235,000	215,000	215,000	240,000	-8.5%	0.0%
	TOTAL CAPITAL OUTLAY	468,118	396,590	895,000	895,000	806,281	617,200	625,000	-31.0%	-23.5%
	TOTAL	2,765,773	2,921,465	4,198,290	4,198,290	3,910,415	3,999,910	4,027,375	-4.7%	2.3%

Fund: General (11) Department: Information Technology (1400)			Account Total
	PERSONAL SERVICES		
11-1400-501-01 FULL-TIME SALARIES			
	Regular Salaries - Full Time Employees		**1,080,915**
11-1400-502-02 PART-TIME SALARIES			
	Seasonal Personnel		**20,000**
11-1400-504-00 GOOD HEALTH BENEFIT			**1,500**
11-1400-505-08 OTHER COMPENSATION			
	On-Call Pay		**18,250**
	TOTAL PERSONAL SERVICES		**1,120,665**
	FRINGE BENEFITS		
11-1400-511-00 IMRF EMPLOYER CONTRIBUTIONS			**95,800**
11-1400-512-00 FICA EMPLOYER CONTRIBUTIONS			**83,200**
11-1400-513-00 EMPLOYEE LIFE INSURANCE			**1,250**
11-1400-514-00 EMPLOYEE HEALTH / DENTAL INSURANCE			**185,845**
11-1400-515-00 WORKERS' COMPENSATION			**60**
	TOTAL FRINGE BENEFITS		**366,155**
	CONTRACTUAL SERVICES		
11-1400-523-XX SYSTEM MAINTENANCE			
11-1400-523-00	Network & Telephony Maintenance	90,000	
11-1400-523-00	Electronic Content Management System	29,000	
11-1400-523-00	Police CAD System	98,000	
11-1400-523-00	Storage System Maintenance	50,000	
11-1400-523-00	Departmental On-Premise Applications & Other	235,280	
11-1400-523-45	Copier Lease	29,770	
11-1400-523-45	Managed Print Services for all Departments	24,050	
	TOTAL		**556,100**
11-1400-536-00 INSURANCE			
	Transfer to Self Insurance Fund for Property, Casualty and Liability Insurance		**6,200**

Fund: General (11) Department: Information Technology (1400)			Account Total
	CONTRACTUAL SERVICES (CONT'D)		
11-1400-537-XX TELEPHONE SERVICE			
11-1400-537-01	Monthly Service	81,000	
11-1400-537-05	Cellular Phone Service	7,800	
11-1400-537-07	Internet	56,700	
	TOTAL		**145,500**
11-1400-540-00 CONFERENCES			**5,000**
11-1400-541-00 GENERAL TRAINING/LOCAL SEMINARS			
	Online IT Training Service	4,000	
	Cisco Training	200	
	Other IT Training	1,000	
			5,200
11-1400-542-00 MEMBERSHIPS			
	GMIS International	350	
	CIS MS-ISAC	3,500	
	VMware VMUG	850	
	WaterISAC	700	
	TOTAL		**5,400**
11-1400-543-01 SOFTWARE AS A SERVICE			
	Cloud-Hosted ERP System	140,000	
	Microsoft Services & Subscriptions	171,500	
	Various Cybersecurity Services & Subscriptions	218,000	
	Agenda Management & Streaming Service Subscription	53,000	
	Departmental Software as a Service & Other	266,200	
			848,700
11-1400-554-00 OTHER PROFESSIONAL SERVICES			
	GIS Services and Software	187,590	
	CyberSecurity Service	25,000	
	Internet Security Certificates	5,000	
	IT Contractual/Consulting Assistance	55,000	
	Village Fiber Maintenance	50,000	
	TOTAL		**322,590**
11-1400-599-00 MISCELLANEOUS			
	Miscellaneous		**700**
	TOTAL CONTRACTUAL SERVICES		**1,895,390**

Fund: General (11) Department: Information Technology (1400)			Account Total
	COMMODITIES		
11-1400-601-00 OFFICE SUPPLIES			
	General Office Supplies		**500**
	TOTAL COMMODITIES		**500**
	CAPITAL OUTLAY		
11-1400-706-00s EDP SYSTEMS			
706-00-22001	Computer Replacements	106,700	
706-00-22002	Cybersecurity Enhancements	65,000	
706-00-22003	IT Equipment Upgrades	140,000	
706-00-22006	Network Upgrades	70,500	
706-00-22007	Various Replacement	20,000	
706-00-22009	Physical Security Enhancements	215,000	
	TOTAL		**617,200**
	TOTAL CAPITAL OUTLAY		**617,200**
TOTAL FOR DEPARTMENT			**3,999,910**

POLICE DEPARTMENT

PROGRAM DETAIL
FISCAL YEAR 2027

DEPARTMENT RESPONSIBILITIES

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

ACCOMPLISHMENTS OF FISCAL YEAR 2026

1. Purchased a portable vehicle barrier system to support public safety at special events, in conjunction with the Public Works Department. This purchase was funded through a State of Illinois grant and in partnership with the Village of Wheeling.

2. Continued efforts in improving employee wellness by conducting our annual mental health wellness screenings, implementing new employee wellness events, and researching physical health risk assessment programs to assist in injury reduction. Project is ongoing.

3. Collaborated with the Village Manager's Office and Public Works Department, with assistance from the Construction Manager and Architect, on site selection for a new Police Station in accordance with the adopted Space Needs Study.

4. Supported the Village's participation in the National Opioid Settlements to recommend distribution of funds through local partner organizations in compliance with disbursement provisions of the State of Illinois to support education, prevention, and abatement efforts related to opioid abuse. Project is ongoing.

5. Coordinated on the development and presentation of recommended amendments to the Municipal Code to the Village Board to address the increased use and safety of e-bikes.

6. Worked with the Public Works Fleet Division to maintain the patrol fleet, with the acquisition and replacement of vehicles while considering the Village's green initiatives.

7. Completed acquisition, installation, and testing of a redundant call-taking and dispatch system, as a result of the closure of the current redundant dispatch center.

8. Trained two new seasonal part-time crossing guards, in order to establish additional crossing guard locations to enhance public safety.

9. Created an outreach program to support new employee recruitment and better position the department for future hiring.

10. Deployed a newly formed Northbrook honor guard to staff special events and ceremonies, in partnership with the Fire Department.

11. Supported the Human Resources Division and the Board of Fire & Police Commissioners (BFPC) in conducting a promotional exam and created an eligibility list for the position of Sergeant.

12. Created a training protocol to develop leadership abilities from within the rank of patrol and to expose officers to other areas of specialization within the department. Selected and scheduled personnel to participate in this new training plan.

13. As authorized by the Village board, worked with a third partly consultant conducting an independent review of department staffing levels and zone structure to address current and future needs of the Village.

14. Developed and launched a second Citizen's Police Academy and created and successfully graduated an inaugural Junior Citizen's Police Academy. Increased community outreach through additional programming.

15. Created, tested, and developed software to support a new in-house training program for newly promoted supervisors.

16. Hired and trained additional staff to handle FOIA request and video footage review within the Records Unit.

17. Collaborated with Cook County Sheriff's Police to increase traffic enforcement and safety within the Village of Northbrook.

GOALS FOR FISCAL YEAR 2027

1. Continue to work with the Public Works Fleet Division to maintain the Patrol Squad fleet with the acquisition and replacement of vehicles in collaboration with the Village's green initiatives to include more hybrid and electric vehicles where applicable.

2. Continue onboarding and training new reserve, part-time crossing guards, in order to establish an available resource for staffing needs.

3. Train staff on the use of new crime analytics platform, while continuing to research additional software solutions, with the goal of establishing an effective and efficient tool for providing crime and officer activity analytics to senior management, employees, and the public.

4. Continue to support new employee recruitment efforts, in order to better position the department for future hiring.

5. Support the Human Resources Division of the Village Manager's Office review of the recruitment process for sworn personnel under the Municipal Code and the Rules for Board of Fire and Police Commission.

6. Continue collaboration with the Village Manager's Office and Public Works Department, with assistance from the Construction Manager and Architect, on site selection and Police Station construction in accordance with the adopted Space Needs Study and Village goals.

7. Continue staff development through a training protocol to develop leadership abilities from within the rank of patrol and select personnel to participate in this new training plan.

8. Implement accepted recommendations from FY 2026 staffing study to include onboarding of new staff and reorganization of current staffing and zone structures.

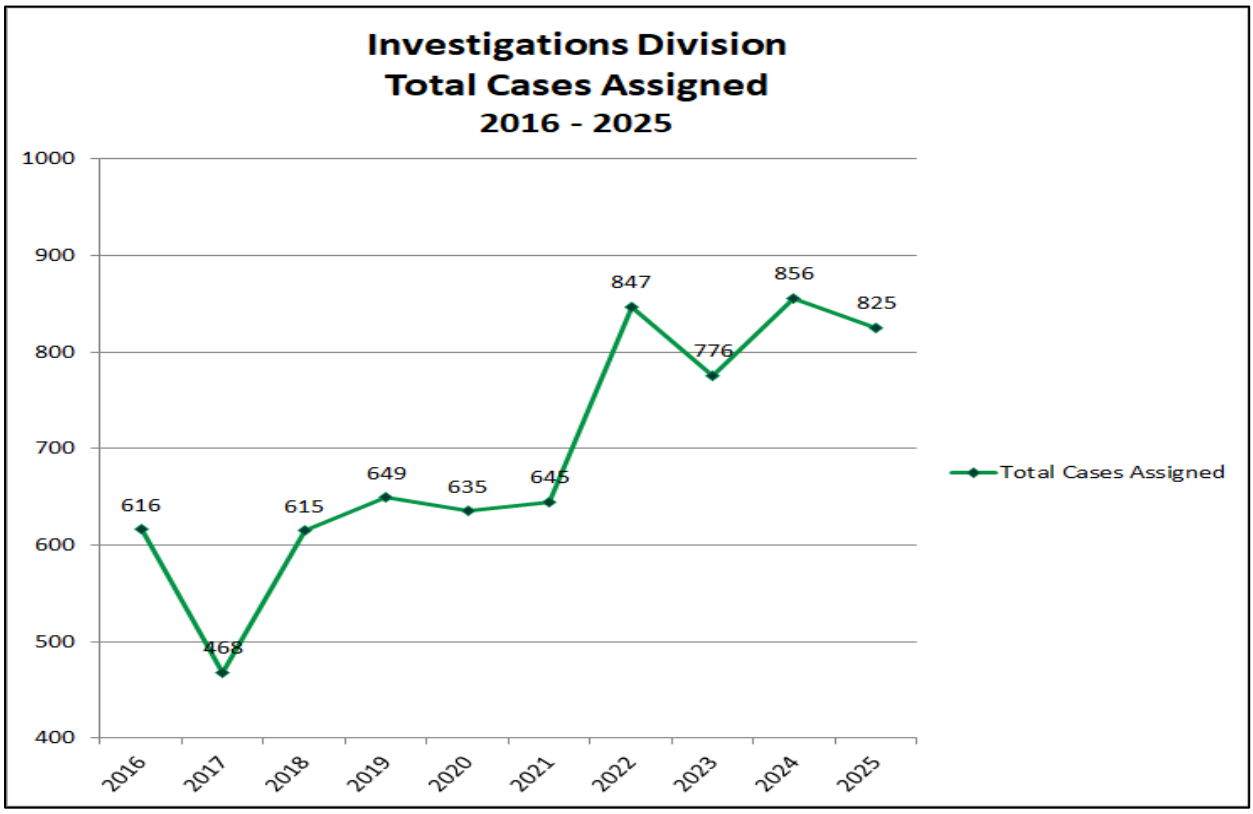
9. Collaborate with Cook County Sheriff's Office on traffic enforcement within the Village.

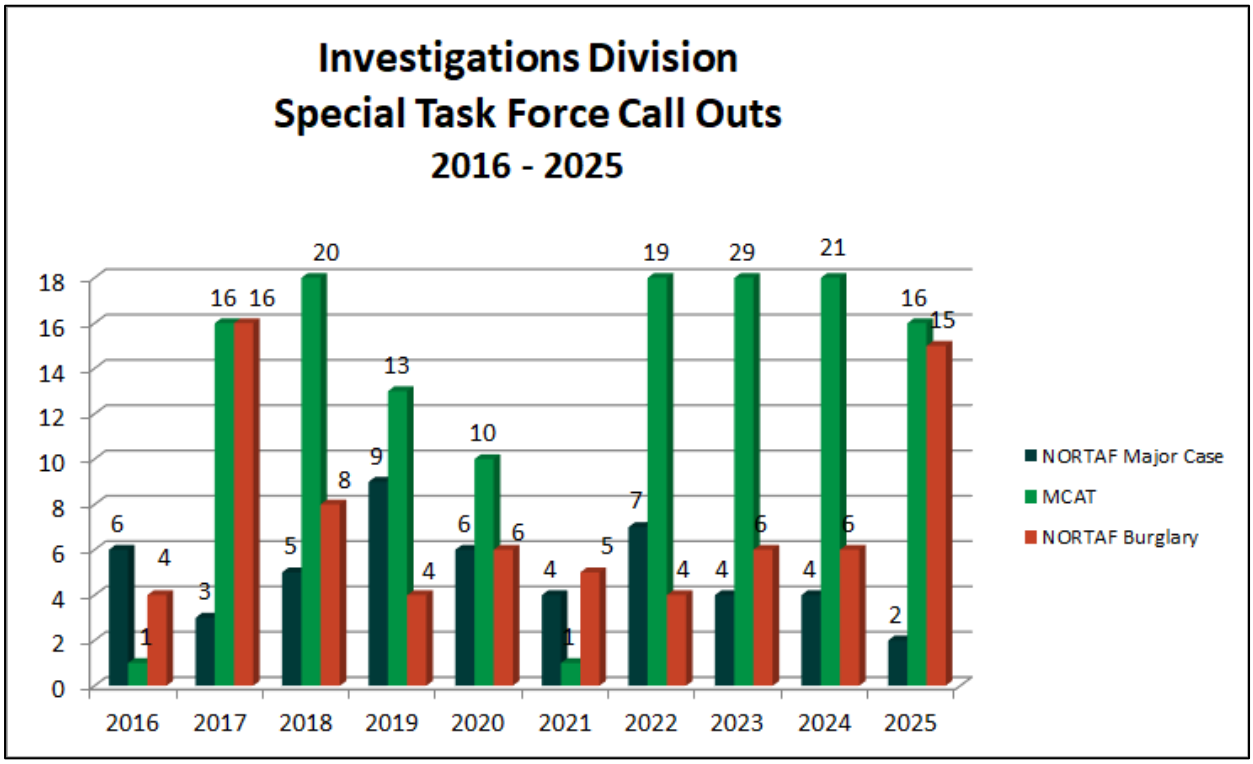
10. Research, develop, and implement a physical wellness program to help Police Officers and employees maintain physical wellness.

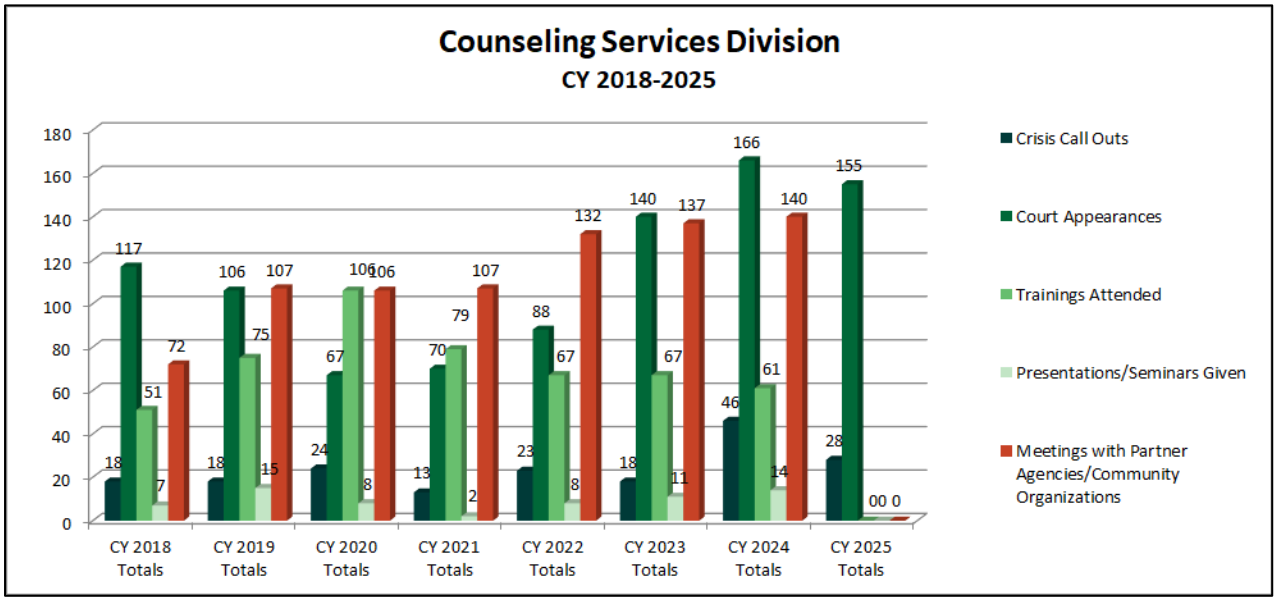
BOARDS/COMMISSION SUPPORT

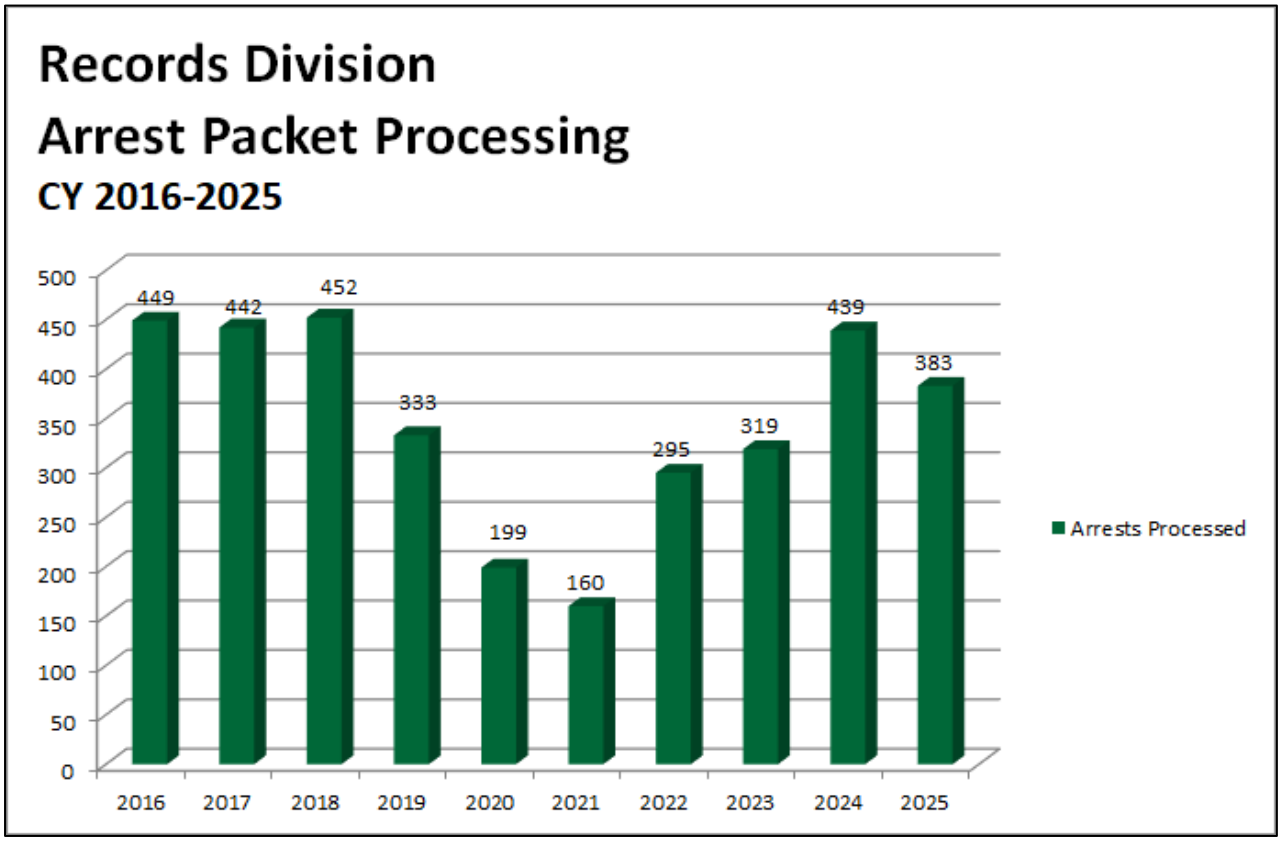
1. Board of Fire and Police Commissioners

2. Board of Trustees of Police Pension Fund

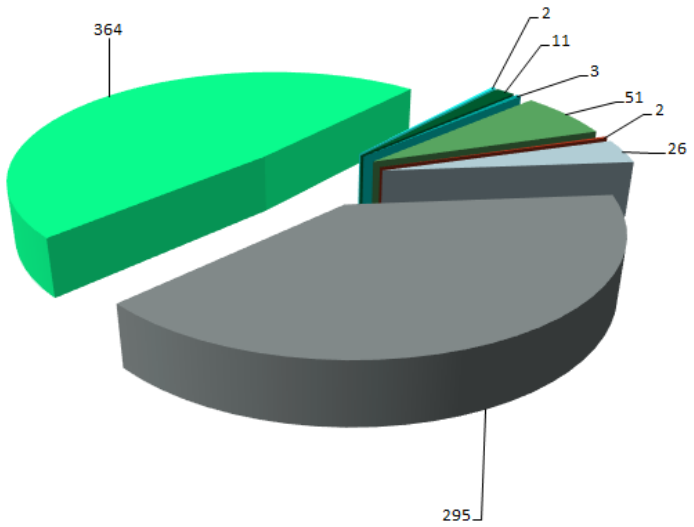

Investigations Division
Total Cases Assigned
2016 - 2025
1000
900
800
700
600
500
400
616
468
615
649
635
645
847
776
856
825
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
Total Cases Assigned


Investigations Division
Special Task Force Call Outs
2016 - 2025
18
16
14
12
10
8
6
4
2
0
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
NORTAF Major Case
MCAT
NORTAF Burglary


Counseling Services Division
CY 2018-2025
180
160
140
120
100
80
60
40
20
0
117
18
51
7
72
106
18
75
15
107
67
24
106
8
106
70
13
79
2
107
88
23
67
8
132
140
18
67
11
137
166
46
61
14
140
155
28
00 0
CY 2018 Totals
CY 2019 Totals
CY 2020 Totals
CY 2021 Totals
CY 2022 Totals
CY 2023 Totals
CY 2024 Totals
CY 2025 Totals
Crisis Call Outs
Court Appearances
Trainings Attended
Presentations/Seminars Given
Meetings with Partner Agencies/Community Organizations


Records Division
Arrest Packet Processing
CY 2016-2025
500
450
400
350
300
250
200
150
100
50
0
449
442
452
333
199
160
295
319
439
383
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
Arrests Processed

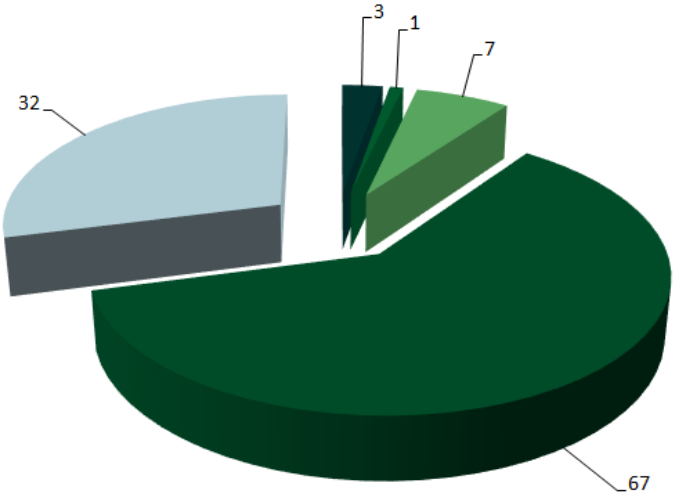
Animal Control Division
Complaints Received
CY 2025



ANIMAL COMPLAINTS (GENERAL)
ANIMAL CRUELTY
ANIMAL BITE
CAT COMPLAINTS
CAT BITE
DOG BITE
DOG COMPLAINTS
WILDLIFE COMPLAINTS (SICK, INJURED, ORPHANED)

754 Calls for Service Received in CY 2025

Animal Control Division
Citations Issued
CY 2025



ANIMAL CRUELTY
FAILED TO REMOVE EXCREMENT
NO BREEDER/HOBBYIST PERMIT
NO RABIES INOCULATION
NO VILLAGE ANIMAL LICENSE
NUISANCE ANIMAL

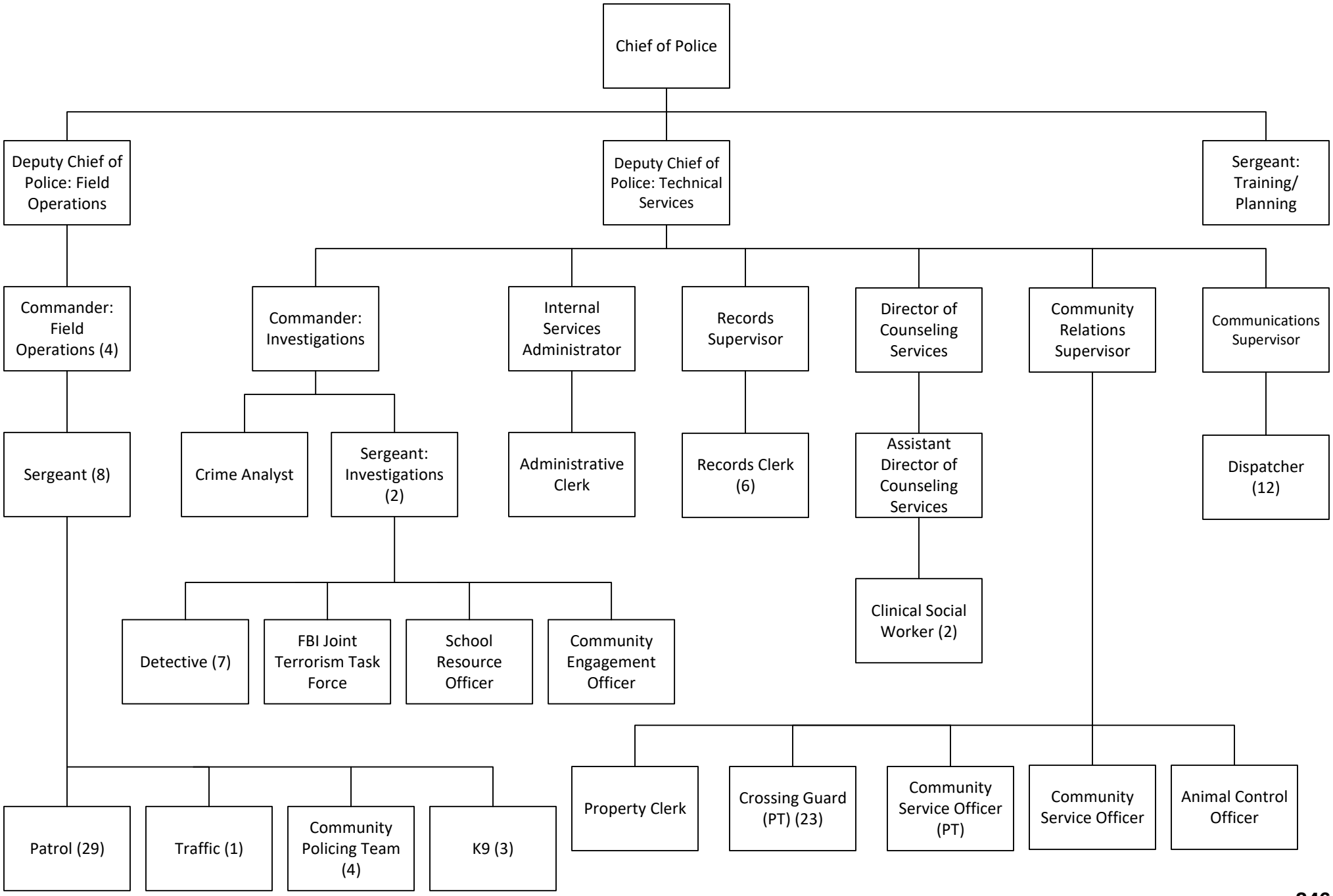
114 Citations Issued in CY 2025

Village of Northbrook
Prior Year Performance Measurers
2025 Data for Fiscal Year 2027 Budget

POLICE

Category	1/25	2/25	3/25	4/25	5/25	6/25	7/25	8/25	9/25	10/25	11/25	12/25	2025 TOTAL	2024 TOTAL
Calls to Dispatch for Service														
Police Calls	1,915	1,804	1,721	1,641	1,931	1,968	2,078	1,885	1,816	2,130	2,023	1,878	22,790	21,787
Fire/EMS Calls transferred to Red Center	437	341	402	390	368	403	395	414	361	426	338	372	4,647	4,584
Non Emergency Calls	1,593	1,467	1,634	1,557	1,901	1,698	1,934	1,755	1,736	1,977	1,898	1,561	20,711	21,774
Investigation Cases Assigned	47	63	36	88	66	44	97	57	89	87	70	81	825	856
Arrests Processed	39	27	32	34	37	27	26	28	24	32	39	38	383	439
Animal Control Citations Issued	3	8	6	15	6	5	14	21	13	10	11	2	114	149
Counseling Services Crisis Call Outs	4	8	3	1	4	0	1	1	3	2	1	0	28	46
Counseling Services Referrals	62	34	51	52	52	66	46	47	49	70	61	56	646	677
Court Appearances	21	6	8	12	13	15	9	13	5	22	15	16	155	166
House Watch Participants	34	35	67	24	25	45	49	32	18	33	36	91	489	466
FOIAs Processed (police)	48	32	43	36	47	66	62	79	70	56	71	80	690	491
Crimes														
AGG VEHICULAR HIJACKING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AGGRAVATED IDENTITY THEFT	0	0	0	0	0	0	0	0	0	0	0	0	0	2
ARMED ROBBERY	0	0	0	0	1	0	0	0	0	0	0	0	1	0
BURGLARY	1	1	1	3	3	2	4	0	0	1	1	0	17	23
BURGLARY FROM MOTOR VEHICLE	2	1	1	2	0	3	7	1	12	20	4	9	62	72
AGGRAVATED CRIMINAL SEXUAL ASSAULT	0	0	0	0	0	0	0	0	0	0	0	0	0	1
CRIMINAL SEXUAL ASSAULT	1	2	0	0	0	1	0	0	1	0	1	0	6	3
DOMESTIC BATTERY	3	3	4	7	6	3	7	5	3	10	4	5	60	74
HOME INVASION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
IDENTITY THEFT	12	9	4	12	8	7	8	9	11	8	6	5	99	102
MOTOR VEHICLE THEFT	2	0	0	2	0	0	3	1	2	2	1	2	15	18
POCKET PICKING	0	0	0	0	0	0	0	0	0	0	0	0	0	2
RESIDENTIAL BURGLARY	1	1	0	0	0	0	2	0	1	0	1	2	8	24
RETAIL THEFT	10	2	2	2	1	4	1	2	6	3	7	7	47	98
ROBBERY	0	0	0	0	0	0	0	1	0	0	0	0	1	0
THEFT $500 AND UNDER	7	2	5	6	2	4	7	2	1	0	6	2	44	63
THEFT FROM MOTOR VEHICLE	0	1	1	0	0	1	1	1	2	1	0	1	9	5
THEFT OF LOST/MISLAID PROPERTY	0	0	0	2	5	2	2	4	0	2	1	2	20	23
THEFT OF MOTOR VEHICLE PARTS	0	1	0	0	0	0	0	0	0	0	0	0	1	1
THEFT OVER $500	6	4	8	3	10	9	8	7	12	5	8	12	92	78
UNLAWFUL USE OF WEAPON	0	0	0	2	0	1	0	0	0	0	0	0	3	8
UNLAWFUL USE WEAPON-AGGRAVATED	0	0	0	0	0	1	0	0	0	0	0	0	1	3
Local Ordinance Tickets Issued														
Local Adjudication	7	4	11	12	15	9	22	31	17	15	8	6	157	137
Circuit Court Adjudication	0	0	0	1	0	1	0	0	0	0	0	0	2	12

Police Department



POLICE DEPARTMENT
AUTHORIZED POSITIONS

		FY 2026		FY 2027	
		Positions	FTE*	Positions	FTE*
Regular Full-Time					
Chief of Police		1	1.00	1	1.00
Deputy Chief of Police		2	2.00	2	2.00
Commander		5	5.00	5	5.00
Animal Control Officer		1	1.00	1	1.00
Sergeant		11	11.00	11	11.00
Patrol Officer		47	47.00	47	47.00
Internal Services Administrator		1	1.00	1	1.00
Director of Counseling Services		1	1.00	1	1.00
Assistant Director of Counseling Services		1	1.00	1	1.00
Clinical Social Worker		2	2.00	2	2.00
Communications Supervisor		1	1.00	1	1.00
Dispatcher		12	12.00	12	12.00
Records Supervisor		1	1.00	1	1.00
Records Clerk		5	5.00	6	6.00
Administrative Clerk		1	1.00	1	1.00
Property Clerk		1	1.00	1	1.00
Crime Analyst		1	1.00	1	1.00
Community Service Officer	1	0	0.00	1	1.00
Community Relations Supervisor		1	1.00	1	1.00
TOTAL		**95**	**95.00**	**97**	**97.00**
Regular Part-Time					
Community Service Officer		2	1.00	1	0.50
TOTAL		**2**	**1.00**	**1**	**0.50**
Temporary/Seasonal Part-Time					
School Crossing Guard		23	6.75	23	6.75
TOTAL		**23**	**6.75**	**23**	**6.75**
TOTAL POSITIONS FOR DEPARTMENT		**120**	**102.75**	**121**	**104.25**

* FTE - Full-Time Equivalents

1 Reclassified 1 part-time Community Service Officer to full-time

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
GENERAL FUND - POLICE

GL Number	Description	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY28 FORECAST BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
11-2100-501-01	REGULAR SALARIES	10,570,324	11,031,551	11,713,270	11,713,270	11,687,660	12,006,605	12,457,895	2.5%	2.7%
11-2100-502-01	PART-TIME SALARIES	44,057	61,072	60,000	60,000	62,260	30,000	30,000	-50.0%	-51.8%
11-2100-502-02	SEASONAL PERSONNEL	286,074	290,697	305,900	305,900	292,000	309,600	309,600	1.2%	6.0%
11-2100-503-01	REGULAR OVERTIME	742,147	931,070	935,000	935,000	1,011,710	970,065	1,008,870	3.8%	-4.1%
11-2100-504-00	GOOD HEALTH BENEFIT	145,360	145,522	162,910	162,910	155,000	168,620	175,365	3.5%	8.8%
11-2100-505-02	HOLIDAY PAY	329,086	355,019	361,315	361,315	352,405	365,620	380,245	1.2%	3.7%
11-2100-505-04	SUPERVISORY DIFFERENTIAL	12,496	11,425	14,375	14,375	14,750	15,340	15,955	6.7%	4.0%
11-2100-505-05	EVIDENCE TECH PAY	24,936	28,569	29,795	29,795	29,600	30,710	31,940	3.1%	3.8%
11-2100-505-06	CANINE HANDLER PAY	15,944	19,205	19,775	19,775	20,350	21,115	21,960	6.8%	3.8%
11-2100-505-07	PHYSICAL FITNESS	35,972	32,800	36,000	36,000	56,200	65,000	65,000	80.6%	15.7%
11-2100-505-08	ON CALL PAY	-	-	-	-	4,350	7,350	7,350		69.0%
11-2100-505-09	LANGUAGE PROFICIENCY PAY	-	981	2,000	2,000	1,400	2,000	2,080	0.0%	42.9%
	TOTAL PERSONAL SERVICES	12,206,396	12,907,911	13,640,340	13,640,340	13,687,685	13,992,025	14,506,260	2.6%	2.2%
11-2100-511-00	IMRF EMPLOYER CONTRIBUTIONS	217,078	243,782	254,275	254,275	254,275	274,740	282,980	8.0%	8.0%
11-2100-512-00	FICA EMPLOYER INSURANCE	345,548	363,474	400,030	400,030	400,030	423,960	436,675	6.0%	6.0%
11-2100-513-00	EMPLOYEE LIFE INSURANCE	15,131	14,331	14,000	14,000	14,000	14,000	14,000	0.0%	0.0%
11-2100-514-00	EMPLOYEE HEALTH INSURANCE	1,196,350	2,062,115	2,067,965	2,067,965	2,067,965	2,310,110	2,541,120	11.7%	11.7%
11-2100-514-01	EMPLOYEE HEALTH INSURANCE - OPT OUT	-	-	24,000	24,000	24,000	21,000	21,000	-12.5%	-12.5%
11-2100-515-00	WORKERS' COMPENSATION	76,000	76,000	76,193	76,193	76,193	76,193	76,193	0.0%	0.0%
11-2100-805-01	POLICE PENSION CONTRIBUTION	1,000,000	4,697,233	5,119,395	5,119,395	5,119,395	5,078,907	5,332,850	-0.8%	-0.8%
	TOTAL FRINGE BENEFITS	2,850,107	7,456,935	7,955,858	7,955,858	7,955,858	8,198,910	8,704,818	3.1%	3.1%
11-2100-521-36	EQUIPMENT & SOFTWARE MAINTENANCE	9,083	19,292	33,048	33,048	33,048	16,200	16,785	-51.0%	-51.0%
11-2100-525-00	MAINTENANCE - VEHICLES	49,051	18,324	42,000	42,000	42,000	43,260	44,560	3.0%	3.0%
11-2100-525-01	MAINTENANCE - VEHICLES - CAR WASHES	6,789	5,274	8,000	8,000	8,000	8,000	8,000	0.0%	0.0%
11-2100-533-00	POSTAGE	953	819	1,800	1,800	1,500	1,500	1,500	-16.7%	0.0%
11-2100-536-00	TRANSFER TO SELF INSURANCE	460,000	175,251	175,354	175,354	175,354	175,354	175,354	0.0%	0.0%
11-2100-537-01	REGULAR SERVICE	8,726	9,282	9,490	9,490	10,050	11,000	11,330	15.9%	9.5%
11-2100-537-05	CELLULAR PHONE SERVICE	780	780	780	780	780	780	780	0.0%	0.0%
11-2100-538-00	ELECTRICITY	385	437	500	500	500	500	500	0.0%	0.0%
11-2100-540-00	CONFERENCES	11,380	20,402	16,500	16,500	16,500	20,325	21,200	23.2%	23.2%
11-2100-541-31	SWORN TRAINING/TUITION REIMBURSEMENT	68,509	115,821	85,000	85,000	115,000	110,000	112,340	29.4%	-4.3%
11-2100-541-32	RECRUIT TRAINING	-	9,020	10,000	10,000	10,000	10,000	10,000	0.0%	0.0%
11-2100-541-33	NON-SWORN TRAINING	5,184	16,213	6,000	6,000	6,000	4,000	4,000	-33.3%	-33.3%
11-2100-541-34	COMMUNITY RELATIONS TRAINING	269	1,259	1,350	1,350	1,350	1,350	1,350	0.0%	0.0%
11-2100-541-35	COUNSELING SERVICES	781	1,450	5,250	5,250	5,250	6,000	6,000	14.3%	14.3%
11-2100-542-00	MEMBERSHIPS	82,787	83,593	94,155	94,155	94,000	98,830	103,780	5.0%	5.1%
11-2100-543-00	SUBSCRIPTIONS	43,437	43,917	-	-	-	-	-		
11-2100-543-01	SOFTWARE AS A SERVICE	-	-	44,555	44,555	45,000	84,950	234,230	90.7%	88.8%
11-2100-544-00	MILEAGE REIMBURSEMENT	5,812	7,440	5,000	5,000	6,000	6,000	6,000	20.0%	0.0%
11-2100-545-00	PRINTING	6,612	4,113	7,500	7,500	7,000	7,500	7,500	0.0%	7.1%
11-2100-554-00	OTHER PROFESSIONAL SERVICES	14,760	15,800	45,000	114,600	114,600	289,000	289,000	152.2%	152.2%
11-2100-554-33	COUNSELING SERVICES CONSULTATION	5,820	1,900	7,200	7,200	6,700	7,200	7,200	0.0%	7.5%

GL Number	Description	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY28 FORECAST BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
11-2100-554-34	MEDICAL SERVICES	26,444	21,390	31,675	31,675	24,675	27,010	27,360	-14.7%	9.5%
11-2100-554-35	CANDIDATE EVALUATION	20,514	14,139	22,000	22,000	22,000	12,000	12,000	-45.5%	-45.5%
11-2100-554-38	ANIMAL IMPOUNDMENT SERVICES	1,236	3,588	2,000	2,000	2,000	2,000	2,000	0.0%	0.0%
11-2100-554-39	DOCUMENT DESTRUCTION	190	-	500	500	500	500	500	0.0%	0.0%
11-2100-554-40	INVESTIGATIONS UNIT	10,241	13,022	13,210	13,210	13,210	2,840	2,890	-78.5%	-78.5%
11-2100-554-43	NORTHBROOK ANGEL FUND	-	-	-	-	-	10,000	10,000		
11-2100-555-00	CUSTODIAL SERVICES	41,406	45,979	51,875	51,875	51,875	54,470	57,195	5.0%	5.0%
11-2100-558-31	DEPARTMENT EQUIPMENT	920	140	500	500	2,000	500	500	0.0%	-75.0%
11-2100-561-00	SERVICE RECOGNITION	2,618	1,857	7,750	7,750	7,750	6,250	6,250	-19.4%	-19.4%
11-2100-573-00	ADVERTISING	3,503	1,192	2,000	2,000	2,000	2,000	2,000	0.0%	0.0%
11-2100-584-02	CONTRIBUTIONS OPIOID	-	27,000	-	-	-	-	-		
11-2100-599-01	MISCELLANEOUS CHIEF'S OFFICE EXPENSES	2,218	3,255	3,000	3,000	3,000	3,000	3,000	0.0%	0.0%
11-2100-599-02	CANTEEN SERVICE	5,450	4,673	6,560	6,560	6,560	7,235	7,600	10.3%	10.3%
11-2100-805-01	GASB 96 PRINCIPAL PAYMENT	-	304,052	-	-	-	-	-		
11-2100-818-01	GASB 96 INTEREST PAYMENT	-	25,242	-	-	-	-	-		
	TOTAL CONTRACTUAL SERVICES	895,858	1,015,916	739,552	809,152	834,202	1,029,554	1,192,704	27.2%	23.4%
11-2100-601-31	OFFICE ITEMS	9,030	8,665	11,670	11,670	11,670	12,020	12,380	3.0%	3.0%
11-2100-613-00	MAINTENANCE PARTS & SUPPLIES	2,041	2,325	2,400	2,400	2,400	2,400	2,520	0.0%	0.0%
11-2100-614-00	AUTOMOTIVE PARTS & SUPPLIES	111,300	88,745	103,000	103,000	103,000	103,000	106,000	0.0%	0.0%
11-2100-615-01	FUEL	172,140	134,373	121,815	121,815	122,410	129,890	133,790	6.6%	6.1%
11-2100-617-00	MEDICAL SUPPLIES	6,019	7,251	6,180	6,180	7,200	7,500	7,725	21.4%	4.2%
11-2100-631-01	CANINE UNIT	14,739	14,004	15,450	15,450	15,350	15,915	16,710	3.0%	3.7%
11-2100-631-02	I.D./PROPERTY CUSTODY	1,711	3,624	6,500	6,500	6,500	5,000	5,000	-23.1%	-23.1%
11-2100-631-04	PRISONER CARE	1,525	2,363	2,655	2,655	2,655	2,735	2,820	3.0%	3.0%
11-2100-631-05	FIELD SERVICE ITEMS	8,642	7,964	20,475	20,475	20,475	20,175	20,580	-1.5%	-1.5%
11-2100-631-06	EVIDENCE TECHNICIAN SUPPLIES	3,605	2,755	5,565	5,565	5,565	5,565	5,735	0.0%	0.0%
11-2100-631-07	COMMUNICATIONS SUPPLIES	4,723	6,223	6,000	6,000	6,000	6,500	6,500	8.3%	8.3%
11-2100-631-08	RANGE SUPPLIES	22,116	29,786	32,000	32,000	32,000	32,000	32,000	0.0%	0.0%
11-2100-631-09	ROAD FLARES/BATTERIES	2,000	792	2,000	2,000	2,000	2,000	2,000	0.0%	0.0%
11-2100-631-10	CUSTODIAL SUPPLIES	3,496	4,406	5,000	5,000	5,000	5,000	5,000	0.0%	0.0%
11-2100-631-12	COMMUNITY RELATIONS SUPPLIES	11,646	15,788	20,000	20,000	20,000	21,800	23,050	9.0%	9.0%
11-2100-631-13	INVESTIGATIONS UNIT SUPPLIES	9,741	36,152	11,845	11,845	11,845	13,750	14,440	16.1%	16.1%
11-2100-631-14	NORTHERN ILLINOIS POLICE ALARM SERVICE	588	4,637	4,000	4,000	4,000	4,000	4,000	0.0%	0.0%
11-2100-631-16	MOTORCYCLE TRAFFIC UNIT EQUIPMENT	2,003	3,224	3,000	3,000	4,000	3,000	3,000	0.0%	-25.0%
11-2100-631-18	BICYCLE PATROL UNIT	371	512	1,400	1,400	1,400	1,400	1,600	0.0%	0.0%
11-2100-651-00	PUBLICATIONS	-	-	4,710	4,710	1,700	3,210	3,510	-31.8%	88.8%
11-2100-653-01	UNIFORM ALLOWANCE	98,767	106,079	115,990	115,990	115,990	126,250	124,695	8.8%	8.8%
11-2100-653-02	UNIFORM REPLACEMENTS	252	778	500	500	1,000	500	500	0.0%	-50.0%
11-2100-653-05	INITIAL ISSUE	21,719	13,430	10,000	10,000	13,000	10,000	10,000	0.0%	-23.1%
11-2100-653-31	PROMOTIONAL UNIFORMS	13,742	9,940	6,000	6,000	5,300	8,000	6,000	33.3%	50.9%
11-2100-653-32	INSIGNIA	3,148	3,326	2,500	2,500	2,500	2,500	3,000	0.0%	0.0%
11-2100-653-33	CROSSING GUARD UNIFORMS	506	1,407	1,500	1,500	1,500	1,500	1,500	0.0%	0.0%
11-2100-653-34	NIPAS	2,073	7,861	4,000	4,000	4,000	4,000	4,000	0.0%	0.0%
	TOTAL COMMODITIES	527,643	516,410	526,155	526,155	528,460	549,610	558,055	4.5%	4.0%

GL Number	Description	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY28 FORECAST BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
11-2100-705-31	MISCELLANEOUS EQUIPMENT	756,356	242,935	731,700	751,170	731,700	356,705	381,300	-52.5%	-51.2%
11-2100-705-32	DEPARTMENT WEAPONS	-	-	6,800	6,800	6,800	6,800	-	0.0%	0.0%
11-2100-705-34	DEPARTMENT FURNITURE	3,750	11,313	4,000	4,000	4,000	8,000	4,000	100.0%	100.0%
11-2100-705-35	IU SURVEILLANCE EQUIPMENT	-	-	-	-	-	-	-		
11-2100-705-42	PHYSICAL FITNESS EQUIPMENT	3,836	2,018	7,000	7,000	7,000	8,000	8,000	14.3%	14.3%
11-2100-708-00	VEHICLES	344,146	177,628	131,240	244,630	244,630	262,480	205,980	7.3%	7.3%
	TOTAL CAPITAL OUTLAY	1,108,088	433,894	880,740	1,013,600	994,130	641,985	599,280	-36.7%	-35.4%
	TOTAL	17,588,092	22,331,066	23,742,645	23,945,105	24,000,335	24,412,084	25,561,117	2.0%	1.7%

Fund: General (11) Department: Police (2100)			Account Total
	PERSONAL SERVICES		
11-2100-501-01 FULL-TIME SALARIES			
	Regular Salaries - Full Time Employees		**12,006,605**
11-2100-502-XX PART-TIME SALARIES			
11-2100-502-01	Regular Part Time	30,000	
11-2100-502-02	Seasonal Personnel	309,600	
			339,600
11-2100-503-01 OVERTIME			
	Regular Overtime (partially reimbursed)		**970,065**
11-2100-504-00 GOOD HEALTH BENEFIT			**168,620**
11-2100-505-XX OTHER COMPENSATION			
11-2100-505-02	Holiday Pay	365,620	
11-2100-505-04	Supervisory Differential	15,340	
11-2100-505-05	Evidence Technician	30,710	
11-2100-505-06	Canine Handler	21,115	
11-2100-505-07	Fitness Incentive	65,000	
11-2100-505-08	On-Call Pay	7,350	
11-2100-505-09	Language Proficiency Pay	2,000	
	TOTAL		**507,135**
	TOTAL PERSONAL SERVICES		**13,992,025**
	FRINGE BENEFITS		
11-2100-511-00 IMRF EMPLOYER CONTRIBUTIONS			**274,740**
11-2100-512-00 FICA EMPLOYER CONTRIBUTIONS			**423,960**
11-2100-513-00 EMPLOYEE LIFE INSURANCE			**14,000**
11-2100-514-XX EMPLOYEE HEALTH / DENTAL INSURANCE			**2,331,110**
11-2100-515-00 WORKERS' COMPENSATION			**76,193**
11-2100-805-01 POLICE PENSION CONTRIBUTION			**5,078,907**
	TOTAL FRINGE BENEFITS		**8,198,910**

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

			Account Total
	CONTRACTUAL SERVICES		
11-2100-521-36 EQUIPMENT & SOFTWARE MAINTENANCE			
	Range Cleaning	14,500	
	IL Dept of Agriculture	200	
	Traffic Trailer Software Maintenance	1,500	
	TOTAL		**16,200**
11-2100-525-XX MAINTENANCE - VEHICLES			
11-2100-525-00	Contractual Maintenance of Department Vehicles	43,260	
11-2100-525-01	Car Washes	8,000	
	TOTAL		**51,260**
11-2100-533-00 POSTAGE			**1,500**
11-2100-536-00 INSURANCE			
	Transfer to Self Insurance		**175,354**
11-2100-537-XX TELEPHONE SERVICE			
11-2100-537-01	Monthly Service	11,000	
11-2100-537-05	Cellular Phone Service	780	
	TOTAL		**11,780**
11-2100-538-00 ELECTRICITY			
	Truck Scale Electricity		**500**
11-2100-540-00 CONFERENCES			
	Administration	8,250	
	Technical Specialty	12,075	
	TOTAL		**20,325**
11-2100-541-XX GENERAL TRAINING/LOCAL SEMINARS			
11-2100-541-31	Sworn Training	78,000	
11-2100-541-31	Tuition Reimbursement	32,000	
11-2100-541-32	Recruit Training	10,000	
11-2100-541-33	Non-Sworn Training	4,000	
11-2100-541-34	Community Relations Training	1,350	
11-2100-541-35	Counseling Services	6,000	
	TOTAL		**131,350**

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

Account Total

CONTRACTUAL SERVICES (CONT'D)

11-2100-542-00 MEMBERSHIPS

	NIRCL	54,425	
	NIPAS	7,575	
	NIPSTA	10,960	
	NORTAF	6,600	
	NEMRT	6,270	
	Other	13,000	
	TOTAL		**98,830**

11-2100-543-01 SOFTWARE AS A SERVICE

	Lexipol	35,345	
	CourtSmart	3,300	
	911 Tech	5,780	
	COPFTO	2,920	
	Power Phone	3,255	
	Berla	4,440	
	Graykey	14,000	
	NightHawk	4,000	
	CLEAR	4,500	
	LeadsOnline	6,410	
	Critical Reach	1,000	
	TOTAL		**84,950**

11-2100-544-00 MILEAGE REIMBURSEMENT

	Use Of Personal Vehicle For Business		**6,000**

11-2100-545-00 PRINTING

	Miscellaneous Department Materials	5,500	
	Peer Support Materials	2,000	
	TOTAL		**7,500**

11-2100-554-XX OTHER PROFESSIONAL SERVICES

11-2100-554-00	Court Reporting Services	16,000	
11-2100-554-00	Josselyn Center	95,000	
11-2100-554-00	Family Service Center	25,000	
11-2100-554-00	North Shore Senior Center	6,000	
11-2100-554-00	Youth Services	147,000	
11-2100-554-33	Counseling Services Consultation	7,200	
11-2100-554-34	Medical Services	27,010	
11-2100-554-35	Candidate Evaluation	12,000	
11-2100-554-38	Animal Impoundment Services	2,000	
11-2100-554-39	Document Destruction	500	
11-2100-554-40	Investigations Unit	2,840	
11-2100-554-43	Northbrook Angel Fund	10,000	
	TOTAL		**350,550**

Fund: General (11) Department: Police (2100)			Account Total
	CONTRACTUAL SERVICES (CONT'D)		
11-2100-555-00 CUSTODIAL SERVICES			**54,470**
11-2100-558-31 EQUIPMENT RENTAL			
	Department Equipment		**500**
11-2100-561-00 SERVICE RECOGNITION			
	Events (Holiday, Summer, Award Banquet)		**6,250**
11-2100-573-00 ADVERTISING			
	Employee Recruitment		**2,000**
11-2100-599-XX MISCELLANEOUS			
11-2100-599-01	Chief's Miscellaneous Office Expenses	3,000	
11-2100-599-02	Canteen Service	7,235	
	TOTAL		**10,235**
	TOTAL CONTRACTUAL SERVICES		**1,029,554**
	COMMODITIES		
11-2100-601-31 OFFICE SUPPLIES			
	Office Items		**12,020**
11-2100-613-00 MAINTENANCE PARTS & SUPPLIES			**2,400**
11-2100-614-00 AUTOMOTIVE PARTS & SUPPLIES			**103,000**
11-2100-615-01 PETROLEUM PRODUCTS			
	Fuel		**129,890**
11-2100-617-00 MEDICAL SUPPLIES			**7,500**

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

Account Total

COMMODITIES (CONT'D)

11-2100-631-XX MATERIALS AND SUPPLIES

11-2100-631-01	Canine Unit	15,915	
11-2100-631-02	I.D./ Property Custody	5,000	
11-2100-631-04	Prisoner Care	2,735	
11-2100-631-05	Field Service Items	20,175	
11-2100-631-06	Evidence Technician Supplies	5,565	
11-2100-631-07	Communications Supplies	6,500	
11-2100-631-08	Range Supplies	32,000	
11-2100-631-09	Road Flares/ Batteries	2,000	
11-2100-631-10	Custodial Supplies	5,000	
11-2100-631-12	Community Relations Supplies	21,800	
11-2100-631-13	Investigations Unit Supplies	13,750	
11-2100-631-14	NIPAS	4,000	
11-2100-631-16	Motorcycle Traffic Unit Equipment	3,000	
11-2100-631-18	Bicycle Patrol Unit	1,400	
	TOTAL		**138,840**

11-2100-651-00 PUBLICATIONS

	Training Literature	1,500	
	Miscellaneous Department Literature	1,500	
	US Identification Manual	210	
	TOTAL		**3,210**

11-2100-653-XX UNIFORMS

11-2100-653-01	Uniform Allowance	126,250	
11-2100-653-02	Uniform Replacements	500	
11-2100-653-05	Initial Issue	10,000	
11-2100-653-31	Promotional Uniforms	8,000	
11-2100-653-32	Insignia	2,500	
11-2100-653-33	Crossing Guard Uniforms	1,500	
11-2100-653-34	NIPAS	4,000	
	TOTAL		**152,750**
	TOTAL COMMODITIES		**549,610**

Fund: General (11) Department: Police (2100)			Account Total
	CAPITAL OUTLAY		
11-2100-705-XX DEPARTMENT EQUIPMENT			
11-2100-705-31	Ballistic Shield	10,000	
11-2100-705-31	Radar Replacement Program	10,000	
11-2100-705-31	Taser Replacement	73,005	
11-2100-705-31	Body Camera	201,200	
11-2100-705-31	LPR	52,500	
11-2100-705-31	Ballistic Vests	10,000	
11-2100-705-32	Department Weapons	6,800	
11-2100-705-34	Furniture	8,000	
11-2100-705-42	Fitness Equipment	8,000	
	TOTAL		**379,505**
11-2100-708-00 VEHICLES			
	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	
	TOTAL		**262,480**
	TOTAL CAPITAL OUTLAY		**641,985**
TOTAL FOR DEPARTMENT			**24,412,084**

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
GENERAL FUND - DRUG FORFEITURE

GL Number	Description	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY28 FORECAST BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
11-2200-631-13	INVESTIGATIONS UNIT SUPPLIES	16,000	15,000	15,000	15,000	-	-	-	-100.0%	
	TOTAL COMMODITIES	16,000	15,000	15,000	15,000	-	-	-	-100.0%	
11-2200-705-02	DEPARTMENT EQUIPMENT	-	-	-	-	-	-	20,000		
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	20,000		
	TOTAL	16,000	15,000	15,000	15,000	-	-	20,000	-100.0%	

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
GENERAL FUND - ENHANCED 911 (E911)

GL Number	Description	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY28 FORECAST BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
11-2300-521-02	RADIO MAINTENANCE	2,682	2,221	12,400	12,400	12,400	12,920	13,470	4.2%	4.2%
11-2300-521-03	UPS MAINTENANCE/MVR/STARCOM/RS6000	3,150	5,003	12,000	12,000	7,500	2,500	2,500	-79.2%	-66.7%
11-2300-521-13	RADIO MAINTENANCE - FD	3,360	262	5,150	5,150	5,150	5,150	5,150	0.0%	0.0%
11-2300-521-99	MISC. REPAIR/REPLACEMENT	2,548	49,772	10,000	10,000	10,000	10,000	10,000	0.0%	0.0%
11-2300-523-33	LEADS/911/IWIN	8,799	13,005	11,245	11,245	11,516	12,095	12,700	7.6%	5.0%
11-2300-537-10	EOC MAINTENANCE	10,514	11,269	11,510	11,510	12,300	12,915	13,560	12.2%	5.0%
11-2300-537-30	CELL PHONE SERVICE	87,147	99,769	100,130	100,130	96,900	103,135	108,295	3.0%	6.4%
11-2300-554-00	OTHER PROFESSIONAL SERVICES	77,395	210,748	218,240	218,240	218,240	248,925	279,000	14.1%	14.1%
	TOTAL CONTRACTUAL SERVICES	195,595	392,049	380,675	380,675	374,006	407,640	444,675	7.1%	9.0%
11-2300-705-11	EOC/ESDA	-	3,853	3,000	3,000	3,000	3,100	3,100	3.3%	3.3%
11-2300-705-13	RADIO EQUIPMENT - FD	12,298	15,000	15,450	15,450	15,455	15,915	15,915	3.0%	3.0%
11-2300-705-99	E911 EQUIPMENT REPLACEMENT CONTINGENCY	984	132,772	10,000	10,000	10,000	12,000	12,000	20.0%	20.0%
	TOTAL CAPITAL OUTLAY	13,282	151,625	28,450	28,450	28,455	31,015	31,015	9.0%	9.0%
	TOTAL	208,877	543,674	409,125	409,125	402,461	438,655	475,690	7.2%	9.0%

Fund: General (11) **Division: Enhanced 911 (2300)**			**Account Total**
	CONTRACTUAL SERVICES		
11-2300-521-XX MAINTENANCE EQUIPMENT			
11-2300-521-02	Radio Maintenance	12,920	
11-2300-521-03	UPS Maintenance	2,500	
11-2300-521-13	FD - Radio Maintenance	5,150	
11-2300-521-99	Miscellaneous Repair/Replacement (FD/PD)	10,000	
	TOTAL		**30,570**
11-2300-523-33 MAINTENANCE -EDP EQUIPMENT			
	IL Dept of Tech	1,680	
	DTN - Weather Service	10,415	
	TOTAL		**12,095**
11-2300-537-XX TELEPHONE SERVICE			
11-2300-537-10	EOC Maintenance	12,915	
11-2300-537-30	PD Staff Cell Phone Service	53,835	
11-2300-537-30	PD Equipment Cell Service	23,100	
11-2300-537-30	FD Equipment Cell Service	24,135	
11-2300-537-30	IT Equipment Cell Service	2,065	
	TOTAL		**116,050**
11-2300-554-00 OTHER PROFESSIONAL SERVICES			
	Motorola Starcom Agreement	73,345	
	Dispatch Phone System Maintenance	36,800	
	Monthly Starcom Network Costs	24,000	
	Starcom Airtime	74,400	
	NICE Logger Maintenance	40,380	
	TOTAL		**248,925**
	TOTAL CONTRACTUAL SERVICES		**407,640**

Fund: General (11) **Division: Enhanced 911 (2300)**			**Account Total**
	CAPITAL OUTLAY		
11-2300-705-XX DEPARTMENT EQUIPMENT			
11-2300-705-11	FD - EOC/ESDA	3,100	
11-2300-705-13	FD - Radio Equipment	15,915	
11-2300-705-99	PD - E911 Replacement Equipment	12,000	
	TOTAL		**31,015**
	TOTAL CAPITAL OUTLAY		**31,015**
TOTAL FOR DIVISION			**438,655**

FIRE DEPARTMENT

PROGRAM DETAIL
FISCAL YEAR 2027

DEPARTMENT RESPONSIBILITIES

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

ACCOMPLISHMENTS OF FISCAL YEAR 2026

1. In accordance with the adopted budget, increased authorized staffing levels per shift; thus, allowing the operation of an additional unit, Rescue 12, on a full-time basis to improve operational efficiency and effectiveness.

2. In compliance with the United States Fire Administration (USFA) mandate, transitioned from the National Fire Incident Reporting System (NFIRS) to the new National Emergency Response Information System (NERIS) which is intended to modernize and transform the United States fire and emergency services data and reporting system.

3. Supported the Human Resources Division and the Board of Fire & Police Commissioners (BFPC) in conducting a firefighter/paramedic entrance exam and established an eligibility list.

4. Supported the Human Resources Division and BFPC in conducting the required triennial lieutenant exam and established an eligibility list.

5. In accordance with the Capital Improvement Plan (CIP) and adopted budget, took delivery and placed in-service a replacement ambulance, a replacement shift commander vehicle, and fire investigation vehicle.

6. Replaced the Department's special events EMS golf cart with a more capable and functional Utility Terrain Vehicle (UTV). The UTV is designed for unique circumstances involving patient handling, wildland fire suppression, disaster management logistical support, and special events requiring EMS support. The UTV was purchased using Foreign Fire Insurance Board funds.

7. Collaborated with the IT Department to purchase and implement new fire apparatus and ambulance Mobile Data Computers (MDC's).

8. Through a Resolution and agreement approved by the Village Board, transitioned from staff performing ambulance billing services internally to an outside vendor – EMS Management & Consultants, Inc.

9. In collaboration with Development and Planning Services, reviewed and presented revisions of the Village Municipal Code, including the adoption of the most current 2024 International Fire Code (IFC), to the Village Board for adoption.

10. In collaboration with Development and Planning Services and through a Resolution and agreement approved by the Village Board, secured the professional services of an outside vendor, SAFE Built Illinois LLC., to assist the Fire Prevention Bureau in performing fire and life safety inspections.

11. Collaborated with the NIPSTA Community Resilient Specialist to produce draft documents of the Village Emergency Operations Plan (EOP), Continuity of Government (COG) Plan, Continuity of Operations Plan (COOP), and Recovery Plan.

12. Implemented a program for on-duty fire companies to conduct approximately 450 fire and life safety inspections to augment the Fire Prevention Bureau's efforts and to enhance their familiarization with Village occupancies prior to an emergency occurring.

13. Continued making progress in the transitioning of all remaining Department governance documents including General Orders, Rules and Regulations, Directives, Department Operating Guidelines, and Standard Operating Procedures into Lexipol policies and procedures. All General Orders were completed.

14. Hosted two separate three-day department-wide live-fire training exercises at NIPSTA with the Glenview Fire Department and Deerfield Bannockburn Fire Protection District.

15. Continued to collaborate with the Village Manager's Office and Public Works Department with assistance from the Construction Manager and Architect to complete final design development and received Village Board approval for construction of a new Fire Station 11.

16. Continued to collaborate with the Village Manager's Office and Public Works Department with assistance from the Construction Manager and Architect on site selection for a new Fire Headquarters.

17. Hosted the annual Fire Department Open House in conjunction with National Fire Prevention Week to educate the public about fire safety.

GOALS FOR FISCAL YEAR 2027

1. Support the Human Resources Division and BFPC in conducting the required biannual firefighter/paramedic entrance exam and establish an eligibility list.

2. In accordance with the Local 1894 Collective Bargaining Agreement (CBA), conduct an engineer driver paramedic exam and establish an eligibility list.

3. In accordance with the Capital Improvement Plan (CIP) and adopted budget, take delivery and place in-service a replacement fire engine and ambulance.

4. Fully implement the software solution, Continuum, as part of the Department's Record Management System (RMS) Image Trend, to improve the Fire Department's data analysis capabilities and the use of data to inform/enhance decision-making.

5. Continue to collaborate with the Village Manager's Office and Public Works Department with assistance from the Construction Manager and Architect on construction of a new Fire Station 11.

6. Continue to collaborate with the Village Manager's Office and Public Works Department with assistance from the Construction Manager and Architect on site selection for a new Fire Headquarters.

7. In collaboration with other Village Departments, support the preparation of updates to the Village's Emergency Operations Plan for presentation to the Village Board.

8. Continue the work of transitioning all remaining Department governance documents including: Rules and Regulations, Directives, Department Operating Guidelines, and Standard Operating Procedures into Lexipol policies and procedures.

9. Host a three-day department-wide live-fire training exercise at NIPSTA with neighboring fire departments. Conduct an additional annual training exercise at NIPSTA similar in scale and scope but not including live-fire exercises.

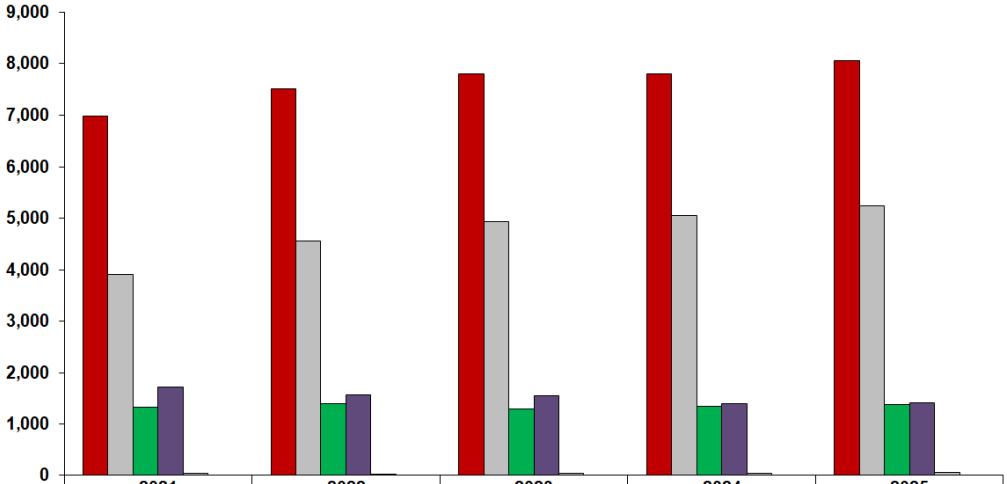
10. Host the annual Fire Department Open House in conjunction with National Fire Prevention Week to educate the public about fire safety.

BOARDS/COMMISSION SUPPORT

1. Board of Fire and Police Commissioners

2. Board of Trustees Firefighter's Pension Fund

Five Year Call History

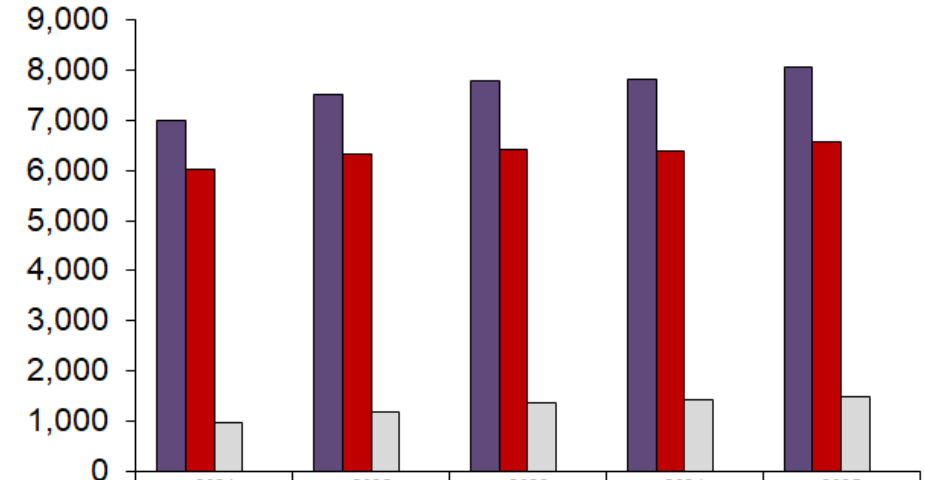


	2021	2022	2023	2024	2025
Total Calls	6,979	7,518	7,793	7,806	8,055
Ambulance	3,908	4,552	4,927	5,052	5,236
Fire	1,316	1,390	1,293	1,331	1364
Detail	1,722	1,551	1,533	1,381	1,397
Rescue	33	25	40	42	58
% Increase	15.64	7.72	3.66	0.17	3.19

The past five calendar years has seen a 15.42% increase in total call volume. The five year average is 7,631 total calls.

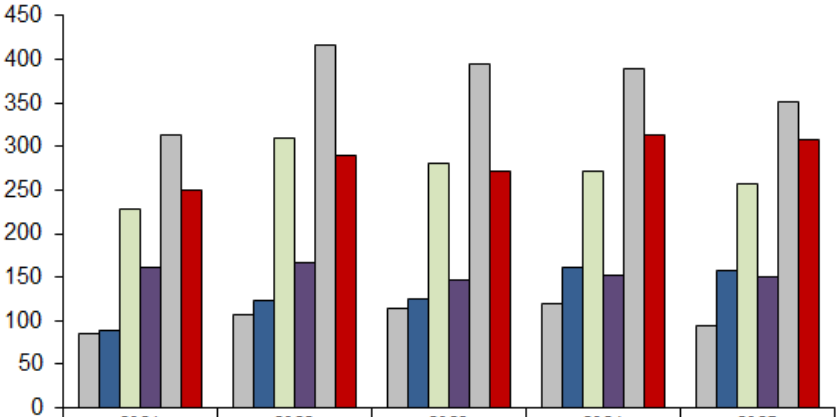
- Fire (emergency response including: all fires, fire alarms, reports of burning, indoor gas leaks, etc).
- Detail (non-emergency service call including: hazardous conditions, power lines down, flooding, trouble alarms, invalid assists, carbon monoxide alarms, etc).
- Rescue (calls including emergency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

Call Distribution - Village vs. Rural

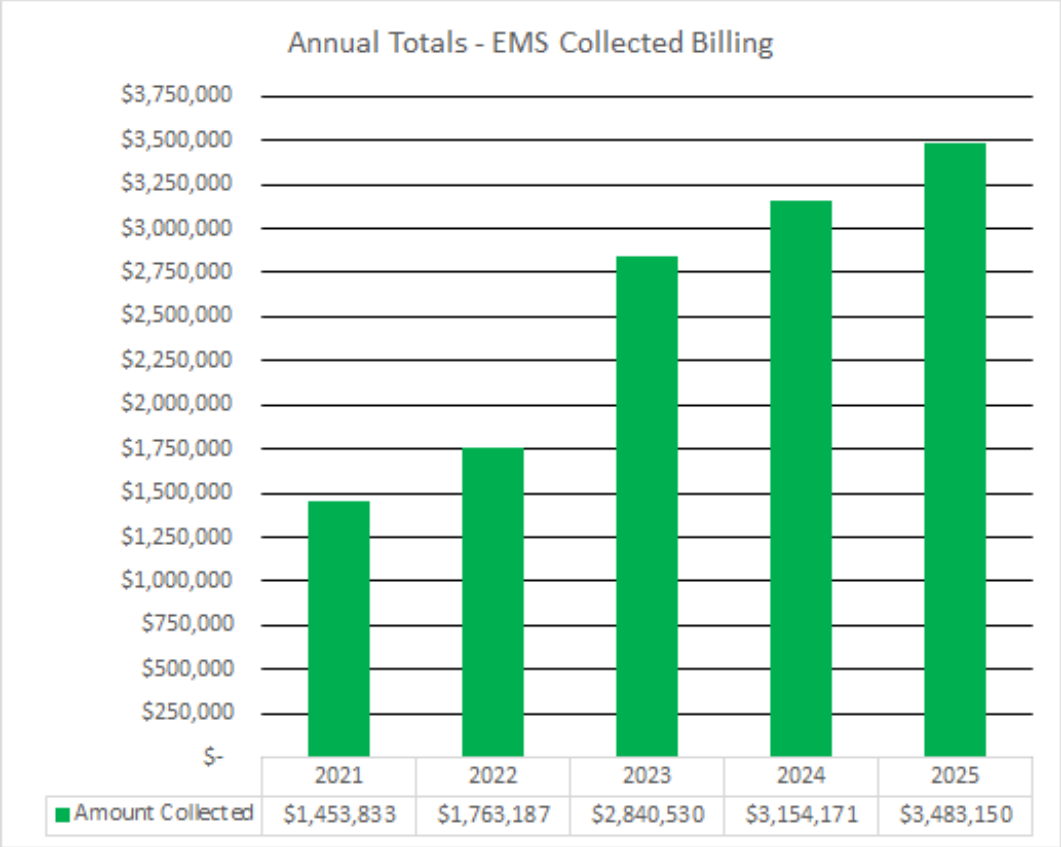


	2021	2022	2023	2024	2025
Total	6,979	7,518	7,793	7,806	8,055
Village	6,013	6,336	6,417	6,377	6,573
Rural	966	1,182	1,376	1,429	1,482
RFPD % of Total Calls	13.84%	15.72%	17.66%	18.31%	18.40%

Total Mutual Aid Activity



	2021	2022	2023	2024	2025
Ambulance - Given	85	107	114	119	94
Ambulance - Received	88	123	125	161	158
Fire - Given	228	310	281	271	257
Fire - Received	162	167	147	152	150
Total Given	313	417	395	390	351
Total Received	250	290	272	313	308



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

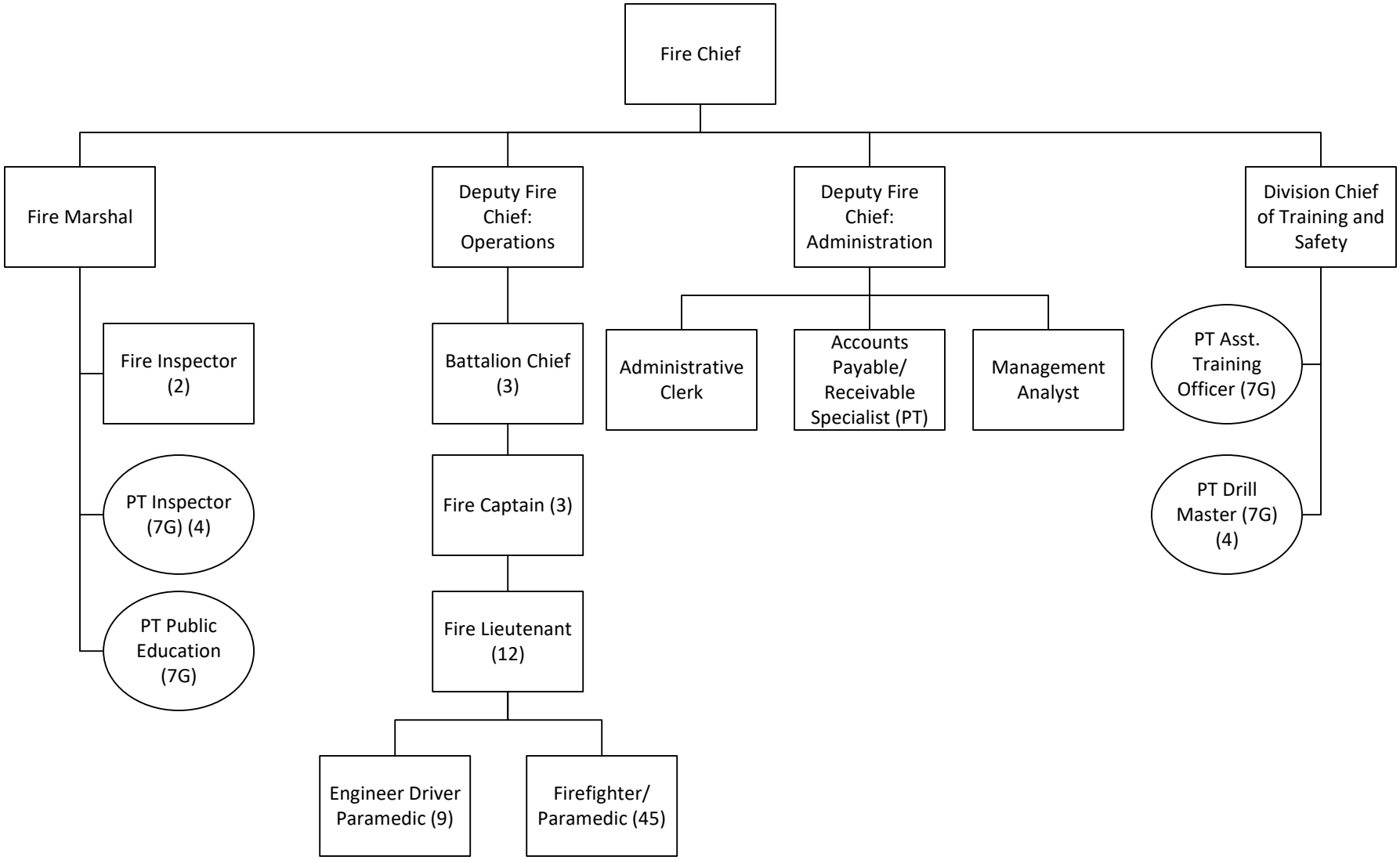
Village of Northbrook
Prior Year Performance Measurers
2025 Data for Fiscal Year 2027 Budget

FIRE

Category	1/25	2/25	3/25	4/25	5/25	6/25	7/25	8/25	9/25	10/25	11/25	12/25	2025 TOTAL	2024 TOTAL
Calls for Service														
EMS Calls (excluding Rural Fire Protection District)	375	318	369	333	322	359	343	369	342	361	315	347	4,153	3,995
EMS Calls (RFPD)	87	71	92	76	103	96	103	99	86	99	84	87	1,083	1,057
Fire Calls (excluding Rural Fire Protection District)	89	71	84	84	100	100	140	140	90	91	113	126	1,228	1,198
Fire Calls (RFPD)	9	10	9	11	10	8	10	15	13	9	12	20	136	133
Detail Calls (excluding Rural Fire Protection District)	93	76	92	86	97	104	87	101	95	111	108	90	1,140	1,148
Detail Calls (RFPD)	15	19	16	35	19	23	20	11	31	21	23	24	257	233
Rescue Calls (excluding Rural Fire Protection District)	7	3	2	3	8	5	6	4	-	5	5	4	52	36
Rescue Calls (RFPD)	-	-	3	-	-	-	-	-	-	1	-	2	6	6
Average Response Times - All Calls *(expressed in minutes and seconds)*	4:57	4:51	4:53	4:52	4:46	4:50	4:58	4:51	4:48	4:56	4:56	4:58	4:53	4:55
Individuals Educated in Fire Safety and/or EMS	60	34	22	583	4	140	137	200	562	1,316	360	120	3,538	5,539
Department Staff Training Hours	3,868	3,198	4,185	2,867	2,908	2,750	2,589	2,719	2,654	2,953	2,810	5,058	38,559	34,519
Fire Inspections Conducted														
Fire Life Safety	233	185	142	125	171	174	105	160	81	23	33	46	1,478	1,046
Re-Inspections	13	8	11	12	5	7	5	9	2	-	6	14	92	90
New Construction	40	33	70	51	47	44	51	46	35	36	44	58	555	456

Notes:
Fire (emergency response including: all fires, fire alarms, reports of burning, indoor gas leaks, etc.)
Detail (non-emergency service calls including: hazardous conditions, power lines down, flooding, trouble alarms, carbon monoxide alarms, invalid assists, etc.)
Rescue (calls including emergency lock-in and removal of victim(s) from stalled elevator).
Average Response Times - All Calls: excludes tollway, expressway and mutual aid calls. Average response times are expressed in minutes and seconds.

Fire Department



FIRE DEPARTMENT
AUTHORIZED POSITIONS

		FY 2026		FY 2027	
		Positions	FTE*	Positions	FTE*
Regular Full-Time					
Fire Chief		1	1.00	1	1.00
Deputy Fire Chief		2	2.00	2	2.00
Fire Marshal		1	1.00	1	1.00
Fire Inspector		2	2.00	2	2.00
Management Analyst		1	1.00	1	1.00
Administrative Clerk	1	2	2.00	1	1.00
Battalion Chief		3	3.00	3	3.00
Division Chief of Training and Safety		1	1.00	1	1.00
Fire Captain		3	3.00	3	3.00
Fire Lieutenant	2	9	9.00	12	12.00
Firefighter/Paramedic		48	48.00	42	42.00
Engineer Driver Paramedic		9	9.00	12	12.00
TOTAL		**82**	**82.00**	**81**	**81.00**
Regular Part-Time					
PT AP/AR Specialist		0	0.00	1	0.50
TOTAL		**0**	**0.00**	**1**	**0.50**
Temporary/Seasonal Part-Time					
Fire Prevention		5	0.50	5	0.50
Training/Safety (7G positions)		5	0.50	5	0.50
TOTAL		**10**	**1.00**	**10**	**1.00**
TOTAL POSITIONS FOR DEPARTMENT		**92**	**83.00**	**91**	**82.50**

* FTE - Full-Time Equivalents

1 Eliminate 1 position due to EMS billing contract

2 Lieutenant promotions effective November 1, 2026

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
GENERAL FUND - FIRE

GL Number	Description	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY28 FORECAST BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
11-3100-501-01	REGULAR SALARIES	8,703,570	8,838,447	9,613,685	9,613,685	9,450,630	10,105,515	10,569,870	5.1%	6.9%
11-3100-502-01	REGULAR PART TIME SALARIES	32,825	23,937	59,200	59,200	25,290	76,900	76,900	29.9%	204.1%
11-3100-503-01	REGULAR OVERTIME	313,183	526,140	695,000	695,000	695,000	720,000	751,710	3.6%	3.6%
11-3100-503-03	FLSA	49,721	56,597	58,220	58,220	58,220	60,540	62,960	4.0%	4.0%
11-3100-504-00	GOOD HEALTH BENEFITS	56,600	46,854	61,800	61,800	61,800	61,800	61,800	0.0%	0.0%
11-3100-505-02	HOLIDAY PAY	174,268	199,446	220,375	220,375	220,375	229,190	238,355	4.0%	4.0%
11-3100-505-03	PHYSICALFITNESS/STIPENDS/CONTRACT	79,513	79,900	84,800	84,800	84,800	91,400	95,055	7.8%	7.8%
11-3100-505-04	SUPERVISORY DIFFERENTIAL	19,374	14,676	18,750	18,750	18,750	19,500	20,280	4.0%	4.0%
11-3100-505-05	PM LICENSE CERTIFICATION FEE	360	400	1,000	1,000	1,000	1,150	1,150	15.0%	15.0%
	TOTAL PERSONAL SERVICES	9,429,414	9,786,397	10,812,830	10,812,830	10,615,865	11,365,995	11,878,080	5.1%	7.1%
11-3100-511-00	IMRF EMPLOYER CONTRIBUTIONS	42,890	42,462	46,220	46,220	46,220	44,450	45,780	-3.8%	-3.8%
11-3100-512-00	FICA EMPLOYER CONTRIBUTIONS	162,146	164,909	187,400	187,400	175,300	203,740	209,850	8.7%	16.2%
11-3100-513-00	EMPLOYEE LIFE INSURANCE	11,916	10,679	11,000	11,000	11,000	11,000	10,000	0.0%	0.0%
11-3100-514-00	EMPLOYEE HEALTH INSURANCE	1,060,520	1,982,670	2,086,255	2,086,255	2,086,255	2,150,620	2,365,680	3.1%	3.1%
11-3100-514-01	EMPLOYEE HEALTH INSURANCE - OPT OUT	-	-	3,000	3,000	3,000	12,000	12,000	300.0%	300.0%
11-3100-515-00	WORKERS' COMPENSATION	167,000	167,000	167,192	167,192	167,192	167,192	167,192	0.0%	0.0%
11-3100-805-01	FIREFIGHTERS' PENSION CONTRIBUTION	1,000,000	5,267,885	5,645,294	5,645,294	5,645,294	6,043,900	6,346,095	7.1%	7.1%
	TOTAL FRINGE BENEFITS	2,444,472	7,635,605	8,146,361	8,146,361	8,134,261	8,632,902	9,156,597	6.0%	6.1%
11-3100-521-42	OTHER EQUIPMENT MAINTENANCE	3,678	12,789	9,780	9,780	9,780	10,010	10,010	2.4%	2.4%
11-3100-521-43	SELF CONTAINED BREATHING APPARATUS	12,303	13,291	14,555	14,555	14,555	20,675	21,395	42.0%	42.0%
11-3100-521-44	DETECTION METERS	1,549	3,518	4,120	4,120	4,120	4,600	4,760	11.7%	11.7%
11-3100-521-46	WARNING SIREN MAINTENANCE	5,810	6,170	6,355	6,355	6,355	6,575	6,805	3.5%	3.5%
11-3100-525-00	MAINTENANCE - VEHICLES	45,049	30,403	36,050	36,050	36,050	42,000	43,470	16.5%	16.5%
11-3100-533-00	POSTAGE	221	102	340	340	150	350	350	2.9%	133.3%
11-3100-536-00	TRANSFER TO SELF INSURANCE	410,790	156,503	156,606	156,606	156,606	156,606	156,606	0.0%	0.0%
11-3100-537-01	MONTHLY SERVICE	2,441	2,612	2,675	2,675	2,675	3,015	3,120	12.7%	12.7%
11-3100-537-05	CELLULAR PHONE SERVICE	9,637	9,050	10,140	10,140	10,140	10,140	10,490	0.0%	0.0%
11-3100-540-00	CONFERENCES	6,700	11,742	13,985	13,985	12,500	15,740	16,290	12.5%	25.9%
11-3100-541-41	ADVANCED EDUCATION PROGRAM	18,000	-	18,000	18,000	18,000	8,150	18,000	-54.7%	-54.7%
11-3100-541-42	TRAINING	66,947	89,040	149,565	149,565	149,565	129,170	129,170	-13.6%	-13.6%
11-3100-542-00	MEMBERSHIPS	13,748	13,334	14,705	14,705	14,705	14,190	14,685	-3.5%	-3.5%
11-3100-543-00	SUBSCRIPTIONS	1,553	534	825	825	825	725	850	-12.1%	-12.1%
11-3100-544-00	MILEAGE REIMBURSEMENT	1,169	960	1,235	1,235	1,235	1,390	1,435	12.6%	12.6%
11-3100-545-00	PRINTING	1,153	1,159	2,000	2,000	2,000	1,500	1,500	-25.0%	-25.0%
11-3100-554-00	OTHER PROFESSIONAL SERVICES	754,290	897,800	1,057,420	1,057,420	1,082,937	1,180,380	1,148,115	11.6%	9.0%
11-3100-561-00	SERVICE RECOGNITION	2,795	2,671	2,750	2,750	2,750	2,850	2,945	3.6%	3.6%
11-3100-599-01	CHIEF'S OFFICE	725	770	1,065	1,065	1,065	1,100	1,135	3.3%	3.3%
11-3100-599-02	CANTEEN SERVICE	12,086	8,161	5,150	5,150	6,300	6,310	6,530	22.5%	0.2%
	TOTAL CONTRACTUAL SERVICES	1,370,644	1,260,609	1,507,321	1,507,321	1,532,313	1,615,476	1,597,661	7.2%	5.4%

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
GENERAL FUND - FIRE

GL Number	Description	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY28 FORECAST BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
11-3100-601-00	OFFICE SUPPLIES	8,924	8,547	10,300	10,300	7,000	8,150	8,435	-20.9%	16.4%
11-3100-613-41	CUSTODIAL MAINTENANCE	470	6,357	8,240	8,240	8,240	9,295	9,620	12.8%	12.8%
11-3100-614-00	AUTOMOTIVE PARTS & SUPPLIES	102,673	95,789	82,400	102,400	102,400	110,000	113,850	7.4%	7.4%
11-3100-615-01	GAS-DIESEL FUEL	97,804	89,113	64,660	64,660	130,000	65,195	67,475	0.8%	-49.9%
11-3100-617-41	AMBULANCE SERVICE SUPPLIES	30,133	30,115	30,900	30,900	30,900	32,000	34,050	3.6%	3.6%
11-3100-617-42	MEDICAL AIR	3,257	3,685	2,560	2,560	3,230	4,000	4,140	56.3%	23.8%
11-3100-631-41	CUSTODIAL SUPPLIES	3,023	3,631	4,690	4,690	4,690	4,855	5,020	3.5%	3.5%
11-3100-631-42	FIRE SERVICE SUPPLIES	4,372	5,750	5,150	5,150	5,150	5,330	5,515	3.5%	3.5%
11-3100-631-43	KITCHEN DORM SUPPLIES	3,040	4,750	5,110	5,110	5,110	5,290	5,475	3.5%	3.5%
11-3100-631-44	FIRE PREVENTION SUPPLIES	7,179	7,449	9,640	9,640	8,340	9,640	9,975	0.0%	15.6%
11-3100-631-45	REPLACEMENT HOSE	3,590	3,880	3,935	3,935	3,935	7,625	7,890	93.8%	93.8%
11-3100-631-46	HOSE APPLIANCES	618	1,127	1,165	1,165	1,165	1,205	1,245	3.4%	3.4%
11-3100-631-47	FOAM/EXPENDABLES	1,813	1,871	2,235	2,235	2,235	2,315	2,395	3.6%	3.6%
11-3100-631-49	VILLAGE FLAGS	-	200	250	250	250	800	825	220.0%	220.0%
11-3100-649-00	TOOLS	123,133	151,508	150,230	154,880	154,880	138,960	156,181	-10.3%	-10.3%
11-3100-651-00	PUBLICATIONS	1,798	1,860	10,250	10,250	10,250	9,400	9,725	-8.3%	-8.3%
11-3100-653-01	UNIFORM ALLOWANCE	61,297	53,653	70,340	70,340	70,340	77,710	80,425	10.5%	10.5%
11-3100-653-02	FIRE GEAR REPLACEMENT	27,896	35,700	37,585	37,585	37,585	42,825	44,320	13.9%	13.9%
11-3100-653-05	NEW EMPLOYEE ISSUE	13,866	67,397	65,855	65,855	65,855	30,795	31,870	-53.2%	-53.2%
11-3100-653-43	CONTRACT SAFETY EYEWEAR	-	-	530	530	530	550	565	3.8%	3.8%
	TOTAL COMMODITIES	494,886	572,382	566,025	590,675	652,085	565,940	598,996	-4.2%	-13.2%
11-3100-705-00	DEPARTMENT EQUIPMENT	-	-	-	-	-	584,800	-		
11-3100-708-00	VEHICLES	-	149,333	1,425,928	1,434,598	465,403	1,488,983	69,295	3.8%	219.9%
	TOTAL CAPITAL OUTLAY	-	149,333	1,425,928	1,434,598	465,403	2,073,783	69,295	44.6%	345.6%
	TOTAL	13,739,416	19,404,326	22,458,465	22,491,785	21,399,927	24,254,096	23,300,629	7.8%	13.3%

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

			Account Total
	PERSONAL SERVICES		
11-3100-501-01	FULL-TIME SALARIES		
	Regular Salaries - Full Time Employees		**10,105,515**
11-3100-502-XX	PART-TIME SALARIES		
11-3100-502-01	Regular Part-Time Salaries (Includes 7G)		**76,900**
11-3100-503-XX	OVERTIME		
11-3100-503-01	Regular Overtime	720,000	
11-3100-503-03	Fair Labor Standards Act (FLSA)	60,540	
	TOTAL		**780,540**
11-3100-504-00	GOOD HEALTH BENEFIT		**61,800**
11-3100-505-XX	OTHER COMPENSATION		
11-3100-505-02	Holiday Pay	229,190	
11-3100-505-03	Physical Fitness/Stipends/Contract	91,400	
11-3100-505-04	Supervisory Differential	19,500	
11-3100-505-05	PM License Certification Fee (state mandate)	1,150	
	TOTAL		**341,240**
	TOTAL PERSONAL SERVICES		**11,365,995**
	FRINGE BENEFITS		
11-3100-511-00	IMRF EMPLOYER CONTRIBUTIONS		**44,450**
11-3100-512-00	FICA EMPLOYER CONTRIBUTIONS		**203,740**
11-3100-513-00	EMPLOYEE LIFE INSURANCE		**11,000**
11-3100-514-XX	EMPLOYEE HEALTH / DENTAL INSURANCE		**2,162,620**
11-3100-515-00	WORKERS' COMPENSATION		**167,192**
11-3100-805-01	FIREFIGHTERS' PENSION CONTRIBUTION		**6,043,900**
	TOTAL FRINGE BENEFITS		**8,632,902**

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

			Account Total
	CONTRACTUAL SERVICES		
11-3100-521-XX	MAINTENANCE - EQUIPMENT		
11-3100-521-42	Equipment Maintenance	10,010	
11-3100-521-43	Self Contained Breathing Apparatus (SCBA)	1,550	
11-3100-521-43	SCBA Air Quality	3,120	
11-3100-521-43	Air Compressor Maintenance	3,130	
11-3100-521-43	Fit Testing	2,200	
11-3100-521-43	SCBA Flow Testing	5,250	
11-3100-521-43	SCBA Hydrostatic Testing	5,425	
11-3100-521-44	Detection Meters/SCUBA Annual Maintenance & Testing	4,600	
11-3100-521-46	Warning Siren Maintenance	6,575	
	TOTAL		**41,860**
11-3100-525-00	MAINTENANCE - VEHICLES		
	Outside Mechanical/Body Work Required for Vehicles	34,000	
	Ladder Testing	8,000	
	TOTAL		**42,000**
11-3100-533-00	POSTAGE		**350**
11-3100-536-00	INSURANCE		
	Transfer to Self Insurance for Property, Casualty and Liability Insurance		**156,606**
11-3100-537-XX	TELEPHONE SERVICE		
11-3100-537-01	Monthly Service	3,015	
11-3100-537-05	Cellular Phone Service	10,140	
	TOTAL		**13,155**
11-3100-540-00	CONFERENCES		
	International Association of Fire Chiefs (FRI)	5,745	
	Fire Apparatus Mechanic	1,400	
	Fire Department Instructor's Conference (FDIC)	4,340	
	Illinois Fire Chiefs Association (IFSC, Symposium)	2,515	
	MABAS IL (Training Summit)	1,740	
	TOTAL		**15,740**
11-3100-541-XX	GENERAL TRAINING/LOCAL SEMINARS		
11-3100-541-41	Advanced Education Program	8,150	
11-3100-541-42	Training Sworn Personnel	129,170	
	TOTAL		**137,320**

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

Account Total

CONTRACTUAL SERVICES (CONT'D)

11-3100-542-00 MEMBERSHIPS

NIPSTA	11,355	
Illinois Fire Service Administrative Professionals	60	
Fire Investigators Strike Force	105	
NIFIA	55	
Illinois Fire Inspectors Association	110	
International Society of Fire Service Instructors	145	
Illinois Fire Chiefs Association	750	
International Association of Fire Chiefs	940	
Metropolitan Fire Chiefs Association	210	
National Fire Protection Association	245	
Society of Fire Service Chaplains	105	
Miscellaneous	110	
TOTAL		**14,190**

11-3100-543-00 SUBSCRIPTIONS

National Fire Protection Association Fire Codes	615	
Miscellaneous	110	
TOTAL		**725**

11-3100-544-00 MILEAGE REIMBURSEMENT

Use of Personal Vehicle for Business		**1,390**

11-3100-545-00 PRINTING

Printing		**1,500**

11-3100-554-00 OTHER PROFESSIONAL SERVICES

RED Center	787,600	
MABAS-IL Division 3 Annual Dues	7,830	
Emergency Preparedness Drills	3,500	
Promo/Entrance Exam	16,205	
OSHA/SCBA/NFPA Physicals	33,455	
Medical Consulting (Fit for Duty)	4,140	
Med Exam (New Emp. Physical)	3,515	
Psychological Exam	5,100	
Polygraph Exam	1,200	
FPB Consulting	102,500	
Community Resilience Specialist	64,535	
Miscellaneous	1,250	
Fire Investigation Matterport Service Plan	725	
PPE Cleaning Service	14,325	
Fire Life Safety Inspections	34,500	
Ambulance Billing Services	100,000	
TOTAL		**1,180,380**

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

			Account Total
	CONTRACTUAL SERVICES (CONT'D)		
11-3100-561-00 SERVICE RECOGNITION			
	Retirement Recognition		**2,850**
	TOTAL		
11-3100-599-XX MISCELLANEOUS			
11-3100-599-01	Chief's Office	1,100	
11-3100-599-02	Canteen Service (Partially Reimbursable)	6,310	
	TOTAL		**7,410**
	TOTAL CONTRACTUAL SERVICES		**1,615,476**
	COMMODITIES		
11-3100-601-00 OFFICE SUPPLIES			**8,150**
11-3100-613-41 MAINTENANCE PARTS & SUPPLIES			
	Custodial Maintenance		**9,295**
11-3100-614-00 AUTOMOTIVE PARTS & SUPPLIES			
	Tires	25,000	
	Equipment/Vehicles	75,000	
	Routine Maintenance	10,000	
	TOTAL		**110,000**
11-3100-615-01 PETROLEUM PRODUCTS			
	Gas-Diesel Fuel		**65,195**
11-3100-617-XX MEDICAL SUPPLIES			
11-3100-617-41	Ambulance Service Supplies	32,000	
11-3100-617-42	Medical Air	4,000	
	TOTAL		**36,000**
11-3100-631-XX MATERIALS AND SUPPLIES			
11-3100-631-41	Custodial Supplies	4,855	
11-3100-631-42	Fire Service Supplies	5,330	
11-3100-631-43	Kitchen Dorm Supplies	5,290	
11-3100-631-44	Fire Prevention Supplies	9,640	
11-3100-631-45	Replacement Hose	7,625	
11-3100-631-46	Hose Appliances	1,205	
11-3100-631-47	Foam/Expendables	2,315	
11-3100-631-49	Village Flags	800	
	TOTAL		**37,060**

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

Account Total

COMMODITIES (CONT'D)

11-3100-649-00 TOOLS AND SMALL EQUIPMENT

	Cardiac Monitor	52,775	
	Thermal Imaging Camera (TIC)	4,475	
	Fire/Rescue	4,675	
	Tarps	300	
	Ladder Replacement	2,285	
	Power Tools	5,715	
	Dive Team Equipment	8,165	
	Training Equipment	5,715	
	SCBA Equipment	8,130	
	Technical Rescue Equipment	4,570	
	Haz Mat Team Equipment	3,710	
	Detection Equipment/Meters	10,350	
	Appliance Replacement Schedule	5,700	
	Station Furnishings	5,370	
	Honor Guard	1,500	
	Drone	15,525	
	TOTAL		**138,960**

11-3100-651-00 PUBLICATIONS

	Training/FPB/EMS		**9,400**

11-3100-653-XX UNIFORMS

11-3100-653-01	Uniform Allowance	77,710	
11-3100-653-02	Fire Gear Replacement	42,825	
11-3100-653-05	New Employee Issue	30,795	
11-3100-653-43	Contract Safety Eyewear	550	
	TOTAL		**151,880**
	TOTAL COMMODITIES		**565,940**

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

		Account Total
CAPITAL OUTLAY		
11-3100-705-XX DEPARTMENT EQUIPMENT		
KnoxBox Key Replacement	378,300	
Hydraulic Rescue Tools	201,500	
Warning Siren Upgrade	5,000	
TOTAL		**584,800**
11-3100-708-00 VEHICLES		
Unit 056: 2004 Pierce Saber Engine	969,653	
Unit 068: 2016 Freightliner Ambulance	519,330	
TOTAL		**1,488,983**
TOTAL CAPITAL OUTLAY		**2,073,783**
TOTAL FOR DEPARTMENT		**24,254,096**

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
GENERAL FUND - FIRE (FOREIGN FIRE)

Presented for historical purposes only

GL Number	Description	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY28 FORECAST BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
11-3200-541-00	GENERAL TRAINING	(1,350)	-	-	-	-	-	-		
11-3200-554-00	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-	-		
	TOTAL CONTRACTUAL SERVICES	(1,350)	-	-	-	-	-	-		
11-3200-631-00	MATERIALS AND SUPPLIES	629	-	-	-	-	-	-		
11-3200-649-00	TOOLS	-	-	-	-	-	-	-		
11-3200-653-00	UNIFORMS/TURNOUT EQUIPMENT	-	-	-	-	-	-	-		
	TOTAL COMMODITIES	629	-	-	-	-	-	-		
11-3200-703-00	BUILDINGS IMPROVEMENTS	186,983	-	-	-	-	-	-		
11-3200-705-00	DEPARTMENT EQUIPMENT	-	-	-	-	-	-	-		
11-3200-708-00	VEHICLES	-	-	-	-	-	-	-		
	TOTAL CAPITAL OUTLAY	186,983	-	-	-	-	-	-		
11-3200-999-45	FF EQUITY TRANSFER	-	-	-	-	-	-	-		
	TOTAL	186,262	-	-	-	-	-	-		

PUBLIC WORKS DEPARTMENT

GENERAL OPERATIONS DIVISION

PROGRAM DETAIL
FISCAL YEAR 2027

DIVISION RESPONSIBILITIES

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

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

ACCOMPLISHMENTS FOR FISCAL YEAR 2026

1. In accordance with the Capital Projects Improvements Plan outlined in the (CIP) and subsequent budget appropriations, completed the replacement of the solid wood entry doors at Village Hall, outside of the Sandra "Sandy" Frum Board Room, installed solar panels on the roof at the Public Works Center to provide an opportunity for the facility to generate renewable energy, installed industrial fans and started the replacement of the fuel station consisting of tanks, pumps and dispensers which provides fuel for the Village's fleet. Updated paint, carpeting and furniture for the IT North office area.

2. Implemented the CIP and subsequent budget appropriations by purchasing the identified replacement units: Unit 429 (2015 Ford Transit Connect), Unit 432 (2013 Ford Escape), Unit 411 (2009 Ford F-250 pickup with a plow), Unit 209 (2008 Ford F-550 Dump Truck), Unit 211 (2007 GMC Dump Truck) Unit 300, (2008 Ford Dump Truck), Unit 310 (2013 Vactor Hopper) and Unit 252 (2007 Morbark Hurricane Chipper). Upfitted new vehicles for Police and Fire by adding specialized equipment like shelving, racks, communication gear, and safety features.

3. Completed Advance Climate Action Plan goals, including:
   a. The Planting of 548 trees within the community in public rights-of-way.
   b. Transitioned an additional 291 of the Village’s streetlights to LED fixtures, for a total of 920, in order to meet the 2030 goal of 100% LED streetlights.

4. Continued to assist the Village Manager’s Office with the replacement of gateway and wayfinding signage to align with the Village’s branding.

5. Continued to support and/or assist in planning special events in the Village including Earth/Arbor Day, Memorial Day Parade, 4th of July, Northbrook Grand Prix, Northbrook Days, Illuminate Northbrook, Family Dinner. Also, continued to support efforts in the Central Business District with installation of banners.

GOALS FOR FISCAL YEAR 2027

1. Execute facility and capital projects outlined in the CIP and subsequent budget appropriations encompassing the replacement of the rooftop HVAC unit at the Public Works Center, the installation of snow guards on the north slope of the roof to protect the parked cars and pedestrian traffic, replace the exterior windows at Fire Station 12, hire a structural engineer to evaluate the Village Hall stairwell and determine what actions are needed to address and correct any settlement or structural issues, and continue the Village Hall renovations by painting, replacing carpet, replacing staff and conference rooms identified in the plan.

2. Implement the CIP and subsequent budget appropriation by replacing the following units: Unit 228 (2009 International Dump Truck).

3. Transition the treatment of trees diseased with Dutch Elm and Emerald Ash Borers from external contractors to in-house staff by utilizing their experience and certifications to administer chemical treatments which will improve oversite of the program and maintain the Village's preferred treatment methods.

4. Continue with a comprehensive review and update, as necessary, of departmental Standard Operating Procedures, including procedures for handling road closures and detours, maintenance of public buildings and facilities, budget development and approval processes, internal communication procedures, and reporting of incidents or accidents.

5. Continue to support the Village's Strategic Planning efforts and implementation of Strategic Planning priorities.

6. Continuously review and expand the training program for departmental staff. Begin building a staff-created library of training videos regarding routine maintenance for the audience of new employees.

7. Review the Village's facilities and fleet operations to ensure they operate efficiently and meet the needs of the Village organization as a whole.

8. Support and/or assist in planning special events in the Village including Earth/Arbor Day, Memorial Day Parade, 4th of July, Northbrook Grand Prix, Northbrook Days, Illuminate Northbrook, and Family Dinner.

9. Continue to support the Central Business District by maintaining enhancements to updated infrastructure such as streetscape and other upgraded amenities.

10. Support the Village's efforts to implement the Climate Action Plan with the following efforts: support the Sustainability Coordinator's electric vehicle charging stations at Village facilities, propose the purchase of hybrid vehicles for the Village's fleet when appropriate and continue to work to support bicycle and pedestrian improvements as part of roadway and other Village projects as appropriate.

BOARDS/COMMISSION SUPPORT

1. Stormwater Management Commission

2. Pedestrian and Bicycle Commission

3. 125th Anniversary Commission

PUBLIC WORKS PERFORMANCE INDICATOR

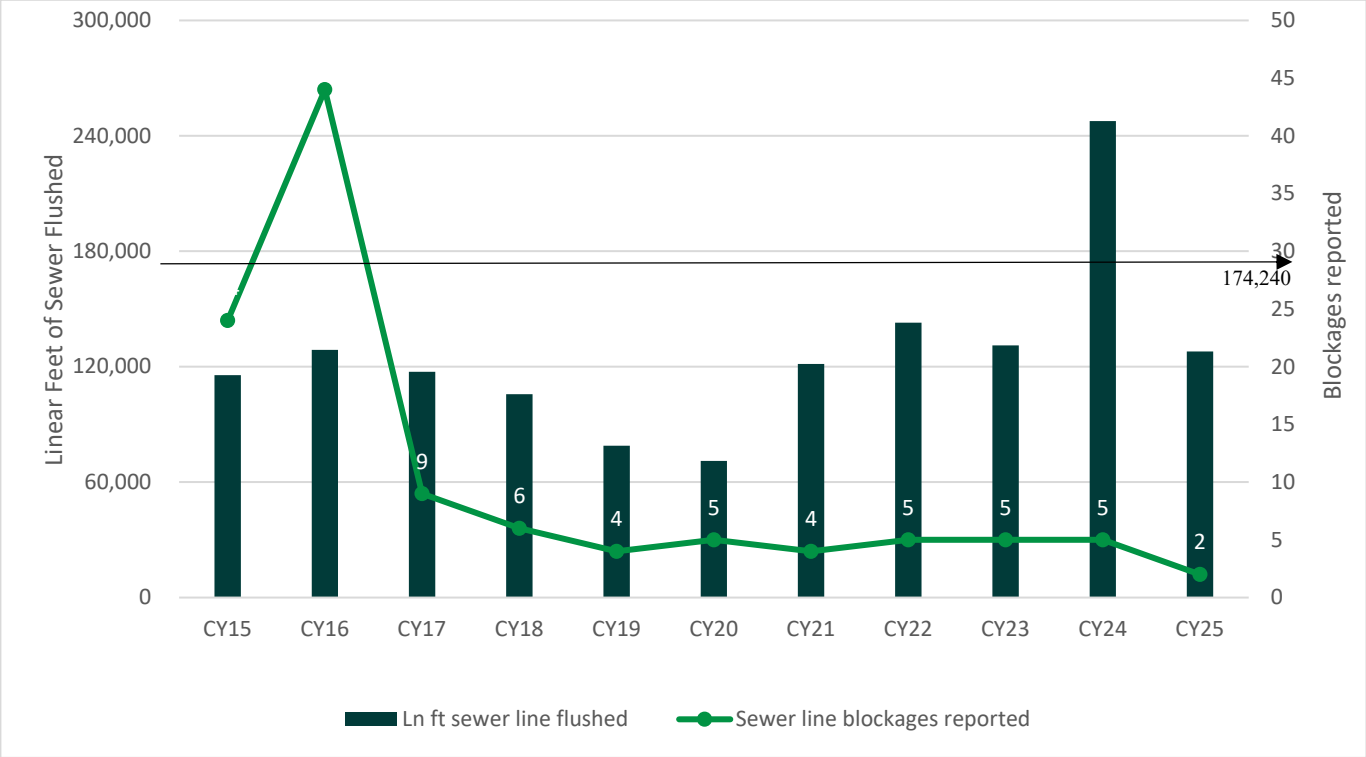
SANITARY SEWER FLUSHING

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

The performance benchmarks are to:

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

Sanitary Sewer Flushing Service Indicator



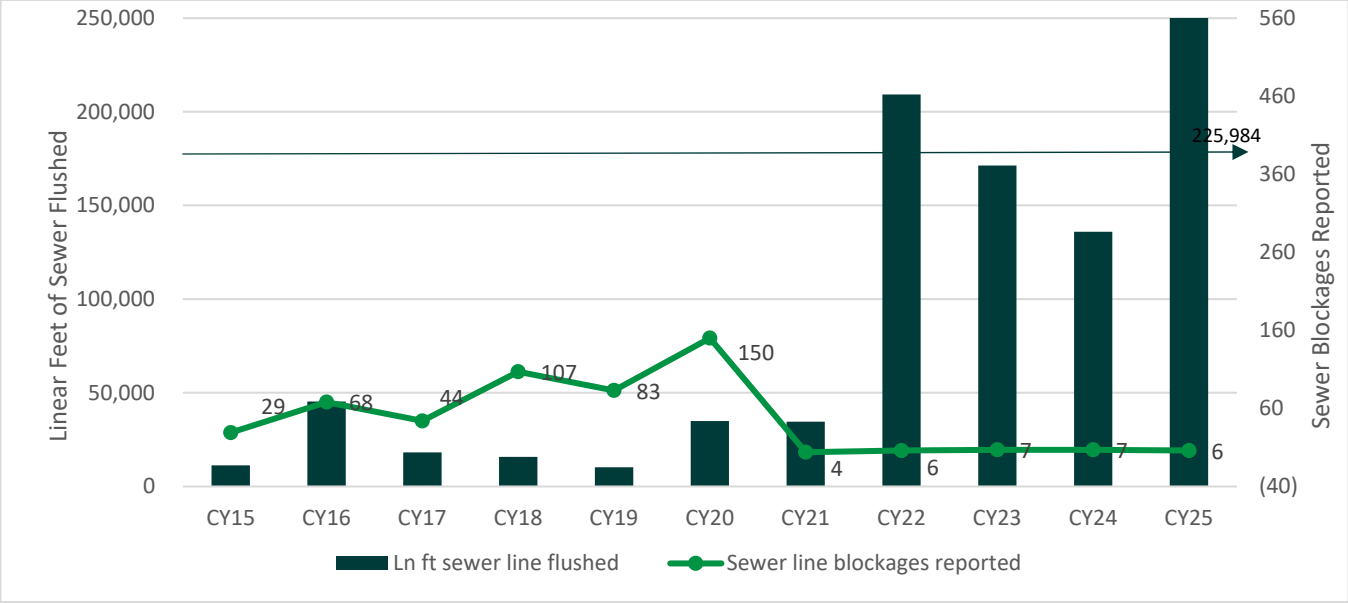
STORM SEWER FLUSHING

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

The performance benchmarks are to:

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

Storm Sewer Flushing Service Indicator



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

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

*No callouts where required for these events

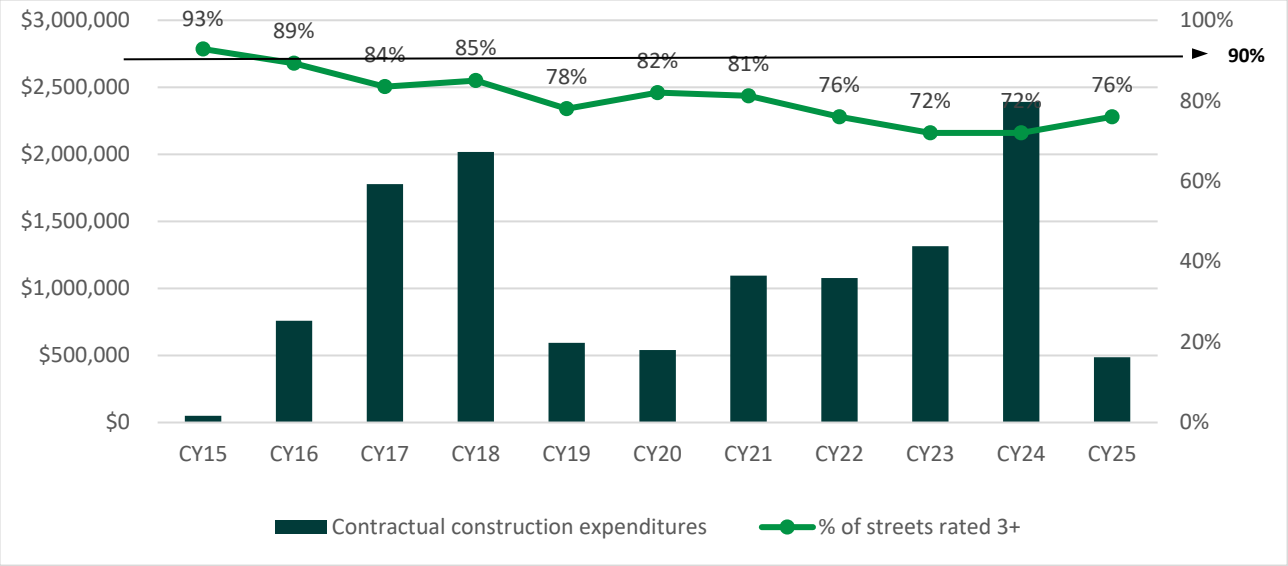
STREET RESURFACING AND REHABILITATION

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

The performance benchmarks are to:

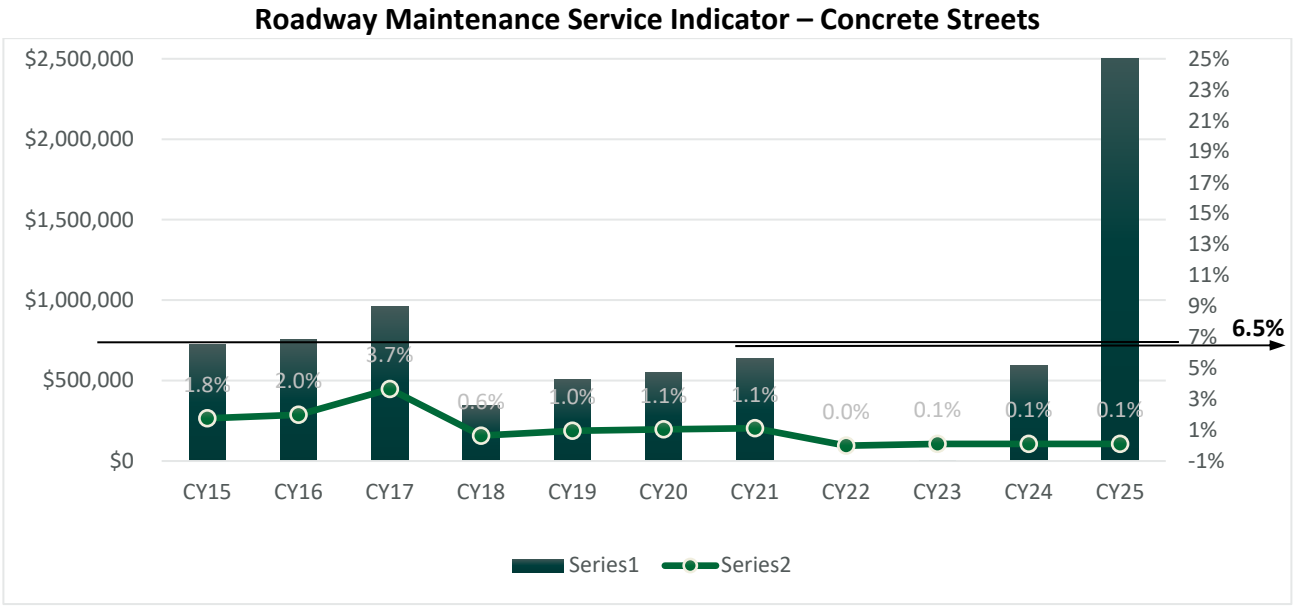
- **eliminate all deficient streets with a "1" rating (poor);**
- **rehabilitate as many "2's" as possible (many failures) with the funding available; and**
- **maintain a minimum of 90% of the streets with a rating of "3" or better.**

Roadway Maintenance Service Indicator – Asphalt Streets



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

STREET RESURFACING AND REHABILITATION



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

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

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

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

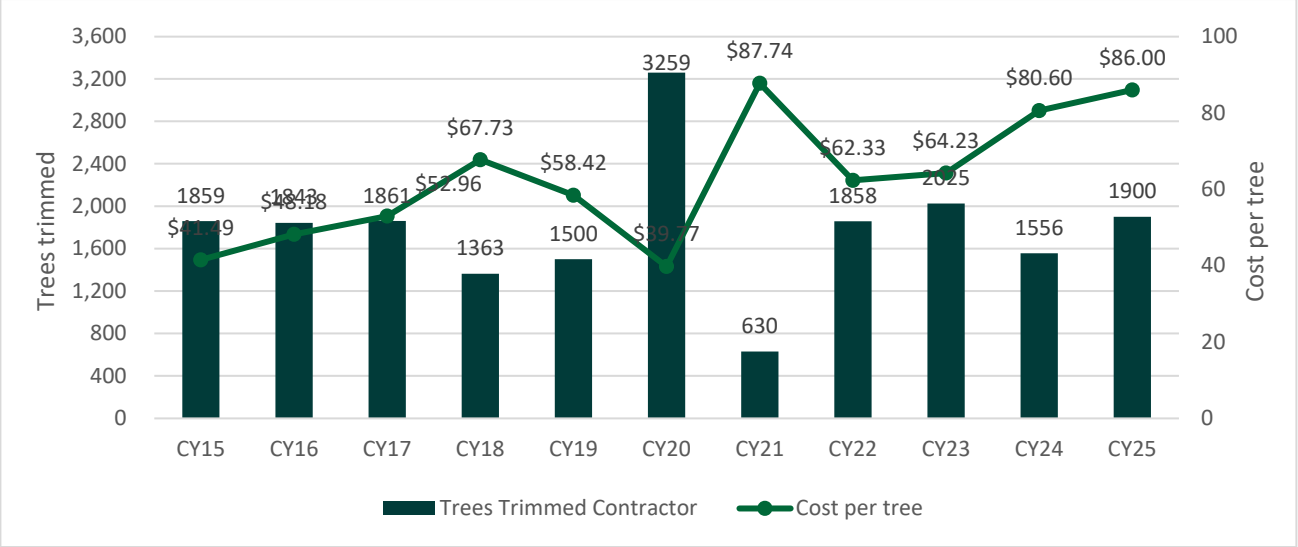
PARKWAY TREE TRIMMING

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

The performance benchmark is to:

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

Parkway Tree Trimming Service Indicator Goal



Trees Trimmed	CY 15	CY 16	CY 17	CY 18	CY 19	CY 20	CY 21	CY 22	CY 23	CY 24	CY25
Contractual	1,859	1,843	1,861	1,363	1,500	3,259	630	1,858	1,865	1,374	1,688
Village	114	198	174	203	221	207	177	221	160	192	212
	1,973	**2,041**	**2,035**	**1,566**	**1,721**	**3,499**	**807**	**2,079**	**2,025**	**1,566**	**1,900**
Contractual	$53,230	$67,576	$80,472	$76,556	$77,225	$116,654	$55,109	$93,145	$85,556	$83,200	$86,000
Village (labor)[1]	$28,629	$30,756	$27,293	$29,480	$23,319	$22,498	$15,613	$36,434	$44,513	$42,208	$85,304
	$81,859	**$98,332**	**$107,765**	**$106,036**	**$100,544**	**$139,152**	**$70,722**	**$129,579**	**$130,069**	**$125,408**	**$171,304**

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

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

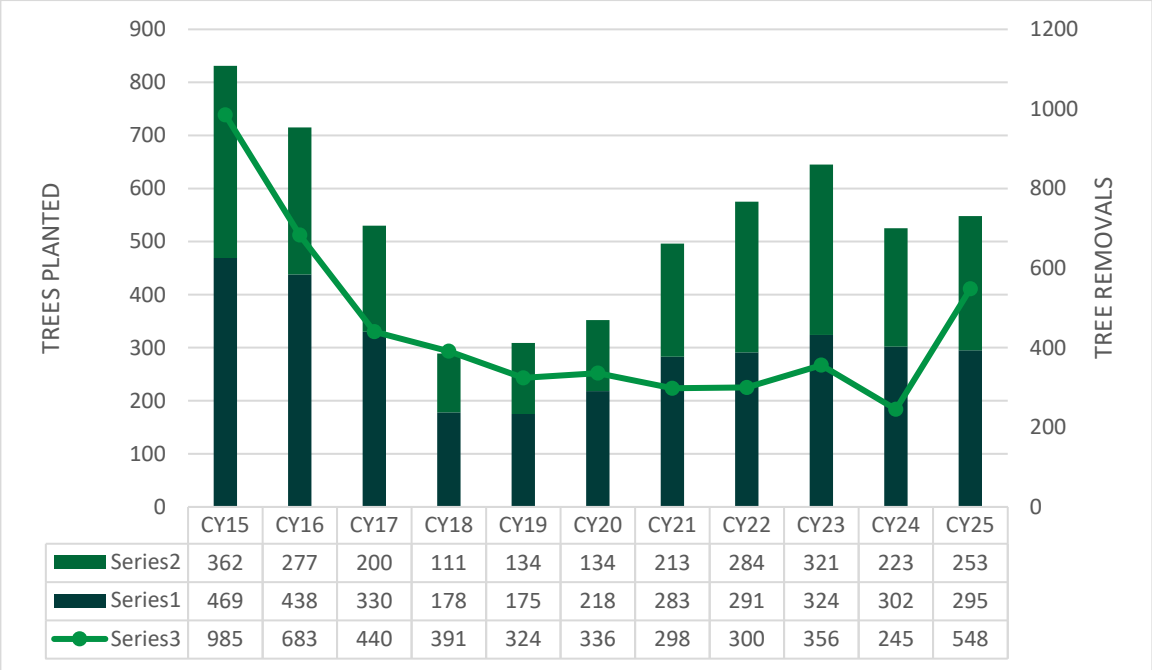
TREE PLANTING PROGRAM

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

The performance benchmark is to:

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

Tree Planting Indicator Goal



	CY15	CY16	CY17	CY18	CY19	CY20	CY21	CY22	CY23	CY24	CY25
Series2	362	277	200	111	134	134	213	284	321	223	253
Series1	469	438	330	178	175	218	283	291	324	302	295
Series3	985	683	440	391	324	336	298	300	356	245	548

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

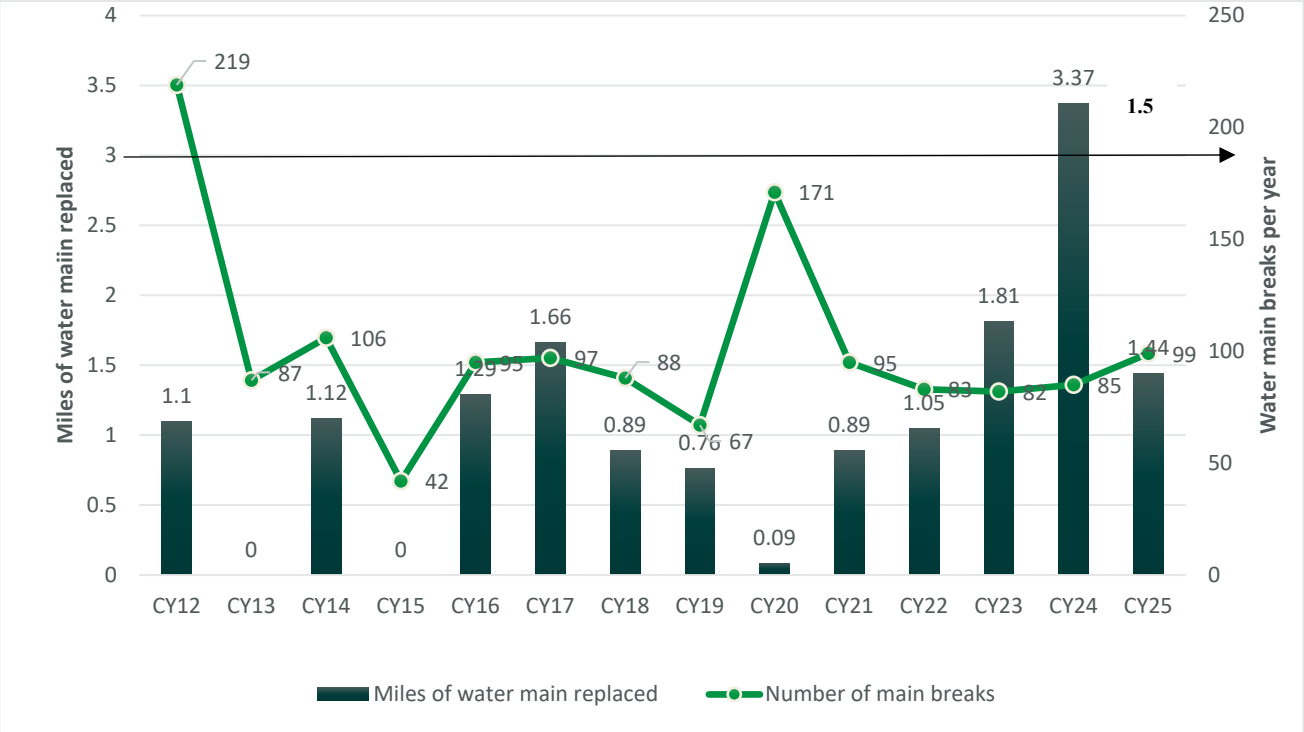
WATER MAIN REPLACEMENT PROGRAM

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

The performance benchmarks are to:

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

Water Main Replacement Service Indicator Goal



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

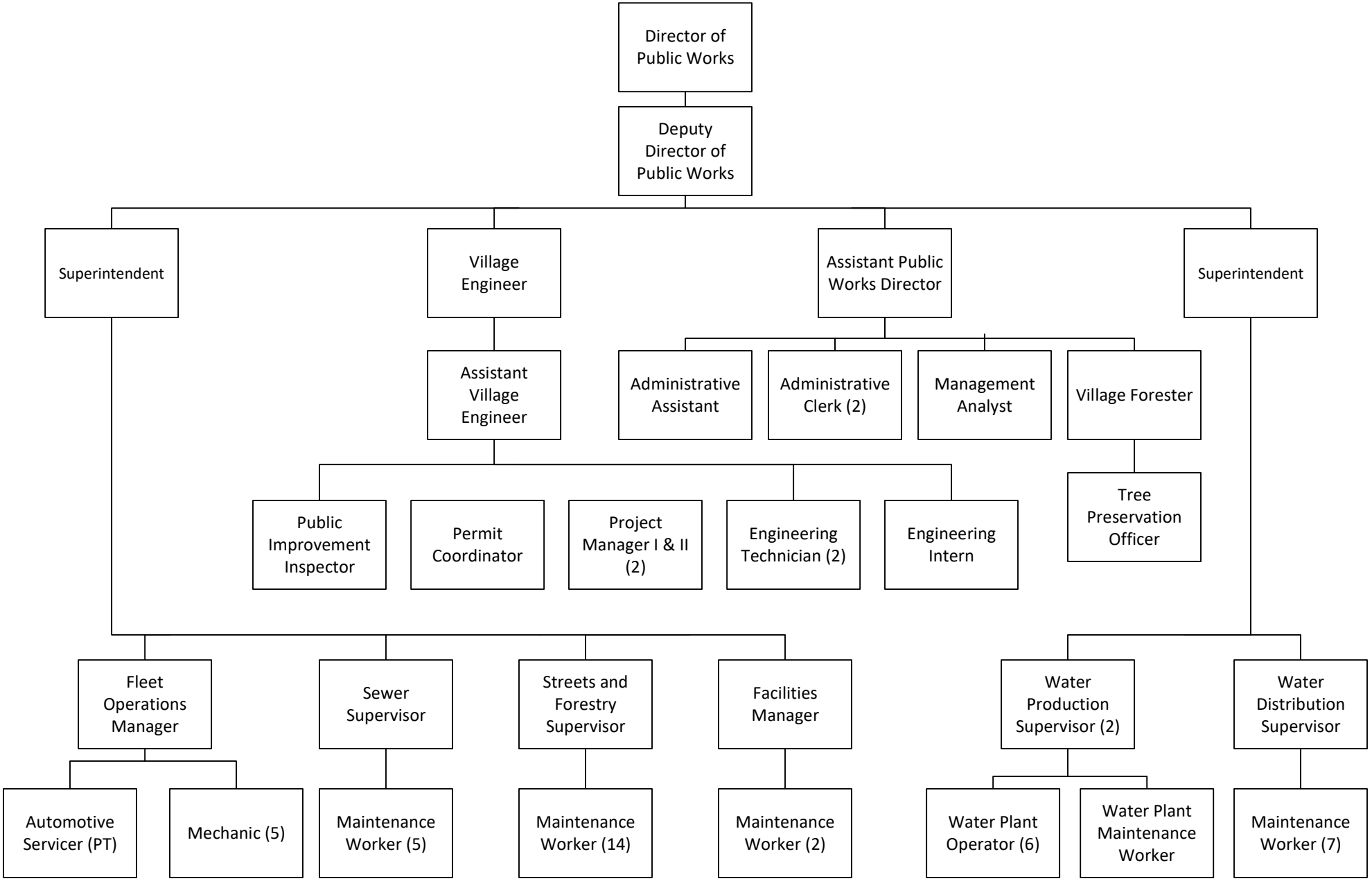
Village of Northbrook
Prior Year Performance Measurers
2025 Data for Fiscal Year 2027 Budget

PUBLIC WORKS

Category	1/25	2/25	3/25	4/25	5/25	6/25	7/25	8/25	9/25	10/25	11/25	12/25	2025 TOTAL	2024 TOTAL
Pieces of Equipment Serviced	98	95	74	107	87	75	82	68	78	63	97	103	1,027	965
Fuel Used (unleaded gallons)*	6,908	6,175	5,875	5,947	5,413	5,841	6,602	3,257	5,191	3,460	6,762	5,921	67,351	79,781
Fuel Used (diesel gallons)*	5,390	5,356	3,365	2,916	2,984	3,660	3,509	1,910	2,559	3,538	4,361	2,067	41,615	45,569
Snow Events/Plowing/Salting calls outs	0	0	2	0	0	0	0	0	0	0	2	4	8	12
Salt Used (tons)	1,111	849	91	0	0	0	0	0	0	0	664	895	3,609	1,120
Asphalt Paving (tons)	0	0	0	20	49	83	17	97	70	64	35	0	433	426
Concrete Repairs (yards)	0	0	8	37	45	34	36	64	41	32	40	0	335	255
Steet Lights Repaired	15	20	28	17	5	4	20	7	7	12	8	27	170	183
Steet Signals / EVP Repaired	0	2	0	1	2	3	0	0	2	1	2	0	13	70
Sanitary Sewer Lines Flushed (feet)	916	2,992	2,406	36,219	11,311	36,841	25,601	3,473	1,046	1,992	1,712	3,237	127,746	246,720
Storm Water Sewer Lines Flushed (feet)	21,664	25,861	65,692	36,743	11,807	37,853	53,892	19,529	39,342	43,540	27,758	31,030	414,711	135,965
Net New Water Meters Installed	0	0	0	0	0	0	0	0	0	0	0	0	0	100
Water Meters Replaced	0	0	0	571	1,725	2,232	1,913	1,240	815	840	672	495	10,503	100
Water Main Breaks Repaired	27	12	6	2	0	5	5	11	4	7	8	12	99	85
Water Sold (per 1000 gallons sold)	128,704	113,797	115,870	119,737	160,635	200,864	204,247	213,859	193,406	151,831	112,096	118,847	1,833,893	1,459,492
Water Shut Offs	1	0	2	0	0	1	0	4	0	0	0	1	9	14
Engineering Permits Reviewed	18	16	30	50	46	56	40	50	50	58	30	31	475	347
JULIE Locates Performed	373	291	841	873	1,178	902	822	956	1,129	902	645	326	9,238	7,861
Total Tree Inspections	146	98	52	66	1	504	562	670	677	300	466	109	3,651	2,717
Trees Maintained/Trimmed	1,750	62	74	107	84	422	167	113	299	314	69	53	3,514	1,566
New Trees Planted	0	0	6	26	129	175	3	0	1	4	102	68	514	525
Trees Removed	22	20	22	21	39	24	76	56	57	93	24	26	480	247
Building Maintenance Requests	20	15	42	43	25	26	20	19	8	28	17	23	286	186
Block Party Street Closures Approved	0	0	0	0	0	1	6	11	7	5	0	0	30	31

*Fuel used by all entities utilizing the Village's fuel system.

Public Works Department



PUBLIC WORKS DEPARTMENT
ALL DIVISIONS
AUTHORIZED POSITIONS

		FY 2026		FY 2027	
		Positions	FTE*	Positions	FTE*
Regular Full-Time					
Director of Public Works		1	1.00	1	1.00
Deputy Director of Public Works		1	1.00	1	1.00
Village Engineer		1	1.00	1	1.00
Assistant Village Engineer		1	1.00	1	1.00
Assistant Public Works Director		1	1.00	1	1.00
Superintendent		2	2.00	2	2.00
Maintenance Supervisor**		3	3.00	3	3.00
Facilities Manager		1	1.00	1	1.00
Fleet Operations Manager		1	1.00	1	1.00
Water Production Supervisor	1	1	1.00	2	2.00
Assistant Water Production Supervisor	1	1	1.00	0	0.00
Village Forester		1	1.00	1	1.00
Maintenance Worker		28	28.00	28	28.00
Mechanic		5	5.00	5	5.00
Water Plant Operator		6	6.00	6	6.00
Water Plant Maintenance Worker		1	1.00	1	1.00
Tree Preservation Officer		1	1.00	1	1.00
Public Improvement Inspector		1	1.00	1	1.00
Project Manager I		2	2.00	2	2.00
Permit Coordinator		1	1.00	1	1.00
Administrative Clerk		2	2.00	2	2.00
Administrative Assistant		1	1.00	1	1.00
Management Analyst		1	1.00	1	1.00
Engineering Technician		2	2.00	2	2.00
TOTAL		**66**	**66.00**	**66**	**66.00**
Regular Part-Time					
Automotive Servicer		1	0.50	1	0.50
TOTAL		**1**	**0.50**	**1**	**0.50**

* FTE - Full-Time Equivalents

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

1 Reclassified Assistant Water Production Supervisor to Water Production Supervisor

PUBLIC WORKS DEPARTMENT
ALL DIVISIONS
AUTHORIZED POSITIONS

	FY 2026		FY 2027	
	Positions	FTE*	Positions	FTE*
Temporary/Seasonal Part-Time				
Engineering Intern	1	0.25	1	0.25
TOTAL	**1**	**0.25**	**1**	**0.25**
TOTAL POSITIONS FOR DEPARTMENT	**68**	**66.75**	**68**	**66.75**

* FTE - Full-Time Equivalents

PUBLIC WORKS DEPARTMENT
GENERAL OPERATIONS DIVISION
AUTHORIZED POSITIONS

		FY 2026		FY 2027	
		Positions	FTE*	Positions	FTE*
Regular Full-Time					
Director of Public Works		1	1.00	1	1.00
Deputy Director of Public Works		1	1.00	1	1.00
Assistant Public Works Director		1	1.00	1	1.00
Assistant Village Engineer		1	1.00	1	1.00
Superintendent	1	2	2.00	1	1.00
Maintenance Supervisor		1	1.00	1	1.00
Facilities Manager		1	1.00	1	1.00
Fleet Operations Manager		1	1.00	1	1.00
Village Forester		1	1.00	1	1.00
Maintenance Worker		16	16.00	16	16.00
Mechanic		5	5.00	5	5.00
Tree Preservation Officer		1	1.00	1	1.00
Project Manager I or II		1	1.00	1	1.00
Permit Coordinator		1	1.00	1	1.00
Administrative Clerk		1	1.00	1	1.00
Management Analyst		1	1.00	1	1.00
Engineering Technician		2	2.00	2	2.00
TOTAL		**38**	**38.00**	**37**	**37.00**
Regular Part-Time					
Automotive Servicer		1	0.50	1	0.50
TOTAL		**1**	**0.50**	**1**	**0.50**
'Temporary/Seasonal Part-Time					
Engineering Intern		1	0.25	1	0.25
TOTAL		**1**	**0.25**	**1**	**0.25**
TOTAL POSITIONS FOR DEPARTMENT		**40**	**38.75**	**39**	**37.75**

* FTE - Full-Time Equivalents

1 Position moved to Water Fund/Distribution division

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
GENERAL FUND - PUBLIC WORKS

GL Number	Description	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY28 FORECAST BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
11-4100-501-01	REGULAR SALARIES	3,452,042	3,331,520	3,855,705	3,855,705	3,582,450	3,742,655	3,871,770	-2.9%	4.5%
11-4100-502-01	REGULAR PART TIME SALARIES	13,152	8,065	19,425	19,425	15,682	20,150	20,150	3.7%	28.5%
11-4100-502-02	SEASONAL PERSONNEL	-	5,610	9,000	9,000	5,130	9,000	9,000	0.0%	75.4%
11-4100-503-00	OVERTIME	120,976	137,307	150,000	150,000	142,140	150,000	150,000	0.0%	5.5%
11-4100-504-00	GOOD HEALTH BENEFIT	53,336	52,195	53,500	53,500	59,620	60,000	60,000	12.1%	0.6%
11-4100-505-04	SUPERVISORY DIFFERENTIAL	12,466	5,814	6,000	6,000	6,000	6,000	6,000	0.0%	0.0%
11-4100-505-08	ON CALL PAY	15,000	15,900	15,600	15,600	15,900	15,900	15,900	1.9%	0.0%
	TOTAL PERSONAL SERVICES	3,666,972	3,556,411	4,109,230	4,109,230	3,826,922	4,003,705	4,132,820	-2.6%	4.6%
11-4100-511-00	IMRF EMPLOYER CONTRIBUTIONS	306,515	309,265	352,880	352,880	332,130	353,730	364,340	0.2%	6.5%
11-4100-512-00	FICA EMPLOYER CONTRIBUTIONS	272,695	268,229	312,740	312,740	287,250	315,990	325,465	1.0%	10.0%
11-4100-513-00	EMPLOYEE LIFE INSURANCE	4,369	4,275	5,000	5,000	5,000	5,000	5,000	0.0%	0.0%
11-4100-514-00	EMPLOYEE HEALTH INSURANCE	501,830	840,425	946,985	946,985	946,985	1,003,235	1,103,560	5.9%	5.9%
11-4100-514-01	EMPLOYEE HEALTH INSURANCE - OPT OUT	-	-	-	-	-	-	-		
11-4100-515-00	WORKERS' COMPENSATION	49,250	49,250	49,250	49,250	49,250	49,250	49,250	0.0%	0.0%
	TOTAL FRINGE BENEFITS	1,134,659	1,471,444	1,666,855	1,666,855	1,620,615	1,727,205	1,847,615	3.6%	6.6%
11-4100-521-00	MAINTENANCE - EQUIPMENT	2,832	-	11,500	11,500	11,490	3,900	1,500	-66.1%	-66.1%
11-4100-524-00	MAINTENANCE - BUILDINGS AND GROUNDS	19,438	12,136	12,760	12,760	10,660	11,950	12,085	-6.3%	12.1%
11-4100-524-71	MAINTENANCE - FLEET MAINTENANCE GARAGE	6,654	4,951	6,520	6,520	5,420	5,720	5,825	-12.3%	5.5%
11-4100-524-73	MAINTENANCE - PUBLIC WORKS CENTER	17,706	19,530	23,725	44,680	44,680	26,915	27,000	-39.8%	-39.8%
11-4100-524-75	MAINTENANCE - POLICE DEPARTMENT	18,272	19,086	20,210	20,210	19,485	20,885	20,920	3.3%	7.2%
11-4100-524-76	MAINTENANCE - FIRE STATIONS	32,758	26,630	37,595	37,595	35,518	38,280	36,540	1.8%	7.8%
11-4100-524-77	MAINTENANCE - VILLAGE HALL	69,088	49,973	28,050	26,495	26,495	27,700	5,200	4.5%	4.5%
11-4100-524-78	GENERATOR MAINTENANCE	13,292	19,409	12,875	14,430	18,480	14,875	15,260	3.1%	-19.5%
11-4100-524-79	HVAC MAINTENANCE	25,348	66,522	30,500	30,500	30,500	31,475	31,475	3.2%	3.2%
11-4100-524-80	CIVIC BUILDING MAINTENANCE	10,509	-	-	-	-	-	-		
11-4100-525-00	MAINTENANCE - VEHICLES	38,333	31,500	36,685	36,685	42,885	53,725	37,830	46.4%	25.3%
11-4100-530-71	VILLAGE SIGNALS	40,479	37,702	47,237	47,237	47,237	47,237	48,540	0.0%	0.0%
11-4100-530-72	COUNTY SIGNALS	52,266	50,794	58,200	58,200	58,200	58,200	59,945	0.0%	0.0%
11-4100-530-73	IDOT SIGNALS	15,486	28,726	20,800	20,800	33,430	39,430	40,465	89.6%	17.9%
11-4100-531-71	STREET REPAIRS	25,000	25,203	25,000	25,000	25,000	25,000	25,000	0.0%	0.0%
11-4100-531-72	PARKWAY MAINTENANCE	10,311	1,009	10,000	10,000	3,800	7,000	7,210	-30.0%	84.2%
11-4100-531-73	SIDEWALKS	23,753	19,999	45,000	45,000	45,000	25,000	20,000	-44.4%	-44.4%
11-4100-531-80	CAP FORESTRY EXPENSES	424,535	400,441	466,350	466,350	401,960	453,600	443,790	-2.7%	12.8%
11-4100-531-92	TRAFFIC CONTROLS/PAVEMENT MARKINGS	49,796	70,810	60,810	60,810	58,590	46,805	63,115	-23.0%	-20.1%
11-4100-531-93	BIKE & PEDESTRIAN IMPROVEMENTS	-	24,000	24,000	24,000	24,000	24,000	18,200	0.0%	0.0%
11-4100-536-00	TRANSFER TO SELF INSURANCE	221,150	84,254	84,254	84,254	84,254	84,254	84,254	0.0%	0.0%
11-4100-537-01	MONTHLY SERVICE	2,349	2,389	2,580	2,580	2,580	2,580	2,580	0.0%	0.0%
11-4100-537-05	CELLULAR PHONE SERVICE	9,759	8,691	10,920	10,920	10,000	10,920	11,250	0.0%	9.2%
11-4100-538-73	ELECTRICITY - PUBLIC WORKS CENTER	9,249	10,242	4,675	4,675	10,250	4,850	4,996	3.7%	-52.7%
11-4100-539-71	NATURAL GAS - FLEET MAINTENANCE GARAGE	1,227	1,483	3,500	3,500	2,000	3,500	3,605	0.0%	75.0%
11-4100-539-73	NATURAL GAS - PUBLIC WORKS CENTER	2,989	3,860	11,400	11,400	4,500	9,525	9,811	-16.4%	111.7%

GL Number	Description	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY28 FORECAST BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
11-4100-539-75	NATURAL GAS - POLICE STATIONS	4,601	3,203	7,200	7,200	4,500	6,500	6,500	-9.7%	44.4%
11-4100-539-76	NATURAL GAS - FIRE STATIONS	14,711	10,651	15,150	15,150	12,500	13,375	13,775	-11.7%	7.0%
11-4100-539-77	NATURAL GAS - VILLAGE HALL	3,874	558	8,300	8,300	8,300	8,300	8,300	0.0%	0.0%
11-4100-539-78	NATURAL GAS - 2002 WALTERS AVENUE	3,104	-	-	-	-	-	-		
11-4100-540-00	CONFERENCES	2,621	9,991	12,500	12,500	10,200	19,350	15,650	54.8%	89.7%
11-4100-541-00	GENERAL TRAINING/LOCAL SEMINARS	24,545	29,672	18,000	18,000	18,000	18,000	17,650	0.0%	0.0%
11-4100-542-00	MEMBERSHIPS	4,817	4,893	7,695	7,695	9,645	9,645	9,645	25.3%	0.0%
11-4100-543-01	SOFTWARE AS A SERVICE	-	-	2,500	2,500	2,898	3,200	3,200	28.0%	10.4%
11-4100-554-00	OTHER PROFESSIONAL SERVICES	450,015	346,230	384,145	384,145	367,305	395,995	387,050	3.1%	7.8%
11-4100-555-71	CUSTODIAL - FLEET MAINTENANCE GARAGE	2,079	1,656	2,820	7,674	7,674	7,674	7,674	0.0%	0.0%
11-4100-555-73	CUSTODIAL SERVICES - PUBLIC WORKS CENTER	13,864	12,922	16,050	16,050	12,766	12,766	12,766	-20.5%	0.0%
11-4100-555-76	CUSTODIAL SERVICES - FIRE STATIONS	9,299	9,604	12,350	13,060	13,060	13,060	13,060	0.0%	0.0%
11-4100-555-77	CUSTODIAL SERVICES - VILLAGE HALL	29,726	29,668	40,940	43,232	43,232	43,232	43,232	0.0%	0.0%
11-4100-558-02	PAGERS	796	911	825	825	825	825	825	0.0%	0.0%
11-4100-561-00	SERVICE RECOGNITION	375	633	3,500	3,500	1,200	1,200	1,200	-65.7%	0.0%
11-4100-562-72	COM ED RENTAL SYSTEM	43,800	49,023	56,200	56,200	53,340	56,200	57,890	0.0%	5.4%
11-4100-562-73	VILLAGE SYSTEM	117,706	137,635	105,000	105,000	82,700	87,410	87,410	-16.8%	5.7%
11-4100-585-72	PARKWAY TREE MAINTENANCE	16,095	12,669	12,125	28,125	48,575	36,575	38,640	30.0%	-24.7%
11-4100-585-77	ELECTRONICS RECYCLING	18,193	18,188	24,000	24,000	19,815	24,000	24,000	0.0%	21.1%
11-4100-585-78	STREET DEBRIS REMOVAL	-	-	15,000	15,000	15,000	15,000	15,000	0.0%	0.0%
11-4100-599-01	OTHER	1,074	166	1,000	1,000	300	1,000	1,000	0.0%	233.3%
11-4100-599-02	CANTEEN SERVICE	8,151	6,228	8,500	8,500	8,500	8,500	8,500	0.0%	0.0%
	TOTAL CONTRACTUAL SERVICES	1,912,025	1,703,841	1,848,946	1,893,757	1,796,749	1,859,133	1,809,363	-1.8%	3.5%
11-4100-601-00	OFFICE SUPPLIES	10,241	10,590	10,310	10,310	10,310	10,310	10,310	0.0%	0.0%
11-4100-612-71	FLEET MAINTENANCE GARAGE	8,513	7,668	7,000	7,000	7,300	7,000	7,210	0.0%	-4.1%
11-4100-612-73	PUBLIC WORKS CENTER	10,288	10,994	24,000	24,000	13,900	18,000	18,540	-25.0%	29.5%
11-4100-612-75	MAINTENANCE - POLICE DEPARTMENT	6,531	4,332	6,500	6,500	6,500	6,500	60,695	0.0%	0.0%
11-4100-612-76	MAINTENANCE - FIRE DEPARTMENT	23,215	8,133	16,500	16,500	16,500	16,500	16,500	0.0%	0.0%
11-4100-612-77	VILLAGE HALL	7,764	10,280	8,000	8,000	8,000	8,575	8,835	7.2%	7.2%
11-4100-613-71	PORTABLE MOTOR EQUIPMENT	1,530	1,916	3,000	3,000	3,000	3,000	3,000	0.0%	0.0%
11-4100-613-74	SNOW REMOVAL EQUIPMENT	49,248	19,608	51,700	51,700	51,700	53,000	35,000	2.5%	2.5%
11-4100-613-75	STREET LIGHTING REPAIRS	49,835	49,818	68,000	68,000	68,000	78,000	79,320	14.7%	14.7%
11-4100-614-71	GENERAL USE EQUIPMENT	64,409	52,217	40,000	40,000	40,000	40,000	40,000	0.0%	0.0%
11-4100-614-72	STREET SWEEPING EQUIPMENT	20,913	14,492	13,250	13,250	13,250	14,500	14,500	9.4%	9.4%
11-4100-614-73	CARS AND SMALL TRUCKS	38,400	38,169	35,000	35,000	37,500	38,000	39,140	8.6%	1.3%
11-4100-614-74	DUMP TRUCKS	34,162	39,177	35,000	35,000	35,000	35,000	35,000	0.0%	0.0%
11-4100-615-01	GASOLINE AND DIESEL FUEL	97,022	65,400	89,500	89,500	108,000	125,000	11,240	39.7%	15.7%
11-4100-615-71	PROPANE	486	1,929	1,100	1,100	3,170	3,200	3,296	190.9%	0.9%
11-4100-615-72	OIL, GREASE, LUBE, ETC.	558	981	3,500	3,500	3,250	3,250	3,250	-7.1%	0.0%
11-4100-625-71	STREET MAINTENANCE	82,116	67,492	98,595	98,595	98,595	101,985	128,746	3.4%	3.4%
11-4100-625-72	TREE AND PARKWAY MATERIALS	10,924	5,420	9,000	9,000	9,000	21,000	9,000	133.3%	133.3%

GL Number	Description	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY28 FORECAST BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
11-4100-625-73	SNOW AND ICE REMOVAL MATERIALS	229,672	172,987	156,150	175,891	175,891	271,230	225,582	54.2%	54.2%
11-4100-625-74	TRAFFIC CONTROLS	40,140	28,539	32,050	32,050	32,050	32,050	32,730	0.0%	0.0%
11-4100-631-00	MATERIALS AND SUPPLIES	6,247	5,477	4,750	4,750	4,750	6,000	6,180	26.3%	26.3%
11-4100-632-00	CUSTODIAL SUPPLIES	13,270	10,348	11,250	11,250	10,200	11,250	11,250	0.0%	10.3%
11-4100-649-00	TOOLS	28,018	15,390	29,700	29,700	29,700	29,700	30,450	0.0%	0.0%
11-4100-653-72	UNIFORM ISSUE	16,928	18,139	20,000	20,000	17,300	20,000	20,000	0.0%	15.6%
11-4100-653-73	PROTECTIVE GEAR	4,663	6,531	4,900	4,900	5,400	5,400	5,400	10.2%	0.0%
	TOTAL COMMODITIES	855,093	666,027	778,755	798,496	808,266	958,450	855,174	20.0%	18.6%
11-4100-703-00	BUILDING AND PERMANENT IMPROVEMENTS	1,089,315	546,190	1,227,000	1,227,000	994,405	1,202,500	781,000	-2.0%	20.9%
11-4100-708-00	VEHICLES	215,669	550,766	506,059	506,059	398,399	327,597	359,879	-35.3%	-17.8%
	TOTAL CAPITAL OUTLAY	1,304,984	1,096,956	1,733,059	1,733,059	1,392,804	1,530,097	1,140,879	-11.7%	9.9%
	TOTAL	8,873,733	8,494,679	10,136,845	10,201,397	9,445,356	10,078,590	9,785,851	-1.2%	6.7%

Fund: General (11) Department: Public Works (4100)			Account Total
	PERSONAL SERVICES		
11-4100-501-01 FULL-TIME SALARIES			
	Regular Salaries - Full Time Employees		**3,742,655**
11-4100-502-XX PART-TIME SALARIES			
11-4100-502-01	Regular Part-Time Salaries	20,150	
11-4100-502-02	Seasonal Personnel	9,000	
	TOTAL		**29,150**
11-4100-503-00 OVERTIME			**150,000**
11-4100-504-00 GOOD HEALTH BENEFIT			**60,000**
11-4100-505-XX OTHER COMPENSATION			
11-4100-505-04	Supervisory Differential	6,000	
11-4100-505-08	On-Call Pay	15,900	
	TOTAL		**21,900**
	TOTAL PERSONAL SERVICES		**4,003,705**
	FRINGE BENEFITS		
11-4100-511-00 IMRF EMPLOYER CONTRIBUTIONS			**353,730**
11-4100-512-00 FICA EMPLOYER CONTRIBUTIONS			**315,990**
11-4100-513-00 EMPLOYEE LIFE INSURANCE			**5,000**
11-4100-514-00 EMPLOYEE HEALTH / DENTAL INSURANCE			**1,003,235**
11-4100-515-00 WORKERS' COMPENSATION			**49,250**
	TOTAL FRINGE BENEFITS		**1,727,205**

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

			Account Total
CONTRACTUAL SERVICES			
11-4100-521-00 MAINTENANCE - EQUIPMENT			
	General Equipment	1,500	
	Equipment Rental	2,400	
	TOTAL		**3,900**
11-4100-524-XX MAINTENANCE - BUILDINGS AND GROUNDS			
11-4100-524-00	Maintenance	11,950	
11-4100-524-71	Fleet Maintenance Garage	5,720	
11-4100-524-73	Public Works Center	26,915	
11-4100-524-75	Police Department	20,885	
11-4100-524-76	Fire Stations	38,280	
11-4100-524-77	Village Hall	27,700	
11-4100-524-78	Generator Maintenance	14,875	
11-4100-524-79	HVAC Maintenance	31,475	
	TOTAL		**177,800**
11-4100-525-00 MAINTENANCE - VEHICLES			
	General Use Equipment	14,100	
	Street Sweeping Equipment	5,225	
	Cars and Small Trucks	5,800	
	Dump Trucks - Routine	11,600	
	Hydraulic Valve Replacement	10,000	
	Breaker Rebuild	7,000	
	TOTAL		**53,725**
11-4100-530-XX MAINTENANCE - TRAFFIC SIGNALS			
11-4100-530-71	Village Signals	47,237	
11-4100-530-72	County Signals	58,200	
11-4100-530-73	IDOT Signals	39,430	
	TOTAL		**144,867**
11-4100-531-XX MAINTENANCE - STREETS			
11-4100-531-71	Street Repairs	25,000	
11-4100-531-72	Parkway Maintenance	7,000	
11-4100-531-73	Sidewalks	25,000	
11-4100-531-80	Climate Action Plan Forestry Expenses	453,600	
11-4100-531-92	Traffic Controls/Pavement Markings	46,805	
11-4100-531-93	Bike and Pedestrian Improvements	24,000	
	TOTAL		**581,405**

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

Account Total

CONTRACTUAL SERVICES (CONT'D)

11-4100-536-00 INSURANCE

	Transfer to Self Insurance for Property, Casualty, and Liability Insurance		**84,254**

11-4100-537-XX TELEPHONE SERVICE

11-4100-537-01	Monthly Service	2,580	
11-4100-537-05	Cellular Phone Service	10,920	
	TOTAL		**13,500**

11-4100-538-73 ELECTRICITY

	Public Works Center	4,850	
	TOTAL		**4,850**

11-4100-539-XX NATURAL GAS

11-4100-539-71	Fleet Maintenance Garage	3,500	
11-4100-539-73	Public Works Center	9,525	
11-4100-539-75	Police Station	6,500	
11-4100-539-76	Fire Stations	13,375	
11-4100-539-77	Village Hall	8,300	
	TOTAL		**41,200**

11-4100-540-00 CONFERENCES

	IPELRA	2,500	
	APWA	4,500	
	IAWWA	1,000	
	IPSI	2,500	
	NPELRA	2,000	
	WATERCON	3,150	
	MAPSI	3,700	
	TOTAL		**19,350**

11-4100-541-00 GENERAL TRAINING/LOCAL SEMINARS

	Workshop Training	5,000	
	NIPSTA	12,500	
	Laserfiche Training and License	500	
	TOTAL		**18,000**

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

Account Total

CONTRACTUAL SERVICES (CONT'D)

11-4100-542-00 MEMBERSHIPS

	ILCMA	700
	IPELRA/NPELRA	400
	Municipal Fleet	30
	NIPSTA	2,000
	Suburban Tree Consortium	575
	American Society of Civil Engineers	250
	American Public Works Association	4,000
	International Society Of Arbor	600
	PE Licensing	125
	IFMA	435
	IPWMAN	250
	SHRM	280
	TOTAL	**9,645**

11-4100-543-01 SOFTWARE AS A SERVICE

	JULIE Ticket Software	**3,200**

11-4100-554-00 OTHER PROFESSIONAL SERVICES

	CDL Renewal Reimbursement	500
	Physicals/Mandated CDL Drug/Alcohol Testing	6,500
	SCBA Medical Examinations	250
	Downtown Landscape Maintenance	274,890
	Holiday Decorations	31,500
	Bridge Inspections (2-Year Cycle)	18,700
	Subscriptions	55
	Clean Construction or Demolition Debris (CCDD)	18,600
	Vehicle Locating Services	7,500
	JULIE Message Charges	11,500
	Big Belly Trash/Recycling Bins for CBD	26,000
	TOTAL	**395,995**

11-4100-555-XX CUSTODIAL SERVICES

11-4100-555-71	Fleet Maintenance Garage	7,674
11-4100-555-73	Public Works Center	12,766
11-4100-555-76	Fire Stations	13,060
11-4100-555-77	Village Hall	43,232
	TOTAL	**76,732**

11-4100-558-02 EQUIPMENT RENTAL

	Pagers	**825**

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

			Account Total
CONTRACTUAL SERVICES (CONT'D)			
11-4100-561-00 SERVICE RECOGNITION			**1,200**
11-4100-562-XX STREET LIGHTING			
11-4100-562-72	Com Ed Rental System	56,200	
11-4100-562-73	Village System	87,410	
	TOTAL		**143,610**
11-4100-585-XX SOLID WASTE MANAGEMENT			
11-4100-585-72	Parkway Trees	36,575	
11-4100-585-77	Resident-Specialty Recycling	24,000	
11-4100-585-78	Street Debris Removal	15,000	
	TOTAL		**75,575**
11-4100-599-XX MISCELLANEOUS			
11-4100-599-01	Other	1,000	
11-4100-599-02	Canteen Service (Partially Reimbursable)	8,500	
	TOTAL		**9,500**
	TOTAL CONTRACTUAL SERVICES		**1,859,133**
COMMODITIES			
11-4100-601-00 OFFICE SUPPLIES			**10,310**
11-4100-612-XX BUILDING MAINTENANCE PARTS & SUPPLIES			
11-4100-612-71	Fleet Maintenance Garage	7,000	
11-4100-612-73	Public Works Center	18,000	
11-4100-612-75	Police Department	6,500	
11-4100-612-76	Fire Department	16,500	
11-4100-612-77	Village Hall	8,575	
	TOTAL		**56,575**
11-4100-613-XX MAINTENANCE PARTS AND SUPPLIES			
11-4100-613-71	Portable Motor Equipment	3,000	
11-4100-613-74	Snow Removal Equipment	53,000	
11-4100-613-75	Street Lighting Repairs	78,000	
	TOTAL		**134,000**

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

Account Total

COMMODITIES (CONT'D)

11-4100-614-XX AUTOMOTIVE PARTS & SUPPLIES

11-4100-614-71	General Use Equipment		40,000	
11-4100-614-72	Street Sweeping Equipment		14,500	
11-4100-614-73	Cars And Small Trucks		38,000	
11-4100-614-74	Dump Trucks		35,000	
	TOTAL			**127,500**

11-4100-615-XX PETROLEUM PRODUCTS

11-4100-615-01	Gasoline and Diesel Fuel		125,000	
11-4100-615-71	Propane		3,200	
11-4100-615-72	Oil, Grease, Lube, Etc.		3,250	
	TOTAL			**131,450**

11-4100-625-XX STREET MAINTENANCE SUPPLIES

11-410-625-71	Street Maintenance			
	Asphalt	34,850		
	Stone	2,560		
	Concrete	38,510		
	Other Materials	5,380		
	In-House Concrete Panel Replacement Program	20,685		
	SUBTOTAL		101,985	
11-4100-625-72	Tree and Parkway Materials			
	Tree and Parkway Materials	9,000		
	EAB Treatments/Tree Feeding	12,000		
	SUBTOTAL		21,000	
11-4100-625-73	Snow and Ice Removal Materials			
	Salt	220,000		
	Calcium Chloride	17,050		
	Restorations	7,500		
	Organic Deicing Material	26,680		
	SUBTOTAL		271,230	
11-4100-625-74	Traffic Controls			
	Sign Facings and Blanks	15,550		
	Barricades, Cones and Parts	7,000		
	Striping Paint and Materials	500		
	Other Materials	9,000		
	SUBTOTAL		32,050	
	TOTAL			**426,265**

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

			Account Total
	COMMODITIES (CONT'D)		
11-4100-631-00 MATERIALS AND SUPPLIES			
	JULIE Location Supplies		**6,000**
11-4100-632-00 CUSTODIAL SUPPLIES			**11,250**
11-4100-649-00 TOOLS			**29,700**
11-4100-653-XX UNIFORMS			
11-4100-653-72	Uniform Issue	20,000	
11-4100-653-73	Protective Gear	5,400	
	TOTAL		**25,400**
	TOTAL COMMODITIES		**958,450**
	CAPITAL OUTLAY		
11-4100-703-00 BUILDING AND PERMANENT IMPROVEMENTS			
	Fuel Island Replacement	620,000	
	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 Repairs	50,000	
	Village Hall Renovations	145,000	
	Police Department Gate	60,000	
	TOTAL		**1,202,500**
11-4100-708-00 VEHICLES			
	Unit 432: 2013 Ford Escape	65,000	
	Unit 228: 2009 International Dump Truck	262,597	
	TOTAL		**327,597**
	TOTAL CAPITAL OUTLAY		**1,530,097**
TOTAL FOR DEPARTMENT			**10,078,590**

DEPARTMENT OF DEVELOPMENT & PLANNING SERVICES

PROGRAM DETAIL
FISCAL YEAR 2027

DEPARTMENT RESPONSIBILITIES

The Department of Development and Planning Services is established pursuant to Chapter 2, Article V, of the Municipal Code. The Department of Development & Planning Services (DPS) was established to: ensure the proper construction of buildings in the Village; monitor the sanitary conditions in food service establishments; and promote the orderly development of the community in conformance with the Comprehensive Plan, Zoning Code and other established Village policies. The primary functional areas of the department include the following: (1) building plan review and permit issuance; (2) inspection of permitted construction activities and food establishments; (3) zoning and property maintenance code enforcement and general code administration; (4) review and processing of major and minor land development and subdivision activities; (5) long-range land use, housing, and all mode transportation planning activities in accordance with the Comprehensive Plan; (6) targeted business retention and expansion support programs; (7) targeted economic development initiatives; (8) expansion of housing alternatives and affordable housing; and (9) support to the Village Manager's Office, departments, and a variety of Commissions and Committees.

ACCOMPLISHMENTS OF FISCAL YEAR 2026

1. Public engagement, review, approval, and implementation of a new Zoning Code replacing the 1988 code as amended. The team focused on public engagement including multiple open-house events, email correspondence, public meetings, formal public hearings and direct discussions with property owners and business operators. Following adoption, staff created a webpage dedicated to sharing the new Zoning Code and accompanying electronic online Zoning Application Manual. Staff supported members of the Plan Commission and Zoning Board of Appeals by hosting one on one and group training sessions.

2. Presented to the Village Board for approval updates to the 2023 and 2024 International Code Commission (ICC) approved codes and associated Village Municipal Code modifications. Met with the Electrical Commission and the Architectural Control Commission to review and approve proposed changes. Hosted an open house with architects, engineers, builders, and other customers to share and receive feedback on changes.

3. Administered the first electronic annual license or certification process for business, outdoor dining, elevator, and health in 2025/26 including over 450 business licenses and payments while retaining and maintaining the records going forward.

4. Researched and implemented system and process updates to consistent addressing and naming standards in the building and business license modules in preparation for the implementation of BSA Cloud.

5. Implemented first steps on digital permitting by developing internal practices and procedures for electronic application submittals for plan review, planning, zoning, electrical, plumbing and building permits.

6. Implemented first steps for streamlining processes for Code Enforcement and Administrative Adjudication working on compliance for property maintenance violations, while also administering the first enforcement season for electric-powered leaf blowers.

7. Contracted for back up inspection and plan review services to support employees, and modernize existing service contracts, while maintaining a system to consistently provide timely development services during employee vacancy or absence.

8. Managed the review process for development applications submitted to the Plan Commission, Zoning Board of Appeals and Architectural Control Commission. Noteworthy applications reviewed included:

    a. 53 units of for sale townhomes, inclusive of eight affordable units, at 1825 Shermer Road
    b. Multiple Special Permits including accessory day care at a corporate headquarters on Techny
    c. 53 units of age-restricted townhomes, inclusive of eight affordable housing units located at 3700 Dundee Road
    d. New testing facility construction and existing facility renovation projects on the Underwriter Laboratory Campus
    e. Rivian electric vehicle sales and service facility at 1810 Skokie Blvd.
    f. Highland Baking freezer expansion, including a 108' tall fully automated freezer addition at 2300 Shermer Road

9. Increased applications for plan review, permits, and inspections including building, electrical, plumbing, and health for major construction projects. Noteworthy construction projects include:
    a. *Poupard Place* (1593 Shermer Road) – Construction of a 48-unit of supportive and permanently affordable apartment building consisting of a mix of one-, two-, and three-bedroom dwellings.
    b. *Covenant Living* Expansion Development – Construction of three new carriage home facilities adding 36 new one- and two- bedroom apartments along with building addition to the Town Centre for new food court.
    c. *Northbrook Pointe* Townhome Development (Pointe Drive) – Construction of a new 34-unit townhome development consisting of 3-bedroom townhomes.
    d. *Gateway Townhome* Development (Shermer Road) – Construction of an additional 4 multi-family buildings within the subject development consisting of 20 townhome units.
    e. *Underwriters Laboratory* (333 Pfingsten) – Construction of 80,000 SF *Fire Science Center* which will combine updated fire laboratories with newly built spaces to expand its testing capabilities.
    f. *Toyota On Edens* (1530 Skokie) – Construction of a new 50,000 SF Car Dealership
    g. *LIFEtime Fitness* (1300 Techny) – Renovation of 100,000 SF pre-existing physical fitness facility and sports club.
    h. *Highland Baking Company* (2301 Shermer) – Construction of 300,000 SF spiral freezer addition
    i. *Shelle Jewelers* (322 Dundee) – Major renovation and 2nd story building addition to the retail store.
    j. Total *New Single Family* permits issued - 19
    k. Total *Single-Family Addition* permits issued - 24

10. Updated and received approval for the Northbrook affordable housing plan as required by the State of Illinois as detailed in the Affordable Housing Fund.

11. Enhanced transparency by creating and updating a new development project webpage for applications undergoing zoning relief or under construction to support customers and assist residents in finding new construction information.

12. Lead economic development initiatives with Rivian, Hometown Coffee, Northbrook Downtown, former Grainger parcel, Highland Baking, Meadow Plaza and working toward the redevelopment of Northbrook Court. Developed a Statement and Qualifications and Proposals to seek market driven data and information on vacant or under-utilized sites in key commercial areas including the downtown. Responded to inquiries and completed 6B applications.

GOALS FOR FISCAL YEAR 2027

1. Review and establish additional building/construction permits classifications that are eligible for a quick turnaround review process. Continue to review all permit types and consider opportunities to recommend to the Village Board where a shift to registrations is appropriate and reduce the overall number of required permits.

2. Modernize permit systems and digital review through a review all BS&A permit processes, update and streamline, and prepare for Implementation of an upgrade to the building and business license module. Implement strategies to provide digital submittal and review of planning, zoning, and building permits.

3. Review current performance measures in alignment with the Strategic Plan and recommend modifications to ensure the collection of meaningful data and compare with comparable communities. Additionally, review the new reporting functionality in BS&A Cloud, and develop a set of consistent and informative performance measures to track progress in the areas of highest priority.

4. Conduct a year-end review of the newly adopted Zoning Code for lessons learned and potential modifications that may be necessary.

5. Develop and recommend a systemic business retention and expansion program to the Village Board.

6. Work creatively and collaboratively with the property owner on the redevelopment of Northbrook Court mall property and other key properties suitable for redevelopment.

7. In alignment with the Strategic Plan, hold engagement sessions with the community to identify priorities and contract for the creation of a Downtown Plan including market-based strategies to enhance the economic vitality of the Village Green Overlay District.

8. Develop a list of potential opportunities to enhance customer experience in the zoning and building development process that is based upon customer feedback and research. Present recommended options for implementation.

9. In conjunction with the VMO and Finance Department, identify policy changes to support collection of fines assessed through the administrative adjudication process.

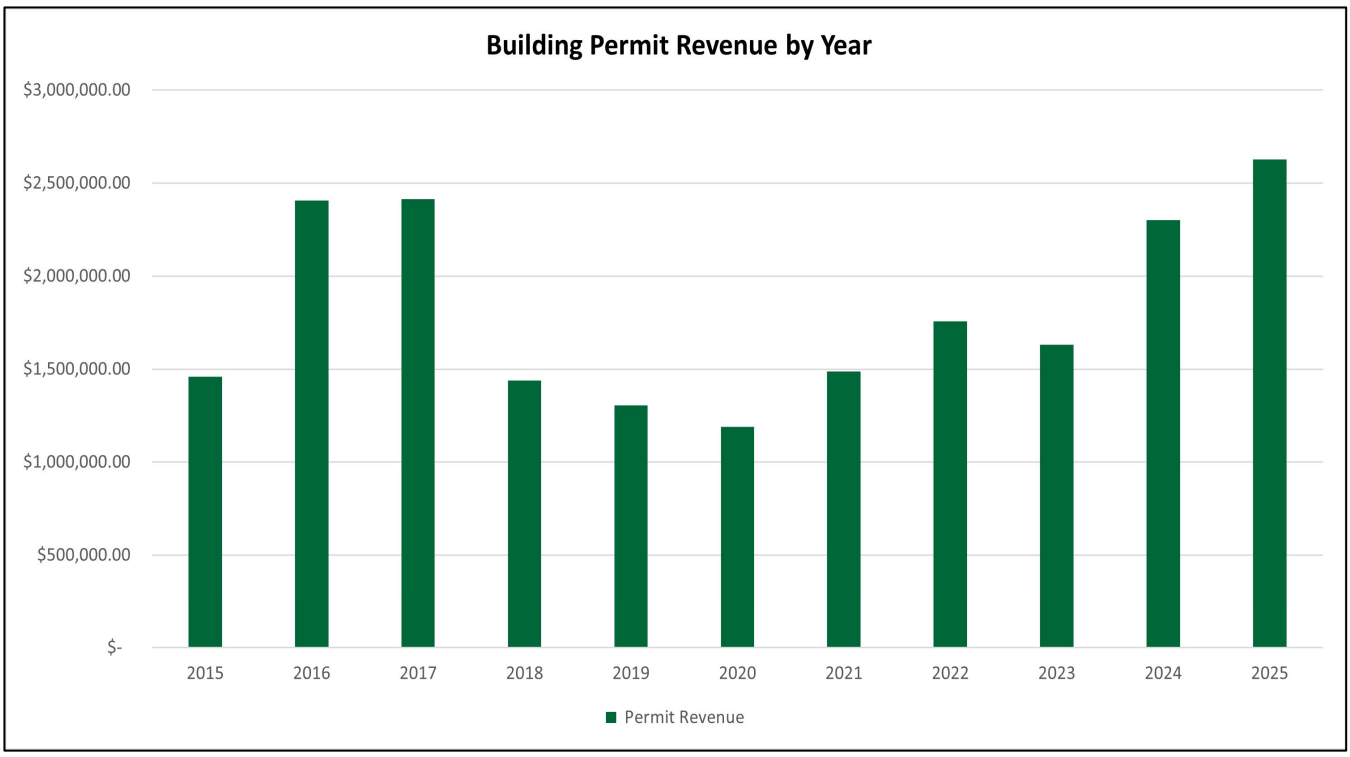
10. Review best practices in comparable and neighboring communities in order to present recommendations to streamline and enhance processes in Northbrook.

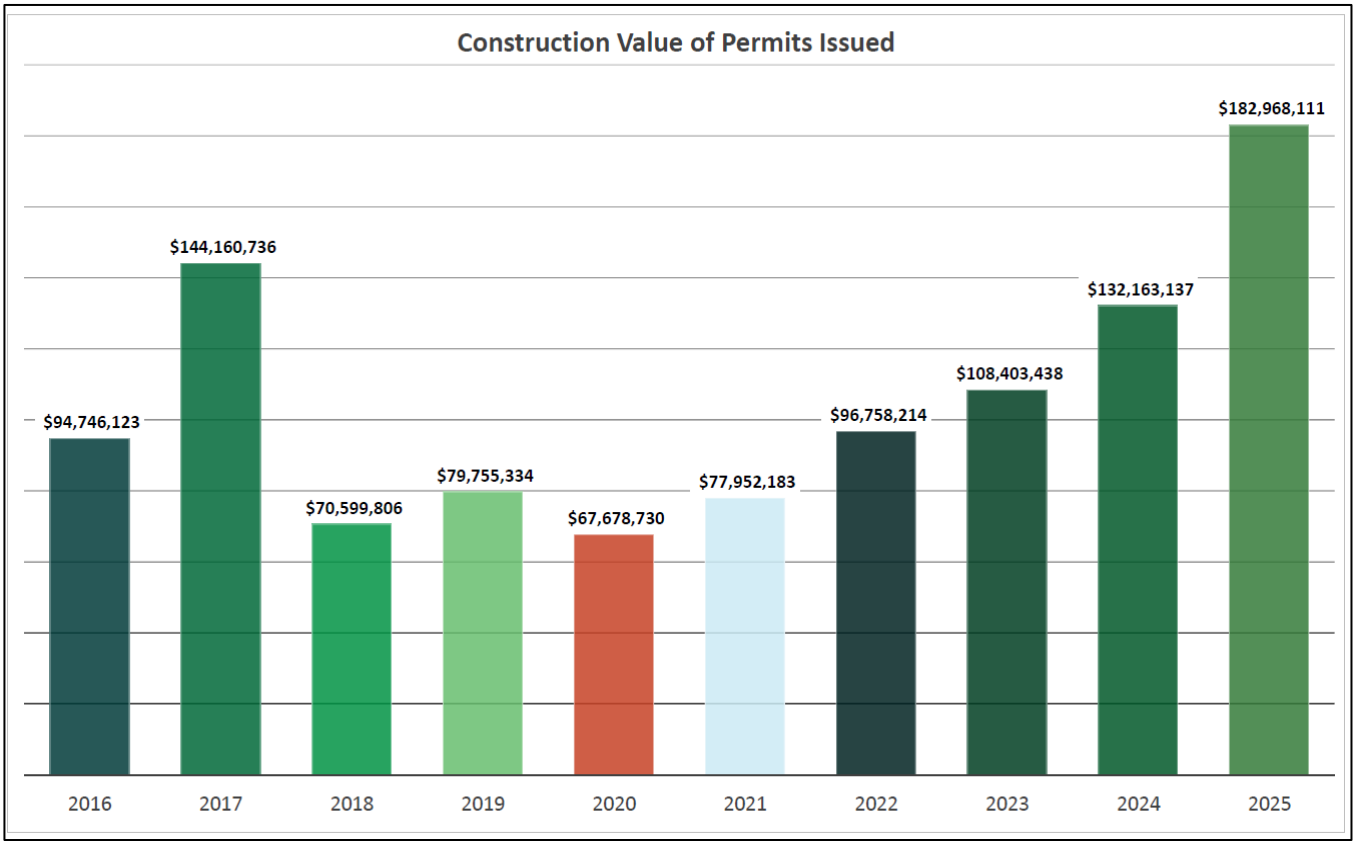
BOARDS/COMMISSION SUPPORT

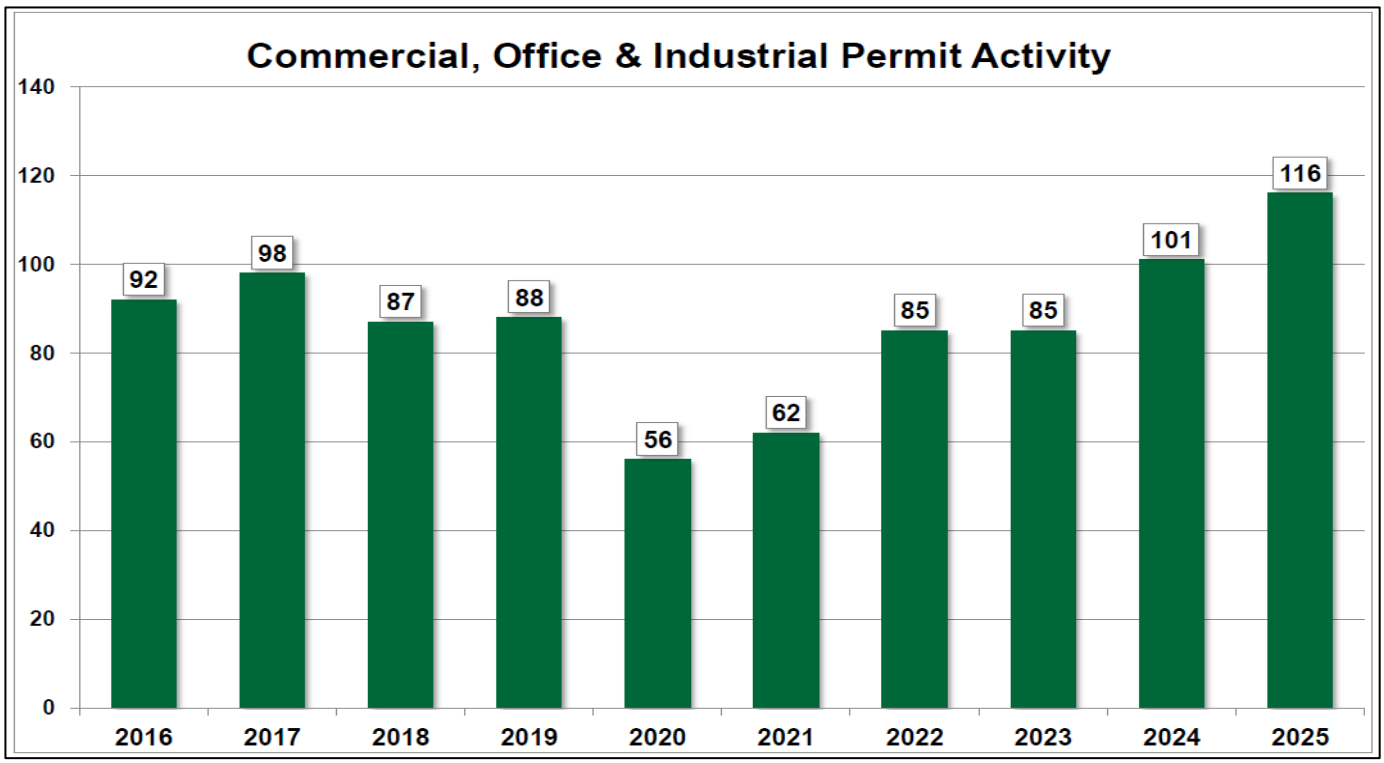
1. Electrical Commission

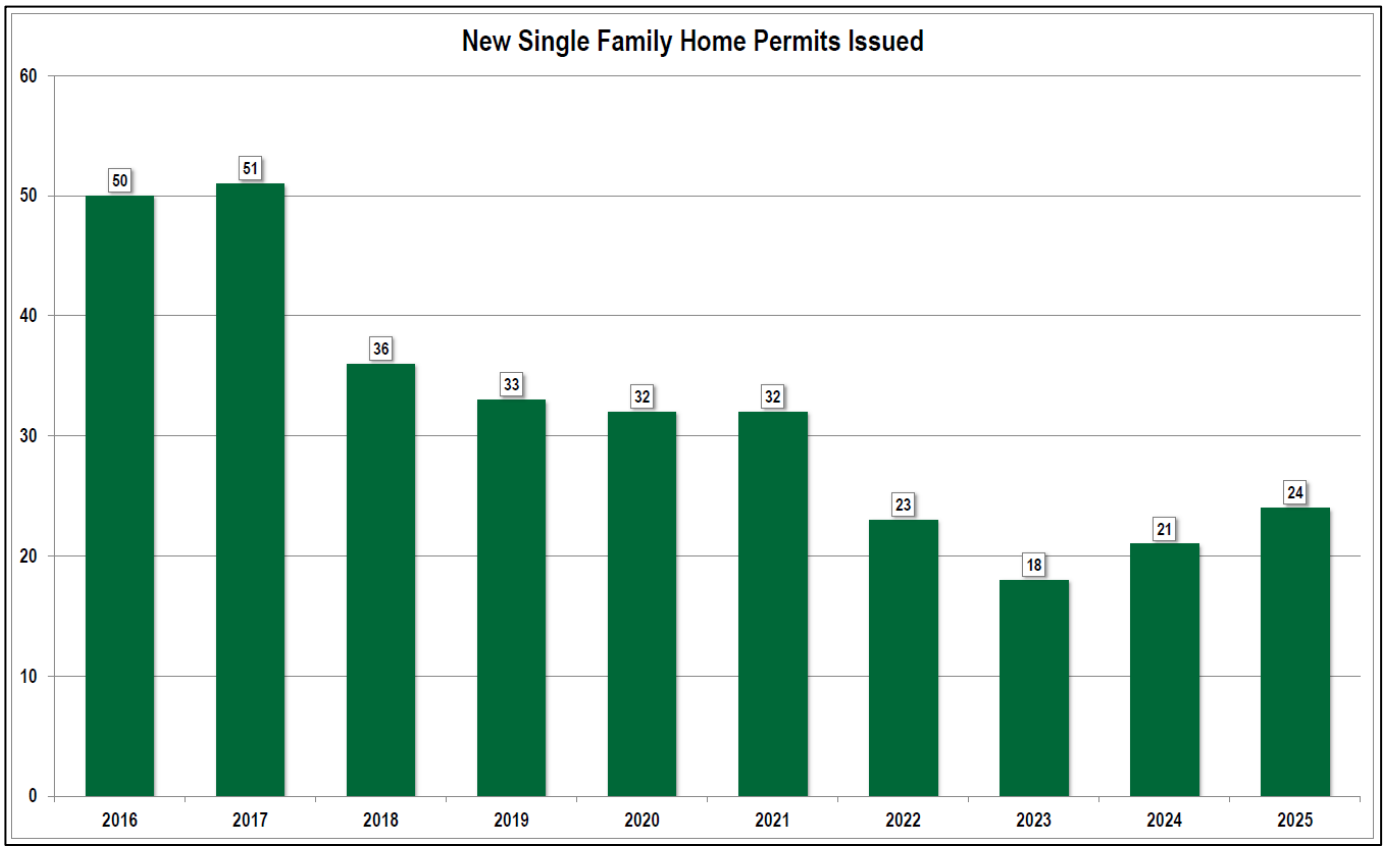
2. Plan Commission

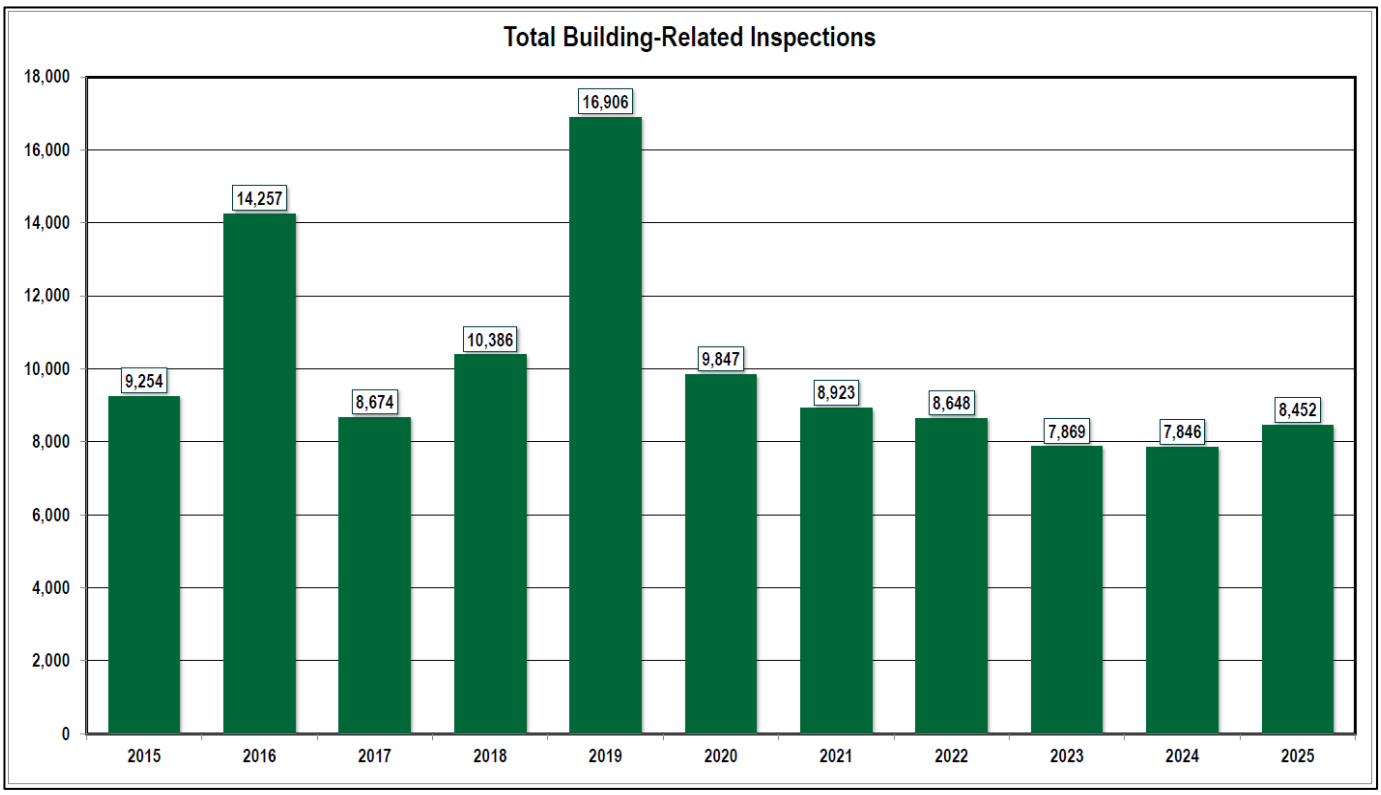
3. Zoning Board of Appeals

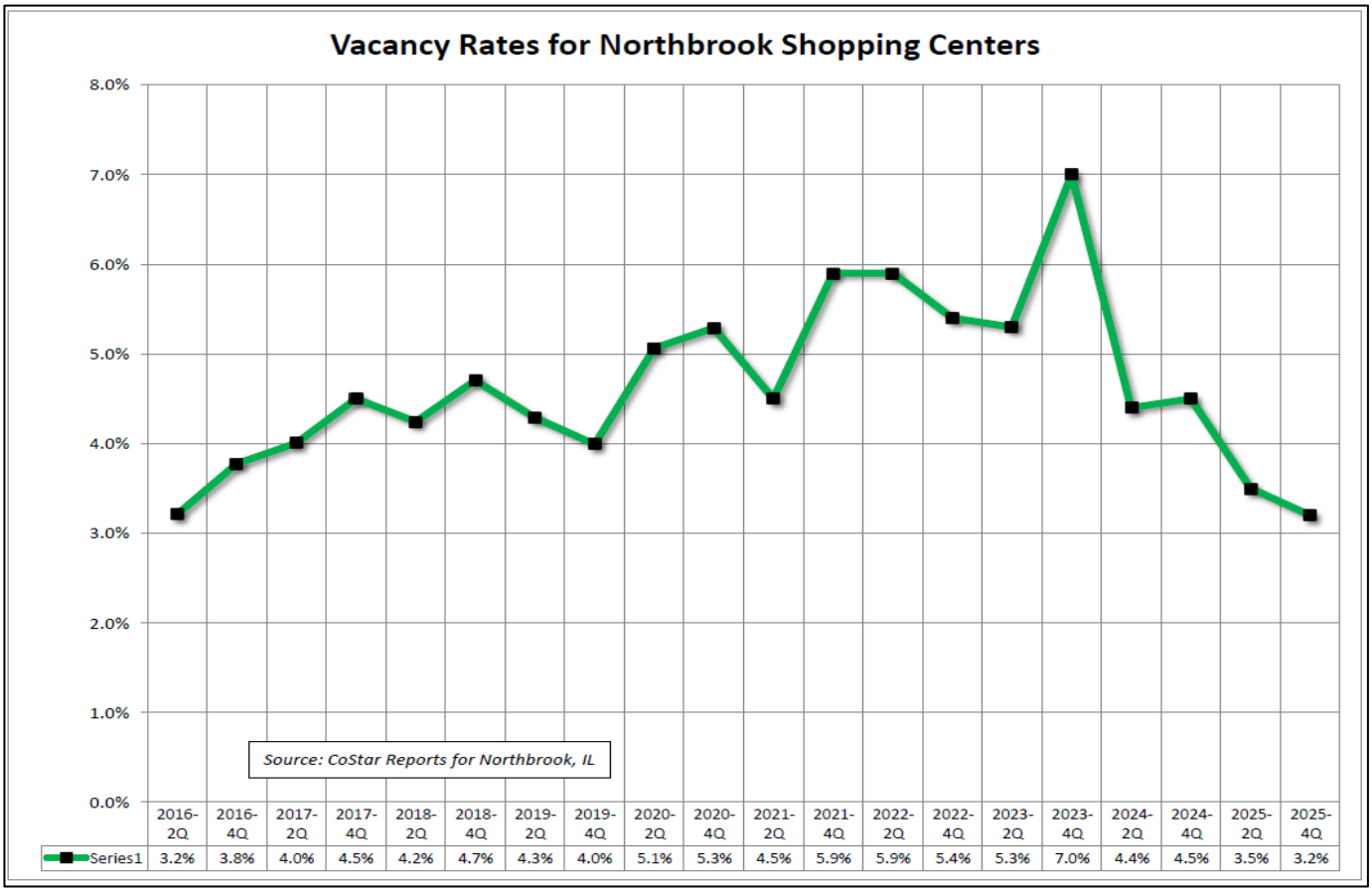

Building Permit Revenue by Year
$3,000,000.00
$2,500,000.00
$2,000,000.00
$1,500,000.00
$1,000,000.00
$500,000.00
$-
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
Permit Revenue

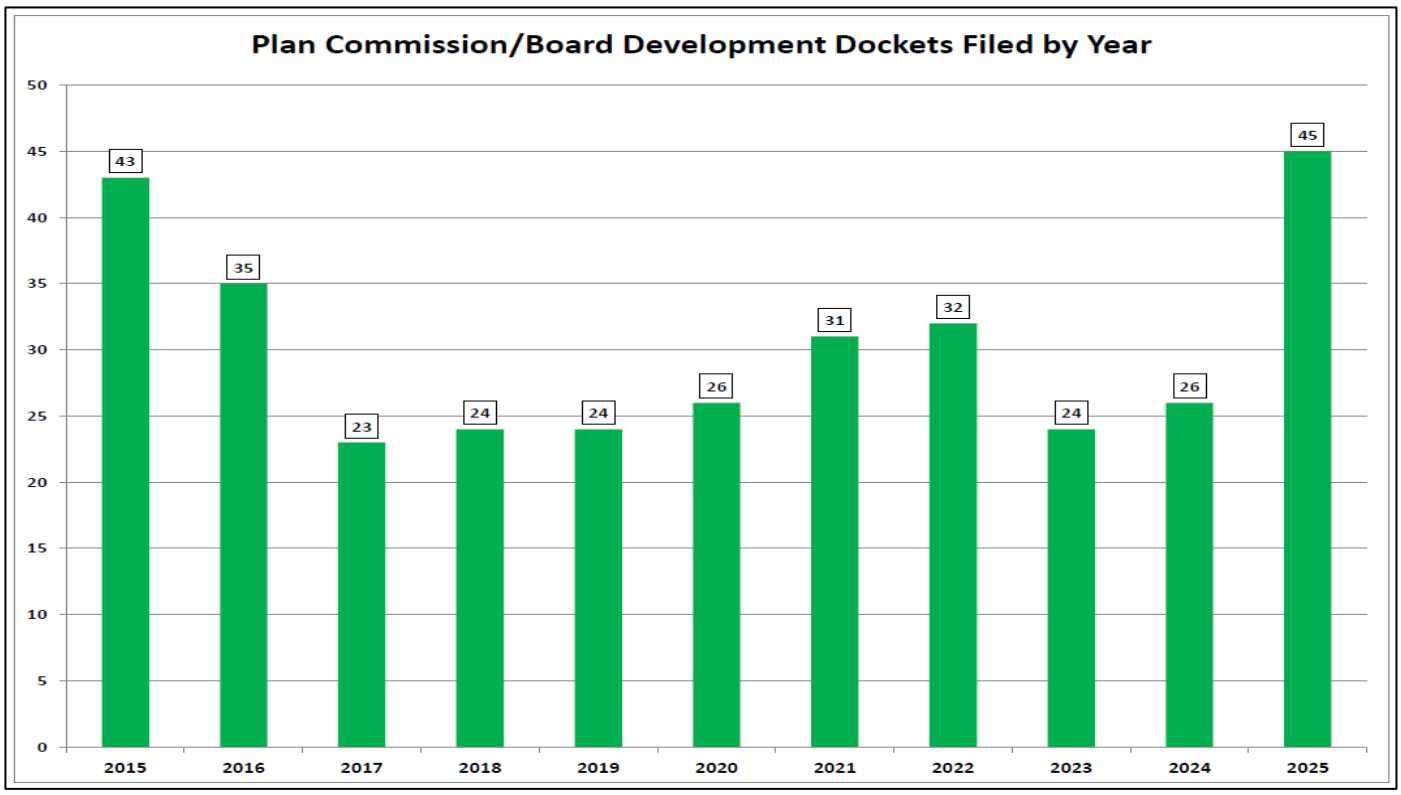

Construction Value of Permits Issued
$94,746,123
$144,160,736
$70,599,806
$79,755,334
$67,678,730
$77,952,183
$96,758,214
$108,403,438
$132,163,137
$182,968,111
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025

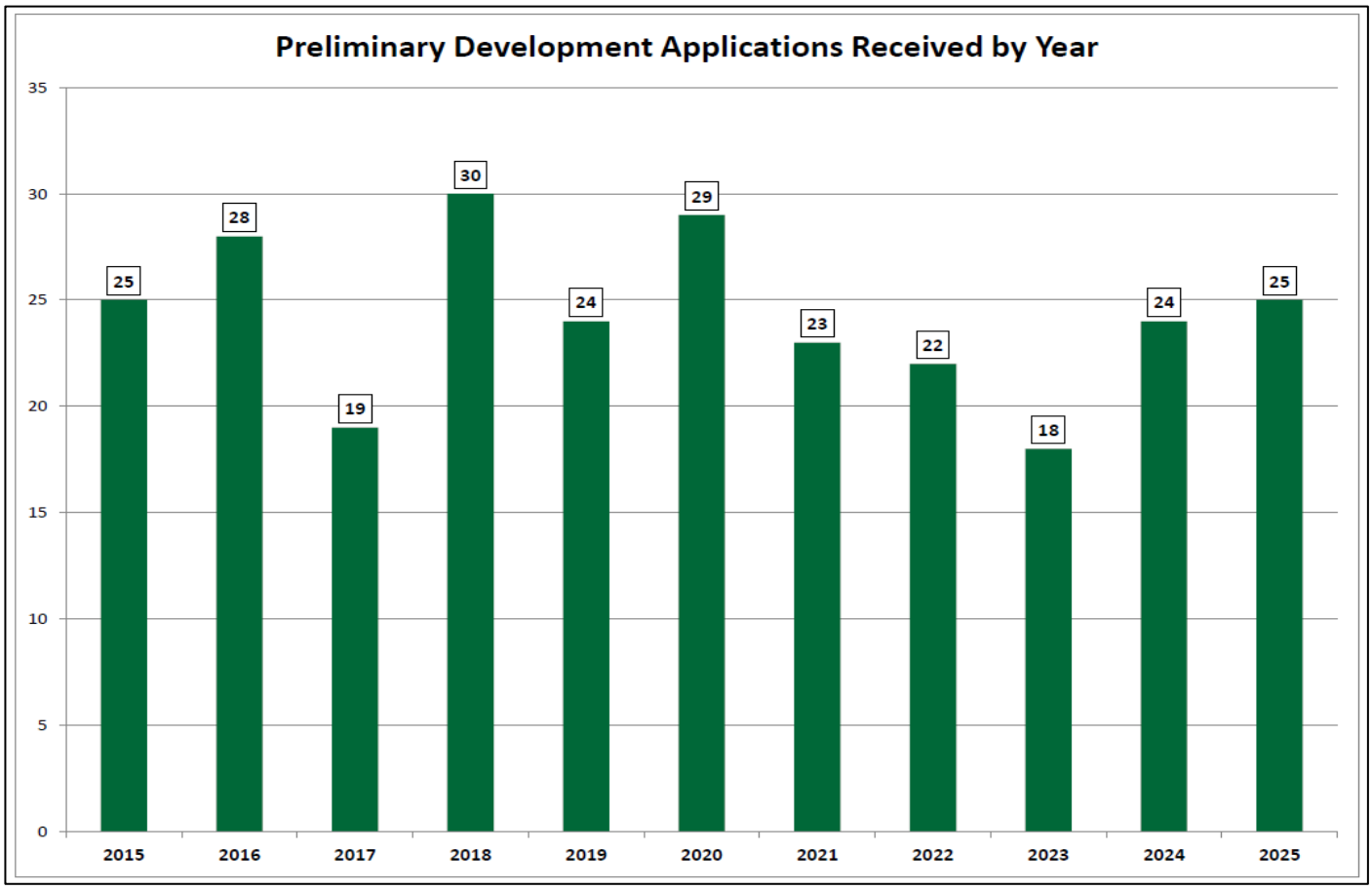

Commercial, Office & Industrial Permit Activity
140
120
100
80
60
40
20
0
92
98
87
88
56
62
85
85
101
116
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025


New Single Family Home Permits Issued
60
50
40
30
20
10
0
50
51
36
33
32
32
23
18
21
24
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025


Total Building-Related Inspections
18,000
16,000
14,000
12,000
10,000
8,000
6,000
4,000
2,000
0
9,254
14,257
8,674
10,386
16,906
9,847
8,923
8,648
7,869
7,846
8,452
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025


Vacancy Rates for Northbrook Shopping Centers
8.0%
7.0%
6.0%
5.0%
4.0%
3.0%
2.0%
1.0%
0.0%
Source: CoStar Reports for Northbrook, IL
2016-2Q 2016-4Q 2017-2Q 2017-4Q 2018-2Q 2018-4Q 2019-2Q 2019-4Q 2020-2Q 2020-4Q 2021-2Q 2021-4Q 2022-2Q 2022-4Q 2023-2Q 2023-4Q 2024-2Q 2024-4Q 2025-2Q 2025-4Q
Series1 3.2% 3.8% 4.0% 4.5% 4.2% 4.7% 4.3% 4.0% 5.1% 5.3% 4.5% 5.9% 5.9% 5.4% 5.3% 7.0% 4.4% 4.5% 3.5% 3.2%


Plan Commission/Board Development Dockets Filed by Year
50
45
40
35
30
25
20
15
10
5
0
43
35
23
24
24
26
31
32
24
26
45
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025

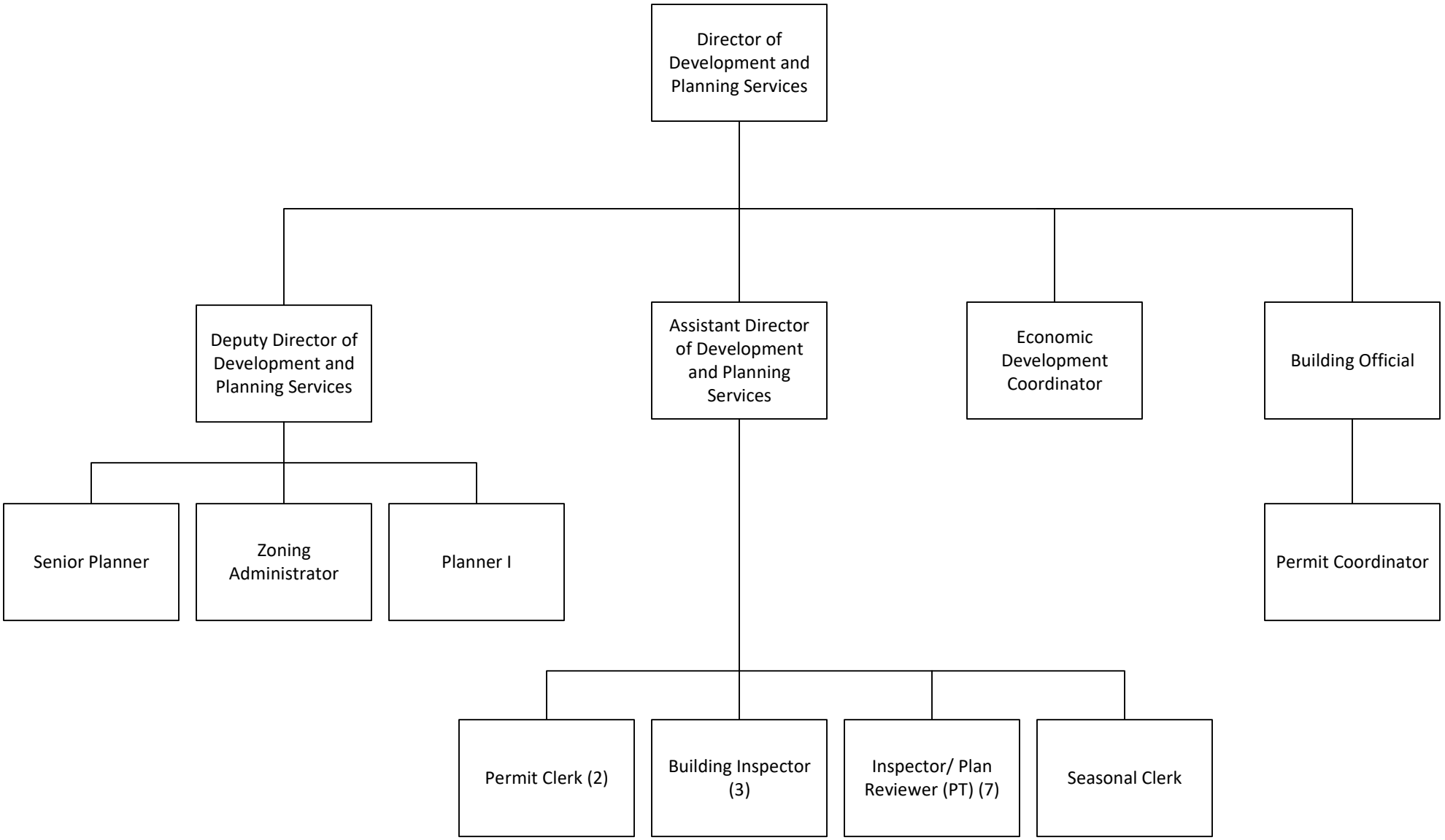

Preliminary Development Applications Received by Year
35
30
25
20
15
10
5
0
25
28
19
30
24
29
23
22
18
24
25
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025

Village of Northbrook
Prior Year Performance Measurers
2025 Data for Fiscal Year 2027 Budget

DEVELOPMENT & PLANNING SERVICES

Category	1/25	2/25	3/25	4/25	5/25	6/25	7/25	8/25	9/25	10/25	11/25	12/25	2025 TOTAL	2024 TOTAL
Preliminary Review Applications Received	5	4	2	1	1	4	2	3	1	1	1	0	25	18
Formal Plan Commission & Board Applications Received	4	4	3	4	1	4	4	8	2	2	5	4	45	26
Zoning Board of Appeals Applications & Administrative Variations	*1*	*0*	*3*	*0*	*0*	*1*	*2*	*0*	*2*	*1*	*1*	0	11	12
Building Permit Plan Reviews Completed	196	198	268	398	281	245	248	249	195	240	163	139	2,820	1,983
Large Permits Issued														
Residential (Single & Multi-Family)	18	13	19	16	20	25	29	28	20	34	28	4	254	241
Commercial	7	12	3	14	7	12	6	7	7	8	6	9	98	100
All Permits Issued	65	69	88	121	192	192	222	168	184	184	127	113	1,725	1,260
Permit Revision Applications														
Reviewed	6	16	20	21	25	44	32	28	25	42	28	25	312	268
Issued	6	11	8	10	48	28	14	7	21	23	15	14	205	181
Building Inspections	456	443	665	661	678	727	850	761	821	779	664	947	8,452	7,846
Property & Building Code Violations Complaints Filed	10	4	39	24	84	65	42	51	36	15	21	16	407	220
Inspections of Complaints	22	21	40	52	58	75	96	94	91	37	30	37	653	587
Code Enforcement Citations Issued	0	7	11	6	10	6	5	8	3	11	8	1	76	78
FOIAs Processed by DPS	13	25	38	23	29	32	18	19	21	18	21	16	273	148

Development and Planning Services Department



DEVELOPMENT & PLANNING SERVICES
AUTHORIZED POSITIONS

		FY 2026		FY 2027	
		Positions	FTE*	Positions	FTE*
Regular Full-Time					
Director of DPS		1	1.00	1	1.00
Deputy Director of DPS		1	1.00	1	1.00
Assistant Director of DPS		1	1.00	1	1.00
Building Official		1	1.00	1	1.00
Senior Planner		1	1.00	1	1.00
Building Inspector		3	3.00	3	3.00
Planner I	1	1	1.00	1	1.00
Permit Coordinator		1	1.00	1	1.00
Permit Clerk		2	2.00	2	2.00
Zoning Administrator		1	1.00	1	1.00
Economic Development Coordinator	2	0	0.00	1	1.00
TOTAL		**13**	**13.00**	**14**	**14.00**
Temporary/Seasonal Part-Time					
Inspector & Plan Reviewer		7	1.50	7	1.50
Seasonal Clerk		1	0.25	1	0.25
TOTAL		**8**	**1.75**	**8**	**1.75**
TOTAL POSITIONS FOR DEPARTMENT		**21**	**14.75**	**22**	**15.75**

* FTE - Full-Time Equivalents

1 Reclassified Planning and Zoning Technician to Planner I

2 Newly requested position

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
GENERAL FUND - DEVELOPMENT & PLANNING SERVICES

GL Number	Description	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY28 FORECAST BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
11-6300-501-01	REGULAR SALARIES	1,310,950	1,309,669	1,392,830	1,292,830	1,302,500	1,472,475	1,516,290	13.9%	13.0%
11-6300-502-01	REGULAR PART TIME SALARIES	41,275	53,229	56,840	56,840	56,840	57,540	59,265	1.2%	1.2%
11-6300-502-02	SEASONAL PERSONNEL	12,074	14,408	7,080	7,080	7,217	7,350	7,565	3.8%	1.8%
11-6300-503-00	OVERTIME	2,535	6,649	5,000	5,000	7,500	7,500	7,500	50.0%	0.0%
11-6300-504-00	GOOD HEALTH BENEFIT	12,573	10,521	13,500	13,500	11,500	13,500	13,500	0.0%	17.4%
	TOTAL PERSONAL SERVICES	1,379,407	1,394,476	1,475,250	1,375,250	1,385,557	1,558,365	1,604,120	13.3%	12.5%
11-6300-511-00	IMRF EMPLOYER CONTRIBUTIONS	112,077	113,998	121,680	112,880	113,915	128,230	132,075	13.6%	12.6%
11-6300-512-00	FICA EMPLOYER CONTRIBUTIONS	102,693	102,628	112,860	105,660	101,900	119,215	122,790	12.8%	17.0%
11-6300-513-00	EMPLOYEE LIFE INSURANCE	1,886	1,733	1,600	1,600	1,600	1,600	1,600	0.0%	0.0%
11-6300-514-00	EMPLOYEE HEALTH INSURANCE	245,390	384,210	345,060	326,060	326,060	408,715	449,585	25.3%	25.3%
11-6300-514-01	EMPLOYEE HEALTH INSURANCE - OPT OUT	-	-	3,000	3,000	3,000	-	-	-100.0%	-100.0%
11-6300-515-00	WORKERS' COMPENSATION	2,015	2,015	2,015	2,015	2,015	2,015	2,015	0.0%	0.0%
	TOTAL FRINGE BENEFITS	464,061	604,584	586,215	551,215	548,490	659,775	708,065	19.7%	20.3%
11-6300-536-00	TRANSFER TO SELF INSURANCE	90,405	34,442	34,442	34,442	34,442	34,442	34,442	0.0%	0.0%
11-6300-537-05	CELLULAR PHONE SERVICE	5,098	780	1,560	1,560	1,560	780	780	-50.0%	-50.0%
11-6300-540-00	CONFERENCES	4,290	3,222	8,900	8,900	6,000	8,500	8,500	-4.5%	41.7%
11-6300-541-00	GENERAL TRAINING/LOCAL SEMINARS	1,984	3,943	5,460	5,460	5,460	6,083	5,783	11.4%	11.4%
11-6300-542-00	MEMBERSHIPS	3,290	2,786	7,820	7,820	7,820	6,120	6,130	-21.7%	-21.7%
11-6300-543-00	SUBSCRIPTIONS	11,273	13,815	-	-	-	-	-		
11-6300-543-01	SOFTWARE AS A SERVICE	-	-	13,100	13,100	13,000	50,700	25,250	287.0%	290.0%
11-6300-545-00	PRINTING	2,960	3,588	3,800	3,800	2,000	2,000	2,100	-47.4%	0.0%
11-6300-554-00	OTHER PROFESSIONAL SERVICES	132,026	145,306	163,600	341,417	181,600	361,480	321,400	5.9%	99.1%
11-6300-554-08	SUSTAINABILITY INITIATIVES	45,566	63,516	-	-	-	-	-		
11-6300-584-00	CONTRIBUTIONS	103,648	119,015	120,000	125,827	125,723	130,000	136,000	3.3%	3.4%
11-6300-599-00	MISCELLANEOUS	-	570	550	550	550	575	600	4.5%	4.5%
	TOTAL CONTRACTUAL SERVICES	400,540	390,983	359,232	542,876	378,155	600,680	540,985	10.6%	58.8%
11-6300-601-00	OFFICE SUPPLIES	1,465	1,493	2,500	2,500	2,000	2,500	2,500	0.0%	25.0%
11-6300-631-00	MATERIALS AND SUPPLIES	1,831	1,827	2,200	2,200	2,000	2,100	2,100	-4.5%	5.0%
11-6300-651-00	PUBLICATIONS	-	-	3,400	3,400	2,000	2,000	2,000	-41.2%	0.0%
11-6300-653-00	UNIFORMS	2,070	1,501	2,200	2,200	2,200	2,300	2,300	4.5%	4.5%
	TOTAL COMMODITIES	5,366	4,821	10,300	10,300	8,200	8,900	8,900	-13.6%	8.5%
11-6300-705-00	DEPARTMENT EQUIPMENT	-	-	-	-	-	-	-		
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-		
	TOTAL	2,249,374	2,394,864	2,430,997	2,479,641	2,320,402	2,827,720	2,862,070	14.0%	21.9%

Fund: General (11) Department: Development & Planning Services (6300)			Account Total
PERSONAL SERVICES			
11-6300-501-01 FULL-TIME SALARIES			
	Regular Salaries - Full Time Employees		**1,472,475**
11-6300-502-XX PART-TIME SALARIES			
11-6300-502-01	Regular Part-Time Salaries	57,540	
11-6300-502-02	Seasonal Personnel	7,350	
	TOTAL		**64,890**
11-6300-503-00 OVERTIME			**7,500**
11-6300-504-00 GOOD HEALTH BENEFIT			**13,500**
	TOTAL PERSONAL SERVICES		**1,558,365**
FRINGE BENEFITS			
11-6300-511-00 IMRF EMPLOYER CONTRIBUTIONS			**128,230**
11-6300-512-00 FICA EMPLOYER CONTRIBUTIONS			**119,215**
11-6300-513-00 EMPLOYEE LIFE INSURANCE			**1,600**
11-6300-514-XX EMPLOYEE HEALTH / DENTAL INSURANCE			**408,715**
11-6300-515-00 WORKERS' COMPENSATION			**2,015**
	TOTAL FRINGE BENEFITS		**659,775**
CONTRACTUAL SERVICES			
11-6300-536-00 INSURANCE			
	Transfer to Self Insurance for Property, Casualty and Liability Insurance		**34,442**
11-6300-537-05 TELEPHONE SERVICE			
	Cellular Phone Service		**780**
11-6300-540-00 CONFERENCES			
	American Planning Association Conferences	5,500	
	International City County Manager Association	2,500	
	Illinois Economic Development Association	500	
	TOTAL		**8,500**

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

		Account Total
CONTRACTUAL SERVICES (CONT'D)		
11-6300-541-00 GENERAL TRAINING/LOCAL SEMINARS		
Illinois Plumbing Inspector Association CEU	1,302	
Illinois Association of Electrical Inspectors CEU	231	
ICC Training	2,800	
American Planning Online CEU	1,500	
IACE Enforcement Training	200	
Northwest BOCA	50	
TOTAL		**6,083**
11-6300-542-00 MEMBERSHIPS		
American Planning Association	2,500	
American Association of Code Enforcement	100	
Illinois Association of Code Enforcement	50	
International City County Manager Association	1,400	
International Code Council	170	
American Institute of Architects	800	
National Fire Protection Association	225	
International Association of Electrical Inspectors	125	
Illinois Plumbing Inspectors Association	250	
Illinois Economic Development Association	500	
TOTAL		**6,120**
11-6300-543-01 SOFTWARE AS A SERVICE		
Costar Annual Subscription	15,700	
Eplan Software	35,000	
TOTAL		**50,700**
11-6300-545-00 PRINTING		**2,000**
11-6300-554-00 OTHER PROFESSIONAL SERVICES		
Health/Food Inspection	70,380	
Elevator Inspections (Reimbursed in full from fees)	39,500	
Economic Development Resources	75,000	
Property Maintenance	6,000	
Downtown Plan	25,000	
Plan Review and Inspection Services	145,600	
TOTAL		**361,480**
11-6300-584-00 CONTRIBUTIONS		
Chicago North Shore Convention & Visitors Bureau	55,000	
Northbrook Chamber of Commerce (Annual contribution)	75,000	
TOTAL		**130,000**

Fund: General (11) Department: Development & Planning Services (6300)	Account Total
CONTRACTUAL SERVICES (CONT'D)	
11-6300-599-00 MICELLLANEOUS	
Miscellaneous Expense	**575**
TOTAL CONTRACTUAL SERVICES	**600,680**
COMMODITIES	
11-6300-601-00 OFFICE SUPPLIES	
General Office Supplies	**2,500**
11-6300-631-00 MATERIALS AND SUPPLIES	
DPS Supplies	**2,100**
11-6300-651-00 PUBLICATIONS	
ICC Code Update	**2,000**
11-6300-653-00 UNIFORMS	**2,300**
TOTAL COMMODITIES	**8,900**
TOTAL FOR DEPARTMENT	**2,827,720**

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
GENERAL FUND EXPENSES - ECONOMIC INCENTIVES

Beginning with FY27, Economic Incentives is budgeted as a separate division within the Development & Planning Services Department
Historical data is shown within the Finance Department.

GL Number	Description	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY28 FORECAST BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
11-6310-560-00	ECONOMIC INCENTIVE PAYMENTS	-	-	-	-	-	1,580,000	1,090,000		
	TOTAL CONTRACTUAL SERVICES	-	-	-	-	-	1,580,000	1,090,000		
	TOTAL	-	-	-	-	-	1,580,000	1,090,000		

Village of Northbrook, Illinois
Fiscal Year 2027 Budget Expense Detail

Fund: General (11) **Division: Economic Incentives (6310)**	**Account Total**
CONTRACTUAL SERVICES	
11-6310-560-00 ECONOMIC INCENTIVE PAYMENTS	**1,580,000**
TOTAL CONTRACTUAL SERVICES	**1,580,000**
TOTAL FOR DIVISION	**1,580,000**

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	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	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	No	11	2100	705-31	-	-	412,000	412,000	355,000	-	-	-	-	-
Body Armor/Vests	No	11	2100	705-31	-	-	-	-	-	-	-	-	-	175,000
Duty Weapons	No	11	2100	705-31	-	-	-	-	-	-	-	-	-	150,000
Body-Worn Cameras	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)	No	11	2300	705-13	-	-	-	-	-	-	-	1,160,000	-	-
E911 Equipment - Portable Radio Replacement (Police)	No	11	2300	705-99	-	-	-	-	-	-	-	-	190,860	190,860
E911 Equipment - Starcom Equipment Replacement	No	11	2300	554-00	-	-	-	-	-	-	-	-	216,500	216,500
IT Equipment - End-User Computing Device Replacement	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	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	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	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	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	No	11	2100	705-31	-	-	-	-	-	-	-	-	300,000	-
Knoxbox Key Replacement	No	11	3100	705-00	-	-	-	-	-	378,300	-	-	-	-
Hydraulic Rescue Tools	No	11	3100	705-00	-	-	-	-	-	201,500	-	-	-	-
Facility Improvements	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	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	No	11	2100	543-01	-	-	-	-	-	-	145,000	145,000	145,000	145,000
Facility Improvements - Village Hall Renovations	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	Yes	11	4100	708-00	-	-	-	-	-	-	41,200	-	-	-
Unit 007: 2024 Ford Explorer Utility Patrol	Yes	11	2100	708-00	-	-	-	-	-	-	-	-	72,180	-
Unit 008: 2021 Ford Explorer Utility Patrol K9	Yes	11	2100	708-00	-	-	-	-	-	-	-	72,180	-	-
Unit 012: 2016 Ford Explorer Utility Patrol	Yes	11	2100	708-00	-	-	-	-	-	-	-	67,780	-	-
Unit 016: 2018 Ford Explorer Utility Admin	Yes	11	2100	708-00	-	-	-	-	-	-	-	-	-	67,780
Unit 022: 2018 Ford Explorer Utility Admin	Yes	11	2100	708-00	-	-	-	-	-	-	-	-	-	67,780
Unit 028: 2018 Ford Explorer Utility Patrol	Yes	11	2100	708-00	-	-	-	-	-	-	-	-	67,780	-
Unit 029: 2017 Ford Explorer Utility Admin	Yes	11	2100	708-00	-	-	-	-	-	-	-	-	-	67,780
Unit 030: 2023 Dodge Durango	Yes	11	2100	708-00	-	-	-	-	-	-	-	-	72,180	-
Unit 031: 2021 Ford Explorer Utility Hybrid	Yes	11	2100	708-00	-	-	-	-	-	65,620	-	-	-	-
Unit 032: 2023 Dodge Durango Pursuit	Yes	11	2100	708-00	-	-	-	-	-	-	72,180	-	-	-
Unit 033: 2023 Dodge Durango Pursuit	Yes	11	2100	708-00	-	-	-	-	-	-	-	-	-	72,180
Unit 034: 2021 Ford Explorer Utility Hybrid	Yes	11	2100	708-00	-	-	-	-	-	65,620	-	-	-	-
Unit 035: 2023 Dodge Durango	Yes	11	2100	708-00	-	-	-	-	-	-	72,180	-	-	-
Unit 036: 2021 Ford Explorer Utility Hybrid	Yes	11	2100	708-00	-	-	-	-	-	65,620	-	-	-	-
Unit 036R: 2017 Ford Explorer Utility	Yes	11	4100	708-00	-	-	-	-	-	-	-	-	43,775	-
Unit 037: 2021 Ford Explorer Utility Hybrid	Yes	11	2100	708-00	-	-	-	-	-	65,620	-	-	-	-
Unit 038: 2023 Dodge Durango Pursuit	Yes	11	2100	708-00	-	-	-	-	-	-	-	72,180	-	-
Unit 040: 2024 Ford Explorer Utility Patrol	Yes	11	2100	708-00	-	-	-	-	-	-	-	-	-	72,180
Unit 041: 2018 Ford Explorer Utility Patrol	Yes	11	2100	708-00	-	-	65,620	65,620	65,620	-	-	-	-	-
Unit 042: 2023 Dodge Durango	Yes	11	2100	708-00	-	-	-	-	-	-	-	-	72,180	-
Unit 045: 2020 Ford Explorer Utility K9	Yes	11	2100	708-00	-	-	-	-	-	-	-	72,180	-	-
Unit 048: 2016 Ford Explorer	Yes	11	2100	708-00	-	-	-	-	-	-	61,620	-	-	-
Unit 050: 2020 Ford Explorer Utility Patrol	Yes	11	2100	708-00	-	-	65,620	65,620	65,620	-	-	-	-	-
Unit 051: 2016 Ford Explorer Utility	Yes	11	3100	708-00	-	-	-	-	-	59,550	-	-	-	-
Unit 052: 2018 Ford Explorer Utility	Yes	11	3100	708-00	-	-	-	-	-	-	-	67,600	-	-
Unit 053: 2018 Ford Explorer Utility	Yes	11	3100	708-00	-	-	-	-	-	-	-	65,620	-	-
Unit 054: 2018 Ford Escape	Yes	11	3100	708-00	-	-	-	-	-	59,550	-	-	-	-
Unit 056: 2004 Pierce Saber Engine	Yes	11	3100	708-00	-	-	-	-	-	969,653	-	-	-	-
Unit 058: 2008 Pierce Engine	Yes	11	3100	708-00	-	-	-	-	-	-	-	1,330,000	-	-
Unit 059: 2021 Pierce Engine	No	11	3100	708-00	-	-	-	-	-	-	-	-	50,000	-
Unit 061: 2009 Velocity Tower Ladder	Yes	11	3100	708-00	-	-	-	-	-	-	-	-	3,362,000	-
Unit 062: 2019 Velocity Tower Ladder	No	11	3100	708-00	-	-	-	-	-	-	-	-	-	100,000
Unit 064: 2014 Medtec w/ Freightliner Chassis	Yes	11	3100	708-00	-	-	456,277	456,277	456,277	-	-	-	-	-

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	CAP	Fund	Dept	Account	FY 2024	FY 2025	FY 2026	FY 2026	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Unit 065: 2017 Medtec w/ Freightliner Chassis	Yes	11	3100	708-00	-	-	-	-	-	-	-	556,320	-	-
Unit 068: 2016 Ambulance Replacement	Yes	11	3100	708-00	-	-	-	-	-	519,328	-	-	-	-
Unit 069: 2018 Medtec w/ Freightliner Chassis	Yes	11	3100	708-00	-	-	-	-	-	-	-	-	-	596,000
Unit 070: 2017 Ford F250 Pick Up /w Plow	No	11	3100	708-00	-	-	-	-	-	-	-	-	-	69,494
Unit 073: 2017 Ford Expedition	Yes	11	3100	708-00	-	-	-	-	-	69,295	-	-	-	-
Unit 075: 2016 Ford Explorer Utility	Yes	11	3100	708-00	-	-	-	-	-	59,550	-	-	-	-
Unit 200: 2016 Ford F250 Pickup Truck w/Plow	No	11	4100	708-00	-	-	-	-	-	-	-	62,600	-	-
Unit 202: 2014 Ford Fusion	No	11	4100	708-00	-	-	-	-	-	-	-	-	-	46,800
Unit 209: 2008 Ford F550 Dump Truck	No	11	4100	708-00	-	-	112,472	112,472	112,472	-	-	-	-	-
Unit 212: 2016 Ford F250 Pickup Truck w/Plow	No	11	4100	708-00	-	-	-	-	-	-	-	62,600	-	-
Unit 222: 2012 International 7400 Dump Truck	Yes	11	4100	708-00	-	-	-	-	-	-	-	310,441	-	-
Unit 224: International 7400 2010 Dump Truck	Yes	11	4100	708-00	-	-	-	-	-	-	277,479	-	-	-
Unit 225: 2014 International 7400 Dump Truck w/ Front Wing Plow	Yes	11	4100	708-00	-	-	-	-	-	-	-	-	-	294,324
Unit 228: 2009 International Dump Truck	Yes	11	4100	708-00	-	-	-	-	-	262,597	-	-	-	-
Unit 246: 2007 John Deere 544J Loader	Yes	11	4100	708-00	-	-	-	-	-	-	-	-	300,000	-
Unit 251: 1998 Wacker Asphalt Roller Replacement	Yes	11	4100	708-00	-	-	-	-	-	-	-	-	-	26,300
Unit 252: 2007 Morbark Hurricane Chipper	No	11	4100	708-00	-	-	150,000	150,000	150,000	-	-	-	-	-
Unit 277: 2009 Skid Steer Loader Replacement	Yes	11	4100	708-00	-	-	-	-	-	-	-	-	77,460	-
Unit 411: 2009 Ford F250 Pickup Truck w/Plow	No	11	4100	708-00	-	-	62,000	62,000	62,000	-	-	-	-	-
Unit 422: 2013 Ford Explorer	No	11	4100	708-00	-	-	-	-	-	-	-	-	-	-
Unit 423: 2016 Ford F250 Pick Up /w Plow	Yes	11	4100	708-00	-	-	-	-	-	-	-	-	-	69,494
Unit 427: 2014 Ford Focus	Yes	11	4100	708-00	-	-	-	-	-	-	-	42,500	-	-
Unit 432: 2013 Ford Escape	Yes	11	4100	708-00	-	-	65,000	65,000	65,000	-	-	-	-	-
Unit 433: 2016 Ford Escape	No	11	4100	708-00	-	-	-	-	-	-	41,200	-	-	-
Unit 434: 2008 Toyota Highlander	Yes	11	4100	708-00	-	-	-	-	-	-	-	-	-	43,200
Unit 439: 2013 Ford Explorer	No	11	1400	708-00	-	-	-	-	-	-	-	-	-	-
Unit A10: 2008 Prius	Yes	11	1110	708-00	-	-	-	-	-	-	-	-	43,775	-
Unit D17: 2014 Ford Explorer	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

OTHER FUNDS



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

FACILITY CAPITAL PROJECTS FUND

PROGRAM DETAIL
FISCAL YEAR 2027

FUND RESPONSIBILITIES

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

ACCOMPLISHMENTS FOR FISCAL YEAR 2026

1. Completed the Schematic Design, Design Development and Construction Drawings for Fire Station 11, which resulted in Board approval of the Final Guaranteed Maximum Price for construction of the facility at 820 Dundee Road.

2. Completed the demolition of the existing structure at 820 Dundee Road and prepared the site for the future construction of Fire Station 11.

3. Obtained the required variances, zoning relief and special permits to allow for the construction of Fire Station 11 at 820 Dundee Road.

4. Executed a Temporary Construction Easement with DuPage Water Commission for material storage and for construction worker vehicles and trailer parking in connection with the construction of Fire Station 11 at 820 Dundee Road.

5. Completed the Schematic Design, Design Development and Construction Drawings for the Fleet Maintenance Garage which resulted in Board approval of the Final Guaranteed Maximum Price for construction of the facility as an adaptive reuse of 3504 Commercial Avenue.

6. Continued review and analysis of site alternatives that would be suitable for a new Fire Headquarters.

7. Continued review and analysis of sites that would be suitable for a new Police Station in order to identify a suitable location for new construction, including a review of the 1401 Landwehr combined parcel in order to present recommendations to the Village Board for consideration.

8. Completed the demolition of the property at 3105 Walters Avenue which is contiguous to 1401 Landwehr.

GOALS FOR FISCAL YEAR 2027

1. Complete the construction and commissioning of the new Fleet Maintenance Garage and Fire Station 11 facilities.

2. Select site for new Police Facility and with continued support of the Construction Manager and Architect in project management work related to the pre-construction and design services for the new Police Facility.

3. Select site for new Fire Headquarters and with continued support of the Construction Manager and Architect in project management work related to the pre-construction and design services for the new Fire Headquarters.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
FACILITY CAPITAL PROJECTS FUND

GL Number	Description	CATEGORY	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
38-0000-406-01	BOND ISSUANCE PROCEEDS	Revenue	-	-	23,820,000	23,820,000	5,776,627	38,000,000	59.53%	557.82%
38-0000-406-03	BOND ISSUANCE PREMIUM	Revenue	-	-	-	-	392,633	-		-100.00%
38-0000-426-01	INTEREST INCOME	Revenue	463,339	510,945	300,000	300,000	550,000	500,000	66.67%	-9.09%
38-0000-461-01	RENTAL INCOME	Revenue	-	-	-	-	100,000	50,000		-50.00%
38-0000-475-11	INTERFUND TRANSFER - GENERAL FUND	Revenue	5,900,127	4,010,665	-	-	2,539,814	-		-100.00%
	TOTAL REVENUES		6,363,466	4,521,610	24,120,000	24,120,000	9,359,074	38,550,000	59.83%	311.90%
38-7800-703-00	BUILDING AND PERMANENT IMPROVEMENTS	Expense	27,362	107,070	-	-	-	-		
38-7800-703-00-33001	FLEET MAINTENANCE GARAGE	Expense	-	2,606,957	11,605,000	11,605,000	8,250,275	14,138,225	21.83%	71.37%
38-7800-703-00-33002	FIRE STATION 11	Expense	-	1,285,439	12,910,510	12,910,510	5,146,560	18,309,747	41.82%	255.77%
38-7800-703-00-33003	FIRE ADMINISTRATION	Expense	-	97	6,350,000	6,350,000	-	2,000,000	-68.50%	
38-7800-703-00-33004	POLICE STATION	Expense	-	494,060	1,100,000	1,100,000	140,000	10,100,000	818.18%	7114.29%
	TOTAL CAPITAL OUTLAY		27,362	4,493,623	31,965,510	31,965,510	13,536,835	44,547,972	39.36%	229.09%
38-8100-802-00	BOND ISSUE COSTS	Expense	-	-	-	-	65,693	-		
	TOTAL DEBT SERVICE		-	-	-	-	65,693	-	-	-
	TOTAL EXPENSES		27,362	4,493,623	31,965,510	31,965,510	13,602,528	44,547,972	39.36%	227.50%
	NET SURPLUS (DEFICIT)		6,336,104	27,987	(7,845,510)	(7,845,510)	(4,243,454)	(5,997,972)	-23.55%	41.35%

Beginning Audited Fund Balance 5/1/25	11,128,067	
FY26 Projected Surplus (Deficit)	(4,243,454)	
Ending Projected Fund Balance 4/30/26	6,884,613	
Estimated Fund Balance 5/1/26		6,884,613
FY27 Budgeted Surplus (Deficit)		(5,997,972)
Ending Estimated Fund Balance 4/30/27		886,641

Fund: Facility Capital Projects (38) Department: Facility Capital Projects (7800)			Account Total
	CAPITAL OUTLAY		
38-7800-703-00	BUILDING AND PERMANENT IMPROVEMENTS		
703-00-33001	FLEET MAINTENANCE GARAGE		
	Construction	14,013,225	
	Cedar Garage Demolition	125,000	
	SUBTOTAL		**14,138,225**
703-00-33002	FIRE STATION 11		**18,309,747**
703-00-33003	FIRE ADMINISTRATION		
	Land Acquisition	1,000,000	
	Design	1,000,000	
	SUBTOTAL		**2,000,000**
703-00-33004	POLICE STATION		
	Land Purchase and Construction	7,100,000	
	Design	3,000,000	
	SUBTOTAL		**10,100,000**
	TOTAL CAPITAL OUTLAY		**44,547,972**
FUND TOTAL			**44,547,972**

Village of Northbrook

Capital Improvement Plan - Summary FY 2027 - 2031

Facility Capital Projects

					Actuals		Budget	Amended Budget	Year End Estimate	Recommended Budget				
Project Name	CAP	Fund	Dept	Account	FY 2024	FY 2025	FY 2026	FY 2026	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Fire Station 11	Yes	38	7800	703	9,121	1,285,439	12,910,510	12,910,510	9,366,367	11,940,413	-	-	-	-
Fire Department Headquarters	Yes	38	7800	703	-	-	6,350,000	6,350,000	1,000,000	8,000,000	-	-	-	-
Fleet Maintenance Garage	Yes	38	7800	703	9,121	2,606,958	11,605,000	11,605,000	11,480,871	8,760,217	-	-	-	-
Police Station	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	-	-	-

INFRASTRUCTURE CAPITAL PROJECTS FUND

PROGRAM DETAIL
FISCAL YEAR 2027

FUND RESPONSIBILITIES

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

ACCOMPLISHMENTS FOR FISCAL YEAR 2026

1. Completed the expansion of the Downtown Infrastructure and Streetscape Enhancement Project on Shermer Road from Meadow Road to the railroad tracks, and from Meadow Road north of Shermer, and on Meadow Road from Shermer to Walters Avenue to establish designated outdoor dining areas encouraging more visitors to the area.

2. The Village Manager's Office oversaw the completion and installation of the new Village gateway signs.

3. Completed the construction and construction oversight of reconstruction and rehabilitation of Shermer Road from Maple Avenue to Willow Road including the construction a multi-use side path and improvements to the West Commuter Parking Lot.

4. Completed the bicycle and pedestrian improvement projects with the neighborhood and arterial sidewalk rehabilitation or replacements on Skokie Bouvard, Techny Road, Cherry Lane.

5. Completed 2025 bicycle and pedestrian plan improvements at arterial sidewalks on Techny Road.

6. Staff continued to utilize the electronic forms of communication (i.e., Village website and social media) as well as traditional methods of communication (i.e., letters and Village newsletters) to inform impacted properties of status and important construction information.

GOALS FOR FISCAL YEAR 2027

1. Complete the FY 2027 Minor Area Resurfacing Program.

2. Complete the FY 2027 bicycle and pedestrian improvement projects with the neighborhood and arterial sidewalk rehabilitation or replacements on Waukegan Road: Edens Spur to Shermer Road.

3. Complete Bicycle and Pedestrian Improvements Sidewalk Replacement – Northbrook Highlands, Northfield Acres Subdivisions, and Walters Subdivisions.

4. The Public Works and Development and Planning Services Departments in conjunction with the Village Managers Office will conduct the visioning and design process for the next phase of Northbrook Downtown Infrastructure and Streetscape enhancements.

5. Continue to make progress toward complete conversion of all streetlight fixtures to LED fixtures using in-house staff in accordance with Climate Action Plan item BE 5-1.

6. Continue to seek opportunities to include Bicycle and Pedestrian Plan projects in the construction of other Village projects.

7. Continue to proactively inform impacted properties of infrastructure improvement project status.

8. Continue to seek outside funding for the Village's infrastructure projects and improvements to best leverage the Village's financial resources.

9. Assist Village Managers Office with the planning and installation of electric vehicle charging stations.

10. Continue to work with partner units of government, ComEd and the Union Pacific Railroad towards construction of the Skokie Valley Trail from Lake Cook Road to Voltz Road.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
INFRASTRUCTURE CAPITAL PROJECTS FUND

GL Number	Description	CATEGORY	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
40-0000-406-01	BOND ISSUE PROCEEDS	Revenue	-	-	-	-	-	4,500,000		
40-0000-421-00	HOME RULE SALES TAX	Revenue	1,758,708	1,911,163	1,875,000	1,875,000	2,269,000	2,280,000	21.60%	0.48%
40-0000-426-01	INTEREST INCOME	Revenue	479,629	131,068	325,000	325,000	150,000	150,000	-53.85%	0.00%
40-0000-477-34	IMPROVEMENT COST SHARING REVENUE	Revenue	125,000	125,000	-	-	-	-		
40-0000-481-32	OTHER GRANTS	Revenue	-	-	3,754,200	3,754,200	125,000	125,000	-96.67%	-100.00%
	TOTAL REVENUES		2,363,337	2,167,231	5,954,200	5,954,200	2,544,000	7,055,000	18.49%	177.32%
40-7400-531-07	BICYCLE AND PEDESTRIAN IMPROVEMENTS	Expense	508,690	287,306	2,982,652	2,982,652	730,000	2,971,221	-0.38%	307.02%
40-7400-531-10	ASPHALT STREETS (NON MFT)	Expense	131,833	2,391,058	1,612,702	1,612,702	198,185	418,702	-74.04%	111.27%
40-7400-531-18	STREETSCAPE, GATEWAY & WAYFINDING	Expense	22,786	1,102,357	1,920,000	2,512,632	2,532,643	300,000	-88.06%	-88.15%
40-7400-531-19	CONCRETE STREETS	Expense	591,754	-	2,727,574	2,727,574	1,150,000	1,615,574	-40.77%	40.48%
40-7400-531-24	TRAFFIC SIGNALS AND STREET LIGHTS	Expense	102,999	100,000	105,000	105,000	105,000	110,250	5.00%	5.00%
40-7400-538-01	ELECTRIC VEHICLE CHARGING STATIONS	Expense	-	-	60,326	60,326	60,326	120,652	100.00%	100.00%
40-7400-553-01	ENGINEERING & TESTING SERVICES	Expense	38,605	19,214	45,000	45,000	40,000	45,000	0.00%	12.50%
40-7400-555-03	PUBLIC SIDEWALKS	Expense	1,916	-	-	-	-	-		
	TOTAL CONTRACTUAL SERVICES		1,398,583	3,899,935	9,453,254	10,045,886	4,816,154	5,581,399	-44.44%	15.89%
40-7400-722-02	SIDEWALK CONSTRUCTION	Expense	235,443	434,622	574,117	574,117	574,117	887,801	54.64%	54.64%
	TOTAL CAPITAL OUTLAY		235,443	434,622	574,117	574,117	574,117	887,801	54.64%	54.64%
40-7400-975-13	INTERFUND TRANSFER - DEBT SERVICE FUND	Expense	-	1,627,387	1,634,460	1,634,460	1,634,460	1,634,099	-0.02%	-0.02%
40-7400-999-13	INTERFUND TRANSFER - DEBT SERVICE FUND	Expense	1,807,185	-	-	-	-	-		
40-7400-975-24	INTERFUND TRANSFER - MFT FUND	Expense	1,720,760	-	-	-	-	-		
40-8100-802-00	BOND ISSUE COSTS	Expense	-	-	-	-	-	-		
	TOTAL DEBT SERVICE/INTERFUND TRANSFERS OUT		3,527,945	1,627,387	1,634,460	1,634,460	1,634,460	1,634,099	-0.02%	-0.02%
	TOTAL EXPENSES		5,161,971	5,961,944	11,661,831	12,254,463	7,024,731	8,103,299	-33.87%	15.35%
	NET SURPLUS (DEFICIT)		(2,798,634)	(3,794,713)	(5,707,631)	(6,300,263)	(4,480,731)	(1,048,299)	-83.36%	-76.60%

Beginning Audited Fund Balance 5/1/25	5,634,538
FY26 Projected Surplus (Deficit)	(4,480,731)
Ending Projected Fund Balance 4/30/26	1,153,807

Estimated Fund Balance 5/1/26	1,153,807
FY27 Budgeted Surplus (Deficit)	(1,048,299)
Ending Estimated Fund Balance 4/30/27	105,508

Fund: Infrastructure Capital Projects (40) Department: Infrastructure Capital Projects (7400)			Account Total
	CONTRACTUAL SERVICES		
40-7400-531-XX MAINTENANCE - STREETS			
40-7400-531-07	BICYCLE AND PEDESTRIAN IMPROVEMENTS		
	Shermer Road (BPP Project L10) Bicycle/Pedestrian Improvements	1,150,124	
	Skokie Valley Trail Bicycle/Pedestrian Improvements	1,671,097	
	Pfingsten/Kingston Study & Construction	150,000	
40-7400-531-10	ASPHALT STREETS (MFT)		
	Minor Area Resurfacing	120,000	
	Shermer Rd Techny to Willow Asphalt Street Reconstruction	298,702	
40-7400-531-18	STREETSCAPE, GATEWAY & WAYFINDING		
	Northbrook Downtown Phase II – Meadow Road to Shermer Road Bridge	300,000	
40-7400-531-19	CONCRETE STREETS		
	Shermer Rd Maple to Techny Concrete Street Reconstruction	315,574	
	Sky Harbor Concrete Street Reconstruction	800,000	
	Charlemagne Subdivision	500,000	
40-7400-531-24	TRAFFIC AND STREET LIGHTS		
	LED Conversion Program	110,250	
	TOTAL		**5,415,747**
40-7400-538-01 EV CHARGING STATIONS			
	EV Charging		**120,652**
40-7400-553-01 ENGINEERING & TESTING SERVICES			
	Material Testing Services (Concrete & Asphalt)	15,000	
	Bicycle/Pedestrian Engineering	30,000	
	TOTAL		**45,000**
	TOTAL CONTRACTUAL SERVICES		**5,581,399**

Fund: Infrastructure Capital Projects (40) Department: Infrastructure Capital Projects (7400)			Account Total
CAPITAL OUTLAY			
40-7400-722-02 SIDEWALK CONSTRUCTION			
	Arterial Sidewalk Rehabilitation Bicycle & Pedestrian Improvements	204,505	
	Sidewalk Replacement - Northbrook Highlands, Northfield Acres, Walters Subdivisions	483,296	
	Sidewalk Gap Program	200,000	
			887,801
	TOTAL CAPITAL OUTLAY		**887,801**
INTERFUND TRANSFERS OTHER			
40-7400-975-XX TRANSFER TO OTHER FUNDS			
40-7400-975-13	Transfer to Debt Service Fund		**1,634,099**
	TOTAL INTERFUND TRANSFERS OTHER		**1,634,099**
FUND TOTAL			**8,103,299**

Village of Northbrook

Capital Improvement Plan - Summary FY 2027 - 2031

Infrastructure Capital Projects

					Actuals		Budget	Amended Budget	Year End Estimate	Recommended Budget				
Project Name	CAP	Fund	Dept	Account	FY 2024	FY 2025	FY 2026	FY 2026	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Shermer Meadow Rd Streetscape Improvements	No	40	7400	531-18	-	936,166	1,750,000	1,750,000	2,388,643	-	-	-	-	-
Northbrook Downtown Phase II Streetscape	No	40	7400	531-18	-	-	-	-	-	300,000	2,000,000	-	-	-
Gateway and Wayfinding Signage	No	40	7400	531-18	-	104,880	170,000	170,000	105,000					
Sky Harbor Concrete Street Reconstruction	No	40	7400	531-19	-	-	1,150,000	1,150,000	650,000	800,000	800,000	-	-	-
Charlemagne Subdivision Concrete Street Reconstruction	No	40	7400	531-19	-	-	-	-	500,000	500,000	-	-	-	-
Skokie Valley Trail Bicycle/Pedestrian Improvements	Yes	40	7400	531-07	-	-	-	-	-	1,671,097	-	-	-	-
Arterial Sidewalk Rehabilitation Bicycle & Pedestrian Improvements	Yes	40	7400	722-02	-	114,470	118,244	118,244	118,244	204,505	-	-	-	-
Sidewalk Replacement Northbrook Highlands, Northfield Acres, Walters Subdivisions	Yes	40	7400	722-02	-	-	-	-	-	483,296	-	-	-	-
Sidewalk Replacement Northbrook Knolls, St. Stephens Green, Dundee Road Acres and Dunsten Green	No	40	7400	722-02	-	-	305,873	305,873	305,873	-	-	-	-	-
Cherry Lane Conventional Bike Lanes	Yes	40	7400	531-07	-	-	-	-	-	182,708	100,622	201,243	404,355	-
Shermer Rd Maple to Techny Concrete Street Reconstruction	No	40	7400	531-19	-	-	1,577,574	1,577,574	1,577,574	-	-	-	-	-
Shermer Rd Techny to Willow Asphalt Street Reconstruction	No	40	7500	531-10	-	-	1,492,702	1,492,702	1,492,702	-	-	-	-	-
Minor Area Resurfacing	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	Yes	40	7400	531-07	-	-	94,469	94,469	94,469	-	-	-	-	-
Williamsburg Subdivision Concrete Reconstruction	No	40	7400	531-19	-	-	-	-	-	-	692,640	-	-	-
Bicycle & Ped Improvement Arterial Sidewalk Rehabilitation- Willow Rd	Yes	40	7400	531-07	-	-	-	-	-	-	123,332	-	-	-
Bicycle & Ped Improvement Sidewalk Replacement- La Salceda, Stonehedge, Willow Woods, etc.	Yes	40	7400	531-07	-	-	-	-	-	-	386,863	-	-	-
Bicycle & Ped Improvement Koepke, Miller, Keystone	Yes	40	7400	531-07	-	-	-	-	-	-	70,514	-	-	-
Bicycle & Ped Improvement Shermer Rd	Yes	40	7400	531-07	-	-	2,806,097	2,806,097	2,806,097	-	-	-	-	-
Intersection Improvement- Pfingsten & Koepke Traffic Signal	No	40	7400	531-24	-	-	-	-	-	-	250,000	-	-	-
Bicycle & Ped Improvement Sunset Ridge/Skokie Blvd	No	40	7400	531-07	-	-	-	-	-	-		169,370	-	-
Bicycle & Ped Improvement Northbrook Park, Southbridge Commons, NB Acres	Yes	40	7400	531-07	-	-	-	-	-	-		559,534	-	-
Bicycle & Ped Improvement Village-wide Multi Use Path	Yes	40	7400	531-07	-	-	-	-	-	-		75,000	-	-
Heathercrest 4&5 Subdivision Concrete	No	40	7400	531-19	-	-	-	-	-	-		706,399	-	-
Brookside Estates Subdivision Concrete	No	40	7400	531-19	-	-	-	-	-	-		383,748	-	-
Bicycle & Ped Improvement Sunset Fields Subdivision	Yes	40	7400	531-07	-	-	-	-	-	-		-	455,514	-
South Bridge Commons Concrete	No	40	7400	531-19	-	-	-	-	-	-		-	394,993	-
Intersection Improvement- Techny and Second St.	No	40	7400	531-24	-	-	-	-	-	-		-	119,749	-
Bicycle & Ped Improvement Arterial Sidewalk Rehabilitation- Techny Central to Western	Yes	40	7400	531-07	-	-	-	-	-	-		-	191,067	-
Bicycle & Ped Improvement Arterial Sidewalk Rehabilitation- Techny Western to Founders	Yes	40	7400	531-07	-	-	-	-	-	-		-	-	128,274
Skierch & White Plaines Unit 8 Subdivision Concrete	No	40	7400	531-19	-	-	-	-	-	-		-	-	592,474
Bicycle & Ped Improvement White Plaines Units 2,5, 6 Brookside Estates	Yes	40	7400	531-07	-	-	-	-	-	-		-	-	496,456
Bicycle & Ped Improvement Arbor Lane & Prestwick	Yes	40	7400	531-07	-	-	-	-	-	-		-	-	86,506
Pavement Management Survey	No	40	7400	531-10	-	-	-	-	-	-	125,000	-	-	-
Electric Vehicle Charging Stations	Yes	40	7400	538-01	-	-	60,000	60,000	56,938	120,652	120,652	90,489	60,326	-
LED Conversion Program	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

DEBT SERVICE FUND

PROGRAM DETAIL
FISCAL YEAR 2027

FUND RESPONSIBILITIES

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs associated with the 2012, 2013, 2014, 2015, 2016, 2018, 2019, 2020, 2021, 2024 and 2025 Corporate Purpose Bonds.

Debt of the Village may be paid directly from revenues of the Village's Enterprise Funds if the proceeds were used for expenses in one of those Funds by the formal abatement of the property tax levy by the Village Board annually. In the absence of such sources of revenue, annual Debt payments are primarily funded through a portion of the Village's property tax levy.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
DEBT SERVICE FUND

GL Number	Description	CATEGORY	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
13-0000-401-00	PROPERTY TAX - DEBT SERVICE	Revenue	4,085,413	4,290,529	4,418,275	4,418,275	4,418,275	5,071,820	14.79%	14.79%
13-0000-401-11	PROPERTY TAX PRIOR LEVY COLLECTIONS	Revenue	21,725	24,906	-	-	10,100	-		-100.00%
13-0000-406-01	BOND ISSUE PROCEEDS	Revenue	-	3,287,580	-	-	-	-		
13-0000-406-03	PREMIUM ON DEBT ISSUE	Revenue	-	374,415	-	-	-	-		
13-0000-426-01	INTEREST INCOME	Revenue	124,711	82,556	40,000	40,000	80,000	70,000	75.00%	-12.50%
13-0000-426-19	INTEREST INCOME - PROPERTY TAX	Revenue	988	-	-	-	-	-		
13-0000-475-24	INTERFUND TRANSFER - MOTOR FUEL TAX FUND	Revenue	367,253	366,544	376,751	376,751	376,751	374,764	-0.53%	-0.53%
13-0000-475-40	INTERFUND TRANSFER - INFRASTRUCTURE CPF	Revenue	-	1,627,387	1,634,460	1,634,460	1,634,460	1,634,099	-0.02%	-0.02%
13-0000-499-40	INTERFUND TRANSFER - INFRASTRUCTURE CPF	Revenue	1,807,185	-	-	-	-	-		
	TOTAL REVENUES		6,407,275	10,053,917	6,469,486	6,469,486	6,519,586	7,150,683	10.53%	9.68%
13-8100-554-00	OTHER PROFESSIONAL SERVICES	Expense	2,812	4,750	5,500	5,500	5,500	5,800	5.45%	5.45%
13-8100-802-00	BOND ISSUE COSTS	Expense	-	69,762	-	-	-	-		
13-8100-851-32	2012B BONDS - PRINCIPAL PMTS	Expense	69,500	69,500	72,280	72,280	72,280	72,280	0.00%	0.00%
13-8100-851-33	2013A BONDS - PRINCIPAL PMTS	Expense	48,509	715,353	51,743	51,743	51,743	53,037	2.50%	2.50%
13-8100-851-34	2013A BONDS - PRINCIPAL PMTS MFT RESTRICTED	Expense	212,973	3,140,633	227,170	227,170	227,170	232,850	2.50%	2.50%
13-8100-851-35	2014A BONDS - PRINCIPAL PMTS	Expense	1,508,500	1,585,500	1,673,000	1,673,000	1,673,000	1,739,500	3.97%	3.97%
13-8100-851-36	2015A BONDS - PRINCIPAL PMTS	Expense	365,000	1,035,000	1,070,000	1,070,000	1,070,000	1,105,000	3.27%	3.27%
13-8100-851-37	2015B BONDS - PRINCIPAL PMTS	Expense	191,200	197,175	204,345	204,345	204,345	210,320	2.92%	2.92%
13-8100-851-38	2016 BONDS - PRINCIPAL PMTS	Expense	467,200	260,000	265,000	265,000	265,000	275,000	3.77%	3.77%
13-8100-851-39	2018A BONDS - PRINCIPAL PMTS	Expense	264,250	325,000	340,000	340,000	340,000	350,000	2.94%	2.94%
13-8100-851-40	2018B BONDS - PRINCIPAL PMTS	Expense	410,000	425,000	435,000	435,000	435,000	450,000	3.45%	3.45%
13-8100-851-41	2019 BONDS - PRINCIPAL PMTS	Expense	355,000	210,000	220,000	220,000	220,000	235,000	6.82%	6.82%
13-8100-851-42	2020 PRINCIPAL BONDS 2011 REFUNDING	Expense	158,000	161,000	163,000	163,000	163,000	166,000	1.84%	1.84%
13-8100-851-43	2021 BONDS - PRINCIPAL PMTS	Expense	270,000	-	-	-	-	-		
13-8100-851-44	2024 BONDS - PRINCIPAL PMTS	Expense	-	-	-	-	-	-		
13-8100-851-45	2024 BONDS - PRINCIPAL PMTS MFT RESTRICTED	Expense	-	-	-	-	-	-		
13-8100-851-46	2025 BONDS - PRINCIPAL PMTS	Expense	-	-	-	-	-	255,000		
13-8100-852-31	2012B BONDS - INTEREST PMTS	Expense	7,175	5,785	4,395	4,395	4,395	2,945	-32.99%	-32.99%
13-8100-852-33	2013A BONDS - INTEREST PMTS	Expense	35,141	19,422	3,603	3,603	3,603	1,856	-48.49%	-48.49%
13-8100-852-34	2013A BONDS - INTEREST PMTS MFT RESTRICTED	Expense	154,280	85,271	15,817	15,817	15,817	8,150	-48.47%	-48.47%
13-8100-852-35	2014A BONDS - INTEREST PMTS	Expense	382,235	306,810	227,535	227,535	227,535	160,615	-29.41%	-29.41%
13-8100-852-36	2015A BONDS - INTEREST PMTS	Expense	475,420	466,113	438,168	438,168	438,168	407,673	-6.96%	-6.96%
13-8100-852-37	2015B BONDS - INTEREST PMTS	Expense	104,019	96,371	88,484	88,484	88,484	80,310	-9.24%	-9.24%
13-8100-852-38	2016 BONDS - INTEREST PMTS	Expense	148,436	126,300	118,500	118,500	118,500	110,550	-6.71%	-6.71%
13-8100-852-39	2018A BONDS - INTEREST PMTS	Expense	174,414	177,500	164,500	164,500	164,500	150,900	-8.27%	-8.27%
13-8100-852-40	2018B BONDS - INTEREST PMTS	Expense	258,278	246,798	234,473	234,473	234,473	221,423	-5.57%	-5.57%
13-8100-852-41	2019 BONDS - INTEREST PMTS	Expense	109,950	92,200	81,700	81,700	81,700	70,700	-13.46%	-13.46%
13-8100-852-42	2020 BONDS - INTEREST PMTS	Expense	23,153	21,020	18,846	18,846	18,846	16,646	-11.67%	-11.67%
13-8100-852-43	2021 BONDS - INTEREST PMTS	Expense	161,050	147,550	147,550	147,550	147,550	147,550	0.00%	0.00%
13-8100-852-44	2024 BONDS - INTEREST PMTS	Expense	-	14,457	30,615	30,615	30,615	30,615	0.00%	0.00%
13-8100-852-45	2024 BONDS - INTEREST PMTS MFT RESTRICTED	Expense	-	63,166	133,764	133,764	133,764	133,764	0.00%	0.00%
13-8100-852-46	2025 BONDS - INTEREST PMTS	Expense	-	-	-	177,942	177,942	393,000	120.86%	120.86%
	TOTAL DEBT SERVICE		6,356,495	10,067,436	6,434,988	6,612,930	6,612,930	7,086,484	7.16%	7.16%

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
DEBT SERVICE FUND

GL Number	Description	CATEGORY	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
	TOTAL EXPENSES		6,356,495	10,067,436	6,434,988	6,612,930	6,612,930	7,086,484	7.16%	7.16%
	NET SURPLUS (DEFICIT)		50,780	(13,519)	34,498	(143,444)	(93,344)	64,199	-144.76%	-168.78%

Beginning Audited Fund Balance 5/1/25	29,714
FY26 Projected Surplus (Deficit)	(93,344)
Ending Projected Fund Balance 4/30/26	(63,630)

Estimated Fund Balance 5/1/26	(63,630)
FY27 Budgeted Surplus (Deficit)	64,199
Ending Estimated Fund Balance 4/30/27	569

Fund: Debt Service (13) **Department: Debt Service (8100)**			**Account Total**
	DEBT SERVICE		
13-8100-554 OTHER PROFESSIONAL SERVICES			
	Annual Bond Fees		**5,800**
13-8100-851-XX PRINCIPAL			
	General Obligation Issues		
13-8100-851-32	2012B Corporate Purpose Bonds	72,280	
13-8100-851-33	2013A Corporate Purpose Bonds	53,037	
13-8100-851-34	2013A Corporate Purpose Bonds - MFT	232,850	
13-8100-851-35	2014A Corporate Purpose Bonds	1,739,500	
13-8100-851-36	2015A Corporate Purpose Bonds	1,105,000	
13-8100-851-37	2015B Corporate Purpose Bonds	210,320	
13-8100-851-38	2016 Corporate Purpose Bonds	275,000	
13-8100-851-39	2018A Corporate Purpose Bonds	350,000	
13-8100-851-40	2018B Corporate Purpose Bonds	450,000	
13-8100-851-41	2019 Corporate Purpose Bonds	235,000	
13-8100-851-42	2020 Corporate Purpose Bonds	166,000	
13-8100-851-44	2024 Corporate Purpose Bonds	-	
13-8100-851-45	2024 Corporate Purpose Bonds - MFT	-	
13-8100-851-46	2025 Corporate Purpose Bonds	255,000	
	TOTAL		**5,143,987**
13-8100-852-XX INTEREST AND FISCAL CHARGES			
	General Obligation Issues		
13-8100-852-31	2012B Corporate Purpose Bonds	2,945	
13-8100-852-33	2013A Corporate Purpose Bonds	1,856	
13-8100-852-34	2013A Corporate Purpose Bonds - MFT	8,150	
13-8100-852-35	2014A Corporate Purpose Bonds	160,615	
13-8100-852-36	2015A Corporate Purpose Bonds	407,673	
13-8100-852-37	2015B Corporate Purpose Bonds	80,310	
13-8100-852-38	2016 Corporate Purpose Bonds	110,550	
13-8100-852-39	2018A Corporate Purpose Bonds	150,900	
13-8100-852-40	2018B Corporate Purpose Bonds	221,423	
13-8100-852-41	2019 Corporate Purpose Bonds	70,700	
13-8100-852-42	2020 Corporate Purpose Bonds	16,646	
13-8100-852-43	2021 Corporate Purpose Bonds	147,550	
13-8100-852-44	2024 Corporate Purpose Bonds	30,615	
13-8100-852-45	2024 Corporate Purpose Bonds - MFT	133,764	
13-8100-852-46	2025 Corporate Purpose Bonds	393,000	
	TOTAL		**1,936,697**
TOTAL DEBT SERVICE			**7,086,484**
FUND TOTAL			**7,086,484**

WATER FUND

PROGRAM DETAIL
FISCAL YEAR 2027

FUND RESPONSIBILITIES

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

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

WATER FUND

WATER PRODUCTION DIVISION

PROGRAM DETAIL
FISCAL YEAR 2027

DIVISION RESPONSIBILITIES

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

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

ACCOMPLISHMENTS FOR FISCAL YEAR 2026

1. Completed tuck-pointing at the Village's Lakefront Pumping Station.

2. Completed the installation of the CAT6 data cabling throughout the plant in preparation of the new SCADA system build-out.

3. Completed the installation of a new boiler at the Village Water Plant Facility.

GOALS FOR FISCAL YEAR 2027

1. Complete the SCADA replacement project and construction/construction oversight of the new SCADA system.

WATER FUND

WATER DISTRIBUTION DIVISION

PROGRAM DETAIL
FISCAL YEAR 2027

DIVISION RESPONSIBILITIES

The Water Distribution Division is responsible for all activities, maintenance, service, and repairs associated with the transmission of potable water through the distribution system network, which includes more than 205 miles of main, 2,145 water valves, 2,751 fire hydrants, and 12,203 water services and meters. This system begins at the Water Filtration Plant and extends to the individual customer's meter. Individual customer service lines are generally the responsibility of the property owner with the exception of lead service line replacements as outlined in the Illinois Lead Service Line Replacement and Notification Act.

ACCOMPLISHMENTS FOR FISCAL YEAR 2026

1. Completed implementation of replacement water meters, associated technology and oversight of meter replacement project.

2. Implemented the (CIP) and subsequent budget appropriations, replacing Unit 429 (2015 Ford Transit).

3. Continued program implementation for lead service line mitigation and lead service line cost share program in accordance with the Illinois Lead Service Line Replacement and Notification Act.

GOALS FOR FISCAL YEAR 2027

1. Enter into a new service agreement for continued backflow device management and compliance services.

2. Complete construction and construction oversight of water main replacement in the Grace Manor subdivision.

3. Complete construction and construction oversight of water main replacement on Walters Avenue: Shermer to Pfingsten.

4. Complete the necessary design of improvements to the water distribution system for future water demand needs and reliability for areas in the northeast portion of the Village, including Northbrook Court.

5. Continue the implementation of the Village’s hydrant flushing and valve-turning programs.

6. Continue work with Village's water modeling consultant to review proposed enhancements or changes to the distribution system to determine effects and impacts on customers.

7. Continue program implementation for lead service line mitigation and lead service line cost-share program in accordance with the Illinois Lead Service Line Replacement and Notification Act.

8. Continue funding and communication of the lead service line replacement program.

PUBLIC WORKS DEPARTMENT
WATER PRODUCTION DIVISION
AUTHORIZED POSITIONS

		FY 2026		FY 2027	
		Positions	FTE*	Positions	FTE*
Regular Full-Time					
Water Production Supervisor	1	1	1.00	2	2.00
Assistant Water Production Supervisor	1	1	1.00	0	0.00
Water Plant Operator		6	6.00	6	6.00
Water Plant Maintenance Worker		1	1.00	1	1.00
TOTAL		**9**	**9.00**	**9**	**9.00**
Regular Part-Time					
Special Projects Manager		0	0.00	0	0.00
TOTAL		**0**	**0.00**	**0**	**0.00**
TOTAL POSITIONS FOR DIVISION		**9**	**9.00**	**9**	**9.00**

* FTE - Full-Time Equivalents

1 Reclassified Assistant Supervisor to Supervisor

PUBLIC WORKS DEPARTMENT
WATER DISTRIBUTION DIVISION
AUTHORIZED POSITIONS

		FY 2026		FY 2027	
		Positions	FTE*	Positions	FTE*
Regular Full-Time					
Superintendent	1	0	0.00	1	1.00
Maintenance Supervisor		1	1.00	1	1.00
Public Improvement Inspector		1	1.00	1	1.00
Administrative Assistant		1	1.00	1	1.00
Maintenance Worker		7	7.00	7	7.00
TOTAL		**10**	**10.00**	**11**	**11.00**
TOTAL POSITIONS FOR DIVISION		**10**	**10.00**	**11**	**11.00**

* FTE - Full-Time Equivalents

1 Position moved from General Fund

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
WATER FUND

GL Number	Description	CATEGORY	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
21-0000-402-00	SALE OF WATER	Revenue	9,759,748	9,782,997	10,500,000	10,500,000	10,250,000	10,750,000	2.38%	4.88%
21-0000-406-01	BOND ISSUE PROCEEDS	Revenue	-	-	16,740,000	16,740,000	-	-	-100.00%	
21-0000-426-01	INTEREST INCOME	Revenue	438,470	27,288	50,000	50,000	300,000	100,000	100.00%	-66.67%
21-0000-452-00	WATER PERMITS	Revenue	54,473	77,720	55,000	55,000	75,000	60,000	9.09%	-20.00%
21-0000-472-02	RONDOUT IRON AND METAL CO	Revenue	159	-	-	-	-	-		
21-0000-473-02	HYDRANT & METER USE FEES	Revenue	-	10,947	5,000	5,000	3,000	5,000	0.00%	66.67%
21-0000-473-09	MISCELLANEOUS INCOME	Revenue	-	-	-	-	-	-		
21-0000-474-17	RECAPTURE FEES	Revenue	49,714	83,361	50,000	50,000	135,000	70,000	40.00%	-48.15%
21-0000-477-02	METER COMPONENTS & BRASS SALES	Revenue	8,351	7,101	7,500	7,500	4,000	7,500	0.00%	87.50%
21-0000-477-12	TURN-ON FEES RECOVERY	Revenue	190	519	500	500	750	500	0.00%	-33.33%
21-0000-481-32	OTHER GRANTS	Revenue	-	-	-	-	-	-		
	TOTAL REVENUES		10,311,105	9,989,933	27,408,000	27,408,000	10,767,750	10,993,000	-59.89%	2.09%

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
WATER FUND

GL Number	Description	CATEGORY	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
21-4170-501-01	REGULAR SALARIES	Expense	724,439	795,028	856,930	856,930	802,000	897,500	4.73%	11.91%
21-4170-501-21	COMPENSATED ABSENCES ADJUSTMENT	Expense	3,088	2,245	-	-	-	-		
21-4170-502-01	REGULAR PART TIME SALARIES	Expense	34,481	-	-	-	-	-		
21-4170-503-00	OVERTIME	Expense	75,679	19,616	35,000	35,000	21,140	35,000	0.00%	65.56%
21-4170-504-00	GOOD HEALTH BENEFIT	Expense	10,176	10,438	10,000	10,000	13,000	10,000	0.00%	-23.08%
21-4170-505-02	HOLIDAY PAY	Expense	26,139	29,230	31,500	31,500	31,500	31,500	0.00%	0.00%
21-4170-505-08	ON CALL PAY	Expense	15,600	15,000	15,600	15,600	15,600	15,600	0.00%	0.00%
21-4180-501-01	REGULAR SALARIES	Expense	876,292	806,794	889,080	889,080	872,060	1,083,450	21.86%	24.24%
21-4180-501-21	COMPENSATED ABSENCES ADJUSTMENT	Expense	(926)	(11,866)	-	-	-	-		
21-4180-503-00	OVERTIME	Expense	77,505	44,596	70,400	70,400	62,100	70,400	0.00%	13.37%
21-4180-504-00	GOOD HEALTH BENEFIT	Expense	7,682	7,419	7,000	7,000	4,000	7,000	0.00%	75.00%
21-4180-505-04	SUPERVISORY DIFFERENTIAL	Expense	8,787	-	4,500	4,500	4,500	4,500	0.00%	0.00%
	TOTAL PERSONAL SERVICES		1,858,942	1,718,500	1,920,010	1,920,010	1,825,900	2,154,950	12.24%	18.02%
21-4170-511-00	IMRF EMPLOYER CONTRIBUTIONS	Expense	71,946	75,341	78,310	78,310	79,500	81,600	4.20%	2.64%
21-4170-512-00	FICA EMPLOYER CONTRIBUTIONS	Expense	66,428	66,141	72,560	72,560	70,400	75,710	4.34%	7.54%
21-4170-513-00	EMPLOYEE LIFE INSURANCE	Expense	1,074	1,038	1,100	1,100	1,100	1,100	0.00%	0.00%
21-4170-514-00	EMPLOYEE HEALTH INSURANCE	Expense	213,905	220,390	220,990	220,990	220,990	224,670	1.67%	1.67%
21-4170-515-00	INTERFUND TRANSFER SELF INSURANCE W/C	Expense	13,610	13,610	14,000	14,000	14,000	14,000	0.00%	0.00%
21-4170-516-00	GASB 75 OPEB EXPENSE	Expense	(54,792)	(135,326)	-	-	-	-		
21-4170-517-00	GASB 68 IMRF PENSION EXPENSE	Expense	(223,895)	268,764	-	-	-	-		
21-4180-511-00	IMRF EMPLOYER CONTRIBUTIONS	Expense	81,575	75,136	84,245	84,245	80,460	100,960	19.84%	25.48%
21-4180-512-00	FICA EMPLOYER CONTRIBUTIONS	Expense	72,964	64,690	74,280	74,280	70,000	89,150	20.02%	27.36%
21-4180-513-00	EMPLOYEE LIFE INSURANCE	Expense	1,214	1,087	1,250	1,250	1,250	1,250	0.00%	0.00%
21-4180-514-00	EMPLOYEE HEALTH INSURANCE	Expense	201,680	243,680	209,940	209,940	209,940	274,710	30.85%	30.85%
21-4180-514-01	EMPLOYEE HEALTH INSURANCE - OPT OUT	Expense	-	-	3,000	3,000	3,000	3,000	0.00%	0.00%
21-4180-515-00	INTERFUND TRANSFER SELF INSURANCE W/C	Expense	15,855	15,855	16,000	16,000	16,000	16,000	0.00%	0.00%
	TOTAL FRINGE BENEFITS		461,564	910,406	775,675	775,675	766,640	882,150	13.73%	15.07%

GL Number	Description	CATEGORY	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
21-4170-524-78	GENERATOR MAINTENANCE	Expense	122,640	7,634	6,495	6,495	6,495	6,750	3.93%	3.93%
21-4170-524-79	HVAC MAINTENANCE	Expense	5,157	6,649	16,675	16,675	16,675	25,120	50.64%	50.64%
21-4170-524-82	WATER FILTRATION PLANT	Expense	7,152	13,752	34,524	34,524	40,990	41,065	18.95%	0.18%
21-4170-528-81	WATER PLANT/LAKE FRONT PUMP STATION	Expense	58,428	40,837	60,000	60,000	60,000	60,000	0.00%	0.00%
21-4170-528-83	WEST SIDE RESERVOIR	Expense	825	1,697	2,500	2,500	2,500	2,500	0.00%	0.00%
21-4170-528-85	WATER TOWER	Expense	4,862	-	7,000	7,000	4,500	7,000	0.00%	55.56%
21-4170-528-89	SLUDGE REMOVAL	Expense	768	19,850	24,000	24,000	24,000	24,000	0.00%	0.00%
21-4170-530-00	MAINTENANCE - ELECTRONICS	Expense	59,935	29,337	75,100	75,100	75,100	75,100	0.00%	0.00%
21-4170-533-00	POSTAGE	Expense	25,776	25,290	28,200	28,200	28,200	28,200	0.00%	0.00%
21-4170-534-00	INTERFUND TRANSFER ADMINISTRATIVE SERVICES	Expense	696,245	717,135	717,000	717,000	717,000	717,000	0.00%	0.00%
21-4170-536-00	INTERFUND TRANSFER TO SELF INSURANCE	Expense	92,745	35,334	35,000	35,000	35,000	35,000	0.00%	0.00%
21-4170-537-01	MONTHLY SERVICE	Expense	59,483	63,404	59,000	59,000	72,000	72,000	22.03%	0.00%
21-4170-537-05	CELLULAR PHONE SERVICE	Expense	1,560	1,560	1,560	1,560	1,560	1,560	0.00%	0.00%
21-4170-538-81	LAKEFRONT PUMP STATION	Expense	121,122	134,695	125,175	125,175	128,600	132,430	5.80%	2.98%
21-4170-538-82	WATER FILTRATION PLANT	Expense	202,739	209,169	167,200	167,200	212,000	218,000	30.38%	2.83%
21-4170-538-83	WEST SIDE RESERVOIR	Expense	56,721	63,954	75,375	75,375	75,375	75,375	0.00%	0.00%
21-4170-539-81	LAKEFRONT PUMP STATION	Expense	2,736	2,553	4,900	4,900	2,800	4,900	0.00%	75.00%
21-4170-539-82	WATER FILTRATION PLANT	Expense	20,614	29,052	28,500	28,500	28,500	28,500	0.00%	0.00%
21-4170-539-83	WEST SIDE RESERVOIR	Expense	3,633	3,440	6,000	6,000	6,000	6,000	0.00%	0.00%
21-4170-542-00	MEMBERSHIPS	Expense	4,325	4,457	4,500	4,500	4,660	4,800	6.67%	3.00%
21-4170-554-00	OTHER PROFESSIONAL SERVICES	Expense	6,207	4,788	88,980	88,980	88,980	83,980	-5.62%	-5.62%
21-4170-555-00	CUSTODIAL SERVICES	Expense	4,180	3,887	5,600	5,600	5,670	5,670	1.25%	0.00%
21-4170-556-00	LAB ANALYSIS	Expense	294	-	-	-	-	-		
21-4170-556-81	IEPA SAMPLING	Expense	8,973	10,442	8,200	8,200	8,200	8,900	8.54%	8.54%
21-4170-556-82	SLUDGE SAMPLING	Expense	1,120	700	1,400	1,400	1,400	1,400	0.00%	0.00%
21-4170-556-83	DISTRIBUTION SAMPLING	Expense	8,114	9,073	5,990	5,990	5,990	6,375	6.43%	6.43%
21-4170-556-84	LEAD/COPPER ANALYSIS	Expense	699	1,500	10,400	10,400	10,400	10,900	4.81%	4.81%
21-4170-556-85	SPECIAL DISTRIBUTION SAMPLES	Expense	-	803	1,000	1,000	400	1,000	0.00%	150.00%
21-4180-529-00	MAINTENANCE - WATER LINES/METERS	Expense	199,784	136,379	187,000	187,000	187,000	187,000	0.00%	0.00%
21-4180-534-00	INTERFUND TRANSFER ADMINISTRATIVE SERVICES	Expense	1,286,810	1,325,415	1,325,000	1,325,000	1,325,000	1,325,000	0.00%	0.00%
21-4180-536-00	INTERFUND TRANSFER TO SELF INSURANCE	Expense	111,110	42,331	42,000	42,000	42,000	42,000	0.00%	0.00%
21-4180-537-05	CELLULAR PHONE SERVICE	Expense	1,416	1,235	1,560	1,560	1,560	1,560	0.00%	0.00%
21-4180-545-00	PRINTING	Expense	17,928	18,078	17,830	17,830	17,830	17,830	0.00%	0.00%
21-4180-554-00	OTHER PROFESSIONAL SERVICES	Expense	325,934	354,798	489,795	535,618	553,276	554,610	3.55%	0.24%
21-4180-585-00	SOLID WASTE MANAGEMENT	Expense	85,805	78,253	85,000	85,000	85,000	87,810	3.31%	3.31%
	TOTAL CONTRACTUAL SERVICES		3,605,840	3,397,481	3,748,459	3,794,282	3,874,661	3,899,335	2.77%	0.64%

GL Number	Description	CATEGORY	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
21-4170-612-81	LAKEFRONT PUMP STATION	Expense	2,012	833	1,000	1,000	1,200	1,200	20.00%	0.00%
21-4170-612-82	WATER FILTRATION PLANT	Expense	8,100	10,536	8,000	8,000	8,000	8,000	0.00%	0.00%
21-4170-612-83	WEST SIDE RESERVOIR	Expense	647	474	650	650	650	650	0.00%	0.00%
21-4170-614-73	PICKUP PARTS	Expense	35	-	200	200	200	200	0.00%	0.00%
21-4170-615-01	GASOLINE AND DIESEL FUEL	Expense	2,176	5,023	2,000	2,000	7,560	7,560	278.00%	0.00%
21-4170-631-00	MATERIALS & SUPPLIES	Expense	1,298	1,262	1,830	1,830	1,830	1,830	0.00%	0.00%
21-4170-632-00	CUSTODIAL SUPPLIES	Expense	1,698	1,541	1,870	1,870	1,600	1,870	0.00%	16.88%
21-4170-641-00	LAB SUPPLIES	Expense	16,935	16,502	17,000	17,000	17,000	17,000	0.00%	0.00%
21-4170-643-81	ONE TON CONTAINERS	Expense	44,576	41,966	44,500	44,500	44,500	44,500	0.00%	0.00%
21-4170-643-82	SODIUM HYPOCHLORITE	Expense	30,032	22,998	30,930	30,930	30,930	30,930	0.00%	0.00%
21-4170-643-83	ALUMINUM SULFATE	Expense	35,859	35,265	47,900	47,900	38,000	47,900	0.00%	26.05%
21-4170-643-84	FLUORIDE	Expense	17,114	12,690	17,500	17,500	17,500	17,500	0.00%	0.00%
21-4170-643-85	POLYORTHOPHOSPHATE	Expense	26,220	23,990	24,000	24,000	24,000	24,000	0.00%	0.00%
21-4170-645-82	WATER PLANT/LAKE FRONT PUMP STATION	Expense	25,692	30,790	28,000	28,000	28,000	28,000	0.00%	0.00%
21-4170-645-83	WEST SIDE RESERVOIR	Expense	747	169	750	750	250	500	-33.33%	100.00%
21-4170-649-00	TOOLS	Expense	1,498	1,459	5,954	5,954	5,954	1,500	-74.81%	-74.81%
21-4170-653-71	JACKETS	Expense	3,462	3,600	3,600	3,600	3,600	3,600	0.00%	0.00%
21-4170-653-73	PROTECTIVE GEAR	Expense	749	741	750	750	750	750	0.00%	0.00%
21-4180-615-01	GASOLINE AND DIESEL FUEL	Expense	24,966	22,422	31,880	31,880	32,500	31,880	0.00%	-1.91%
21-4180-625-71	MAINTENANCE SUPPLIES	Expense	-	-	100,000	100,000	100,000	108,000	8.00%	8.00%
21-4180-645-00	WATER LINE PARTS	Expense	231,306	157,029	105,000	105,000	105,000	115,000	9.52%	9.52%
21-4180-649-00	TOOLS	Expense	9,908	18,483	26,054	26,054	26,054	14,900	-42.81%	-42.81%
21-4180-653-71	JACKETS	Expense	2,641	3,287	3,600	3,600	3,600	3,600	0.00%	0.00%
21-4180-653-73	PROTECTIVE GEAR	Expense	1,063	1,850	1,850	1,850	1,850	1,850	0.00%	0.00%
	TOTAL COMMODITIES		488,734	412,910	504,818	504,818	500,528	512,720	1.57%	2.44%
21-4170-729-00	PLANT CONSTRUCTION	Expense	103,570	18,774	1,673,077	1,673,077	272,255	1,195,735	-28.53%	339.20%
21-4180-702-00	METERS	Expense	94,749	60,003	3,160,000	3,160,000	4,500,000	100,000	-96.84%	-97.78%
21-4180-708-00	VEHICLES	Expense	-	-	65,505	65,505	-	65,505	0.00%	
21-4180-727-00	WATER MAIN EXTENSION	Expense	30,321	112,894	1,089,000	1,089,000	1,510,283	3,602,663	230.82%	138.54%
21-4180-799-00	DEPRECIATION EXPENSE	Expense	1,889,377	2,058,776	-	-	-	-		
	TOTAL CAPITAL OUTLAY		2,118,017	2,250,447	5,987,582	5,987,582	6,282,538	4,963,903	-17.10%	-20.99%

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
WATER FUND

GL Number	Description	CATEGORY	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
21-8100-554-00	OTHER PROFESSIONAL SERVICES	Expense	950	-	-	-	-	-		
21-8100-801-00	AMORTIZATION EXPENSE	Expense	(57,644)	(63,214)	-	-	-	-		
21-8100-802-00	BOND ISSUE COSTS	Expense	-	13,605	-	-	180,818	-		-100.00%
21-8100-851-32	2013A BONDS -PRINCIPAL PMTS	Expense	-	-	54,007	54,007	54,007	55,357	2.50%	2.50%
21-8100-851-34	2014 BONDS - PRINCIPAL PMTS	Expense	-	-	430,200	430,200	430,200	447,300	3.97%	3.97%
21-8100-851-37	2015B BONDS - PRINCIPAL PMTS	Expense	-	-	400,995	400,995	400,995	412,720	2.92%	2.92%
21-8100-851-38	2016 BONDS - PRINCIPAL PMTS	Expense	-	-	25,000	25,000	25,000	30,000	20.00%	20.00%
21-8100-851-39	2018A BONDS - PRINCIPAL PMTS	Expense	-	-	365,000	365,000	365,000	380,000	4.11%	4.11%
21-8100-851-41	2019 BONDS - PRINCIPAL PMTS	Expense	-	-	245,000	245,000	245,000	260,000	6.12%	6.12%
21-8100-851-43	2021 BONDS - PRINCIPAL PMTS	Expense	-	-	110,000	110,000	110,000	115,000	4.55%	4.55%
21-8100-851-44	2024 BONDS - PRINCIPAL PMTS	Expense	-	-	-	-	-	-		
21-8100-851-46	2025 BONDS - PRINCIPAL PMTS	Expense	-	-		-	-	520,000		
21-8100-852-32	2013A BONDS - INTEREST PMTS	Expense	36,045	7,189	3,760	3,760	3,760	1,938	-48.46%	-48.46%
21-8100-852-34	2014A BONDS - INTEREST PMTS	Expense	90,208	70,400	58,509	58,509	58,509	41,301	-29.41%	-29.41%
21-8100-852-37	2015B BONDS - INTEREST PMTS	Expense	197,867	182,664	173,636	173,636	173,636	157,596	-9.24%	-9.24%
21-8100-852-38	2016 BONDS - INTEREST PMTS	Expense	21,976	12,363	11,925	11,925	11,925	11,175	-6.29%	-6.29%
21-8100-852-39	2018A BONDS - INTEREST PMTS	Expense	198,951	185,611	177,444	177,444	177,444	162,844	-8.23%	-8.23%
21-8100-852-41	2019 BONDS - INTEREST PMTS	Expense	110,713	99,254	92,400	92,400	92,400	80,150	-13.26%	-13.26%
21-8100-852-43	2021 BONDS - INTEREST PMTS	Expense	80,067	74,963	71,900	71,900	71,900	66,400	-7.65%	-7.65%
21-8100-852-44	2024 BONDS - INTEREST PMTS	Expense	-	28,260	31,793	31,793	31,793	31,793	0.00%	0.00%
21-8100-852-46	2025 BONDS - INTEREST PMTS	Expense	-	-	-	359,958	359,958	795,000	120.86%	120.86%
	TOTAL DEBT SERVICE		679,133	611,095	2,251,569	2,611,527	2,792,345	3,568,574	36.65%	27.80%
	TOTAL EXPENSES		9,212,230	9,300,839	15,188,113	15,593,894	16,042,612	15,981,632	2.49%	-0.38%
	NET SURPLUS (DEFICIT)		1,098,875	689,094	12,219,887	11,814,106	(5,274,862)	(4,988,632)	-142.23%	-5.43%

Beginning Audited Cash Balance 5/1/25	-	
FY26 Bond issuance proceeds, net of interfund due to GF at 4/30/25	11,340,365	
FY26 Projected Surplus (Deficit)	(5,274,862)	
Ending Projected Cash Balance 4/30/26	6,065,503	
Estimated Cash Balance 5/1/26		6,065,503
FY27 Budgeted Surplus (Deficit)		(4,988,632)
Ending Estimated Cash Balance 4/30/27		1,076,871

Fund: Water (21) Division: Water Production (4170)			Account Total
	PERSONAL SERVICES		
21-4170-501-01 FULL-TIME SALARIES			
	Regular Salaries - Full Time Employees		**897,500**
21-4170-502-01 PART-TIME SALARIES			
	Regular Part-Time Salaries		**-**
21-4170-503-00 OVERTIME			**35,000**
21-4170-504-00 GOOD HEALTH BENEFIT			**10,000**
21-4170-505-XX OTHER COMPENSATION			
21-4170-505-02	Holiday Pay - Water Plant Operators	31,500	
21-4170-505-08	On-Call Pay	15,600	
			47,100
	TOTAL PERSONAL SERVICES		**989,600**
	FRINGE BENEFITS		
21-4170-511-00 IMRF EMPLOYER CONTRIBUTIONS			**81,600**
21-4170-512-00 FICA EMPLOYER CONTRIBUTIONS			**75,710**
21-4170-513-00 EMPLOYEE LIFE INSURANCE			**1,100**
21-4170-514-00 EMPLOYEE HEALTH / DENTAL INSURANCE			**224,670**
21-4170-515-00 WORKERS' COMPENSATION			**14,000**
	TOTAL FRINGE BENEFITS		**397,080**

Fund: Water (21) Division: Water Production (4170)			Account Total
	CONTRACTUAL SERVICES		
21-4170-524-XX MAINTENANCE - BUILDINGS AND GROUNDS			
21-4170-524-78	Generator Maintenance	6,750	
21-4170-524-79	HVAC Maintenance	25,120	
21-4170-524-82	Water Filtration Plant	41,065	
	TOTAL		**72,935**
21-4170-528-XX MAINTENANCE - WATER PLANT			
21-4170-528-81	Water Plant/Lake Front Pump Station	60,000	
21-4170-528-83	West Side Reservoir	2,500	
21-4170-528-85	Water Tower	7,000	
21-4170-528-89	Sludge Disposal	24,000	
	TOTAL		**93,500**
21-4170-530-00 MAINTENANCE - ELECTRONICS			
	Computerized Control System Modifications		**75,100**
21-4170-533-00 POSTAGE			**28,200**
21-4170-534-00 ADMINISTRATIVE SERVICES			
	Interfund Transfer Out		**717,000**
21-4170-536-00 INSURANCE			
	Transfer to Self Insurance for Property, Casualty, and Liability Insurance		**35,000**
21-4170-537-XX TELEPHONE SERVICE			
21-4170-537-01	Monthly Service	72,000	
21-4170-537-05	Cellular Phone Service	1,560	
	TOTAL		**73,560**

Fund: Water (21) Division: Water Production (4170)			Account Total
	CONTRACTUAL SERVICES (CONT'D)		
21-4170-538-XX ELECTRICITY			
21-4170-538-81	Lake Front Pump Station	132,430	
21-4170-538-82	Water Filtration Plant	218,000	
21-4170-538-83	West Side Reservoir	75,375	
	TOTAL		**425,805**
21-4170-539-XX NATURAL GAS			
21-4170-539-81	Lake Front Pump Station	4,900	
21-4170-539-82	Water Filtration Plant	28,500	
21-4170-539-83	West Side Reservoir	6,000	
	TOTAL		**39,400**
21-4170-542-00 MEMBERSHIPS			
	American Waterworks Association		**4,800**
21-4170-554-00 OTHER PROFESSIONAL SERVICES			
	Water Samples	8,980	
	Engineering Services	75,000	
	TOTAL		**83,980**
21-4170-555-00 CUSTODIAL SERVICES			
	Water Filtration Plant		**5,670**
21-4170-556-XX LAB ANALYSIS			
21-4170-556-81	IEPA Sampling	8,900	
21-4170-556-82	Sludge Sampling	1,400	
21-4170-556-83	Distribution Sampling	6,375	
21-4170-556-84	Lead/Copper Analysis	10,900	
21-4170-556-85	Special Distribution Samples	1,000	
	TOTAL		**28,575**
	TOTAL CONTRACTUAL SERVICES		**1,683,525**

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

			Account Total
	COMMODITIES		
21-4170-612-XX BUILDING MAINTENANCE SUPPLIES			
21-4170-612-81	Lake Front Pump Station	1,200	
21-4170-612-82	Water Filtration Plant	8,000	
21-4170-612-83	West Side Reservoir	650	
	TOTAL		**9,850**
21-4170-614-73 AUTOMOTIVE PARTS & SUPPLIES			
	Repair Parts For 2 Vehicles		**200**
21-4170-615-01 PETROLEUM PRODUCTS			
	Gasoline and Diesel Fuel		**7,560**
21-4170-631-00 MATERIAL AND SUPPLIES			
	Anthracite For Filters	1,330	
	Sampling Supplies	500	
	TOTAL		**1,830**
21-4170-632-00 CUSTODIAL SUPPLIES			
	Soaps, Towels, Light Bulbs, Etc.		**1,870**
21-4170-641-00 LAB SUPPLIES			
	Laboratory Items		**17,000**
21-4170-643-XX CHEMICALS			
21-4170-643-81	Chlorine Gas	44,500	
21-4170-643-82	Sodium Hypochlorite	30,930	
21-4170-643-83	Aluminum Sulfate	47,900	
21-4170-643-84	Fluoride	17,500	
21-4170-643-85	Polyorthophosphate	24,000	
	TOTAL		**164,830**

Fund: Water (21) Division: Water Production (4170)			Account Total
	COMMODITIES (CONT'D)		
21-4170-645-XX WATER LINE PARTS			
21-4170-645-82	Water Plant/Lake Front Pump Station	28,000	
21-4170-645-83	West Side Reservoir	500	
	TOTAL		**28,500**
21-4170-649-00 TOOLS			
	Replace Hand and Power Tools	1,500	
	TOTAL		**1,500**
21-4170-653-XX UNIFORMS			
21-4170-653-71	Jackets	3,600	
21-4170-653-73	Protective Gear	750	
	TOTAL		**4,350**
	TOTAL COMMODITIES		**237,490**
	CAPITAL OUTLAY		
21-4170-729-00 PLANT CONSTRUCTION			
	SCADA System Replacement	1,195,735	
			1,195,735
	TOTAL CAPITAL OUTLAY		**1,195,735**

Fund: Water (21) **Division: Water Production (4170)**			**Account Total**
		DEBT SERVICE	
21-8100-851-XX PRINCIPAL			
21-8100-851-32	2013A Corporate Purpose Bonds	55,357	
21-8100-851-34	2014 Corporate Purpose Bonds	447,300	
21-8100-851-37	2015B Corporate Purpose Bonds	412,720	
21-8100-851-38	2016 Corporate Purpose Bonds	30,000	
21-8100-851-39	2018A Corporate Purpose Bonds	380,000	
21-8100-851-41	2019 Corporate Purpose Bonds	260,000	
21-8100-851-43	2021 Corporate Purpose Bonds	115,000	
21-8100-851-44	2024 Corporate Purpose Bonds	-	
21-8100-851-46	2025 Corporate Purpose Bonds	520,000	
	TOTAL		**2,220,377**
21-8100-852-XX INTEREST AND FISCAL CHARGES			
21-8100-852-32	2013A Corporate Purpose Bonds	1,938	
21-8100-852-34	2014 Corporate Purpose Bonds	41,301	
21-8100-852-37	2015B Corporate Purpose Bonds	157,596	
21-8100-852-38	2016 Corporate Purpose Bonds	11,175	
21-8100-852-39	2018A Corporate Purpose Bonds	162,844	
21-8100-852-41	2019 Corporate Purpose Bonds	80,150	
21-8100-852-43	2021 Corporate Purpose Bonds	66,400	
21-8100-852-44	2024 Corporate Purpose Bonds	31,793	
21-8100-852-46	2025 Corporate Purpose Bonds	795,000	
	TOTAL		**1,348,197**
	TOTAL DEBT SERVICE		**3,568,574**
DIVISION TOTAL			**8,072,004**

Fund: Water (21) Division: Water Distribution (4180)	Account Total
PERSONAL SERVICES	
21-4180-501-01 FULL-TIME SALARIES	
Regular Salaries - Full Time Employees	**1,083,450**
21-4180-503-00 OVERTIME	**70,400**
21-4180-504-00 GOOD HEALTH BENEFIT	**7,000**
21-4180-505-04 OTHER COMPENSATION	
Supervisory Differential	**4,500**
TOTAL PERSONAL SERVICES	**1,165,350**
FRINGE BENEFITS	
21-4180-511-00 IMRF EMPLOYER CONTRIBUTIONS	**100,960**
21-4180-512-00 FICA EMPLOYER CONTRIBUTIONS	**89,150**
21-4180-513-00 EMPLOYEE LIFE INSURANCE	**1,250**
21-4180-514-00 EMPLOYEE HEALTH / DENTAL INSURANCE	**277,710**
21-4180-515-00 WORKERS' COMPENSATION	**16,000**
TOTAL FRINGE BENEFITS	**485,070**

Fund: Water (21) Division: Water Distribution (4180)		Account Total
CONTRACTUAL SERVICES		
21-4180-529-00 MAINTENANCE - WATER LINES/METERS		
Water Mains/Hydrants/Valves	35,000	
Emergency Leak Locating	15,000	
Lead Mitigation Program	75,000	
Valve Repairs	12,000	
Lead Service Line Replacement Program 50/50	50,000	
TOTAL		**187,000**
21-4180-534-00 ADMINISTRATIVE SERVICES		
Interfund Transfer Out		**1,325,000**
21-4180-536-00 INSURANCE		
Transfer To Self Insurance For Property, Casualty And Liability Insurance		**42,000**
21-4180-537-05 TELEPHONE SERVICE		
Cellular Phone Service		**1,560**
21-4180-545-00 PRINTING		
Door Hangers And Informational Pamphlets	2,580	
Water Billing	15,250	
TOTAL		**17,830**
21-4180-554-00 OTHER PROFESSIONAL SERVICES		
Village Wide Leak Detection	98,270	
Hydrant Painting	34,430	
GIS Consortium	62,355	
SCBA Medical Exams	750	
CDL Drug and Alcohol Testing	950	
Credit and Debit Card Fees	144,000	
RPZ Record/Survey Management	98,855	
Water Modeling Updates	35,000	
Cloud ERP/Meter System Integration	60,000	
Lead Service Regulatory Reporting	20,000	
TOTAL		**554,610**

Fund: Water (21) Division: Water Distribution (4180)			Account Total
	CONTRACTUAL SERVICES (CONT'D)		
21-4180-585-00 SOLID WASTE MANAGEMENT			
	Water Main Maintenance		**87,810**
	TOTAL CONTRACTUAL SERVICES		**2,215,810**
	COMMODITIES		
21-4180-615-01 PETROLEUM PRODUCTS			
	Gasoline And Diesel Fuel		**31,880**
21-4180-625-71 MAINTENANCE SUPPLIES			
	Asphalt	30,900	
	Stone	43,775	
	Concrete	28,325	
	Restoration Materials	5,000	
	TOTAL		**108,000**
21-4180-645-00 WATER LINE PARTS			
	Water Main Parts	85,000	
	Large Meter Replacements	15,000	
	New Home Connections	15,000	
	TOTAL		**115,000**
21-4180-649-00 TOOLS			
	Water Tools	12,500	
	Utility Locating Device	1,200	
	Gas Air Monitor and Charging Station	1,200	
	TOTAL		**14,900**
21-4180-653-XX UNIFORMS			
21-4180-653-71	Jackets	3,600	
21-4180-653-73	Protective Gear	1,850	
	TOTAL		**5,450**
	TOTAL COMMODITIES		**275,230**

Fund: Water (21) Division: Water Distribution (4180)		Account Total
CAPITAL OUTLAY		
21-4180-702-00 METERS		
Water Meter		**100,000**
21-4180-708-00 VEHICLES		
Unit 429: 2015 Ford Transit		**65,505**
21-4180-727-00 WATER MAIN EXTENSION		
Lee Road	2,633,028	
Walters Avenue - Shermer to Pfingsten	514,585	
Grace Manor	455,050	
TOTAL		**3,602,663**
TOTAL CAPITAL OUTLAY		**3,768,168**
DIVISION TOTAL		**7,909,628**

Village of Northbrook
Capital Improvement Plan - Summary FY 2027 - 2031

Water Capital Projects

					Actuals		Budget	Amended Budget	Year End Estimate	Recommended Budget				
	CAP	Fund	Dept	Account	FY 2024	FY 2025	FY 2026	FY 2026	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Filter, Filter Basin Valve Replacements	No	21	4170	729-00	-	-	-	-	-	-	100,000	255,000	255,000	255,000
Lakefront Pumping Station Tuckpointing	No	21	4170	729-00	-	-	150,000	150,000	85,000	-	-	-	-	-
30” and 48” Intake Pipe Repair	No	21	4170	729-00	-	-	-	-	-	-	-	-	150,000	1,516,500
Lakefront Sodium Hypochlorite Tank Replacement	No	21	4170	729-00	-	-	-	-	-	-	-	-	150,000	600,000
Motor Control Center Replacements	No	21	4170	729-00	-	-	-	-	-	-	-	175,000	700,000	-
Pipe Support & Data Cabling	No	21	4170	729-00	45,425	94,143	-	-	172,700	-	-	-	-	-
Pump and Motor Refurbishment	No	21	4170	729-00	-	-	-	-	-	-	218,545	225,105	231,840	238,795
SCADA System Replacement	No	21	4170	729-00	310,912	287,168	1,445,735	1,445,735	300,000	1,195,735	-	-	-	-
Variable Frequency Drive Replacements	No	21	4170	729-00	96,000	-	-	-	-	-	95,480	-	98,346	75,000
Water Main Replacement Grace Manor	No	21	4180	727-00	-	-	-	-	-	162,078	-	-	-	-
Water Main Replacement Lee Road	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	No	21	4180	727-00	-	-	-	-	-	-	4,780,087	-	-	-
Water Main Replacement Skierch's & White Plans	No	21	4180	727-00	-	-	-	-	-	-	-	-	408,623	7,049,437
Water Main Replacement South Bridge Commons	No	21	4180	727-00	-	-	-	-	-	-	-	308,640	5,061,906	-
Water Main Replacement Northbrook Highlands & Kiest's Subdivision	No	21	4180	727-00	-	-	-	-	-	-	-	297,128	2,971,283	-
Water Main Replacement Walters Avenue: Shermer to Pfingsten	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.	No	21	4180	727-00	-	-	-	-	-	-	321,144	3,211,445	-	-
Water Main Repl. Brookside Est., Northbrook Gard. & Highlands Subd.	No	21	4180	727-00	-	-	-	-	-	-	292,027	2,920,277	-	-
Water Meter Replacement	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	No	21	4180	708-00	-	-	-	-	-	-	227,479	-	-	-
Unit 409: 2015 Ford F250	No	21	4180	708-00	-	-	-	-	-	-	-	-	68,505	-
Unit 421: 2016 Ford F250 Pick Up /w Plow	No	21	4180	708-00	-	-	-	-	-	-	-	62,600	-	-
Unit 429: 2015 Ford Transit	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

SANITARY SEWER FUND

PROGRAM DETAIL
FISCAL YEAR 2027

FUND RESPONSIBILITIES

The Sanitary Sewer Fund is an enterprise funds and distinguished from other Village funds in that it is run similar to a business and funded by user fees rather than taxes. The Sanitary Sewer Division of the Public Works Department is established to effectively manage, maintain, operate, and repair the Village's 134 miles of sanitary sewer system so that an uninterrupted and reliable waste water collection, conveyance, and disposal system is available to its users. This utility is operated as a local collector system within the area served by the Metropolitan Water Reclamation District of Greater Chicago (MWRD), which provides regulatory control and guidelines on the amount and type of acceptable raw waste discharges that can be deposited into their interceptor lines for conveyance to regional treatment facilities in Skokie.

The Sanitary Sewer Fund is self-sustaining; the cost of transporting Northbrook's wastewater to MWRD interceptor lines is financed by user fees. In FY 2022/2023, the Village began a water and sanitary sewer utility rate study to determine required system enhancements to maintain the quality and efficiency of transporting wastewater and related long term funding stream. The study evaluated the increasing cost of the system's operation and maintenance including but not limited to electricity, materials and supplies. The utility rate study final draft was formally adopted by the Village Board on September 26, 2023.

ACCOMPLISHMENTS FOR FISCAL YEAR 2026

1. Utilized in-house staff and contractors to televise and clean approximately 127,904 linear feet of sanitary sewer main and inspect 886 manholes, all of the Village's sanitary sewer mains and manholes, as part of the system assessment required by MWRD's Inflow and Infiltration Reduction Program.

2. Lined approximately 7,247 linear feet of sanitary sewer to extend its useful life, reinforce its structural integrity, and eliminate sources of stormwater and groundwater inflow and infiltration.

3. Rehabilitated manholes and completed point repairs to sanitary sewers as needed.

4. Replaced the generator at the Foley Sanitary Lift Station.

5. Replaced Unit 300 (2007 Ford F-550 Dump Truck).

6. Continued public education on inflow and infiltration and addressed private sector defects, as identified.

7. Continued to submit Infiltration/Inflow Control Program (IICP) Annual Summary Reports (ASR) to the Metropolitan Water Reclamation District of Greater Chicago.

GOALS FOR FISCAL YEAR 2027

1. Utilize in-house staff and contractors to televise and clean approximately 174,000 linear feet of sanitary sewer main and inspect 779 manholes, a quarter of the Village's sanitary sewer mains and manholes, as part of the system assessment required by MWRD's Inflow and Infiltration Reduction Program.

2. Complete the annual sanitary sewer and manhole lining programs.

3. Replace the controls at the 2500 Dundee Road Sanitary Lift Station.

4. Procure and replace the generator at the 1400 Techny Road Sanitary Lift Station.

5. Continue public education on inflow and infiltration and address private sector defects as identified.

6. Continue to submit Infiltration/Inflow Control Program (IICP) Annual Summary Reports (ASR) to the Metropolitan Water Reclamation District of Greater Chicago.

PUBLIC WORKS DEPARTMENT
SANITARY SEWER DIVISION
AUTHORIZED POSITIONS

	FY 2026		FY 2027	
	Positions	FTE*	Positions	FTE*
Regular Full-Time				
Maintenance Supervisor	1	1.00	1	1.00
Administrative Clerk	1	1.00	1	1.00
Maintenance Worker	2	2.00	2	2.00
TOTAL	**4**	**4.00**	**4**	**4.00**
TOTAL POSITIONS FOR DIVISION	**4**	**4.00**	**4**	**4.00**

* FTE - Full-Time Equivalents

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
SANITARY SEWER FUND

GL Number	Description	CATEGORY	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
14-0000-403-00	SANITARY SEWER USER FEES	Revenue	2,083,576	2,079,774	2,350,000	2,350,000	2,130,000	2,250,000	-4.26%	5.63%
14-0000-406-01	BOND ISSUE PROCEEDS	Revenue	-	-	-	-	-	500,000		
14-0000-426-01	INTEREST INCOME	Revenue	10,410	616	2,000	2,000	2,000	2,000	0.00%	0.00%
14-0000-473-09	MISCELLANEOUS INCOME	Revenue	-	-	-	-	-	-		
14-0000-474-17	RECAPTURE FEES	Revenue	-	(6,525)	2,000	2,000	-	2,000	0.00%	
	TOTAL REVENUES		2,093,986	2,073,865	2,354,000	2,354,000	2,132,000	2,754,000	16.99%	29.17%

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
SANITARY SEWER FUND

GL Number	Description	CATEGORY	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
14-4160-501-01	REGULAR SALARIES	Expense	328,228	303,878	359,620	359,620	360,380	380,080	5.69%	5.47%
14-4160-501-21	COMPENSATED ABSENCES ADJUSTMENT	Expense	(6,923)	14,432	-	-	-	-		
14-4160-503-00	OVERTIME	Expense	25,924	35,890	30,000	30,000	32,270	30,000	0.00%	-7.03%
14-4160-504-00	GOOD HEALTH BENEFIT	Expense	3,332	5,234	3,000	3,000	5,920	6,000	100.00%	1.35%
14-4160-505-04	SUPERVISORY DIFFERENTIAL	Expense	1,543	594	2,000	2,000	2,000	2,000	0.00%	0.00%
14-4160-505-08	ON CALL PAY	Expense	-	-	-	-	1,000	3,000		200.00%
	TOTAL PERSONAL SERVICES		352,104	360,028	394,620	394,620	401,570	421,080	6.71%	4.86%
14-4160-511-00	IMRF EMPLOYER CONTRIBUTIONS	Expense	30,081	29,556	34,210	34,210	34,210	35,880	4.88%	4.88%
14-4160-512-00	FICA EMPLOYER CONTRIBUTIONS	Expense	25,645	26,926	30,200	30,200	30,200	31,370	3.87%	3.87%
14-4160-513-00	EMPLOYEE LIFE INSURANCE	Expense	483	270	300	300	300	300	0.00%	0.00%
14-4160-514-00	EMPLOYEE HEALTH INSURANCE	Expense	71,250	91,300	95,805	95,805	95,805	109,060	13.84%	13.84%
14-4160-514-01	EMPLOYEE HEALTH INSURANCE - OPT OUT	Expense	-	-	-	-	-	-		
14-4160-515-00	INTERFUND TRANSFER SELF INSURANCE W/C	Expense	5,500	5,500	5,500	5,500	5,500	5,500	0.00%	0.00%
14-4160-516-00	GASB 75 OPEB EXPENSE	Expense	(9,092)	(6,634)	-	-	-	-		
14-4160-517-00	GASB 68 IMRF PENSION EXPENSE	Expense	(49,813)	52,772	-	-	-	-		
	TOTAL FRINGE BENEFITS		74,054	199,690	166,015	166,015	166,015	182,110	9.69%	9.69%
14-4160-524-78	GENERATOR MAINTENANCE	Expense	31,595	25,378	20,970	20,970	20,970	21,600	3.00%	3.00%
14-4160-526-00	MAINTENANCE - SEWER	Expense	66,720	73,366	81,970	81,970	81,970	81,970	0.00%	0.00%
14-4160-534-00	INTERFUND TRANSFER ADMINISTRATIVE SERVICES	Expense	626,975	626,975	627,000	627,000	627,000	627,000	0.00%	0.00%
14-4160-536-00	INTERFUND TRANSFER TO SELF INSURANCE	Expense	30,925	11,782	12,000	12,000	12,000	12,000	0.00%	0.00%
14-4160-537-01	MONTHLY SERVICE	Expense	11,156	11,240	11,500	11,500	12,260	14,400	25.22%	17.46%
14-4160-537-05	CELLULAR PHONE SERVICE	Expense	390	561	780	780	780	780	0.00%	0.00%
14-4160-538-00	ELECTRICITY	Expense	26,903	28,603	23,300	23,300	21,000	23,300	0.00%	10.95%
14-4160-539-00	NATURAL GAS	Expense	6,715	10,640	7,520	7,520	9,740	8,490	12.90%	-12.83%
14-4160-554-00	OTHER PROFESSIONAL SERVICES	Expense	18,891	13,519	41,545	41,545	40,395	42,275	1.76%	4.65%
14-4160-554-01	CREDIT AND DEBIT CARD FEES	Expense	12,648	13,749	16,000	16,000	26,785	33,000	106.25%	23.20%
	TOTAL CONTRACTUAL SERVICES		832,918	815,813	842,585	842,585	852,900	864,815	2.64%	1.40%
14-4160-613-00	MAINTENANCE PARTS AND SUPPLIES	Expense	8,426	7,397	9,000	9,000	7,150	9,000	0.00%	25.87%
14-4160-615-01	GASOLINE AND DIESEL FUEL	Expense	15,323	11,811	12,100	12,100	18,750	12,750	5.37%	-32.00%
14-4160-646-00	SEWER LINE AND LIFT STATION PARTS	Expense	12,300	12,420	12,750	12,750	12,750	12,750	0.00%	0.00%
14-4160-649-00	TOOLS	Expense	7,588	4,888	11,954	11,954	11,954	7,500	-37.26%	-37.26%
14-4160-653-71	UNIFORMS	Expense	1,177	788	1,600	1,600	1,600	1,600	0.00%	0.00%
	TOTAL COMMODITIES		44,814	37,304	47,404	47,404	52,204	43,600	-8.02%	-16.48%
14-4160-708-00	VEHICLES/EQUIPMENT	Expense	-	-	88,202	88,202	82,305	-	-100.00%	-100.00%
14-4160-723-00	SEWER LINE CONSTRUCTION	Expense	293,840	299,763	398,000	398,000	398,000	533,450	34.03%	34.03%
14-4160-799-00	DEPRECIATION EXPENSE	Expense	278,366	280,403	-	-	-	-		
	TOTAL CAPITAL OUTLAY		572,206	580,166	486,202	486,202	480,305	533,450	9.72%	11.06%

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
SANITARY SEWER FUND

GL Number	Description	CATEGORY	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
14-8100-554-00	OTHER PROFESSIONAL SERVICES	Expense	278	-	-	-	-	-		
14-8100-801-00	AMORTIZATION EXPENSE	Expense	(24,494)	(27,135)	-	-	-	-		
14-8100-802-00	BOND ISSUE COSTS	Expense	-	4,979	-	-	-	-		
14-8100-851-12	2013A BONDS - PRINCIPAL PMTS	Expense	-	-	25,717	25,717	25,717	26,360	2.50%	2.50%
14-8100-851-13	2014 BONDS - PRINCIPAL PMTS	Expense	-	-	191,200	191,200	191,200	198,800	3.97%	3.97%
14-8100-851-37	2015B BONDS - PRINCIPAL PMTS	Expense	-	-	57,285	57,285	57,285	58,960	2.92%	2.92%
14-8100-851-38	2016 BONDS - PRINCIPAL PMTS	Expense	-	-	-	-	-	-		
14-8100-851-39	2018 A BONDS - PRINCIPAL PMTS	Expense	-	-	-	-	-	-		
14-8100-851-41	2019 BONDS - PRINCIPAL PMTS	Expense	-	-	5,000	5,000	5,000	5,000	0.00%	0.00%
14-8100-851-43	2021 BONDS - PRINCIPAL PMTS	Expense	-	-	15,000	15,000	15,000	15,000	0.00%	0.00%
14-8100-851-44	2024 BONDS - PRINCIPAL PMTS	Expense	-	-	-	-	-	-		
14-8100-852-12	2013A BONDS - INTEREST PMTS	Expense	17,164	3,423	1,791	1,791	1,791	922	-48.52%	-48.52%
14-8100-852-13	2014A BONDS - INTEREST PMTS	Expense	40,092	31,289	26,004	26,004	26,004	18,356	-29.41%	-29.41%
14-8100-852-37	2015B BONDS - INTEREST PMTS	Expense	28,267	26,095	24,805	24,805	24,805	22,514	-9.24%	-9.24%
14-8100-852-38	2016 BONDS - INTEREST PMTS	Expense	5,191	6,225	6,225	6,225	6,225	6,225	0.00%	0.00%
14-8100-852-39	2018A BONDS - INTEREST PMTS	Expense	23,870	22,406	22,406	22,406	22,406	22,406	0.00%	0.00%
14-8100-852-41	2019 BONDS - INTEREST PMTS	Expense	4,146	3,896	3,750	3,750	3,750	3,500	-6.67%	-6.67%
14-8100-852-43	2021 BONDS - INTEREST PMTS	Expense	9,292	8,792	8,500	8,500	8,500	7,750	-8.82%	-8.82%
14-8100-852-44	2024 BONDS - INTEREST PMTS	Expense	-	13,397	15,072	15,072	15,072	15,072	0.00%	0.00%
	TOTAL DEBT SERVICE		103,806	93,367	402,755	402,755	402,755	400,865	-0.47%	-0.47%
	TOTAL EXPENSES		1,979,902	2,086,368	2,339,581	2,339,581	2,355,749	2,445,920	4.55%	3.83%
	NET SURPLUS (DEFICIT)		114,084	(12,503)	14,419	14,419	(223,749)	308,080	2036.62%	-237.69%
	Beginning Audited Cash Balance 5/1/25						-			
	FY26 Projected Surplus (Deficit)						(223,749)			
	Ending Projected Cash Balance 4/30/26						(223,749)			
	Estimated Cash Balance 5/1/26							(223,749)		
	FY27 Budgeted Surplus (Deficit)							308,080		
	Ending Estimated Cash Balance 4/30/27							84,331		

Fund: Sanitary Sewer (14) Department: Sanitary Sewer (4160)			Account Total
PERSONAL SERVICES			
14-4160-501-01 FULL-TIME SALARIES			
	Regular Salaries - Full Time Employees		**380,080**
14-4160-503-00 OVERTIME			**30,000**
14-4160-504-00 GOOD HEALTH BENEFIT			**6,000**
14-4160-505-XX OTHER COMPENSATION			
14-4160-505-04	Supervisory Differential	2,000	
14-4160-505-08	On-Call Pay	3,000	
			5,000
	TOTAL PERSONAL SERVICES		**421,080**
FRINGE BENEFITS			
14-4160-511-00 IMRF EMPLOYER CONTRIBUTIONS			**35,880**
14-4160-512-00 FICA EMPLOYER CONTRIBUTIONS			**31,370**
14-4160-513-00 EMPLOYEE LIFE INSURANCE			**300**
14-4160-514-00 EMPLOYEE HEALTH / DENTAL INSURANCE			**109,060**
14-4160-515-00 WORKERS' COMPENSATION			**5,500**
	TOTAL FRINGE BENEFITS		**182,110**
CONTRACTUAL SERVICES			
14-4160-524-78 MAINTENANCE - BUILDINGS AND GROUNDS			
	Generator Maintenance		**21,600**
14-4160-526-00 MAINTENANCE - SEWER			
	Lift Stations Repairs	9,000	
	Emergency Line Repairs	5,000	
	Televised Inspections	61,870	
	Lift Station Wet Well Cleaning	6,100	
	TOTAL		**81,970**

Fund: Sanitary Sewer (14) Department: Sanitary Sewer (4160)			Account Total
	CONTRACTUAL SERVICES (CONT'D)		
14-4160-534-00 ADMINISTRATIVE SERVICES			
	Interfund Transfer Out		**627,000**
14-4160-536-00 INSURANCE			
	Transfer to Self Insurance for Property, Casualty and Liability Insurance		**12,000**
14-4160-537-XX TELEPHONE SERVICES			
14-4160-537-01	Monthly Service	14,400	
14-4160-537-05	Cellular Phone Service	780	
	TOTAL		**15,180**
14-4160-538-00 ELECTRICITY			
	Electricity For 13 Lift Stations		**23,300**
14-4160-539-00 NATURAL GAS			
	13 Lift Station Stand-by Emergency Generators		**8,490**
14-4160-554-XX OTHER PROFESSIONAL SERVICES			
14-4160-554-00	Overhead Sewer Conversion Program	15,000	
14-4160-554-00	GIS Consortium	12,750	
14-4160-554-00	SCBA Medical Exams	225	
14-4160-554-00	CDL Drug & Alcohol Screening	300	
14-4160-554-00	Station and Pump Repairs	14,000	
14-4160-554-01	Credit and Debit Card Fees	33,000	
	TOTAL		**75,275**
	TOTAL CONTRACTUAL SERVICES		**864,815**

Fund: Sanitary Sewer (14) Department: Sanitary Sewer (4160)			Account Total
	COMMODITIES		
14-4160-613-00 MAINTENANCE PARTS & SUPPLIES			
	Sewer Flusher Equipment		**9,000**
14-4160-615-01 PETROLEUM PRODUCTS			
	Gasoline and Diesel Fuel		**12,750**
14-4160-646-00 SEWER LINE AND LIFT STATION PARTS			
	Sewer Repair Materials		**12,750**
14-4160-649-00 TOOLS			
	Replace Hand and Power Tools		**7,500**
14-4160-653-XX UNIFORMS			
14-4160-653-71	Uniforms for Employees		**1,600**
	TOTAL COMMODITIES		**43,600**
	CAPITAL OUTLAY		
14-4160-723-00 SEWER LINE CONSTRUCTION			
	Sewer Lining	245,000	
	Manhole Lining	65,000	
	Controls Replacement : 2500 Dundee Rd Sanitary Lift Station	130,000	
	Generator Replacement : 1400 Techny Rd Sanitary Lift Station	93,450	
	TOTAL		**533,450**
	TOTAL CAPITAL OUTLAY		**533,450**

Fund: Sanitary Sewer (14) Department: Sanitary Sewer (4160)			Account Total
	DEBT SERVICE		
14-8100-851-XX PRINCIPAL			
14-8100-851-12	2013A Corporate Purpose Bonds	26,360	
14-8100-851-13	2014A Corporate Purpose Bonds	198,800	
14-8100-851-37	2015B Corporate Purpose Bonds	58,960	
14-8100-851-41	2019 Corporate Purpose Bonds	5,000	
14-8100-851-43	2021 Corporate Purpose Bonds	15,000	
			304,120
14-8100-852-XX INTEREST AND FISCAL CHARGES			
11-8100-852-12	2013A Corporate Purpose Bonds	922	
14-8100-852-13	2014A Corporate Purpose Bonds	18,356	
14-8100-852 37	2015B Corporate Purpose Bonds	22,514	
14-8100-852-38	2016 Corporate Purpose Bonds	6,225	
14-8100-852-39	2018A Corporate Purpose Bonds	22,406	
14-8100-852-41	2019 Corporate Purpose Bonds	3,500	
14-8100-852-43	2021 Corporate Purpose Bonds	7,750	
14-8100-852-44	2024 Corporate Purpose Bonds	15,072	
			96,745
	TOTAL DEBT SERVICE		**400,865**
FUND TOTAL			**2,445,920**

Village of Northbrook

Capital Improvement Plan - Summary FY 2027 - 2031

Sanitary Sewer Capital Projects

					Actuals		Budget	Amended Budget	Year End Estimate	Recommended Budget				
Project Name	CAP	Fund	Dept	Account	FY 2024	FY 2025	FY 2026	FY 2026	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Controls Replacement : 2500 Dundee Rd Sanitary Lift Station	No	14	4160	723-00	-	-	-	-	-	130,000	-	-	-	-
Generator Replacement : 1400 Techny Rd Sanitary Lift Station	No	14	4160	723-00	-	-	-	-	-	93,450	-	-	-	-
Generator Replacement : 2500 Dundee Rd Sanitary Lift Station	No	14	4160	723-00	-	-	-	-	-	-	99,141	-	-	-
Generator Replacement : 4580 Forestview Dr Sanitary Lift Station	No	14	4160	723-00	-	-	-	-	-	-	-	99,141	-	-
Generator Replacement : 1740 Killarney Ln Sanitary Lift Station	No	14	4160	723-00	-	-	-	-	-	-	-	-	102,115	-
Generator Replacement : 1801 Holste Rd Sanitary Lift Station	No	14	4160	723-00	-	-	-	-	-	-	-	-	-	105,178
Manhole Rehabilitation	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	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	No	14	4160	705-00	-	-	-	-	-	-	-	-	-	113,000
Unit 300: 2007 Ford F550 Dump Truck	No	14	4160	708-00	-	-	88,202	88,202	88,202	-	-	-	-	-
Unit 308: 1987 CH&E 4" Water Pump	No	14	4160	705-00	-	-	-	-	-	-	-	-	-	30,000
Unit 424: 2013 Ford F250	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

STORMWATER FUND

PROGRAM DETAIL
FISCAL YEAR 2027

FUND RESPONSIBILITIES

The Stormwater Fund is an enterprise fund and distinguished from other Village funds in that it is run similar to a business and funded by user fees rather than taxes. The Stormwater Fund is utilized to account and provide financial resources for the construction of stormwater improvement projects. This fund also provides for operational costs associated with effectively managing, maintaining, operating and repairing the Village's 125 miles of storm sewers, ditches, detention facilities, and lift stations so storm water conveyance to outfalls is achieved with minimal impact to property.

The Stormwater Fund is intended to be self-sustaining with the cost to maintain and improve the existing stormwater system is financed by user fees. Large capital projects may be funded through the issuance of general obligation bonds, which serve as loans to the Fund that are paid back over a set period time. Northbrook's stormwater utility fee was $1.00 per 1,000 gallons of water from its inception to December 1, 2025. The rate increased to $2.00 per 1,000 gallons of water on December 1, 2025 and will increase to $2.10 on May 1, 2027.

ACCOMPLISHMENTS FOR FISCAL YEAR 2026

1. Completed $41,232 in localized drainage improvements at specified locations in the Village to help alleviate specific concerns reported by residents.

2. Continued coordination with the Development and Planning Services Department to implement a Standard Operating Procedure for a 50/50 cul-de-sac conversion program to encourage residents to convert cul-de-sac islands to native plantings.

3. Presented the completed stormwater utility rate study prepared by New Gen Strategies and Solutions, LLC. to the Village Board and amended the Annual Fee Ordinance to ensure the Stormwater Fund is adequately financially supported. Increased stormwater fees to $2.00 effective December 1, 2025.

4. Implemented the CIP and subsequent budget appropriations by replacing the hopper of the Vactor Unit 310 (2013 Freightliner Vactor Hopper).

GOALS FOR FISCAL YEAR 2027

1. Continue engineering and design of Koepke Road Master Stormwater Management Plan Project #37 with construction scheduled in Fiscal Year 2028, subject to budget appropriation.

2. Continue to identify Village-owned stormwater detention facilities and right-of-way as candidates for conversion to native plantings to further the Village's stormwater best practice of using prairie plants to help stormwater infiltrate the ground.

3. Continue the prescribed burn program to support native landscaping health at Village detention basins.

4. Work with the Village's Sustainability Coordinator to promote the 50/50 cul-de-sac conversion program to encourage residents to convert cul-de-sac islands to native plantings to help stormwater infiltrate the ground and provide pollinator habitats.

PUBLIC WORKS DEPARTMENT
STORMWATER DIVISION
AUTHORIZED POSITIONS

	FY 2026		FY 2027	
	Positions	FTE*	Positions	FTE*
Regular Full-Time				
Village Engineer	1	1.00	1	1.00
Project Manager I	1	1.00	1	1.00
Maintenance Worker	3	3.00	3	3.00
TOTAL	**5**	**5.00**	**5**	**5.00**
TOTAL POSITIONS FOR DIVISION	**5**	**5.00**	**5**	**5.00**

* FTE - Full-Time Equivalents

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
STORMWATER FUND

GL Number	Description	CATEGORY	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
16-0000-406-01	BOND PROCEEDS	Revenue	-	-	-	-	-	-		
16-0000-426-01	INTEREST INCOME	Revenue	26,135	-	10,000	10,000	-	15,000	50.00%	
16-0000-451-00	STORMWATER UTILITY FEES	Revenue	1,366,042	1,364,184	3,050,000	3,050,000	1,900,000	3,380,000	10.82%	77.89%
16-0000-455-02	IMPERVIOUS SURFACE FEE	Revenue	37,832	16,675	20,000	20,000	35,000	35,000	75.00%	0.00%
16-0000-480-00	STORM ANNEXATION FEES	Revenue	5,128	1,000	6,000	6,000	1,000	5,000	-16.67%	400.00%
16-0000-481-32	OTHER GRANTS	Revenue	-	212,971	-	-	-	-		
16-0000-499-11	INTERFUND TRANSFER GENERAL FUND	Revenue	-	1,000,000	700,000	700,000	700,000	-	-100.00%	-100.00%
	TOTAL REVENUES		1,435,137	2,594,830	3,786,000	3,786,000	2,636,000	3,435,000	-9.27%	30.31%

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
STORMWATER FUND

GL Number	Description	CATEGORY	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
16-4190-501-01	REGULAR SALARIES	Expense	426,992	491,577	515,860	515,860	520,340	535,460	3.80%	2.91%
16-4190-501-21	COMPENSATED ABSENCES ADJUSTMENT	Expense	2,774	(296)	-	-	-	-		
16-4190-503-00	OVERTIME	Expense	11,794	22,561	19,000	19,000	18,260	19,000	0.00%	4.05%
	TOTAL PERSONAL SERVICES		441,560	513,842	534,860	534,860	538,600	554,460	3.66%	2.94%
16-4190-511-00	IMRF EMPLOYER CONTRIBUTIONS	Expense	35,395	43,924	46,960	46,960	46,960	48,515	3.31%	3.31%
16-4190-512-00	FICA EMPLOYER CONTRIBUTIONS	Expense	33,716	39,343	40,920	40,920	41,325	42,415	3.65%	2.64%
16-4190-513-00	EMPLOYEE LIFE INSURANCE	Expense	559	535	620	620	620	620	0.00%	0.00%
16-4190-514-00	EMPLOYEE HEALTH/DENTAL INSURANCE	Expense	43,955	127,725	130,820	130,820	130,820	156,840	19.89%	19.89%
16-4190-514-01	EMPLOYEE HEALTH INSURANCE - OPT OUT	Expense	-	-	-	-	-	-		
16-4190-515-00	INTERFUND TRANSFER SELF INSURANCE W/C	Expense	5,060	5,060	5,000	5,000	5,000	5,000	0.00%	0.00%
16-4190-516-00	GASB 75 OPEB EXPENSE	Expense	(7,685)	59,744	-	-	-	-		
16-4190-517-00	GASB 68 IMRF PENSION EXPENSE	Expense	(54,380)	76,294	-	-	-	-		
	TOTAL FRINGE BENEFITS		56,620	352,625	224,320	224,320	224,725	253,390	12.96%	12.76%
16-4190-524-78	GENERATOR MAINTENANCE	Expense	3,052	1,330	1,370	1,370	1,370	1,750	27.74%	27.74%
16-4190-527-00	MAINTENANCE - STORM SEWER	Expense	115,987	102,248	172,950	172,950	117,950	157,950	-8.67%	33.91%
16-4190-531-71	STREET REPAIRS	Expense	-	5,000	20,000	20,000	20,000	20,660	3.30%	3.30%
16-4190-534-00	INTERFUND TRANSFER ADMINISTRATIVE SERVICES	Expense	98,825	101,790	102,000	102,000	102,000	102,000	0.00%	0.00%
16-4190-536-00	INTERFUND TRANSFER TO SELF INSURANCE	Expense	41,995	15,999	16,000	16,000	16,000	16,000	0.00%	0.00%
16-4190-537-05	CELL PHONE SERVICE	Expense	951	1,564	1,560	1,560	1,560	1,560	0.00%	0.00%
16-4190-538-91	LIFT STATIONS	Expense	4,950	6,305	2,800	2,800	5,700	6,400	128.57%	12.28%
16-4190-554-00	OTHER PROFESSIONAL SERVICES	Expense	58,033	47,324	72,500	72,500	71,700	84,600	16.69%	17.99%
16-4190-585-73	STORM SEWER MAINTENANCE	Expense	18,500	23,635	19,625	19,625	19,625	21,000	7.01%	7.01%
	TOTAL CONTRACTUAL SERVICES		342,293	305,195	408,805	408,805	355,905	411,920	0.76%	15.74%
16-4190-613-73	SEWER EQUIPMENT	Expense	178	-	500	500	500	500	0.00%	0.00%
16-4190-615-01	GASOLINE AND DIESEL FUEL	Expense	17,415	12,641	12,500	12,500	13,000	12,000	-4.00%	-7.69%
16-4190-646-00	SEWER LINE AND LIFT STATION PARTS	Expense	17,697	17,371	23,862	23,862	23,862	21,500	-9.90%	-9.90%
16-4190-649-00	TOOLS	Expense	-	-	4,260	4,260	4,260	2,500	-41.31%	-41.31%
16-4190-653-72	UNIFORM ISSUE	Expense	2,389	1,992	2,100	2,100	2,100	2,100	0.00%	0.00%
16-4190-653-73	PROTECTIVE GEAR	Expense	966	1,000	1,000	1,000	1,000	1,000	0.00%	0.00%
	TOTAL COMMODITIES		38,645	33,004	44,222	44,222	44,722	39,600	-10.45%	-11.45%
16-4190-708-00	VEHICLES/EQUIPMENT	Expense	-	-	100,000	136,224	136,224	-		
16-4190-730-03	STORMWATER IMPROVEMENTS	Expense	57,691	52,552	159,901	159,901	73,600	210,115	31.40%	185.48%
16-4190-799-00	DEPRECIATION EXPENSE	Expense	810,027	771,511	-	-	-	-		
	TOTAL CAPITAL OUTLAY		867,718	824,063	259,901	296,125	209,824	210,115	-29.05%	0.14%

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
STORMWATER FUND

GL Number	Description	CATEGORY	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
16-8100-554-00	OTHER PROFESSIONAL SERVICES	Expense	550	-	-	-	-	-		
16-8100-801-00	AMORTIZATION EXPENSE	Expense	(47,011)	(51,261)	-	-	-	-		
16-8100-802-00	BOND ISSUE COSTS	Expense	-	8,360	-	-	-	-		
16-8100-851-01	2012B BONDS - PRINCIPAL PMTS	Expense	-	-	57,720	57,720	57,720	57,720	0.00%	0.00%
16-8100-851-02	2013A BONDS - PRINCIPAL PMTS	Expense	-	-	41,362	41,362	41,362	42,396	2.50%	2.50%
16-8100-851-03	2014A BONDS - PRINCIPAL PMTS	Expense	-	-	95,600	95,600	95,600	99,400	3.97%	3.97%
16-8100-851-37	2015B BONDS - PRINCIPAL PMTS	Expense	-	-	192,375	192,375	192,375	198,000	2.92%	2.92%
16-8100-851-38	2016 BONDS - PRINCIPAL PMTS	Expense	-	-	495,000	495,000	495,000	520,000	5.05%	5.05%
16-8100-851-39	2018 A BONDS - PRINCIPAL PMTS	Expense	-	-	115,000	115,000	115,000	120,000	4.35%	4.35%
16-8100-851-41	2019 BONDS - PRINCIPAL PMTS	Expense	-	-	95,000	95,000	95,000	100,000	5.26%	5.26%
16-8100-851-44	2024 BONDS - PRINCIPAL PMTS	Expense	-	-	-	-	-	-		
16-8100-852-01	2012B BONDS - INTEREST PMTS	Expense	5,263	4,153	3,505	3,505	3,505	2,355	-32.81%	-32.81%
16-8100-852-02	2013A BONDS - INTEREST PMTS	Expense	27,606	5,506	2,880	2,880	2,880	1,484	-48.47%	-48.47%
16-8100-852-03	2014A BONDS - INTEREST PMTS	Expense	20,046	15,645	13,002	13,002	13,002	9,178	-29.41%	-29.41%
16-8100-852-37	2015B BONDS - INTEREST PMTS	Expense	94,926	87,632	83,301	83,301	83,301	75,606	-9.24%	-9.24%
16-8100-852-38	2016 BONDS - INTEREST PMTS	Expense	279,232	268,800	260,313	260,313	260,313	245,463	-5.70%	-5.70%
16-8100-852-39	2018A BONDS - INTEREST PMTS	Expense	87,221	74,942	72,375	72,375	72,375	67,775	-6.36%	-6.36%
16-8100-852-41	2019 BONDS - INTEREST PMTS	Expense	61,800	59,925	57,300	57,300	57,300	52,550	-8.29%	-8.29%
16-8100-852-44	2024 BONDS - INTEREST PMTS	Expense	-	21,561	24,256	24,256	24,256	24,256	0.00%	0.00%
	TOTAL DEBT SERVICE		529,633	495,263	1,608,989	1,608,989	1,608,989	1,616,183	0.45%	0.45%
	TOTAL EXPENSES		2,276,469	2,523,992	3,081,097	3,117,321	2,982,765	3,085,668	-1.02%	3.45%
	NET SURPLUS (DEFICIT)		(841,332)	70,838	704,903	668,679	(346,765)	349,332	-47.76%	-200.74%

Beginning Audited Cash Balance 5/1/25	-	
FY26 Projected Surplus (Deficit)	(346,765)	
Ending Projected Cash Balance 4/30/26	(346,765)	
Estimated Cash Balance 5/1/26		(346,765)
FY27 Budgeted Surplus (Deficit)		349,332
Ending Estimated Cash Balance 4/30/27		2,567

Fund: Stormwater (16) Department: Public Works (4190)		Account Total
PERSONAL SERVICES		
16-4190-501-01 FULL-TIME SALARIES		
Regular Salaries - Full Time Employees		**535,460**
16-4190-503-00 OVERTIME		**19,000**
TOTAL PERSONAL SERVICES		**554,460**
FRINGE BENEFITS		
16-4190-511-00 IMRF EMPLOYER CONTRIBUTIONS		**48,515**
16-4190-512-00 FICA EMPLOYER CONTRIBUTIONS		**42,415**
16-4190-513-00 EMPLOYEE LIFE INSURANCE		**620**
16-4190-514-00 EMPLOYEE HEALTH / DENTAL INSURANCE		**156,840**
16-4190-515-00 WORKERS' COMPENSATION		**5,000**
TOTAL FRINGE BENEFITS		**253,390**
CONTRACTUAL SERVICES		
16-4190-524-78 MAINTENANCE - BUILDINGS AND GROUNDS		
Generator Maintenance		**1,750**
16-4190-527-00 MAINTENANCE - STORM SEWER		
Detention Basin Landscape Maintenance	41,200	
Private Property Drainage Improvements	50,000	
Point Repairs	2,500	
Railroad Easement Licenses	750	
Restorations	2,500	
Annual NPDES Permit Fees	5,000	
Annual Metra Easement Fee for 84" Storm Sewer	10,000	
Televised Inspections	25,000	
Native Planting Conversion from Turf Grass	15,000	
Pond Maintenance	1,500	
Ditch Maintenance	4,500	
TOTAL		**157,950**

Fund: Stormwater (16) Department: Public Works (4190)		Account Total
CONTRACTUAL SERVICES (CONT'D)		
16-4190-531-71 MAINTENANCE - STREETS		
Street Repairs - Curb and Gutter		**20,660**
16-4190-534-00 ADMINISTRATIVE SERVICES		
Interfund Transfer Out		**102,000**
16-4190-536-00 INSURANCE		
Transfer to Self Insurance for Property, Casualty, and Liability Insurance		**16,000**
16-4190-537-05 TELEPHONE SERVICE		
Cellular Phone Service		**1,560**
16-4190-538-91 ELECTRICITY		
Lift Stations		**6,400**
16-4190-554-00 OTHER PROFESSIONAL SERVICES		
Engineering Services	5,000	
CDL Renewal Reimbursement	200	
GIS Consortium	14,400	
Rain Barrels	9,000	
Credit and Debit Card Fees	22,500	
North Branch Chicago River Consorium	16,000	
50/50 Cul-du-sac Island Conversion Program	10,000	
Station Pump Repairs	7,500	
TOTAL		**84,600**
16-4190-585-73 SOLID WASTE MANAGEMENT		
Storm Sewer Maintenance		**21,000**
TOTAL CONTRACTUAL SERVICES		**411,920**

Fund: Stormwater (16) Department: Public Works (4190)			Account Total
	COMMODITIES		
16-4190-613-73 MAINTENANCE PARTS AND SUPPLIES			
	Sewer Equipment		**500**
16-4190-615-01 PETROLEUM PRODUCTS			
	Gasoline and Diesel Fuel		**12,000**
16-4190-646-00 SEWER LINE AND LIFT STATION PARTS			
	Storm Sewer Maintenance Supplies		**21,500**
16-4190-649-00 TOOLS			
	Gas Air Monitor and Charging Station		**2,500**
16-4190-653-XX UNIFORMS			
16-4190-653-72	Uniforms	2,100	
16-4190-653-73	Protective Gear	1,000	
	TOTAL		**3,100**
	TOTAL COMMODITIES		**39,600**
	CAPITAL OUTLAY		
16-4190-730-03 STORMWATER IMPROVEMENTS			
	Koepke Road (MSMP Project #37)		**210,115**
	TOTAL CAPITAL OUTLAY		**210,115**

Fund: Stormwater (16) Department: Public Works (4190)			Account Total
	DEBT SERVICE		
16-8100-851-XX PRINCIPAL			
16-8100-851-01	2012B Corporate Purpose Bonds	57,720	
16-8100-851-02	2013A Corporate Purpose Bonds	42,396	
16-8100-851-03	2014A Corporate Purpose Bonds	99,400	
16-8100-851-37	2015B Corporate Purpose Bonds	198,000	
16-8100-851-38	2016 Corporate Purpose Bonds	520,000	
16-8100-851-39	2018A Corporate Purpose Bonds	120,000	
16-8100-851-41	2019 Corporate Purpose Bonds	100,000	
16-8100-851-44	2024 Corporate Purpose Bonds	-	
	TOTAL		**1,137,516**
16-8100-852-XX INTEREST AND FISCAL CHARGES			
16-8100-852-01	2012B Corporate Purpose Bonds	2,355	
16-8100-852-02	2013A Corporate Purpose Bonds	1,484	
16-8100-852-03	2014A Corporate Purpose Bonds	9,178	
16-8100-852-37	2015B Corporate Purpose Bonds	75,606	
16-8100-852-38	2016 Corporate Purpose Bonds	245,463	
16-8100-852-39	2018A Corporate Purpose Bonds	67,775	
16-8100-852-41	2019 Corporate Purpose Bonds	52,550	
16-8100-852-44	2024 Corporate Purpose Bonds	24,256	
	TOTAL		**478,667**
	TOTAL DEBT SERVICE		**1,616,183**
FUND TOTAL			**3,085,668**

Village of Northbrook
Capital Improvement Plan - Summary FY 2027 - 2031

Stormwater Capital Projects

Project Name	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)	Yes	16	4190	730-03	-	-	109,901	109,901	109,901	126,114	1,529,946	-	-	-
Localized Drainage Improvements	Yes	16	4190	730-03	-	43,396	50,000	50,000	49,420	-	-	-	-	-
Unit 310: 2013 Vactor Hopper	No	16	4190	708-00	-	-	100,000	100,000	123,924	-	-	-	-	-
Unit 310: 2013 Freightliner Vactor	No	16	4190	708-00	-	-	-	-	-	-	-	-	800,000	-
Total					-	43,396	259,901	259,901	283,245	126,114	1,529,946	-	800,000	-

SENIOR HOUSING FUND

PROGRAM DETAIL
FISCAL YEAR 2027

FUND RESPONSIBILITIES

The Senior Housing Fund (the "Fund") is responsible for the maintenance and operation of the Village-owned Crestwood Place senior residence apartment complex. The Fund is an enterprise fund and is distinguished from other Village funds in that it is operated similar to a business entity. Income is received entirely through resident rental fees rather than taxes. The Village Senior Services Commission (the "Commission") participated in the review of the Fund's Fiscal Year 2027 annual budget in advance of the Village Manager's presentation of the recommended budget. The Village contracts with a private management company to provide the day-to-day maintenance, care and management of Crestwood Place.

ACCOMPLISHMENTS OF FISCAL YEAR 2026

1. With assistance from the Commission, the Crestwood Place tenant committee met to assess their needs, gather resident input, and develop and schedule programming.

2. The Commission continued to monitor the completion of ongoing repairs and capital improvements at Crestwood Place.

3. As in prior years, the Commission continued to hold three of its meetings at the Village Hall and three meetings at Crestwood Place. Meetings held at Crestwood Place allowed for Crestwood Place tenants to bring matters to the Commission.

4. The Village obtained proposals for Crestwood Place property management services and completed a smooth transition to a new management company. The Village secured a five-year professional services agreement with Housing Opportunity Development Corporation (HODC), effective November 1, 2025.

GOALS FOR FISCAL YEAR 2027

1. Assist the Village Board in review of senior service programs and additional public senior housing opportunities, as requested.

2. Develop a plan to equalize the rental fees at Crestwood Place over the next five (5) fiscal years.

3. Complete capital facility projects at Crestwood Place in accordance with the 2024 Capital Assessment Study and the Village's Capital Improvement Plan.

4. Revise the Northbrook Senior Resources guide/brochure to include the most current information on services and resources that are available to Northbrook's senior residents.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
SENIOR HOUSING FUND

GL Number	Description	CATEGORY	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
15-0000-406-02	BOND ISSUE PROCEEDS	Revenue	-	-	-	-	-	-		
15-0000-426-01	INTEREST INCOME	Revenue	112,126	105,829	85,000	85,000	82,500	40,000	-52.94%	-51.52%
15-0000-461-01	RENTAL INCOME	Revenue	911,623	896,661	940,310	940,310	925,000	945,000	0.50%	2.16%
15-0000-473-07	MISCELLANEOUS INCOME	Revenue	7,015	8,454	10,400	10,400	9,850	10,200	-1.92%	3.55%
15-0000-481-32	OTHER GRANTS	Revenue	-	-	-	-	-	-		
	TOTAL REVENUES		1,030,764	1,010,944	1,035,710	1,035,710	1,017,350	995,200	-3.91%	-2.18%

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
SENIOR HOUSING FUND

GL Number	Description	CATEGORY	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
15-7100-521-00	MAINTENANCE - EQUIPMENT	Expense	9,534	18,479	19,000	19,000	11,720	11,865	-37.55%	1.24%
15-7100-524-01	REPAIRS & MAINTENANCE - BLDG & GROUND	Expense	218,825	107,535	206,300	206,300	160,625	223,800	8.48%	39.33%
15-7100-524-02	HVAC MAINTENANCE	Expense	14,184	13,147	19,500	19,500	14,600	19,700	1.03%	34.93%
15-7100-524-04	GROUNDS MAINTENANCE SERVICE	Expense	58,757	43,897	71,000	71,000	79,000	71,480	0.68%	-9.52%
15-7100-524-05	GENERAL EXTERIOR MAINTENANCE	Expense	8,606	8,836	17,300	17,300	14,530	17,760	2.66%	22.23%
15-7100-534-00	INTERFUND TRANSFER ADMINISTRATIVE SERVICES	Expense	102,660	105,230	105,000	105,000	105,000	105,000	0.00%	0.00%
15-7100-535-00	WATER/SEWER	Expense	33,236	26,314	40,000	40,000	35,000	40,000	0.00%	14.29%
15-7100-536-00	INTERFUND TRANSFER TO SELF INSURANCE	Expense	60,060	22,882	23,000	23,000	23,000	23,000	0.00%	0.00%
15-7100-537-00	TELEPHONE SERVICE	Expense	4,931	4,238	5,000	5,000	8,580	9,000	80.00%	4.90%
15-7100-538-00	ELECTRICITY	Expense	37,416	35,845	28,000	28,000	36,065	38,500	37.50%	6.75%
15-7100-539-00	NATURAL GAS	Expense	13,606	15,604	15,000	15,000	15,000	15,450	3.00%	3.00%
15-7100-543-01	SOFTWARE AS A SERVICE	Expense	-	1,858	9,800	9,800	11,125	5,300	-45.92%	-52.36%
15-7100-551-00	LEGAL SERVICES	Expense	-	-	-	-	-	2,500		
15-7100-554-00	OTHER PROFESSIONAL SERVICES	Expense	159,702	166,279	171,695	171,695	186,745	-	-100.00%	-100.00%
15-7100-554-01	MANAGEMENT CO PROFESSIONAL SERVICES	Expense	-	-	-	-	-	203,180		
15-7100-555-00	CUSTODIAL SERVICES	Expense	78,266	103,109	105,730	105,730	80,370	78,500	-25.75%	-2.33%
15-7100-558-00	EQUIPMENT RENTAL	Expense	-	3,900	3,900	3,900	3,900	3,900	0.00%	0.00%
15-7100-573-00	ADVERTISING	Expense	920	307	700	700	-	-	-100.00%	
15-7100-586-00	SENIOR CITIZEN PROGRAMS	Expense	29,233	36,893	33,000	33,000	31,000	34,000	3.03%	9.68%
15-7100-599-00	MISCELLANEOUS	Expense	2,856	1,836	3,250	3,250	2,750	2,600	-20.00%	-5.45%
	TOTAL CONTRACTUAL SERVICES		832,792	716,189	877,175	877,175	819,010	905,535	3.23%	10.56%
15-7100-601-00	OFFICE SUPPLIES	Expense	5,696	8,392	8,000	8,000	5,250	9,700	21.25%	84.76%
15-7100-613-00	MAINTENANCE PARTS AND SUPPLIES	Expense	13,296	12,541	12,000	12,000	12,000	12,500	4.17%	4.17%
15-7100-630-00	CRESTWOOD APPT. APPLIANCES	Expense	-	27,733	20,000	20,000	20,000	25,000	25.00%	25.00%
	TOTAL COMMODITIES		18,992	48,666	40,000	40,000	37,250	47,200	18.00%	26.71%
15-7100-703-00	BUILDING & PERMANENT IMPROVEMENTS	Expense	6,256	5,565	109,000	459,000	464,445	1,007,040	119.40%	116.83%
15-7100-705-00	DEPARTMENT EQUIPMENT	Expense	-	29,177	5,000	5,000	3,565	-	-100.00%	-100.00%
15-7100-799-00	DEPRECIATION EXPENSE	Expense	168,440	168,440	-	-	-	-		
	TOTAL CAPITAL OUTLAY		174,696	203,182	114,000	464,000	468,010	1,007,040	117.03%	115.17%

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
SENIOR HOUSING FUND

GL Number	Description	CATEGORY	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
15-8100-801-00	AMORTIZATION EXPENSE	Expense	(7,014)	(7,014)	-	-	-	-		
15-8100-802-00	BOND ISSUE COSTS	Expense	-	-	-	-	-	-		
15-8100-851-43	2021 BONDS - PRINCIPAL PMTS	Expense	-	-	55,000	55,000	55,000	60,000	9.09%	9.09%
15-8100-852-43	2021 BONDS - INTEREST PMTS	Expense	40,058	37,454	35,850	35,850	35,850	33,100	-7.67%	-7.67%
	TOTAL DEBT SERVICE		33,044	30,440	90,850	90,850	90,850	93,100	2.48%	2.48%
	TOTAL EXPENSES		1,059,524	998,477	1,122,025	1,472,025	1,415,120	2,052,875	39.46%	45.07%
	NET SURPLUS (DEFICIT)		(28,760)	12,467	(86,315)	(436,315)	(397,770)	(1,057,675)	142.41%	165.90%

Beginning Audited Cash Balance 5/1/25	2,181,057	
FY26 Projected Surplus (Deficit)	(397,770)	
Ending Projected Cash Balance 4/30/26	1,783,287	
Estimated Cash Balance 5/1/26		1,783,287
FY27 Budgeted Surplus (Deficit)		(1,057,675)
Ending Estimated Cash Balance 4/30/27		725,612

Fund: Senior Housing (15) **Account**
Department: Senior Housing (7100) **Total**

CONTRACTUAL SERVICES

15-7100-521-00 MAINTENANCE - EQUIPMENT

	Maintenance/Building Equipment		3,000
	Fire Protection		6,750
	Appliance Repairs		515
	Generator Maintenance		1,600
	TOTAL		**11,865**

15-7100-524-XX REPAIRS AND MAINTENANCE - BUILDING AND GROUNDS

15-7100-524-01	Building Repairs and Maintenance			
	Elevator Maintenance	19,185		
	Plumbing Maintenance	15,000		
	Electrical Maintenance	20,600		
	Carpet Cleaning & Repairs	10,300		
	Floor Maintenance & Repairs	3,100		
	Interior Repairs & Updating - Common Area	28,440		
	Interior Repairs & Updating - Apartments	57,680		
	Roof & Gutters Maintenance	10,000		
	Windows & Glazing	30,075		
	Paving & Walks	5,150		
	Exterior Repairs & Updating	1,500		
	Miscellaneous Maintenance & Repairs	11,440		
	Shades/Rods/Blinds	8,240		
	Carpentry	1,550		
	Locksmith	1,540		
	SUBTOTAL		223,800	
15-7100-524-02	HVAC Maintenance	19,700		
15-7100-524-04	Grounds Maintenance/Snow Removal	71,480		
15-7100-524-05	General Exterior Maintenance	17,760		
	SUBTOTAL		108,940	
	TOTAL			**332,740**

15-7100-534-00 ADMINISTRATIVE SERVICES **105,000**

15-7100-535-00 WATER

	Crestwood Place Water and Sewer	**40,000**

Fund: Senior Housing (15) | **Account**
Department: Senior Housing (7100) | **Total**

CONTRACTUAL SERVICES (CONT'D)

15-7100-536-00 INSURANCE

Transfer to Self Insurance for Property, Casualty and Liability Insurance			**23,000**

15-7100-537-00 TELEPHONE SERVICE

Monthly Service, Equipment Leases & Answering Service			**9,000**

15-7100-538-00 ELECTRICITY

Crestwood Place			**38,500**

15-7100-539-00 NATURAL GAS

Crestwood Place			**15,450**

15-7100-543-01 SOFTWARE AS A SERVICE

OneSight Subscription	4,800		
Other	500		
TOTAL			**5,300**

15-7100-551-00 LEGAL SERVICES **2,500**

15-7100-554-10 MANAGEMENT CO PROFESSIONAL SERVICES

Office Payroll	46,000		
Manager's Salary	75,000		
Payroll Taxes	19,950		
Fidelity Bond Insurance	1,545		
Workers Comp Insurance	3,090		
Health Insurance	10,800		
Payroll Services	2,885		
Management Company Fees	43,910		
TOTAL			**203,180**

15-7100-555-00 CUSTODIAL SERVICES

Janitor Payroll		15,000	
Maintenance Payroll		63,500	
TOTAL			**78,500**

Fund: Senior Housing (15) Department: Senior Housing (7100)		Account Total
CONTRACTUAL SERVICES (CONT'D)		
15-7100-558-00 EQUIPMENT RENTAL		**3,900**
15-7100-586-00 SENIOR CITIZEN PROGRAMS		
Tenant Services		**34,000**
15-7100-599-00 MISCELLANEOUS		
Messenger Service	500	
Education & Training	600	
Miscellaneous Administrative Expense	1,500	
TOTAL		**2,600**
TOTAL CONTRACTUAL SERVICES		**905,535**
COMMODITIES		
15-7100-601-00 OFFICE SUPPLIES		**9,700**
15-7100-613-00 MAINTENANCE PARTS AND SUPPLIES		
Janitor's Supplies	2,600	
Electrical Supplies	2,100	
Hardware	7,800	
TOTAL		**12,500**
15-7100-630-00 APPLIANCE MAINTENANCE AND REPLACEMENTS		**25,000**
TOTAL COMMODITIES		**47,200**

Fund: Senior Housing (15) **Department: Senior Housing (7100)**		**Account Total**
CAPITAL OUTLAY		
15-7100-703-00 BUILDING AND PERMANENT IMPROVEMENTS		
Roof Replacements	1,007,040	
TOTAL		**1,007,040**
TOTAL CAPITAL OUTLAY		**1,007,040**
DEBT SERVICE		
15-7100-851-43 PRINCIPAL		
2021 Corporate Purpose Bonds		**60,000**
15-7100-852-43 INTEREST AND FISCAL CHARGES		
2021 Corporate Purpose Bonds		**33,100**
TOTAL DEBT SERVICE		**93,100**
FUND TOTAL		**2,052,875**

Village of Northbrook

Capital Improvement Plan - Summary FY 2027 - 2031

Senior Housing

Project Name	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	No	15	7100	703-00	-	-	100,000	187,520	187,520	186,465	192,110	-	-	-
Crestwood Window & Door Systems Replacement	No	15	7100	703-00	-	-	-	-	-	501,275	517,815	-	-	-
Crestwood Walls, Masonry	No	15	7100	703-00	-	-	-	-	-	-	-	133,787	-	-
Crestwood Interior Building Elements	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	No	15	7100	703-00	-	-	-	-	-	-	-	-	178,616	-
Total					-	-	192,800	280,320	280,320	771,887	796,776	409,588	271,295	95,737

PARKING FUND

PROGRAM DETAIL
FISCAL YEAR 2027

FUND RESPONSIBILITIES

The Parking Fund is an enterprise fund and distinguished from other Village funds in that it is run similar to a business and funded by user fees rather than taxes. The goal of the Parking Fund is to provide and maintain adequate off-street parking to serve the Metra facilities (Commuter Rail Division of the Regional Transportation Authority) and to provide general maintenance of the railroad passenger station. There are 707 municipal off-street parking spaces, 536 spaces for resident-only parking and 171 non-designated "open" spaces, maintained by the Village. An additional 28 no-fee spaces are allocated to the Central Business District, handicapped, vendor, and railroad parking.

General and financial administrative services of the commuter parking facilities are provided by the Village Manager's Office and Finance Department, revenue enforcement services by the Police Department, and site and building maintenance including signage, lighting, station leasing, landscaping, and fee collection services by the Public Works Department.

ACCOMPLISHMENTS FOR FISCAL YEAR 2026

1. The Village Manager's Office, Police Department, Finance Department, and Public Works Department reviewed recommendations for monthly permits for resident and non-resident commuter parking permits.

2. Continued to work closely with the Civic Foundation to convert the Metra parking lot into a temporary event space for the 2025 Northbrook Days event.

3. Evaluated the financial and operational impact to commuter parking during the closure of the lot for Northbrook Days event.

4. Began improvements to the West Commuter Lot in conjunction with the Shermer Road improvements.

GOALS FOR FISCAL YEAR 2027

1. Complete improvements to the West Commuter Lot in conjunction with the Shermer Road improvements.

2. Present recommendations for monthly commuter parking passes to Village Board.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
PARKING FUND

GL Number	Description	CATEGORY	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
22-0000-404-01	PARKING FEES - EAST LOT	Revenue	14,445	27,852	31,000	31,000	32,000	35,000	12.90%	9.38%
22-0000-404-02	PARKING FEES - WEST LOT	Revenue	44,782	90,252	82,000	82,000	90,000	95,000	15.85%	5.56%
22-0000-404-05	PARKING FEES - NORTH LOT	Revenue	35,390	74,331	72,000	72,000	75,000	78,000	8.33%	4.00%
22-0000-404-07	PARKING FEES - VILLAGE HALL LOT	Revenue	12,715	25,800	27,000	27,000	30,000	32,000	18.52%	6.67%
22-0000-426-01	INTEREST INCOME	Revenue	3,147	4,442	2,500	2,500	6,000	3,500	40.00%	-41.67%
22-0000-461-05	RENTAL INCOME - COMMUTER STATION	Revenue	3,300	3,025	3,300	3,300	3,300	3,300	0.00%	0.00%
22-0000-473-07	MISCELLENEOUS INCOME	Revenue	4	-	-	-	-	-		
	TOTAL REVENUES		113,783	225,702	217,800	217,800	236,300	246,800	13.31%	4.44%

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
PARKING FUND

GL Number	Description	CATEGORY	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
22-7200-524-00	MAINTENANCE - BUILDINGS AND GROUNDS	Expense	14,894	14,303	14,650	14,650	14,650	14,650	0.00%	0.00%
22-7200-534-00	INTERFUND TRANSFER ADMINISTRATIVE SERVICES	Expense	48,505	49,960	50,000	50,000	50,000	50,000	0.00%	0.00%
22-7200-536-00	INTERFUND TRANSFER TO SELF INSURANCE	Expense	3,350	1,276	1,300	1,300	1,300	1,300	0.00%	0.00%
22-7200-538-00	ELECTRICITY	Expense	6,268	6,006	5,500	5,500	5,500	5,500	0.00%	0.00%
22-7200-539-00	NATURAL GAS	Expense	1,930	1,935	3,100	3,100	3,100	3,100	0.00%	0.00%
22-7200-554-00	COMMUTER LOT GLOBAL SERVICE FEE	Expense	44,103	54,754	60,015	60,015	57,320	61,040	1.71%	6.49%
22-7200-555-00	CUSTODIAL SERVICES	Expense	2,357	1,972	3,550	12,553	12,553	12,553	0.00%	0.00%
22-7200-559-00	BUILDING RENTAL	Expense	5,100	2,600	2,600	2,600	2,600	2,600	0.00%	0.00%
	TOTAL CONTRACTUAL SERVICES		126,507	132,806	140,715	149,718	147,023	150,743	0.68%	2.53%
22-7200-613-00	MAINTENANCE PARTS AND SUPPLIES	Expense	796	541	1,250	1,250	1,250	1,250	0.00%	0.00%
22-7200-632-00	CUSTODIAL SUPPLIES	Expense	-	250	800	800	800	800	0.00%	0.00%
	TOTAL COMMODITIES		796	791	2,050	2,050	2,050	2,050	0.00%	0.00%
22-7200-704-00	OTHER IMPROVEMENTS	Expense	-	-	-	-	-	-		
22-7200-799-00	DEPRECIATION EXPENSE	Expense	35,580	35,580	-	-	-	-		
	TOTAL CAPITAL OUTLAY		35,580	35,580	-	-	-	-		
	TOTAL EXPENSES		162,883	169,177	142,765	151,768	149,073	152,793	0.68%	2.50%
	NET SURPLUS (DEFICIT)		(49,100)	56,525	75,035	66,032	87,227	94,007	42.37%	7.77%

Beginning Audited Cash Balance 5/1/25	136,773	
FY26 Projected Surplus (Deficit)	87,227	
Ending Projected Cash Balance 4/30/26	224,000	
Estimated Cash Balance 5/1/26		224,000
FY27 Budgeted Surplus (Deficit)		94,007
Ending Estimated Cash Balance 4/30/27		318,007

Fund: Parking (22) **Department: Parking (7200)**		**Account Total**
CONTRACTUAL SERVICES		
22-7200-524-00 MAINTENANCE - BUILDINGS AND GROUNDS		
Commuter Train Station	2,000	
Landscaping	12,650	
TOTAL		**14,650**
22-7200-534-00 ADMINISTRATIVE SERVICES		**50,000**
22-7200-536-00 INSURANCE		
Transfer to Self Insurance for Property, Casualty, and Liability Insurance		**1,300**
22-7200-538-00 ELECTRICITY		
Commuter Train Station		**5,500**
22-7200-539-00 NATURAL GAS		
Commuter Train Station		**3,100**
22-7200-554-00 OTHER PROFESSIONAL SERVICES		
Credit and Debit Card Fees	36,000	
Machine Maintenance	23,040	
Parkmobile Fees (Reimbursable)	2,000	
TOTAL		**61,040**
22-7200-555-00 CUSTODIAL SERVICES		
Commuter Train Station		**12,553**
22-7200-559-00 BUILDING RENTAL		
East Lot Parking Right-Of-Way Site Rental		**2,600**
TOTAL CONTRACTUAL SERVICES		**150,743**

Fund: Parking (22) Department: Parking (7200)	Account Total
COMMODITIES	
22-7200-613-00 MAINTENANCE PARTS AND SUPPLIES	
Commuter Train Station Maintenance	**1,250**
22-7200-632-00 CUSTODIAL SUPPLIES	**800**
TOTAL COMMODITIES	**2,050**
FUND TOTAL	**152,793**

Village of Northbrook

Capital Improvement Plan - Summary FY 2027 - 2031

Parking Capital Projects

Project Name	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	No	22	7200	704-00	-	-	-	-	-	-	120,000	-	-	-
North Metra Lot Improvement	Yes	22	7200	704-00	-	-	-	-	-	-	-	-	229,325	-
West Metra Lot Improvement	Yes	22	7200	704-00						-	-	-	-	686,813
Total					-	-	-	-	-	-	120,000	-	229,325	686,813

SELF-INSURANCE FUND

PROGRAM DETAIL
FISCAL YEAR 2027

FUND RESPONSIBILITIES

The Self-Insurance Fund is an Internal Service Fund which is a fund used to track revenues and expenses that do not require legal separation from the General Fund but are budgeted and tracked independently for internal control, transparency, and accounting purposes. The Self-Insurance Fund is an internal service fund used to account for the Village's property/casualty/ workers compensation insurance and overall risk management program. This service is provided to all Village departments and funds on a cost reimbursement basis. Funding is provided by interfund transfers from the various operating departments contained in the General Fund and Enterprise Funds. These interfund transfers are periodically evaluated based on a Fund's claim history, ability to contribute, and other subjective factors.

Pertaining to property/casualty/workers' compensation insurance, the Village is a member of the Illinois Risk Management Association (IRMA) which is a member-owned, self-governed public risk pool. Founded in 1979, IRMA was the first municipal risk pool in Illinois, and today included near 70 public entities in northeastern Illinois who collectively manage and fund a comprehensive property/casualty and risk management program.

The Fund maintains adequate reserves to provide a capacity for extraordinary insurance costs and to support level expenditures from a year-to-year basis thus reducing the impact on the operating funds and, ultimately, the taxpayer.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
SELF-INSURANCE FUND

GL Number	Description	CATEGORY	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
28-0000-426-01	INTEREST INCOME	Revenue	27,411	53,932	30,000	30,000	35,000	30,000	0.00%	-14.29%
28-0000-473-00	MISCELLANEOUS INCOME - EXCESS RESERVE ADJ/REFUND	Revenue	171,016	494,979	-	-	-	-		
28-0000-475-11	INTERFUND TRANSFER - GENERAL FUND	Revenue	1,569,735	780,409	781,000	781,000	781,000	781,000	0.00%	0.00%
28-0000-475-14	INTERFUND TRANSFER - SEWER FUND	Revenue	36,425	17,282	17,500	17,500	17,500	17,500	0.00%	0.00%
28-0000-475-15	INTERFUND TRANSFER - SENIOR HOUSING FUND	Revenue	60,060	22,882	23,000	23,000	23,000	23,000	0.00%	0.00%
28-0000-475-16	INTERFUND TRANSFER - STORMWATER FUND	Revenue	47,055	21,059	21,000	21,000	21,000	21,000	0.00%	0.00%
28-0000-475-20	INTERFUND TRANSFER - CEMETERY FUND	Revenue	150	57	100	100	100	100	0.00%	0.00%
28-0000-475-21	INTERFUND TRANSFER - WATER FUND	Revenue	233,320	107,130	107,000	107,000	107,000	107,000	0.00%	0.00%
28-0000-475-22	INTERFUND TRANSFER - PARKING FUND	Revenue	3,350	1,276	1,300	1,300	1,300	1,300	0.00%	0.00%
28-0000-482-02	INSURANCE PROCEEDS - AUTOMOTIVE CLAIMS	Revenue	90,239	18,579	20,000	20,000	34,500	25,000	25.00%	-27.54%
28-0000-482-03	INSURANCE PROCEEDS - PROPERTY CLAIMS	Revenue	14,510	18,628	25,000	25,000	30,000	30,000	20.00%	0.00%
28-0000-482-05	INSURANCE PROCEEDS - TEMPORARY DISABILITY	Revenue	41,641	38,853	35,000	35,000	125,000	80,000	128.57%	-36.00%
	TOTAL REVENUES		2,294,912	1,575,066	1,060,900	1,060,900	1,175,400	1,115,900	5.18%	-5.06%
28-7700-831-00	CASUALTY/LIABILITY INSURANCE PREMIUM	Expense	1,236,281	1,331,534	1,300,000	1,300,000	1,485,000	1,700,000	30.77%	14.48%
28-7700-833-00	DEDUCTIBLES	Expense	243,446	283,628	250,000	250,000	290,000	300,000	20.00%	3.45%
28-7700-837-00	PROPERTY CLAIMS	Expense	55,702	29,896	-	-	-	-		
28-7700-838-00	WORKERS' COMPENSATION CLAIMS	Expense	19,908	-	35,000	35,000	20,000	20,000	-42.86%	0.00%
28-7700-845-00	UNEMPLOYMENT COMPENSATION CLAIMS	Expense	56	22,579	12,000	12,000	10,000	10,000	-16.67%	0.00%
28-7700-975-34	INTERFUND TRANSFER OUT- HEALTH INS FUND	Expense	3,163,785	-	-	-	-	-		
	TOTAL OTHER		4,719,178	1,667,637	1,597,000	1,597,000	1,805,000	2,030,000	27.11%	12.47%
	TOTAL EXPENSES		4,719,178	1,667,637	1,597,000	1,597,000	1,805,000	2,030,000	27.11%	12.47%
	NET SURPLUS (DEFICIT)		(2,424,266)	(92,571)	(536,100)	(536,100)	(629,600)	(914,100)	70.51%	45.19%

Beginning Audited Fund Balance 5/1/25	2,638,553	
FY26 Projected Surplus (Deficit)	(629,600)	
Ending Projected Fund Balance 4/30/26	2,008,953	
Estimated Fund Balance 5/1/26		2,008,953
FY27 Budgeted Surplus (Deficit)		(914,100)
Ending Estimated Fund Balance 4/30/27		1,094,853

Fund: Self-Insurance (28) **Department: Self-Insurance (7700)**	**Account Total**
OTHER	
28-7700-831-00 CASUALTY/LIABILITY INSURANCE PREMIUM	
Casualty/Liability Insurance Coverages	**1,700,000**
28-7700-833-00 DEDUCTIBLES	
Auto/Casuality/Liability/Property/Worker's Comp.	**300,000**
28-7700-838-00 WORKERS' COMPENSATION CLAIMS	**20,000**
28-7700-845-00 UNEMPLOYMENT COMPENSATION CLAIMS	
Anticipated Unemployment Compensation Claims	**10,000**
TOTAL OTHER	**2,030,000**
FUND TOTAL	**2,030,000**

HEALTH INSURANCE FUND

PROGRAM DETAIL
FISCAL YEAR 2027

FUND RESPONSIBILITIES

The Health Insurance Fund is an Internal Service Fund which is a fund used to track revenues and expenses that are budgeted and tracked independently for internal control, transparency, and accounting purposes, although they are not legal required to be separated from the General Fund. The Health Insurance Fund (HIF) is classified as an Internal Service Fund used to account for the Village's employee/retiree health, dental, and life insurance benefits. Funding is via interfund transfers-out of the General Fund operating departments or any other Village Fund that appropriates salaries/benefits for employees. The interfund transfers are calculated based on individual employee coverage levels within each operating department.

In regard to employee/retiree health, dental and life insurance, the Village is a member of the Intergovernmental Personnel Benefit Cooperative (IPBC), an intergovernmental agency created under Illinois statutes, which allows units of local government to group together for the purposes of such insurance. The IPBC was established in 1979 and as of July 1, 2025 has over 150 members spread across the state of Illinois. The purpose of the IPBC is to provide economies of scale and risk pooling which allow the Village, as a member, more financial stability than offered by the commercial insurance market in a fully transparent environment.

The Fund maintains adequate reserves to provide a capacity for extraordinary insurance costs and to support level expenditures from a year-to-year basis thus reducing the impact on the operating funds and, ultimately, the taxpayer.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
HEALTH INSURANCE FUND

GL Number	Description	CATEGORY	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
34-0000-402-00	HEALTH INSURANCE PREMIUM CONTRIBUTIONS	Revenue	1,734,632	1,795,290	1,700,000	1,700,000	1,725,000	1,828,000	7.53%	5.97%
34-0000-402-01	DENTAL INSURANCE PREMIUM CONTRIBUTIONS	Revenue	115,678	115,521	120,000	120,000	120,000	120,000	0.00%	0.00%
34-0000-426-01	INTEREST INCOME	Revenue	17,372	1,796	2,000	2,000	3,500	2,000	0.00%	-42.86%
34-0000-473-00	MISCELLANEOUS INCOME - EXCESS RESERVE ADJ/REFUND	Revenue	441,119	850,502	2,500,000	2,500,000	2,120,000	1,000,000	-60.00%	-52.83%
34-0000-475-11	INTERFUND TRANSFER - GENERAL FUND	Revenue	3,343,270	5,774,365	6,034,890	6,034,890	5,983,555	6,487,710	7.50%	8.43%
34-0000-475-14	INTERFUND TRANSFER - SANITARY SEWER FUND	Revenue	71,250	91,300	96,105	96,105	96,105	109,360	13.79%	13.79%
34-0000-475-16	INTERFUND TRANSFER - STORMWATER FUND	Revenue	43,955	127,725	131,440	131,440	131,440	157,460	19.80%	19.80%
34-0000-475-21	INTERFUND TRANSFER - WATER FUND	Revenue	415,585	464,070	433,280	433,280	433,280	501,730	15.80%	15.80%
34-0000-475-28	INTERFUND TRANSFER- SELF INSURANCE FUND	Revenue	3,163,785	-	-	-	-	-		
	TOTAL REVENUES		9,346,646	9,220,569	11,017,715	11,017,715	10,612,880	10,206,260	-7.37%	-3.83%
34-7700-820-00	HEALTH INSURANCE PREMIUMS	Expense	7,636,308	7,838,256	8,263,000	8,263,000	8,050,000	8,900,000	7.71%	10.56%
34-7700-511-00	IMRF EMPLOYER CONTRIBUTIONS	Expense	647	-	-	-	-	-		
34-7700-512-00	FICA EMPLOYER CONTRIBUTIONS	Expense	614	-	-	-	-	-		
34-7700-820-01	HEALTH INSURANCE OPT-OUT INCENTIVES	Expense	13,250	49,053	-	-	-	-		
34-7700-823-00	LIFE INSURANCE PREMIUMS	Expense	-	-	40,000	40,000	42,000	43,000	7.50%	2.38%
34-7700-824-00	DENTAL INSURANCE PREMIUMS	Expense	228,789	220,092	235,000	235,000	235,000	240,000	2.13%	2.13%
34-7700-839-04	WELLNESS PROGRAMS	Expense	12,102	-	12,000	12,000	12,000	13,000	8.33%	8.33%
	TOTAL OTHER		7,891,710	8,107,401	8,550,000	8,550,000	8,339,000	9,196,000	7.56%	10.28%
34-7700-975-11	INTERFUND TRANSFER - GENERAL FUND	Expense	-	2,000,000	2,500,000	2,500,000	1,109,172	1,000,000	-60.00%	-9.84%
	TOTAL INTERFUND TRANSFERS OUT		-	2,000,000	2,500,000	2,500,000	1,109,172	1,000,000	-60.00%	-9.84%
	TOTAL EXPENSES		7,891,710	10,107,401	11,050,000	11,050,000	9,448,172	10,196,000	-7.73%	7.92%
	NET SURPLUS (DEFICIT)		1,454,936	(886,832)	(32,285)	(32,285)	1,164,708	10,260	-131.78%	-99.12%
	Beginning Audited Fund Balance 5/1/25						568,106			
	FY26 Projected Surplus (Deficit)						1,164,708			
	Ending Projected Fund Balance 4/30/26						1,732,814			
	Estimated Fund Balance 5/1/26							1,732,814		
	FY27 Budgeted Surplus (Deficit)							10,260		
	Ending Estimated Fund Balance 4/30/27							1,743,074		

Fund: Health Insurance (34) **Department: Health Insurance (7700)**			**Account Total**
	OTHER		
34-7700-820-00 HEALTH INSURANCE PREMIUMS			
	IPBC	7,876,500	
	LOCAL 150	1,023,500	
	TOTAL		**8,900,000**
34-7700-823-00 LIFE INSURANCE PREMIUMS			**43,000**
34-7700-824-00 DENTAL INSURANCE PREMIUMS			**240,000**
34-7700-839-04 WELLNESS PROGRAMS			
	Medical Assessments and Wellness Programs		**13,000**
	TOTAL OTHER		**9,196,000**
	INTERFUND TRANSFERS OUT		
34-7700-975-XX INTERFUND TRANSFERS OUT			
34-7700-975-11	Interfund Transfer to General Fund - Excess Reserve Refund		**1,000,000**
	TOTAL INTERFUND TRANSFERS OUT		**1,000,000**
FUND TOTAL			**10,196,000**

POLICE PENSION FUND

PROGRAM DETAIL
FISCAL YEAR 2027

FUND RESPONSIBILITIES

The Police Pension Fund is a Fiduciary Fund and established pursuant to State of Illinois Compiled Statutes (ILCS) and the Fund is governed by the Police Pension Board as described in Chapter 40, Article 3 of the Illinois Compiled Statutes, consisting of two elected police officers, one elected pensioner, and two members appointed by the Village President (which are the Police Chief and Village Treasurer pursuant to the Village Code). This fiduciary fund used to account for assets held by the Village in a trustee capacity. The investments and expenses in the pension fund are not managed by Village staff but are rather handled by the elected or appointed members on each pension board. As such, the Village has limited control oversight relative to the expenses and investment results in these funds. The Board approves all disbursements, investments, applications for admittance, and pensions granted. The Treasurer of the Village serves as Treasurer of the Fund. Each year, the Village levies a property tax to fund the actuarily determined funding as established by State Statute.

ACCOMPLISHMENTS OF FISCAL YEAR 2026

1. The Pension Fund Board met during the fiscal year to consider and act on business of the Fund.

2. During the fiscal year, the Village again retained the services of an enrolled actuary to perform an independent actuarial analysis of the Fund utilizing several actuarial assumptions in keeping with the performance and management of the Fund. The results of the analysis are as follows:

Accrued Liability 4/30/25	$125,143,138
Less Current Assets 4/30/25	$ 78,653,455
Unfunded Accrued Liability 4/30/25	$ 46,489,683

GOALS FOR FISCAL YEAR 2027

1. The Pension Fund Board will meet at least four times to supervise the management of the Fund.

2. Review and consider applications for retirement/disability pensions and such other applications as may be received.

3. Arrange for and review the required medical examinations for certain disability pensions.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
POLICE PENSION FUND

GL Number	Description	CATEGORY	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
41-0000-401-00	PROPERTY TAX REVENUE	Revenue	4,364,917	4,697,233	5,119,395	5,119,395	5,119,395	5,078,907	-0.79%	-0.79%
41-0000-401-11	PRIOR LEVY COLLECTIONS	Revenue	-	-	-	-	-	-		
41-0000-406-01	CONTRIBUTION FROM THE VILLAGE	Revenue	1,000,000	357,000	400,000	400,000	497,656	400,000	0.00%	-19.62%
41-0000-411-01	EMPLOYEE PENSION CONTRIBUTIONS	Revenue	798,908	821,448	850,000	850,000	862,000	897,000	5.53%	4.06%
41-0000-411-02	PENSION CONTRIBUTIONS-PORTABILITY	Revenue	-	150,998	-	-	-	-		
41-0000-426-01	INTEREST INCOME	Revenue	117,563	86,127	75,000	75,000	35,000	40,000	-46.67%	14.29%
41-0000-426-19	INTEREST INCOME - PROPERTY TAX	Revenue	965	-	1,000	1,000	-	-	-100.00%	
41-0000-427-00	IPOPIF INVESTMENT INCOME (LOSS)	Revenue	416,957	420,084	400,000	400,000	450,000	500,000	25.00%	11.11%
41-0000-427-02	IPOPIF REALIZED GAIN (LOSS)	Revenue	955,369	1,362,815	1,500,000	1,500,000	1,500,000	2,000,000	33.33%	33.33%
41-0000-427-03	IPOPIF UNREALIZED GAIN (LOSS)	Revenue	4,664,342	4,916,793	2,500,000	2,500,000	5,000,000	2,000,000	-20.00%	-60.00%
41-0000-473-09	MISCELLANEOUS INCOME	Revenue	2,273	216	-	-	-	-		
	TOTAL REVENUES		12,321,294	12,812,714	10,845,395	10,845,395	13,464,051	10,915,907	0.65%	-18.93%
41-7500-554-00	OTHER PROFESSIONAL SERVICES	Expense	62,988	72,177	70,000	70,000	85,670	26,800	-61.71%	-68.72%
41-7500-554-11	IPOPIF INVESTMENT EXPENSES AND FEES	Expense	-	-	-	-	-	60,000		
41-7500-599-00	MISCELLANEOUS	Expense	-	-	10,000	10,000	5,000	10,000	0.00%	100.00%
	TOTAL CONTRACTUAL SERVICES		62,988	72,177	80,000	80,000	90,670	96,800	21.00%	6.76%
41-7500-805-01	RETIREMENT PENSIONS	Expense	5,404,236	5,506,205	5,665,000	5,665,000	5,668,000	5,838,000	3.05%	3.00%
41-7500-805-02	DISABILITY PENSIONS	Expense	179,012	254,752	242,000	242,000	242,000	249,000	2.89%	2.89%
41-7500-805-03	SURVIVOR'S PENSIONS	Expense	1,030,422	1,175,656	1,071,000	1,071,000	1,225,000	1,262,000	17.83%	3.02%
41-7500-806-00	EMPLOYEE CONTRIBUTION REFUNDS	Expense	-	55,949	-	-	15,050	-		-100.00%
	TOTAL BENEFITS		6,613,670	6,992,562	6,978,000	6,978,000	7,150,050	7,349,000	5.32%	2.78%
	TOTAL EXPENSES		6,676,658	7,064,739	7,058,000	7,058,000	7,240,720	7,445,800	5.49%	2.83%
	NET SURPLUS (DEFICIT)		5,644,636	5,747,975	3,787,395	3,787,395	6,223,331	3,470,107	-8.38%	-44.24%

Beginning Audited Fund Balance 5/1/25	78,653,455	
FY26 Projected Surplus (Deficit)	6,223,331	
Ending Projected Fund Balance 4/30/26	84,876,786	
Estimated Fund Balance 5/1/26		84,876,786
FY27 Budgeted Surplus (Deficit)		3,470,107
Ending Estimated Fund Balance 4/30/27		88,346,893

Fund: Police Pension (41) Department: Police Pension (7500)			Account Total
	CONTRACTUAL SERVICES		
41-7500-554-XX OTHER PROFESSIONAL SERVICES			
41-7500-554-11	IPOPIF Investment Expenses and Fees	60,000	
41-7500-554-00	Legal	8,000	
41-7500-554-00	Insurance Expense	8,000	
41-7500-554-00	Benefits Administration Services	4,800	
41-7500-554-00	Training	5,000	
41-7500-554-00	Other	1,000	
	TOTAL		**86,800**
41-7500-599-00 MISCELLANEOUS			
	Department of Insurance		**10,000**
	TOTAL CONTRACTUAL SERVICES		**96,800**
	BENEFITS		
41-7500-805-XX PENSION BENEFITS			
41-7500-805-01	Retirement Pensions	5,838,000	
41-7500-805-02	Disability Pensions	249,000	
41-7500-805-03	Survivor's Pensions	1,262,000	
	TOTAL		**7,349,000**
	TOTAL BENEFITS		**7,349,000**
FUND TOTAL			**7,445,800**

FIREFIGHTERS' PENSION FUND

PROGRAM DETAIL
FISCAL YEAR 2027

FUND RESPONSIBITLIES

The Firefighters' Pension Fund is a Fiduciary Fund and established pursuant to State of Illinois Compiled Statutes (ILCS) and the Fund is governed by the Firefighters' Pension Board as described in Chapter 40, Article 4 of the Illinois Compiled Statutes, consisting of two elected firefighters, one elected pensioner, and two members appointed by the Village President (which are the Fire Chief and Village Treasurer pursuant to the Village Code). This fiduciary fund used to account for assets held by the Village in a trustee capacity. The investments and expenses in the pension fund are not managed by Village staff but are rather handled by the elected or appointed members on each pension board. As such, the Village has limited control oversight relative to the expenses and investment results in these funds. The Board approves all disbursements, investments, applications for admittance, and pensions granted. The Treasurer of the Village serves as Treasurer of the Fund. Each year, the Village levies a property tax to fund the actuarily determined funding as established by State Statute.

ACCOMPLISHMENTS OF FISCAL YEAR 2026

1. The Pension Fund Board met during the fiscal year to consider and act on business of the Fund.

2. During the fiscal year, the Village again retained the services of an enrolled actuary to perform an independent actuarial analysis of the Fund utilizing several actuarial assumptions in keeping with the performance and management of the Fund. The results of the analysis are as follows:

Accrued Liability 4/30/25	$134,990,371
Less Current Assets 4/30/25	$79,573,059
Unfunded Accrued Liability 4/30/25	$55,417,312

GOALS FOR FISCAL YEAR 2027

1. The Board will meet at least four times to supervise the management of the Fund.

2. Review and consider applications for retirement/disability pensions and such other applications as may be received.

3. Arrange for and review the required medical examinations for certain disability pensions.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
FIREFIGHTERS' PENSION FUND

GL Number	Description	CATEGORY	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
42-0000-401-00	PROPERTY TAX REVENUE	Revenue	4,843,013	5,267,885	5,645,294	5,645,294	5,645,294	6,043,900	7.06%	7.06%
42-0000-401-11	PRIOR LEVY COLLECTIONS	Revenue	-	-	-	-	12,260	-		-100.00%
42-0000-406-01	CONTRIBUTION FROM THE VILLAGE	Revenue	1,000,000	357,000	400,000	400,000	497,656	400,000	0.00%	-19.62%
42-0000-411-01	EMPLOYEE PENSION CONTRIBUTIONS	Revenue	782,049	795,530	804,000	804,000	804,000	828,000	2.99%	2.99%
42-0000-411-02	PENSION CONTRIBUTIONS-PORTABILITY	Revenue	-	1,468	-	-	-	-		
42-0000-426-01	INTEREST INCOME	Revenue	79,026	98,455	80,000	80,000	40,000	40,000	-50.00%	0.00%
42-0000-426-19	INTEREST INCOME - PROPERTY TAX	Revenue	1,018	-	-	-	-	-		
42-0000-427-00	IFPIF INTEREST	Revenue	821,850	1,016,406	550,000	550,000	700,000	600,000	9.09%	-14.29%
42-0000-427-01	IFPIF DIVIDEND INCOME	Revenue	441,758	443,867	420,000	420,000	460,000	460,000	9.52%	0.00%
42-0000-427-02	IFPIF REALIZED GAIN (LOSS)	Revenue	226,613	863,085	500,000	500,000	3,000,000	2,000,000	300.00%	-33.33%
42-0000-427-03	IFPIF UNREALIZED GAIN (LOSS)	Revenue	5,120,067	4,929,068	2,500,000	2,500,000	6,000,000	2,000,000	-20.00%	-66.67%
42-0000-473-07	MISCELLANEOUS INCOME (NON-RECURRING)	Revenue	5,324	1,251	4,000	4,000	20,000	20,000	400.00%	0.00%
42-0000-473-09	MISCELLANEOUS INCOME	Revenue	-	-	-	-	-	-		
	TOTAL REVENUES		13,320,718	13,774,015	10,903,294	10,903,294	17,179,210	12,391,900	13.65%	-27.87%
42-7600-554-00	OTHER PROFESSIONAL SERVICES	Expense	123,196	196,661	140,000	140,000	186,850	61,200	-56.29%	-67.25%
42-7600-554-11	FPIF INVESTMENT EXPENSES AND FEES	Expense	-	-	-	-	-	140,000		
42-7600-599-00	MISCELLANEOUS	Expense	4,055	-	-	-	-	-		
	TOTAL CONTRACTUAL SERVICES		127,251	196,661	140,000	140,000	186,850	201,200	43.71%	7.68%
42-7600-805-01	RETIREMENT PENSIONS	Expense	4,962,821	5,279,213	5,356,000	5,356,000	5,784,000	5,957,000	11.22%	2.99%
42-7600-805-02	DISABILITY PENSIONS	Expense	1,037,924	1,120,382	1,040,000	1,040,000	1,041,000	1,072,000	3.08%	2.98%
42-7600-805-03	SURVIVOR'S PENSIONS	Expense	335,295	372,125	391,000	391,000	445,000	459,000	17.39%	3.15%
42-7600-806-00	EMPLOYEE CONTRIBUTION REFUNDS	Expense	-	7,544	-	-	-	-		
	TOTAL BENEFITS		6,336,040	6,779,264	6,787,000	6,787,000	7,270,000	7,488,000	10.33%	3.00%
	TOTAL EXPENSES		6,463,291	6,975,925	6,927,000	6,927,000	7,456,850	7,689,200	11.00%	3.12%
	NET SURPLUS (DEFICIT)		6,857,427	6,798,090	3,976,294	3,976,294	9,722,360	4,702,700	18.27%	-51.63%

Beginning Audited Fund Balance 5/1/25	79,573,059	
FY26 Projected Surplus (Deficit)	9,722,360	
Ending Projected Fund Balance 4/30/26	89,295,419	
Estimated Fund Balance 5/1/26		89,295,419
FY27 Budgeted Surplus (Deficit)		4,702,700
Ending Estimated Fund Balance 4/30/27		93,998,119

Fund: Firefighters' Pension (42) Department: Firefighters' Pension (7600)			Account Total
	CONTRACTUAL SERVICES		
42-7600-554-XX OTHER PROFESSIONAL SERVICES			
42-7600-554-11	FPIF Investment Expenses and Fees	140,000	
42-7600-554-00	Legal	30,000	
42-7600-554-00	Insurance	8,000	
42-7600-554-00	Benefits Administration Services	10,000	
42-7600-554-00	Medical Services	10,000	
42-7600-554-00	Training	2,500	
42-7600-554-00	Other	700	
	TOTAL		**201,200**
	TOTAL CONTRACTUAL SERVICES		**201,200**
	BENEFITS		
42-7600-805-XX PENSION BENEFITS			
42-7600-805-01	Retirement Pensions	5,957,000	
42-7600-805-02	Disability Pensions	1,072,000	
42-7600-805-03	Survivor's Pensions	459,000	
	TOTAL		**7,488,000**
	TOTAL BENEFITS		**7,488,000**
FUND TOTAL			**7,689,200**

CEMETERY FUND

PROGRAM DETAIL
FISCAL YEAR 2027

FUND RESPONSIBILITIES

The Cemetery Fund is a Permanent Fund. Such Funds are used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the program. There are multiple cemetery properties in the Fund.

The North Northfield Township Cemetery, located on the north side of Dundee Road between Huehl Road and Charlemagne Drive, was established in 1837 and incorporated in 1861. In 2004, the Village accepted the transfer and assumed ownership of this historic two-acre cemetery and its assets from the North Northfield Township Cemetery Association Board.

The Northfield Union Cemetery, located on the south side of Dundee Road between Anthony Trail and Landwehr Road, was established in the mid-1800s with headstones dating from 1852. In 2006, the Village accepted the transfer and assumed ownership of this historic two-acre cemetery and its assets from the Northfield Union Cemetery Association.

The St. Peter's Cemetery, located on the east side of Shermer Road south of Willow Road and north of Old Willow Road, was established in 1863. In 2016, the Village accepted the transfer and assumed ownership of this historic cemetery and its assets from St. Peter's Church.

The Public Works Department provides administrative oversight and is responsible for retaining and managing the services of a qualified contractor to maintain the grounds and provide burial services at these three cemeteries.

ACCOMPLISHMENTS FOR FISCAL YEAR 2026

1. Facilitated 4 sales and 7 burials in Village-owned cemeteries in Calendar Year 2025.

GOALS FOR FISCAL YEAR 2027

1. Complete the integration of the historical records from St. Peter's Cemetery into the Village's Cemetery Information Management System (CIMS).

2. Investigate the potential use of ground penetrating radar to detect any unmarked graves.

3. Investigate the need for a perpetual fund study in FY28.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
CEMETERY FUND

GL Number	Description	CATEGORY	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
20-0000-426-01	INTEREST INCOME	Revenue	15,699	16,595	11,000	11,000	15,000	10,000	-9.09%	-33.33%
20-0000-473-01	MISCELLANEOUS INCOME (NON-RECURRING)	Revenue	13,021	29,348	25,000	25,000	20,000	25,000	0.00%	25.00%
	TOTAL REVENUES		28,720	45,943	36,000	36,000	35,000	35,000	-2.78%	0.00%
20-1000-524-00	MAINTENANCE	Expense	26,374	26,978	36,208	36,208	36,208	37,550	3.71%	3.71%
20-1000-534-00	INTERFUND TRANSFER ADMINISTRATIVE SERVICES	Expense	1,930	1,990	2,000	2,000	2,000	2,000	0.00%	0.00%
20-1000-536-00	INTERFUND TRANSFER TO SELF INSURANCE	Expense	150	57	100	100	100	100	0.00%	0.00%
20-1000-543-01	SOFTWARE AS A SERVICE	Expense	-	-	850	850	850	900	5.88%	5.88%
20-1000-554-00	OTHER PROFESSIONAL SERVICES	Expense	850	-	-	-	-	-		
	TOTAL CONTRACTUAL SERVICES		29,304	29,025	39,158	39,158	39,158	40,550	3.55%	3.55%
	TOTAL EXPENSES		29,304	29,025	39,158	39,158	39,158	40,550	3.55%	3.55%
	NET SURPLUS (DEFICIT)		(584)	16,918	(3,158)	(3,158)	(4,158)	(5,550)	75.74%	33.48%

Beginning Audited Fund Balance 5/1/25	381,813	
FY26 Projected Surplus (Deficit)	(4,158)	
Ending Projected Fund Balance 4/30/26	377,655	
Estimated Fund Balance 5/1/26		377,655
FY27 Budgeted Surplus (Deficit)		(5,550)
Ending Estimated Fund Balance 4/30/27		372,105

Fund: Cemetery (20) **Department: Cemetery (1000)**		**Account Total**
CONTRACTUAL SERVICES		
20-1000-524-00 MAINTENANCE - GROUNDS		
Grave Markers	9,350	
Landscaping	28,200	
TOTAL		**37,550**
20-1000-534-00 ADMINISTRATIVE SERVICES		
Public Works		**2,000**
20-1000-536-00 INSURANCE		
Transfer to Self Insurance for Property, Casualty, and Liability Insurance		**100**
20-1000-543-01 SOFTWARE AS A SERVICE		
Cemetery Management Software		**900**
TOTAL CONTRACTUAL SERVICES		**40,550**
FUND TOTAL		**40,550**

MOTOR FUEL TAX FUND

PROGRAM DETAIL
FISCAL YEAR 2027

FUND RESPONSIBILITIES

The Village utilizes Motor Fuel Tax (MFT) funds and Transportation Renewal Fund (TRF) revenues to finance its roadway related projects. Historically, the Village has used MFT and TRF for the asphalt street rehabilitation program, other expenses such as the design of roadway projects are eligible so long as they follow the appropriate Illinois Department of Transportation procurement and documentation processes.

MFT and TRF funds are derived from the sale of gasoline and diesel fuel purchased within the State and are appropriated to municipal, township, county and other transportation agencies based on formulas set by the State for use in road and transportation projects. The Village generally receives approximately $1.5 million in MFT and TRF funds each Fiscal Year. In FY 2026, the Village received $2,709,488 to complete scheduled projects. With approximately 75% of the Village's street system being comprised of asphalt, these funds are a critical component in improving and maintaining the condition of the Village's road network.

ACCOMPLISHMENTS OF FISCAL YEAR 2026

1. Completed the asphalt street reconstruction and rehabilitation project along Greenwood Road.

2. Completed the asphalt street reconstruction and rehabilitation project for the Weller Subdivision and Pamella Lane.

GOALS FOR FISCAL YEAR 2027

1. Apply MFT funds to the asphalt street reconstruction and rehabilitation project along Grace Manor & Marden Court.

2. Apply MFT Funds to the asphalt street reconstruction and rehabilitation project for the Skokie Bouvard Asphalt.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
MOTOR FUEL TAX FUND

GL Number	Description	CATEGORY	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
24-0000-403-00	MOTOR FUEL ALLOTMENT	Revenue	1,627,119	1,716,031	1,600,000	1,600,000	1,845,000	1,850,000	15.63%	0.27%
24-0000-475-40	INTERFUND TRANSFER - INFRASTRUCTURE FUND	Revenue	1,720,760	-	-	-	-	-		
24-0000-426-01	INTEREST INCOME	Revenue	128,803	303,837	100,000	100,000	62,750	50,000	-50.00%	-20.32%
	TOTAL REVENUES		3,476,682	2,019,868	1,700,000	1,700,000	1,907,750	1,900,000	11.76%	-0.41%
24-7300-531-11	ASPHALT STREETS	Expense	1,222,445	2,397,430	485,868	485,868	485,868	1,839,460	278.59%	278.59%
	TOTAL CONTRACTUAL SERVICES		1,222,445	2,397,430	485,868	485,868	485,868	1,839,460	278.59%	278.59%
24-7300-975-13	INTERFUND TRANSFER - DEBT SERVICE FUND	Expense	367,253	366,544	376,751	376,751	376,751	374,764	-0.53%	-0.53%
	TOTAL INTERFUND TRANSFERS OUT		367,253	366,544	376,751	376,751	376,751	374,764	-0.53%	-0.53%
	TOTAL EXPENSES		1,589,698	2,763,974	862,619	862,619	862,619	2,214,224	156.69%	156.69%
	NET SURPLUS (DEFICIT)		1,886,984	(744,106)	837,381	837,381	1,045,131	(314,224)	-137.52%	-130.07%

Beginning Audited Fund Balance 5/1/25	1,142,877	
FY26 Projected Surplus (Deficit)	1,045,131	
Ending Projected Fund Balance 4/30/26	2,188,008	
Estimated Fund Balance 5/1/26		2,188,008
FY27 Budgeted Surplus (Deficit)		(314,224)
Ending Estimated Fund Balance 4/30/27		1,873,784

Fund: Motor Fuel Tax (24) **Department: Motor Fuel Tax (7300)**			**Account Total**
	CONTRACTUAL SERVICES		
24-7400-531-11 MAINTENANCE OF ASPHALT STREETS (MFT)			
	Dana Court, Donvan Glen, Red Raw, etc. Asphalt	898,418	
	Skokie Blvd Asphalt	941,042	
	TOTAL		**1,839,460**
	TOTAL CONTRACTUAL SERVICES		**1,839,460**
	OTHER		
24-7300-975-XX TRANSFER TO OTHER FUNDS			
24-7300-975-13	Transfer to Debt Service Fund		**374,764**
	TOTAL OTHER		**374,764**
FUND TOTAL			**2,214,224**

Village of Northbrook

Capital Improvement Plan - Summary FY 2027 - 2031

Motor Fuel Tax Capital Projects

					Actuals		Budget	Amended Budget	Year End Estimate	Recommended Budget				
Project Name	CAP	Fund	Dept	Account	FY 2024	FY 2025	FY 2026	FY 2026	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Greenwood Road Asphalt	No	24	7300	531-11	-	-	189,408	189,408	189,408	-	-	-	-	-
Weller Subdivision	No	24	7300	531-11	-	-	296,460	296,460	296,460	-	-	-	-	-
Dana Court, Donvan Glen, Red Raw etc. Asphalt	Yes	24	7300	531-11	-	-	-	-	-	898,418	-	-	-	-
Skokie Blvd Asphalt	Yes	24	7300	531-11	-	-	-	-	-	2,958,091	-	-	-	-
Keystone, Koepke, Miller Rd. Asphalt	No	24	7300	531-11	-	-	-	-	-	-	576,970	-	-	-
Northbrook Park Asphalt	No	24	7300	531-11	-	-	-	-	-	-	1,108,074	-	-	-
Walters Ave Asphalt	No	24	7300	531-11	-	-	-	-	-	-	1,167,990	-	-	-
Security Co, Little Orchard, Sunridge, etc. Asphalt	No	24	7300	531-11	-	-	-	-	-	-	-	1,308,298	-	-
Cherry Lane Asphalt	No	24	7300	531-11	-	-	-	-	-	-	-	-	1,608,075	-
Northbrook Highlands, Kiest Asphalt	No	24	7300	531-11	-	-	-	-	-	-	-	-	1,255,451	-
Techny Road Asphalt	No	24	7300	531-11	-	-	-	-	-	-	-	-	303,822	-
Stonegate Subdivision, Arbor Lane, etc. Asphalt	No	24	7300	531-11	-	-	-	-	-	-	-	-	-	1,471,636
Sunset Lane Asphalt	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

AFFORDABLE HOUSING FUND

PROGRAM DETAIL
FISCAL YEAR 2027

FUND RESPONSIBILITIES

The Affordable Housing Fund is a Special Revenue Fund in that its funds are isolated from the general operations of the Village and such funds are for the financial management of Village services funded by revenues that have been earmarked for specific purposes. While the use of such revenues is sometimes guided by state and federal requirements, they can also be guided by policy directives from the Village Board of Trustees. The Affordable Housing Fund is to be used to expand inclusionary housing alternatives for all and revenue is generated through payments received in-lieu of providing affordable housing units when required within a development and through the demolition tax.

ACCOMPLISHMENTS OF FISCAL YEAR 2026

1. Worked with Community Partners for Affordable Housing (CPAH) to implement the Affordable Housing Ordinance.

2. Maintained and shared information with individuals inquiring about next steps towards finding affordable housing units in Northbrook.

3. Collected demolition fees from the demolition of single-family homes.

4. Construction was completed on the first affordable housing rental units as part of a recently approved multi-family residential townhome development.

5. Construction began on a four-story affordable and supportive housing apartment building consisting of 48 units ranging in size from one to three bedrooms known as Poupard Place.

6. The Village Board approved a resolution adopting an updated Affordable Housing Plan that complies with the State Affordable Housing Planning and Appeal Act.

7. The Village approved a contract to work with Community Partners for Affordable Housing (CPAH) to participate in a Community Land Trust program with the ability for the Village to work towards acquiring homes for qualifying residents.

8. Worked with several developers on understanding and complying with the Affordable Housing Ordinance.

9. The Village Board approved two new for sale townhome developments both of which are providing 8 affordable housing units each, totaling 16 for sale affordable townhomes approved.

Residential Developments with Affordable Housing Units			
	Total Number of Units	Number of Affordable Units	Percentage
Construction Completed			
175 Pointe Drive - For Rent Townhomes	34	5	15%
2625 Techny - Covenant Village - For Sale Condos*	36	0	0%
Under Construction			
1593 Shermer - For Rent Apartments	48	48	100%
3700 Dundee - For Sale Townhomes	53	8	15%
2420-2450 Landwehr - 7-Lot Single Family Residential Subdivision*	7	0	0%
Approved by the Village Board			
1835 Shermer - For Sale Townhomes	53	8	15%
*paid an allowed fee-in-lieu of providing affordable housing units			

GOALS FOR FISCAL YEAR 2027

1. Continue implementation of the Affordable Housing Ordinance by working with applicants proposing residential developments and educating them on the Affordable Housing Ordinance.

2. Support the Village Manager and the Housing Committee of the Village Board to review and present recommendations to the full Village Board for the use of Affordable Housing Funds.

3. Continue to work with the Village's retained consultant and Community Partners for Affordable Housing on the implementation of the Affordable Housing Plan.

4. Conduct an audit of the Affordable Housing Ordinance for applicability. The last audit occurred in December 2021, one year following the adoption of the ordinance.

5. Develop and present recommendations for middle housing, worker housing and other housing alternatives to strengthen the diversity of housing options within the Village.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
AFFORDABLE HOUSING FUND

GL Number	Description	CATEGORY	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
33-0000-426-01	INTEREST INCOME	Revenue	23,991	37,580	20,000	20,000	42,500	20,000	0.00%	-52.94%
33-0000-452-08	AFFORDABLE HOUSING DEMO FEE	Revenue	180,000	210,000	100,000	100,000	100,000	100,000	0.00%	0.00%
33-0000-452-09	AFFORDABLE HOUSING FEE IN LIEU OF	Revenue	12,500	153,750	660,000	660,000	675,000	-	-100.00%	-100.00%
	TOTAL REVENUES		216,491	401,330	780,000	780,000	817,500	120,000	-84.62%	-85.32%
33-6500-554-00	OTHER PROFESSIONAL SERVICES	Expense	4,838	8,138	525,000	665,534	665,534	393,192	-40.92%	-40.92%
	TOTAL CONTRACTUAL SERVICES		4,838	8,138	525,000	665,534	665,534	393,192	-40.92%	-40.92%
	TOTAL EXPENSES		4,838	8,138	525,000	665,534	665,534	393,192	-40.92%	-40.92%
	NET SURPLUS (DEFICIT)		211,653	393,192	255,000	114,466	151,966	(273,192)	-338.67%	-279.77%

Beginning Audited Fund Balance 5/1/25	1,058,726	
FY26 Projected Surplus (Deficit)	151,966	
Ending Projected Fund Balance 4/30/26	1,210,692	
Estimated Fund Balance 5/1/26		1,210,692
FY27 Budgeted Surplus (Deficit)		(273,192)
Ending Estimated Fund Balance 4/30/27		937,500

Fund: Affordable Housing (33) Department: Affordable Housing Fund (6500)	Account Total
CONTRACTUAL SERVICES	
33-6500-554-00 OTHER PROFESSIONAL SERVICES	**393,192**
TOTAL CONTRACTUAL SERVICES	**393,192**
FUND TOTAL	**393,192**

TRAFFIC IMPACT FEE FUND

PROGRAM DETAIL
FISCAL YEAR 2027

FUND RESPONSIBILITIES

The Traffic Impact Fee Fund was established to collect and track fees assessed on new development to offset the costs associated with increased traffic and transportation needs. Although this fee is no longer in effect, the Village continues to use the remaining restricted funds for roadway improvements, traffic control devices, pavement markings, crosswalk enhancements, and other related capital improvements.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
TRAFFIC IMPACT FUND

GL Number	Description	CATEGORY	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
25-0000-426-01	INTEREST INCOME	Revenue	16,862	15,619	9,000	9,000	11,200	6,000	-33.33%	-46.43%
	TOTAL REVENUES		16,862	15,619	9,000	9,000	11,200	6,000	-33.33%	-46.43%
25-9100-531-92	TRAFFIC CONTROLS	Expense	-	55,500	76,541	76,541	76,541	28,119	-63.26%	-63.26%
	TOTAL CONTRACTUAL SERVICES		-	55,500	76,541	76,541	76,541	28,119	-63.26%	-63.26%
	TOTAL EXPENSES		-	55,500	76,541	76,541	76,541	28,119	-63.26%	-63.26%
	NET SURPLUS (DEFICIT)		16,862	(39,881)	(67,541)	(67,541)	(65,341)	(22,119)	-67.25%	-66.15%

Beginning Audited Fund Balance 5/1/25	87,460	
FY26 Projected Surplus (Deficit)	(65,341)	
Ending Projected Fund Balance 4/30/26	22,119	
Estimated Fund Balance 5/1/26		22,119
FY27 Budgeted Surplus (Deficit)		(22,119)
Ending Estimated Fund Balance 4/30/27		-

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
NORTHBROOK COURT (OLD) TIF

TIF terminated - Schedule included for historical purposes only

GL Number	Description	CATEGORY	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
32-0000-401-00	PROPERTY TAX	Revenue	-	-	-	-	-	-		
32-0000-401-01	PROPERTY TAX LEVY-NORTHBROOK MALL TIF	Revenue	-	-	-	-	-	-		
32-0000-426-01	INTEREST INCOME	Revenue	17,927	-	-	-	-	-		
32-0000-426-19	INTEREST INCOME - PROPERTY TAX	Revenue	-	-	-	-	-	-		
32-0000-470-00	TIF LOAN PROCEEDS	Revenue	-	-	-	-	-	-		
	TOTAL REVENUES		17,927	-	-	-	-	-		
32-1000-554-00	OTHER PROFESSIONAL SERVICES	Expense	653,547	-	-	-	-	-		
32-1000-570-00	TIF DEVELOPER EXPENSE	Expense	-	-	-	-	-	-		
32-1000-975-37	INTERFUND TRANSFER OUT- DUNDEE TIF	Expense	833,748	-						
	TOTAL CONTRACTUAL SERVICES		1,487,295	-	-	-	-	-		
	TOTAL EXPENSES		1,487,295	-	-	-	-	-		
	NET SURPLUS (DEFICIT)		(1,469,368)	-	-	-	-	-		
	Beginning Audited Fund Balance 5/1/25						-			
	FY26 Projected Surplus (Deficit)						-			
	Ending Projected Fund Balance 4/30/26						-			
	Estimated Fund Balance 5/1/26							-		
	FY27 Budgeted Surplus (Deficit)							-		
	Ending Estimated Fund Balance 4/30/27							-		

NORTHBROOK COURT II TIF FUND

PROGRAM DETAIL
FISCAL YEAR 2027

FUND RESPONSIBILITIES

Tax Increment Financing (TIF) is a valuable economic development tool that helps local governments support, encourage, and accelerate redevelopment and public improvement projects in a designated area of the community which can be described as run-down or blighted prior to redevelopment.

On October 30, 2023, after terminating the existing Northbrook Court TIF designated in 2019, the Village Board of Trustees approved a new Northbrook Court II TIF. TIF districts help to overcome the extraordinary costs that often prevent development and private investment from occurring, including property that is an advanced state of disrepair and/or has become obsolete and characterized by unoccupied or underutilized buildings which adversely influence the area due to the extent and/or duration of the vacancies.

In a TIF District, the current equalized assessed valuation (EAV) of taxable real estate within the designated TIF district is "frozen" at the level the date the TIF District is adopted. This is referred to as the base EAV. For a period of up to 23 years, as development occurs and property values increase in the TIF District, the new value that is created above the base EAV is called the increment (the difference between the current total value and the base value). The increment is collected into a special fund that the Village can then invest back into the District under specific rules established by the State of Illinois.

Establishment of a TIF District does not reduce property tax revenues available to the overlapping taxing bodies. These taxing bodies continue to collect the property taxes at the base value throughout the life of the TIF District. Upon the expiration of the TIF District, property taxes continue to be distributed to the school districts, county, community college, and all other affected taxing districts in the same manner as if the TIF District did not exist.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
NORTHBROOK COURT (NEW) TIF

GL Number	Description	CATEGORY	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
36-0000-401-00	PROPERTY TAX	Revenue	-	-	-	-	246,000	-		-100.00%
36-0000-401-01	PROPERTY TAX LEVY-NORTHBROOK MALL TIF	Revenue	-	-	-	-	-	-		
36-0000-426-01	INTEREST INCOME	Revenue	-	-	-	-	-	-		
36-0000-426-19	INTEREST INCOME - PROPERTY TAX	Revenue	-	-	-	-	-	-		
36-0000-470-00	TIF LOAN PROCEEDS	Revenue	-	-	-	-	-	-		
	TOTAL REVENUES		-	-	-	-	246,000	-		
36-5000-554-00	OTHER PROFESSIONAL SERVICES	Expense	-	-	-	-	100,000	125,000		25.00%
36-5000-570-00	TIF DEVELOPER EXPENSE	Expense	-	-	-	-	-	-		
	TOTAL CONTRACTUAL SERVICES		-	-	-	-	100,000	125,000		
	TOTAL EXPENSES		-	-	-	-	100,000	125,000		
	NET SURPLUS (DEFICIT)		-	-	-	-	146,000	(125,000)		

Beginning Audited Fund Balance 5/1/25		
FY26 Projected Surplus (Deficit)	146,000	
Ending Projected Fund Balance 4/30/26	146,000	
Estimated Fund Balance 5/1/26		146,000
FY27 Budgeted Surplus (Deficit)		(125,000)
Ending Estimated Fund Balance 4/30/27		21,000

DUNDEE RD/SKOKIE BLVD TIF FUND

PROGRAM DETAIL
FISCAL YEAR 2027

FUND RESPONSIBILITIES

Tax Increment Financing (TIF) is a valuable economic development tool that helps local governments support, encourage, and accelerate redevelopment and public improvement projects in a designated area of the community which can be described as run-down or blighted prior to redevelopment.

TIF helps to overcome the extraordinary costs that often prevent development and private investment from occurring, including property that is an advanced state of disrepair and/or has become obsolete and characterized by unoccupied or underutilized buildings which adversely influence the area due to the extent and/or duration of the vacancies.

In a TIF District, the current equalized assessed valuation (EAV) of taxable real estate within the designated TIF district is "frozen" at the level the date the TIF District is adopted. This is referred to as the base EAV. For a period of up to 23 years, as development occurs and property values increase in the TIF District, the new value that is created above the base EAV is called the increment (the difference between the current total value and the base value). The increment is collected into a special fund that the Village can then invest back into the District under specific rules established by the State of Illinois.

Establishment of a TIF District does not reduce property tax revenues available to the overlapping taxing bodies. These taxing bodies continue to collect the property taxes at the base value throughout the life of the TIF District. Upon the expiration of the TIF District, property taxes continue to be distributed to the school districts, county, community college, and all other affected taxing districts in the same manner as if the TIF District did not exist.

ACCOMPLISHMENTS OF FISCAL YEAR 2026

The Village paid off in full the loan dated July 14, 2014 with Morningside Crossroads Construction Services in the original amount of $4,900,000. The final payment totaled $1,047,788 which included $45,120 of interest and $1,002,668 of principal. No activity other than the collection of tax year 2022 increment occurred in this TIF.

As no more obligations are outstanding and no further activity in this TIF planned, the TIF was terminated on January 23, 2024.

GOALS FOR FISCAL YEAR 2027

None- The Skokie Blvd/Dundee TIF has been terminated but included in the budget for historical information purposes only.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
DUNDEE/SKOKIE BLVD TIF

TIF terminated - Schedule included for historical purposes only

GL Number	Description	CATEGORY	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
37-0000-401-00	PROPERTY TAX	Revenue	389,156	-	-	-	-	-		
37-0000-401-01	PROPERTY TAX LEVY-NORTHBROOK MALL TIF	Revenue	-	-	-	-	-	-		
37-0000-426-01	INTEREST INCOME	Revenue	29,496	-	-	-	-	-		
37-0000-426-19	INTEREST INCOME - PROPERTY TAX	Revenue	844	-	-	-	-	-		
37-0000-470-00	TIF LOAN PROCEEDS	Revenue	-	-	-	-	-	-		
37-0000-475-32	INTERFUND TRANSFER IN- NB COURT TIF	Revenue	833,748	-	-	-	-	-		
	TOTAL REVENUES		1,253,244	-	-	-	-	-		
37-1000-554-00	OTHER PROFESSIONAL SERVICES	Expense	205,455	-	-	-	-	-		
37-1000-570-00	TIF DEVELOPER EXPENSE	Expense	-	-	-	-	-	-		
	TOTAL CONTRACTUAL SERVICES		205,455	-	-	-	-	-		
37-8100-851-01	TIF NORTH SHORE 770 PRINCIPAL	Expense	1,002,668	-	-	-	-	-		
37-8100-852-01	TIF NORTH SHORE 770 INTEREST	Expense	45,120	-	-	-	-	-		
	TOTAL OTHER		1,047,788	-	-	-	-	-		
	TOTAL EXPENSES		1,253,243	-	-	-	-	-		
	NET SURPLUS (DEFICIT)		1	-	-	-	-	-		
	Beginning Audited Fund Balance 5/1/25						-			
	FY26 Projected Surplus (Deficit)						-			
	Ending Projected Fund Balance 4/30/26						-			
	Estimated Fund Balance 5/1/26							-		
	FY27 Budgeted Surplus (Deficit)							-		
	Ending Estimated Fund Balance 4/30/27							-		

BUSINESS DISTRICT FUND

PROGRAM DETAIL
FISCAL YEAR 2027

FUND RESPONSIBILITIES

A Business District is established under State law by a municipality to support redevelopment within specific geographic areas of the community. Considered an important economic development tool, a Business District allows the Village to collect up to 1% additional retail sales tax to fund projects that the municipality determines will benefit the District.

The Village has a single Business District at Northbrook Court with enabling actions approved by the Board of Trustees on October 30, 2023, and will allow for additional 1% sales tax on qualifying retails sales at Northbrook Court and this revenue would assist with funding redevelopment efforts in the 100 +/- acres for a 23-year period upon submission of the approval for formation of the District to the State of Illinois. Following establishment, the additional 1% sales tax funds are paid by the businesses to the State and disbursed back to the Village in a separate Business District Tax Allocation Fund. These monies may then be disbursed by the Village to the property owner, Brookfield, pursuant to a Redevelopment and Economic Incentive Agreement. These funds may only be used for eligible costs as identified in the Business District Plan and allowable by state law. The effective date of the Business District Tax will be established in the coming twelve to eighteen months.

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
BUSINESS DISTRICT

GL Number	Description	CATEGORY	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
46-0000-421-00	BUSINESS DISTRICT SALES TAX	Revenue	-	-	-	-	-	-		
46-0000-426-01	INTEREST INCOME	Revenue	-	-	-	-	-	-		
	TOTAL REVENUES		-	-	-	-	-	-		
46-5100-570-00	INCENTIVE PAYMENT TO DEVELOPER	Expense	-	-	-	-	-	-		
46-5100-975-11	INTERFUND TRANSFER - GENERAL FUND	Expense	-	-	-	-	-	-		
	TOTAL CONTRACTUAL SERVICES		-	-	-	-	-	-		
	TOTAL EXPENSES		-	-	-	-	-	-		
	NET SURPLUS (DEFICIT)		-	-	-	-	-	-		
	Beginning Audited Fund Balance 5/1/25									
	FY26 Projected Surplus (Deficit)						-			
	Ending Projected Fund Balance 4/30/26						-			
	Estimated Fund Balance 5/1/26							-		
	FY27 Budgeted Surplus (Deficit)							-		
	Ending Estimated Fund Balance 4/30/27							-		

VILLAGE OF NORTHBROOK
FISCAL YEAR 2027 BUDGET
PUBLIC SAFETY PENSION CONTRIBUTION FUND

Presented for historical purposes only

GL Number	Description	CATEGORY	FY24 ACTUAL	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 AMENDED BUDGET	FY26 YEAR-END ESTIMATE	FY27 RECOMMENDED BUDGET	FY27 RECOMMEND to FY26 AMEND	FY27 RECOMMEND to FY26 EST
44-0000-401-01	PROPERTY TAXES - POLICE	Revenue	4,364,917	-	-	-	-	-		
44-0000-401-02	PROPERTY TAXES - FIRE	Revenue	4,843,013	-	-	-	-	-		
44-0000-426-01	INTEREST INCOME (MISC. ADJUSTMENT)	Revenue	(23)	-						
	SUBTOTAL		9,207,907	-	-	-	-	-		
44-7300-805-01	PENSION CONTRIBUTIONS - POLICE	Expenditure	4,364,917	-	-	-	-	-		
44-7300-805-02	PENSION CONTRIBUTIONS - FIRE	Expenditure	4,843,013	-	-	-	-	-		
	SUBTOTAL		9,207,930	-	-	-	-	-		
	NET SURPLUS (DEFICIT)		(23)	-	-	-	-	-		
	Beginning Audited Fund Balance 5/1/25						-			
	FY26 Projected Surplus (Deficit)						-			
	Ending Projected Fund Balance 4/30/26						-			
	Estimated Fund Balance 5/1/26							-		
	FY27 Budgeted Surplus (Deficit)							-		
	Ending Estimated Fund Balance 4/30/27							-		

NORTHBROOK PUBLIC LIBRARY
FY 2027 BUDGET



Northbrook Public Library
Revenue Projections
Fiscal Year 2027

Account Category / Description	Account Number	FY24 Actual	FY25 Actual	FY26 Original Budget	FY26 Amended Budget	FY26 Projection	FY27 Recomm. Budget
LIBRARY GENERAL FUND (01)							
Property Taxes	40110	8,010,867	8,145,415	8,869,000	8,869,000	8,425,550	9,332,700
Replacement Tax	41110	332,001	203,844	150,000	150,000	150,000	150,000
Fines, Fees, Rental	43110	43,659	49,056	40,000	40,000	52,889	40,000
Impact Fees	43100	4,294	-	-	-	-	-
Interest / Investment	44110	66,071	75,622	35,000	35,000	44,070	35,000
Gifts / Designated	47110	107,967	150,736	100,000	100,000	105,095	100,000
Miscellaneous	45110	25,412	11,207	100,000	100,000	5,812	100,000
TOTAL LIBRARY GENERAL FUND		8,590,271	8,635,880	9,294,000	9,294,000	8,783,416	9,757,700
LIBRARY SPECIAL REVENUE FUND (02)							
Property Taxes - IMRF/FICA	40110-11/12	704,230	655,731	705,000	705,000	690,900	720,000
Interest - IMRF/FICA	44110-11/12	6,413	8,076	2,500	2,500	5,852	2,500
TOTAL SPECIAL REVENUE FUND		710,643	663,807	707,500	707,500	696,752	722,500
LIBRARY CAPITAL IMPROVEMENTS FUND (03)							
Interest	44110	31,288	41,029	20,000	20,000	38,864	20,000
Grants / Other		7,500	75,000	-	-	-	-
Transfers In	49110	995,000	750,000	425,000	425,000	729,000	425,000
TOTAL CAPITAL IMPROVEMENTS FUND		1,033,788	866,029	445,000	445,000	767,864	445,000

Northbrook Public Library
Revenue Projections
Fiscal Year 2027

Account Category / Description	Account Number	FY24 Actual	FY25 Actual	FY26 Original Budget	FY26 Amended Budget	FY26 Projection	FY27 Recomm. Budget
DEBT SERVICE FUND (05)							
Property Taxes	40110	750,489	731,285	770,000	770,000	754,600	770,950
Bonds Issued		-	3,845,000	-	-	-	-
Premium on Bonds Issued		-	438,130	-	-	-	-
Transfers In	49110	20,080	25,786	600	600	15,400	-
Interest / Investment	44110	163	1,339	-	-	475	600
TOTAL DEBT SERVICE FUND		770,732	5,041,540	770,600	770,600	770,475	771,550
TOTAL LIBRARY FUNDS REVENUE		11,105,434	15,207,256	11,217,100	11,217,100	11,018,507	11,696,750

Northbrook Public Library
Fund: General (01)
Department: Public Library
Fiscal Year 2027

Account Category / Description	Account Number	FY24 Actual	FY25 Actual	FY26 Original Budget	FY26 Amended Budget	FY26 Year-End Estimate	FY27 Recomm. Budget
PERSONAL SERVICES							
Salaries and Wages	51110	4,349,882	4,549,849	4,843,000	4,843,000	4,383,208	4,650,000
TOTAL PERSONAL SERVICES		**4,349,882**	**4,549,849**	**4,843,000**	**4,843,000**	**4,383,208**	**4,650,000**
FRINGE BENEFITS							
Group Insurance	51210	730,697	738,758	880,000	880,000	824,372	1,032,000
Unemployment / Workers' Comp.	51230	25,070	24,592	18,000	18,000	17,776	18,750
Staff Development	51270	65,072	77,168	74,000	74,000	82,422	85,000
TOTAL FRINGE BENEFITS		**820,839**	**840,518**	**972,000**	**972,000**	**924,570**	**1,135,750**
CONTRACTUAL SERVICES							
OCLC	50220	26,818	25,739	29,000	29,000	25,636	29,000
CCS Shared Costs	50240	75,471	71,037	76,000	76,000	73,254	76,000
Photocopy	52110	20,889	19,053	18,000	18,000	16,185	18,000
General Insurance	52210	76,765	84,796	88,000	88,000	88,958	97,000
Telephone/Internet	52220	36,185	36,099	40,000	40,000	37,728	40,000
Professional Services	52230	382,263	443,366	630,000	630,000	580,663	685,000
Equipment Rental / Maintenance	52250	43,088	40,402	53,000	53,000	41,879	56,500
Vehicle Maintenance	53110	1,823	1,913	3,000	3,000	2,398	3,000
Utilities	53210	55,942	49,943	60,000	60,000	58,324	56,000
Building Repairs	53320	23,683	20,570	35,000	35,000	36,171	35,000
Contracted Services	53230	142,527	211,434	245,000	245,000	229,020	273,000
Recruiting	54110	150	220	1,000	1,000	826	1,000
TOTAL CONTRACTUAL SERVICES		**885,604**	**1,004,572**	**1,278,000**	**1,278,000**	**1,191,042**	**1,369,500**

Northbrook Public Library
Fund: General (01)
Department: Public Library
Fiscal Year 2027

Account Category / Description	Account Number	FY24 Actual	FY25 Actual	FY26 Original Budget	FY26 Amended Budget	FY26 Year-End Estimate	FY27 Recomm. Budget
COMMODITIES							
Books and Materials	50110	886,167	936,658	1,050,000	1,050,000	976,661	1,050,000
Programs	50210	89,540	87,884	124,000	124,000	102,932	127,000
Office / Library Supplies	52120	49,400	58,014	70,000	70,000	49,220	70,000
Software		96,864	112,359	110,000	110,000	102,208	118,500
Postage	52140	17,658	16,450	20,000	20,000	16,056	20,000
Community Relations	52260	36,709	45,673	55,000	55,000	56,316	65,500
Janitorial Supplies	53120	46,640	33,166	45,000	45,000	44,581	45,000
TOTAL COMMODITIES		**1,222,978**	**1,290,204**	**1,474,000**	**1,474,000**	**1,347,974**	**1,496,000**
CAPITAL OUTLAY							
Furniture and Equipment	55240	100,113	29,599	75,000	75,000	74,297	175,000
TOTAL CAPITAL OUTLAY		**100,113**	**29,599**	**75,000**	**75,000**	**74,297**	**175,000**
OTHER							
Contingency & Misc Exp	54120	8,562	11,298	100,000	100,000	16,612	100,000
Board Development	54130	1,092	539	1,000	1,000	1,503	1,000
Transfer to Capital Impr. Fund	79130	995,000	750,000	425,000	425,000	729,000	705,000
Transfer to Debt Service		20,080	25,786	25,000	25,000	15,400	25,000
Gifts/Designated	77110	181,129	129,196	100,000	100,000	99,115	100,000
TOTAL OTHER		**1,205,863**	**916,819**	**651,000**	**651,000**	**861,630**	**931,000**
TOTAL FOR FUND		**8,585,279**	**8,631,561**	**9,293,000**	**9,293,000**	**8,782,721**	**9,757,250**

Northbrook Public Library
Fund: Special Revenue (02)
Department: Public Library
Fiscal Year 2027

Account Category / Description	Account Number	FY24 Actual	FY25 Actual	FY26 Original Budget	FY26 Amended Budget	FY26 Year-End Estimate	FY27 Recomm. Budget
FRINGE BENEFITS							
IMRF Employer Contributions	51211	333,101	343,745	365,000	365,000	360,523	380,000
FICA Employer Contributions	51212	321,397	330,320	340,000	340,000	338,313	350,000
TOTAL FRINGE BENEFITS		**654,498**	**674,065**	**705,000**	**705,000**	**698,836**	**730,000**
TOTAL FOR FUND		**654,498**	**674,065**	**705,000**	**705,000**	**698,836**	**730,000**

Northbrook Public Library
Fund: Capital Improvements (03)
Department: Public Library
Fiscal Year 2027

Account Category / Description	Account Number	FY24 Actual	FY25 Actual	FY26 Original Budget	FY26 Amended Budget	FY26 Year-End Estimate	FY27 Recomm. Budget
OTHER							
Renovations, Repairs	60110	331,568	384,194	715,000	715,000	561,697	810,987
Furniture & Equipment	62110	-	1,231	-	-	-	75,000
Other - Professional Services	61110	7,768	2,700	50,000	50,000	13,160	125,000
TOTAL OTHER		**339,336**	**388,125**	**765,000**	**765,000**	**574,857**	**1,010,987**
TOTAL FOR FUND		**339,336**	**388,125**	**765,000**	**765,000**	**574,857**	**1,010,987**

Northbrook Public Library
Fund: Debt Service (05)
Department: Public Library
Fiscal Year 2027

Account Category / Description	Account Number	FY24 Actual	FY25 Actual	FY26 Original Budget	FY26 Amended Budget	FY26 Year-End Estimate	FY27 Recomm. Budget
OTHER							
Interest Payments	67110	350,900	332,935	325,000	325,000	325,000	305,950
Principal Payments	67120	410,000	425,000	445,000	445,000	445,000	465,000
Bond Refunding Payment		-	4,188,523	-	-	-	-
Bond Issuance Costs		-	94,607	-	-	-	-
Other Financing Uses		574	475	600	600	475	600
TOTAL OTHER		**761,474**	**5,041,540**	**770,600**	**770,600**	**770,475**	**771,550**
TOTAL FOR FUND		**761,474**	**5,041,540**	**770,600**	**770,600**	**770,475**	**771,550**

APPENDIX

- Miscellaneous Statistics
- Financial Policies
- Glossary of Terms
- Budget Information
- List of Village Funds
- List of Village Departments & Department/Fund Relationship
- Pension Funding Summary / Metrics

- Assessed Valuations by Category
- Sales Tax Historical Data
- Tax Levy History

- Debt Rating History
- Debt Policy
- Debt Schedules

- Position Classification System/Pay Plan Schedule
- Calendar of Special Events
- Banner Calendar

MISCELLANEOUS STATISTICS
May 1, 2026

Date of Incorporation		1901
Form of Government		Council-Manager
Moody's Bond Rating		Aaa
Standard & Poor's Bond Rating		AAA
Geographic Location		Northern Cook County 26 miles north of Chicago
Area		12.75 miles
Population		
	1940	1,265
	1950	3,348
	1960	11,635
	1970	25,422
	1980	30,778
	1990	32,308
	2000	33,435
	2006	34,419
	2010	33,170
	2020	35,222

Source: U.S. Census

Municipal Services and Facilities

Budgeted Number of Full-Time Employees		289
Miles of Streets (Center Line)		130
Miles of Alleys		.80
Miles of Sanitary Sewer		134
Miles of Storm Sewer		123
Building Inspections:	CY 2020	9,847
	CY 2021	8,923
	CY 2022	8,648
	CY 2023	7,869
	CY 2024	7,846
	CY 2025	8,542

Miscellaneous Statistics, cont.

Number of Building Permits* Issued:

CY 2020	535
CY 2021	753
CY 2022	658
CY 2023	609
CY 2024	623
CY 2025	624

Value of Construction Authorized:

CY 2020	$67,678,730
CY 2021	$77,952,183
CY 2022	$96,758,214
CY 2023	$108,403.438
CY 2024	$132,163,137
CY 2025	$182,968,111

*Permits included in this calculation include: Commercial Alterations/Additions/ New, Residential Alterations/Additions/New, New pools, Mechanical, Electrical, and Plumbing permits

Fire Protection

Number of Full-Time Firefighters	76
Number of Stations	3
Number of Fire Hydrants	3,040
I.S.O. Rating	1

Police Protection

Number of Police Officers	66
Number of Crossing Guards	23
Number of Police Vehicles (Includes squad cars, investigative unit vehicles, community relations vehicle, animal control truck, and administrative vehicles)	39

Municipal Water Utility

Rated Daily Treatment Capacity (Gallons)	20,000,000
Average Daily Finished Water (Gallons)	5,019.295
Miles of Water Mains	205
Number of Metered Accounts (finance updated)	12,356

Data Source: Village Records

Financial Policy Overview

Guideline

The budget will provide adequate funding to accomplish the goals established by the Village Board.

Interim Financial Reporting

On a monthly basis, the Village Board will receive reports comparing budget to actual results for revenue and expense activity.

On a quarterly basis, the Village Board will receive a more detailed financial analysis explaining variances for major revenues and expenditures by category.

Balanced Budget

The Village will pay for all current expenditures with current revenues. The Village will avoid budgetary practices that balance current expenditures at the expense of meeting future obligations.

Planning

In addition to the following year budget, the Village may also forecast out operating revenues and expenditures for additional years for strategic planning purposes.

Capital Improvement Plan (CIP)

The Village will prepare, and annually update, a multi-year plan for capital improvements.

Development of the CIP will be coordinated with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating forecasts.

The CIP will seek to maintain all Village assets at a level to protect the Village's investment and to minimize future maintenance and replacement costs.

The Village will identify the estimated costs and potential funding sources for each proposed capital project in the plan.

Debt Management

In conjunction with a financial advisor, the Village periodically reviews outstanding debt (if callable) to determine if market conditions afford an opportunity for refunding. The Village generally seeks a present value savings of at least 3% when considering a refunding.

The Village will confine long-term borrowing to capital improvements. When bonds are issued, the term of the bonds will not exceed the estimated useful life of the asset.

The Village will maintain an open line of communication with the bond rating agencies regarding its financial condition and provide full disclosure in all financial reports.

Revenues

The Village will seek to maintain a diversified and stable revenue mix to help insure adequate funding for operations.

The Village will estimate annual revenues using an objective, analytical process wherever practical.

User fees will be reviewed annually and compared to the cost of providing the service in order to determine appropriate charges. Any recommended fee increases will be presented to the Village Board for approval as part of the budget process.

Investments

The Village maintains investment policies for Village funds as well as the assets of the Police and Fire pension funds. These policies comply with all State laws governing investment of public funds, and have been approved by the appropriate Board of Trustees.

The policies provide direction and guidance on:

- Investment objectives
- Authorized investments
- Risk and diversification
- Internal controls
- Reporting
- Custody and security

General Fund Reserve Policy

Since 1994, the Village Board has had a policy objective to maintain an unreserved fund balance in the General Fund not exceeding 40% of revenues.

After the independent audit is completed for a fiscal year, staff prepares a report to the Village Board summarizing the results of operations. The report includes unrestricted and unreserved fund balance and calculates the amount (if any) of funds available that exceed the fund balance policy. Historically, the Village Board has used surplus balances for:

- Capital replacement programs
- Retirement of existing debt
- Cash payments for specific capital improvements
- Reducing police and fire unfunded pension liabilities

As part of the adoption of the FY 2023 budget, the Board provided new guidance on use of funds above the reserve position. Specifically, following completion of the independent financial audit for a fiscal year, staff prepares a report to the Village Board summarizing the results of operations. The report includes a determination of unassigned fund balance and reports the amount (if any) of funds available that exceed the fund balance policy. Seventy percent of the unassigned fund balance amount above 40% target is to be transferred into the Facility Capital Projects Fund under “(c) Cash payments for specific capital improvements” in anticipation of future expenses associated with the Fire Station 11, Police Station, and Public Works Fleet Maintenance Garage facilities projects.

Subject to Board authorization, the remaining thirty percent of the unassigned fund balance amount above 40% target may also be used for the facilities or toward other priorities.

GLOSSARY OF TERMS

Accrual Basis: A basis of accounting in which transactions are recognized at the time they are incurred not necessarily at the time they are received. For example, a parking ticket issued (once in final determination) in December, it becomes a receivable to the Village under the accrual basis of accounting. This is different than the cash basis where all activity is recorded only when money changes hands.

Adopted Budget: The revenue and expenditure plan for the Village for the fiscal year, as reviewed and approved by the Village Board.

Appropriation: An authorization by the Village Board to expend monies and incur obligations for a specific purpose. The adopted budget is the Village's appropriation of fiscal resources for the specific fiscal year.

Assets: Property and equipment owned by the Village which has monetary value.

Audit: A review of the Village's accounts by an independent accounting firm to verify that the Village's financial statements accurately reflect the Village's financial position. The Village also includes additional information that results in the document to be classified a Comprehensive Annual Financial Report.

Bond: A written promise to pay a specified sum of money, called the face value of principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

Budget: A financial plan consisting of an estimate of proposed expenditures and their purposes for a given period, and the proposed means of financing.

Budget Amendment: An adjustment made to the budget during the fiscal year, by the Village Board, to properly account for unanticipated changes in revenues and/or expenditures and for program initiatives occurring during the fiscal year.

Capital Improvement: A permanent major addition to the Village's real property assets, including the design, construction or purchase of land, buildings or facilities, or major renovations of same. These include installation of re-paved streets, storm drains, water and sewer lines, and other public facilities.

Capital Improvement Budget: A financial plan of proposed capital improvement projects and the means of financing them for a given period of time.

Capital Outlay: Expenditures relating to the purchase of equipment, facility modifications, land and other fixed assets.

Contingency: Funds set aside for unanticipated expenditure requirements, new programs, or to absorb unexpected revenue losses.

Debt Service: Payment of interest and principal on an obligation resulting from the issuance of bonds, notes or certificates of indebtedness. There are different types of debt instruments issued by the Village with the most common being General Obligation (GO) debt.
Also included is cash, assets, investments and accounts receivable against outstanding liabilities, such as accounts payable and outstanding contracts.

Deficit: (1) the excess of an entity's liabilities over its assets; (2) the excess of expenditures over revenues during a single accounting period (e.g., a fiscal year).

Department: A major unit of organization in the Village, comprised of sub-units named divisions. i.e., Police; Fire; Public Works

Division - A group of related tasks to provide a specific benefit to either the general public or the Village organization. A division is a sub-organizational unit of the department.

Encumbrance: Obligations in the form of purchase orders or contracts, which are to be met from an appropriation and for which a part of the appropriation is reserved so that a line-item is not overspent.

Enterprise Fund: A fund established to account for the total costs of those governmental facilities and services which are operated in a manner similar to private businesses. These programs are predominately self-supporting from user fees. i.e., Water; Sewer.

Equalized Assessed Valuation: The taxable value placed upon a property in the Village by the Cook County Assessor. The cumulative total of value is a basis for the calculation of the tax levy.

Expenditure: Amounts paid for all purposes, including expense provisions for retirement of debt and capital outlay.

Financial Plan: A major section of the budget which contains the statement of estimated expenditures, revenues and balances for each major fund.

Fiscal Year: A 12-month period of time to which the annual budget applies. For the Village of Northbrook, the fiscal year begins on May 1st and ends on April 31st.

Fixed Asset: A fixed asset is tangible in nature and has a useful life of more than one year. A fixed asset will be capitalized if it meets the previous criteria and has a value of $10,000 or greater.

Fringe Benefits: Various non-wage compensations provided to employees in addition to their normal wages or salaries or paid on their behalf. For example, the employer paid portion of health insurance premiums, federal wage taxes, etc.

Full-Time Equivalent (FTE): A part-time position converted to the decimal equivalent of a full-time position, usually based on either 1,950 or 2,080 hours per year. A full-time position that is funded for the year is equal to 1.0 FTE.

Fund: A fiscal entity with revenues and expenditures which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance: The fund equity of governmental funds and trust funds at a particular point of time, usually the end of a fiscal year. The Fund Balance is usually presented on a net accrual basis.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Fund: The Village's principal operating fund which is supported by taxes and fees which can be used for any legal government purpose. It accounts for resources devoted to financing the general services which the Village provides its citizens.

General Fund Full-Time Equivalents (FTE's): The positions that are 100% funded by the Village's General Fund

General Obligation (GO) Debt: Debt issued by the Village backed by the full-faith and credit of the government.

Grants: Contributions or gifts of cash or other assets from another governmental entity or organization to be used or expended for a specific purpose or activity. As policy, the Village tracks grants in individual funds for transparent reporting.

Infrastructure: The basic physical framework or foundation of the Village, referring to its buildings, roads, sidewalks, water system and sewer system.

Inter-fund Transfer: The transfer of asset revenue from one fund to another to either pay for that fund's proportionate share of expenses incurred or for some other corporate purpose.

Internal Service Fund: A fund used to account for the financing of goods and services provided by one department or fund to other departments or funds within the Village.

Modified Accrual Basis of Accounting: For all governmental funds and agency funds under which revenues are recorded when they become measurable and available.
Expenditures are recorded when the liability is incurred, except for interest on general long-term obligations, which are recorded when due.

Non-Operating Budget: Costs that do not relate to any one department but represent costs of a general Village-wide nature, such as debt service and appropriated reserve.

Ordinance: A law set forth by a governmental authority; a municipal law established by the Village Board.

Operating Budget: Annual appropriation of funds for ongoing program costs, including personal services, fringe benefits, materials and supplies, capital outlay, and debt service.

Personal Services: Salary and wages of Village employees inclusive of overtime.

Program Budget: Budget that presents all related expenditures associated with the completion of a particular function or process. i.e., Northbrook's budget reflects the expenditures (personnel, fringe benefits and associated costs for materials and supplies) in providing Police services for patrol and resident beat officers separately.

Property Tax: Revenue received by the Village that is collected by Cook County based on an established rate and then calculated against the equalized assessed valuation of property.

Recommended Budget: The Village Manager presents a recommended budget to the Board and Finance Committee each year. Once the Board has had opportunity to review and edit as it sees fit, the document evolves into the Adopted Budget.

Revenues: Sources of the Village's monetary resources, such as income from taxes, licenses, permits, fines and fees.

Resources: Total amounts available for appropriation during the fiscal year, including revenues, fund transfers and beginning fund balances.

Revenue Bonds: Bonds issued to construct capital facilities, repaid from revenue produced by the operation of those facilities. i.e., water rates assist in the payment of the debt service for the water revenue bonds the Village has issued in the past.

Special Service Area: A specially established district contained within the Village that is levied an additional special tax for the financing of improvements or services that benefit only the properties in that area

Tax Increment Finance (TIF) District: A Tax Increment Finance (TIF) District is a legally defined area that allows for the capture of property tax receipts above a base amount, usually the amount collected just before the district is created. This incremental property tax collected is then earmarked for economic development projects within the district.

Total Department Full Time Equivalents (FTE's): While many Village departments are solely funded with General Fund resources, a number of departments have staff members that are funded with non-General Fund resources. This summary identifies total number of department FTE's, by their supporting fund.

Turnover: Position turnover is an expenditure discount that reflects the difference between the Village's budgeted personnel costs and its anticipated cost savings from personnel events that occur throughout the year. Personnel events that contribute to position turnover discount include resignations, retirements, terminations, etc. While the Village budgets for all costs related to salaries, benefits and anticipated merit increases, the Village historically experiences budgetary savings in these areas.

Unreserved Fund Balance: Unreserved fund balance represents the equation of assets less liabilities and any other commitments on a given date. It also represents the accumulation of revenues in excess of expenditures over time.

BUDGET INFORMATION

STATUTORY AUTHORITY

Pursuant to Ordinance No. 91-45, enacted on the 24th day of September 1991, the Village of Northbrook established, by a two/thirds majority vote of the President and Board of Trustees then holding office, a budget system, all as authorized by 65 ILCS 5/8-2-9.1, *et seq*. The Northbrook Municipal Code, authorizes and directs the Village Manager to appoint and work with the Village's Budget Officer to prepare an annual budget for the Village. Pursuant to that direction, the Village Manager and the Budget Officer prepare and compile the contents of the Municipal Budget which is then recommended by the Manager pursuant to Chapter 2 of the Municipal Code which provides the following:

- The fiscal year of the village shall begin on the first day of May of each year and end on the last day of April of the following year; and

- The Village Manager shall cause to be prepared each year the annual budget in time for consideration and enactment by the board of trustees during the first quarter of the fiscal year. Historically, Trustees have historically adopted the budget at the first Regular meeting in April.

The Village, in Ordinance No. 95-49, replaced Section 2-159 of the Northbrook Municipal Code (1988) with a new Section 2-159. The new Section 2-159 authorizes the Budget Officer, with the approval of the Village Manager, to transfer funds within the approved Annual Budget upon submission of a proper request from the head of any Village department, board or commission and subject to certain standards established in the amended Section 2-159 and related standard operating procedures approved by the Village's Administration and Finance Committee.

State law stipulates that the proposed budget be readily available for public inspection at least ten days prior to its passage. Not less than one week after the publication of the tentative annual budget, and prior to final action on the Budget, the President and Board of Trustees must hold a public hearing on the tentative annual budget. Notice of such hearing must be given by publication in a newspaper having a general circulation in the Village, at least one week prior to the time of said hearing.

BASIS OF ACCOUNTING

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

traded company that consists of a parent corporation and its subsidiaries, where each subsidiary maintains a separate set of accounting records and reports its numbers to the parent which then consolidates all the information for investor reporting.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. All proprietary funds and pension trust funds are accounted for on a flow of economic resources measurement focus.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined, and “available” means collectible within the current period. The Village recognizes property taxes when they become both measurable and available in the period that the tax is intended to finance. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as expenditures when due or when amounts have been accumulated in the Debt Service Fund for payments to be made early in the following year.

Those revenues susceptible to accrual are property taxes, franchise taxes, licenses, interest revenue and charges for services. Sales, income and motor fuel taxes collected and held by the state at year-end on behalf of the Village also are recognized as revenue. Fines and permit revenues are not susceptible to accrual because, generally, they are not measurable until received in cash.

The accrual basis of accounting is utilized by proprietary fund types and pension trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Annual budgets are adopted for all governmental, proprietary and pension trust funds on the modified accrual basis. Reconciliations to a GAAP basis are provided for the Enterprise and Internal Service Funds in the individual fund statements of the Annual Comprehensive Financial Report (ACFR). Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation, is utilized in the governmental funds. Material encumbrances outstanding at year-end, if any, are reported as reservations of fund balance. All appropriations lapse at fiscal year-end.

FILING OF BUDGET AND ESTIMATE OF REVENUES

Within 30 days after the Village adopts its Budget, it is required to file a certified copy of the document with the Cook County Clerk. The certified copy of the Budget filed with the Cook County Clerk must be accompanied by an estimate of the revenues the municipality anticipates receiving during the fiscal year covered by the Budget. The revenue estimate must also identify the sources of revenue. The revenue estimate must be certified by the Village's chief fiscal officer.

PROCESS REQUIRED TO AMEND THE VILLAGE BUDGET

The Budget Officer may, with the approval of the Village Manager, transfer funds within the approved Annual Budget upon submission of a proper request from the head of any Village department, board or commission and subject to the Section 2-159 of the Municipal Code and must meet the following conditions:

1. Transfers may not be made between or among funds;

2. Transfers may not be made between or among departments, boards or commissions;

3. Transfers may be made:

    a. Between or among subclasses within an object class; and,

    b. Between or among object classes;

    provided, however, that each such transfer shall be within the same fund and provided further that, where more than one department, commission or division is within a fund, each such transfer shall be within that department, commission, or division.

4. Transfers shall not exceed the Village Manager's purchasing limit as established in the Northbrook Municipal Code;

5. Transfers to or from a particular account shall not exceed a reasonable number in each fiscal year, as determined by the Budget Officer and the Village Manager;

6. Transfers may be made from one account to one or more other accounts only if, at the time of the transfer, sufficient uncommitted and unspent funds are in the account from which the funds are to be transferred.

By a vote of two-thirds of the members of the Board of Trustees, the Budget may be revised by deleting, adding to, or changing amounts within each fund classification.

Village of Northbrook
List of Funds

Fund Number	Fund Description	Fund Type
11	General	General Fund
13	Debt Service	Debt Service
14	Sanitary Sewer	Enterprise
15	Senior Housing	Enterprise
16	Stormwater	Enterprise
20	Cemetery	Permanent
21	Water	Enterprise
22	Parking	Enterprise
24	Motor Fuel Tax	Special Revenue Fund
25	Traffic Impact Fee	Special Revenue Fund
28	Self-Insurance	Internal Service
33	Affordable Housing	Special Revenue Fund
34	Health Insurance Fund	Internal Service
36	Northbrook Court II TIF	Special Revenue Fund
38	Facility Capital Projects	Capital
40	Infrastructure Capital Projects	Capital
41	Police Pension	Fiduciary
42	Firefighters' Pension	Fiduciary

Village of Northbrook
Operating Departments / Divisions
(Functional Units)

1110	Legislative
1120	Administrative
1121	Human Resources
1122	Sustainability
1200	Legal
1300	Finance
1310	Interfund Transfers
1400	Information Technology
2100	Police
2200	Drug Forfeiture
2300	E911
3100	Fire
3200	Foreign Fire
4100	Public Works
6300	Development & Planning Services
6310	Economic Incentives
0000	Non-specific Interfund

DEPARTMENT RELATIONSHIP BETWEEN FUNDS

	DEPARTMENTS/FUNCTIONAL UNITS						
Funds	Village Manager's Office **	Finance	Information Technology	Police	Fire	Public Works	Dev. & Planning Services
General	X	X	X	X	X	X	X
Facility Capital Projects						X	
Infrastructure Capital Projects						X	
Debt Service		X					
Water						X	
Sanitary Sewer						X	
Stormwater						X	
Senior Housing		X					
Parking						X	
Self-Insurance	X	X					
Health Insurance	X	X					
Police Pension		X					
Firefighters' Pension		X					
Cemetery						X	
Motor Fuel Tax						X	
Affordable Housing							X
Traffic Impact Fee						X	
TIF Northbrook Court		X					

**Village Manager's Office includes Legislative, Administrative, Human Resources, Sustainability and Legal divisions.

Village of Northbrook
Pension Funding Summary

Qualifying Village employees participate in one of the following three pension plans, depending on the position:

1) Illinois Municipal Retirement Fund (IMRF)
2) Police Pension
3) Firefighters' Pension

All three plans are governed under the Illinois Compiled Statutes and the investments are managed under consolidated Statewide plans.

Employee contributions based on eligible (pensionable) compensation into each plan are fixed by State statute and summarized as follows:

1) IMRF	4.500%
2) Police	9.910%
3) Fire	9.455%

IMRF determines the employer contributions on an annual basis and for 2025 it is 8.78%. The Village contributions for the public safety pensions are determined by an independent actuarial valuation and the Village typically levies the recommended actuarial amount which is then directly distributed to each pension plan from the Cook County's Treasurer's Office.

Pension plan funding ratios for last five years are summarized below:

Pension Plan & Year	Actuarial Value Assets	Actuarial Accrued Liability	Funded Ratio
Police 4/30/15	45,840,981	76,902,254	59.6%
Police 4/30/16	42,716,281	88,894,447	48.1%
Police 4/30/17	45,984,226	92,019,450	50.0%
Police 4/30/18	50,188,647	94,008,293	53.4%
Police 4/30/19	52,866,785	100,107,156	52.8%
Police 4/30/20	53,989,651	104,832,478	51.5%
Police 4/30/21	70,264,968	107,788,234	65.2%
Police 4/30/22	67,455,005	113,535,768	59.4%
Police 4/30/23	67,260,845	116,788,074	57.6%
Police 4/30/24	72,905,481	123,246,965	59.2%
Police 4/30/25	78,653,456	125,143,141	62.9%
Fire 4/30/15	47,451,178	73,561,691	64.5%
Fire 4/30/16	43,544,860	83,459,164	52.2%
Fire 4/30/17	47,079,750	88,602,154	53.1%
Fire 4/30/18	50,993,297	94,319,131	54.1%
Fire 4/30/19	53,020,967	99,242,079	53.4%
Fire 4/30/20	53,390,501	103,324,329	51.7%
Fire 4/30/21	69,259,264	107,230,678	64.6%
Fire 4/30/22	65,895,067	116,484,529	56.6%
Fire 4/30/23	65,917,537	123,287,923	53.5%
Fire 4/30/24	72,774,966	127,941,708	56.9%
Fire 4/30/25	79,573,057	134,990,371	58.9%
IMRF 12/31/15	71,982,667	84,132,169	85.6%
IMRF 12/31/16	75,429,521	86,779,334	86.9%
IMRF 12/31/17	85,285,987	87,908,237	97.0%
IMRF 12/31/18	80,335,647	95,147,454	84.4%
IMRF 12/31/19	93,442,158	99,791,205	93.6%
IMRF 12/31/20	104,957,400	104,126,123	100.8%
IMRF 12/31/21	118,691,155	109,688,886	108.2%
IMRF 12/31/22	99,487,460	113,730,158	87.5%
IMRF 12/31/23	108,539,568	117,446,955	92.4%
IMRF 12/31/24	113,425,765	121,349,241	93.5%

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

VILLAGE OF NORTHBROOK, ILLINOIS

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

Levy Year	Residential Property	Commercial Property	Industrial Property	Railroad Property	Air Pollution Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Estimated Actual Taxable Value
2014	1,426,205,616	578,433,197	178,797,415	609,714	-	2,184,045,942	0.605	6,552,137,826	33.333%
2015	1,389,618,675	492,412,415	193,245,905	732,251	-	2,076,009,246	0.676	6,228,027,738	33.333%
2016	1,731,210,975	540,146,612	211,751,867	745,075	-	2,483,854,529	0.625	7,451,563,587	33.333%
2017	1,778,794,337	587,929,200	222,683,268	760,178	-	2,590,166,983	0.715	7,770,500,949	33.333%
2018	1,739,304,863	570,456,101	223,662,278	-	-	2,533,423,242	0.672	7,600,269,726	33.333%
2019	1,891,846,774	704,555,966	270,441,524	-	-	2,866,844,264	0.763	8,600,532,792	33.333%
2020	1,899,723,609	676,032,548	284,216,866	-	-	2,859,973,023	0.765	8,579,919,069	33.333%
2021	1,762,834,837	617,600,619	272,382,975	-	-	2,652,818,431	0.825	7,958,455,293	33.333%
2022	2,141,311,569	641,205,548	299,401,543	-	-	3,081,918,660	0.706	9,245,755,980	33.333%
2023	2,205,841,935	689,188,448	311,309,156	-	-	3,206,339,539	0.685	9,619,018,617	33.333%
2024	2,205,402,638	704,904,411	310,101,515	-	1,019	3,220,409,583	0.716	9,661,228,749	33.333%

Data Source

Office of the County Clerk

Note : Property in the Village is reassessed each year. Property is assessed at 33% of actual value.

Village of Northbrook
Sales Tax Historical Data

	General Merchandise	Food	Drinking/ Eating	Apparel	Furniture/ Household	Lumber/ Hardware	Automotive/ Gas	Drugs/ Misc Retail	Agriculture/ Others	Manufacturers	**Total Sales Tax**	*Prior Yr % Inc (Dec)*
Calendar Year 2025 Retailers' Occupation	*Unavailable*	*Unavailable*	*Unavailable*	*Unavailable*	*Unavailable*	*Unavailable*	*Unavailable*	*Unavailable*	*Unavailable*	*Unavailable*	*Unavailable*	
Calendar Year 2025 Home Rule	*Unavailable*	*Unavailable*	*Unavailable*	*Unavailable*	*Unavailable*	*Unavailable*	*Unavailable*	*Unavailable*	*Unavailable*	*Unavailable*	*Unavailable*	
Total												
Calendar Year 2024 Retailers' Occupation	187,225	1,517,017	1,112,786	497,929	753,042	397,180	1,490,866	3,075,040	1,193,777	848,676	**11,073,538**	
Calendar Year 2024 Home Rule	181,267	358,339	1,100,881	497,112	747,628	395,721	334,479	2,234,113	969,443	89,828	**6,908,811**	
Total	**368,492**	**1,875,356**	**2,213,667**	**995,041**	**1,500,670**	**792,901**	**1,825,345**	**5,309,153**	**2,163,220**	**938,504**	**17,982,349**	*6.3%*
Calendar Year 2023 Retailers' Occupation	177,236	1,475,815	1,171,706	463,707	739,581	405,354	1,580,450	2,782,685	1,136,490	85,150	**10,018,174**	
Calendar Year 2023 Home Rule	171,768	339,956	1,159,187	462,938	734,569	404,015	339,521	2,287,981	908,030	84,553	**6,892,518**	
Total	**349,004**	**1,815,771**	**2,330,893**	**926,645**	**1,474,150**	**809,369**	**1,919,971**	**5,070,666**	**2,044,520**	**169,703**	**16,910,692**	*-2.5%*
Calendar Year 2022 Retailers' Occupation	169,793	1,446,918	1,011,611	619,222	879,243	429,965	1,486,475	2,758,858	1,264,772	53,939	**10,120,796**	
Calendar Year 2022 Home Rule	166,261	351,393	994,797	618,407	874,543	429,033	380,485	2,311,491	1,050,585	53,368	**7,230,363**	
Total	**336,054**	**1,798,311**	**2,006,408**	**1,237,629**	**1,753,786**	**858,998**	**1,866,960**	**5,070,349**	**2,315,357**	**107,307**	**17,351,159**	*2.9%*
Calendar Year 2021 Retailers' Occupation	211,392	1,450,048	873,947	636,656	911,771	439,203	1,383,073	2,786,355	1,074,946	59,718	**9,827,109**	
Calendar Year 2021 Home Rule	206,937	377,690	863,746	636,010	906,239	438,388	266,794	2,393,430	887,569	59,195	**7,035,998**	
Total	**418,329**	**1,827,738**	**1,737,693**	**1,272,666**	**1,818,010**	**877,591**	**1,649,867**	**5,179,785**	**1,962,515**	**118,913**	**16,863,107**	*37.6%*
Calendar Year 2020 Retailers' Occupation	208,032	1,441,680	696,762	385,331	708,105	419,815	926,924	1,453,164	1,010,652	63,035	**7,313,500**	
Calendar Year 2020 Home Rule	203,322	341,400	687,482	384,794	702,993	418,924	190,666	1,093,176	856,756	61,417	**4,940,930**	
Total	**411,354**	**1,783,080**	**1,384,244**	**770,125**	**1,411,098**	**838,739**	**1,117,590**	**2,546,340**	**1,867,408**	**124,452**	**12,254,430**	*-21.1%*
Calendar Year 2019 Retailers' Occupation	383,347	1,350,660	1,063,583	765,730	940,680	365,107	1,297,986	1,898,159	901,999	76,934	**9,044,185**	
Calendar Year 2019 Home Rule	376,849	355,436	1,055,977	765,174	936,662	364,134	318,130	1,519,839	727,220	71,176	**6,490,597**	
Total	**760,196**	**1,706,096**	**2,119,560**	**1,530,904**	**1,877,342**	**729,241**	**1,616,116**	**3,417,998**	**1,629,219**	**148,110**	**15,534,782**	*2.4%*
Calendar Year 2018 Retailers' Occupation	423,060	1,381,926	1,135,947	836,179	1,021,471	374,983	1,106,461	1,818,168	981,450	78,155	**9,157,800**	
Calendar Year 2018 Home Rule	368,391	324,554	989,153	737,101	897,313	323,754	296,851	1,295,618	712,061	63,102	**6,007,898**	
Total	**791,451**	**1,706,480**	**2,125,100**	**1,573,280**	**1,918,784**	**698,737**	**1,403,312**	**3,113,786**	**1,693,511**	**141,257**	**15,165,698**	*-1.0%*
Calendar Year 2017 Retailers' Occupation	454,862	1,427,899	1,103,396	844,834	955,144	371,533	1,049,723	1,879,124	1,566,195	93,321	**9,746,031**	
Calendar Year 2017 Home Rule	332,574	298,632	820,166	633,357	713,812	278,071	228,666	1,145,962	1,050,377	65,577	**5,567,194**	
Total	**787,436**	**1,726,531**	**1,923,562**	**1,478,191**	**1,668,956**	**649,604**	**1,278,389**	**3,025,086**	**2,616,572**	**158,898**	**15,313,225**	*1.9%*
Calendar Year 2016 Retailers' Occupation	490,107	1,388,950	1,092,705	884,963	946,318	369,957	1,127,464	1,870,074	1,307,436	139,200	**9,617,174**	
Calendar Year 2016 Home Rule	354,047	302,321	814,192	663,631	706,889	277,058	198,470	1,155,794	847,675	83,634	**5,403,711**	
Total	**844,154**	**1,691,271**	**1,906,897**	**1,548,594**	**1,653,207**	**647,015**	**1,325,934**	**3,025,868**	**2,155,111**	**222,834**	**15,020,885**	

Village of Northbrook
Tax Levy History

Period	Corporate & IMRF	Debt	Police Pension	Fire Pension	Total		EAV	Tax Rate
Tax Year 2025	9,712,738	5,071,820	5,078,907	6,043,900	25,907,365		TBD	
Tax Year 2024	7,880,051	4,418,277	5,119,395	5,645,294	23,063,017		3,220,360,461	0.716%
Tax Year 2023	8,035,843	4,410,721	4,433,669	5,065,902	21,946,135		3,206,339,539	0.684%
Tax Year 2022	8,341,915	4,179,244	4,422,291	4,785,397	21,728,847		3,081,918,660	0.705%
Tax Year 2021	8,895,962	4,178,329	4,271,031	4,520,464	21,865,786		2,652,818,431	0.824%
Tax Year 2020	9,297,050	4,915,185	3,693,028	3,960,530	21,865,793		2,859,973,023	0.765%
Tax Year 2019	8,297,050	4,919,990	4,168,859	4,496,861	21,882,760		2,866,844,264	0.763%
Tax Year 2018	8,055,370	4,156,487	3,638,942	3,704,440	19,555,239		2,533,423,242	0.772%
Tax Year 2017	8,055,370	4,071,999	2,998,526	3,387,070	18,512,965		2,590,166,983	0.715%
Tax Year 2016	8,055,370	3,214,957	2,195,451	2,060,749	15,526,527		2,483,856,521	0.625%
Tax Year 2015	7,820,749	2,661,337	1,803,482	1,748,485	14,034,053		2,076,011,238	0.676%
Tax Year 2014	7,820,749	2,559,587	1,397,406	1,419,399	13,197,141		2,184,047,934	0.604%
Tax Year 2013	7,820,749	2,408,248	1,397,406	1,419,399	13,045,802		2,145,411,161	0.608%

VILLAGE OF NORTHBROOK DEBT RATING HISTORY

UPGRADE/DOWNGRADE HISTORY

Year	Moody's Rating	Note
1992	Aa1	
1994	Aaa	Upgrade
2017	Aaa	Negative Outlook
2019	Aaa	Stable Outlook
2024	Aaa	Stable Outlook
2025	Aaa	Stable Outlook

Year	S&P Rating	Note
2000	AAA	
2024	AAA	Stable Outlook
2025	AAA	Stable Outlook

Reference Key:	Moody's	
Aaa	Prime	→ Most Recent Rating
Aa1	High Grade	
Aa2	High Grade	
Aa3	High Grade	
A1	Upper Medium Grade	
A2	Upper Medium Grade	
A3	Upper Medium Grade	
Baa1	Lower Medium Grade	
Baa2	Lower Medium Grade	
Baa3	Lower Medium Grade	
Ba1	Non-Investment Grade/Speculative	
Ba2	Non-Investment Grade/Speculative	
Ba3	Non-Investment Grade/Speculative	
B1	Highly Speculative	
B2	Highly Speculative	
B3	Highly Speculative	
Caa1	Substantial Risks	
Caa2	Extremely Speculative	
Caa3	Default Imminent	
Ca	Default Imminent	
C	In Default	

Reference Key:	S&P	
AAA	Prime	→ Most Recent Rating
AA+	High Grade	
AA	High Grade	
AA-	High Grade	
A+	Upper Medium Grade	
A	Upper Medium Grade	
A-	Upper Medium Grade	
BBB+	Lower Medium Grade	
BBB	Lower Medium Grade	
BBB-	Lower Medium Grade	
BB+	Non-Investment Grade/Speculative	
BB	Non-Investment Grade/Speculative	
BB-	Non-Investment Grade/Speculative	
B+	Highly Speculative	
B	Highly Speculative	
B-	Highly Speculative	
CCC+	Substantial Risks	
CCC	Extremely Speculative	
CCC-	Default Imminent	
CC	Default Imminent	
C	Default Imminent	
D	In Default	

DEBT POLICY

The Village faces continuing capital and infrastructure costs to meet the increasing needs of our residents and business community. A key goal is to minimize the annual debt requirements for this purpose while maintaining our capacity to meet financial challenges. Thus, the costs associated with acquiring many of these long-term assets will generally be met with the issuance of debt; normally, general obligation bonds. Under current state statutes, home rule communities do not have a legal limit on the amount of debt which can be issued, thus the Village's general obligation bonded debt issuances are not subject to a legal limitation.

In order to maintain a relatively level or decreasing property tax rate, the Village will make detailed analyses of existing debt structures, current and projected cash flows and potential future debt levels before making a decision to issue each new debt obligation.

Since April 1994, the Village has maintained a Aaa bond rating from Moody's Investors Service. Moody's cites Northbrook's sound economy (including a sizable, diverse tax base and superior economic indices), strong financial position (including strong fund balances and substantial financial flexibility) and sound debt management as the major factors in evaluating the Village's strong credit position. In December 2000, the Village also sought a rating from Standard & Poor's. Standard & Poor's also awarded the Village their highest rating of AAA. As of the most recent debt refunding in 2025, both agencies reaffirmed the top ratings.

These factors have also helped the Village issue debt to pay for capital improvements without increasing property taxes. Approximately 60% of the property tax associated with these issues is annually abated by the Village by using fund surpluses or dedicated revenue sources, such as water sales, storm water fees, or a portion of the home rule sales tax.

There are three commonly used indices for measuring debt. Net bonded debt per capita measures the Village's net outstanding debt against the Village's population. This measure allows the reader to determine if the Village's debt is growing in proportion to its population. The ratio of net outstanding debt to assessed valuation shows the relationship between the Village's outstanding debt and the value of property within the Village. The ratio of outstanding debt to fund balance reserves compares the Village's outstanding bonded debt against our unobligated cash reserves. The table below shows these indices for the last ten years.

Fiscal Year	Net G.O. Bonded Debt	Net Debt Per Capita	As a Percentage of Assessed Value	As a Percentage of Fund Reserves
2014	59,265,548	1,721.88	2.76%	326.87%
2015	58,544,630	1,700.94	2.68%	297.19%
2016	65,099,525	1,962.60	3.14%	304.82%
2017	61,808,628	1,863.39	2.49%	279.29%
2018	72,998,836	2,200.75	2.82%	343.32%
2019	69,040,669	2,081.42	2.73%	309.80%
2020	67,630,405	2,038.90	2.36%	312.85%
2021	62,876,659	1,785.15	2.20%	329.38%
2022	63,911,923	1,814.55	2.41%	278.22%
2023	59,802,192	1,697.86	1.94%	199.88%
2024	55,431,278	1,573.77	1.73%	210.44%
2025	50,766,017	1,441.32	1.58%	191.88%

As shown in the above table, the Village's debt level as a percentage of assessed valuation, has remained below 3% except fiscal year 2016. It has been decreasing since fiscal year 2018, dropping to less than 2% starting fiscal year 2023.

Village of Northbrook
Property Tax Levy Recap
All Outstanding Issues

Bond Series	FY26 TY2024 Gross Levy	FY27 TY2025 Gross Levy	FY28 TY2026 Gross Levy	FY29 TY2027 Gross Levy	FY30 TY2028 Gross Levy	FY31 TY2029 Gross Levy	FY32 TY2030 Gross Levy	FY33 TY2031 Gross Levy	FY34 TY2032 Gross Levy	FY35 TY2033 Gross Levy	FY36 TY2034 Gross Levy	FY37 TY2035 Gross Levy	FY38 TY2036 Gross Levy	FY39 TY2037 Gross Levy	FY40 TY2038 Gross Levy	FY41 TY2039 Gross Levy	FY42-FY45 TY2040-TY2043 Gross Levy	Total
2012B	137,900	135,300	137,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	410,900
2013A	427,850	424,350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	852,200
2014A	2,715,050	2,714,450	2,725,050	1,792,200	-	-	-	-	-	-	-	-	-	-	-	-	-	9,946,750
2015A	1,508,168	1,512,673	1,519,523	1,523,455	1,529,350	1,536,915	1,540,835	1,550,960	1,457,445	1,459,795	-	-	-	-	-	-	-	15,139,118
2015B	1,225,225	1,216,025	1,210,825	1,213,525	1,215,325	1,216,225	1,219,975	1,216,338	1,216,725	1,219,600	1,216,125	-	-	-	-	-	-	13,385,913
2016	1,181,963	1,198,413	1,198,663	1,293,163	1,294,063	1,329,063	1,332,113	1,334,113	1,330,063	1,327,200	1,323,200	1,329,975	-	-	-	-	-	15,471,988
2018A	1,256,725	1,253,925	1,253,425	1,322,175	1,373,075	1,371,575	1,374,175	1,375,725	1,366,225	1,370,975	1,374,525	1,371,875	1,371,563	-	-	-	-	17,435,963
2018B	669,473	671,423	667,698	668,438	668,475	672,795	671,220	668,895	670,805	671,205	670,905	668,405	670,155	-	-	-	-	8,709,890
2019	800,150	806,900	801,900	805,650	805,850	545,450	542,250	548,750	544,650	545,250	315,400	317,000	318,300	319,300	-	-	-	8,016,800
2020	181,846	182,646	187,405	186,069	184,720	183,358	186,982	189,525	-	-	-	-	-	-	-	-	-	1,482,549
2021	443,800	444,800	440,300	790,550	787,800	788,800	788,300	785,500	792,500	794,100	790,400	791,500	792,300	787,800	788,100	793,100	-	11,599,650
2024	235,500	235,500	610,500	611,750	612,000	611,250	609,500	611,750	607,750	607,750	606,500	609,000	-	-	-	-	-	6,568,750
2025	-	1,963,000	1,964,250	1,968,500	1,970,500	1,970,250	1,967,750	1,968,000	1,960,750	1,966,250	1,963,750	1,968,500	1,965,000	1,963,500	1,963,750	1,965,500	7,863,000	37,352,250
TOTAL	10,783,649	12,759,403	12,717,237	12,175,474	10,441,158	10,225,680	10,233,099	10,249,555	9,946,913	9,962,125	8,260,805	7,056,255	5,117,318	3,070,600	2,751,850	2,758,600	7,863,000	146,372,719

Village of Northbrook
Projected Outstanding Debt Balances
5/1/25 - 4/30/27

Bond Series	5/1/25 Balance Principal	FY 2026 Debt Issuances	FY26 Debt Payments Principal	FY26 Debt Payments Interest	4/30/26 Balance Principal	Anticipated FY 2027 Debt Issuances	FY27 Debt Payments Principal	FY27 Debt Payments Interest	4/30/27 Balance Principal
2012B	395,000	-	(130,000)	(7,900)	265,000	-	(130,000)	(5,300)	135,000
2013A	810,000	-	(400,000)	(27,850)	410,000	-	(410,000)	(14,350)	-
2014A	9,210,000	-	(2,390,000)	(325,050)	6,820,000	-	(2,485,000)	(229,450)	4,335,000
2015A	12,490,000	-	(1,070,000)	(438,168)	11,420,000	-	(1,105,000)	(407,673)	10,315,000
2015B	11,070,000	-	(855,000)	(370,226)	10,215,000	-	(880,000)	(336,025)	9,335,000
2016B	12,615,000	-	(785,000)	(396,962)	11,830,000	-	(825,000)	(373,422)	11,005,000
2018A	14,175,000	-	(820,000)	(436,726)	13,355,000	-	(850,000)	(403,925)	12,505,000
2018B	6,890,000	-	(435,000)	(234,472)	6,455,000	-	(450,000)	(221,423)	6,005,000
2019	6,645,000	-	(565,000)	(235,150)	6,080,000	-	(600,000)	(206,900)	5,480,000
2020	1,396,000	-	(163,000)	(18,846)	1,233,000	-	(166,000)	(16,646)	1,067,000
2021	9,340,000	-	(180,000)	(263,800)	9,160,000	-	(190,000)	(254,800)	8,970,000
2024 (refunded 2013)	4,710,000	-	-	(235,500)	4,710,000	-	-	(235,500)	4,710,000
2025	-	23,760,000	-	(537,900)	23,760,000	-	(775,000)	(1,188,000)	22,985,000
2026	-	-	-	-	-	43,000,000	-	-	43,000,000
Subtotal Bond Series	89,746,000	23,760,000	(7,793,000)	(3,528,550)	105,713,000	43,000,000	(8,866,000)	(3,893,412)	139,847,000

Village of Northbrook
Debt Amortization Schedule
FY 2027 to Final Maturity

Payment Date	Interest	Principal	Outstanding
06/01/26	1,946,702	-	105,713,000
12/01/26	1,946,702	8,866,000	96,847,000
06/01/27	1,782,119	-	96,847,000
12/01/27	1,782,119	9,153,000	87,694,000
06/01/28	1,625,737	-	87,694,000
12/01/28	1,625,737	8,924,000	78,770,000
06/01/29	1,473,079	-	78,770,000
12/01/29	1,473,079	7,495,000	71,275,000
06/01/30	1,339,840	-	71,275,000
12/01/30	1,339,840	7,546,000	63,729,000
06/01/31	1,203,050	-	63,729,000
12/01/31	1,203,050	7,827,000	55,902,000
06/01/32	1,068,777	-	55,902,000
12/01/32	1,068,777	8,112,000	47,790,000
06/01/33	928,456	-	47,790,000
12/01/33	928,456	8,090,000	39,700,000
06/01/34	783,563	-	39,700,000
12/01/34	783,563	8,395,000	31,305,000
06/01/35	632,903	-	31,305,000
12/01/35	632,903	6,995,000	24,310,000
06/01/36	505,628	-	24,310,000
12/01/36	505,628	6,045,000	18,265,000
06/01/37	393,659	-	18,265,000
12/01/37	393,659	4,330,000	13,935,000
06/01/38	315,300	-	13,935,000
12/01/38	315,300	2,440,000	11,495,000
06/01/39	268,425	-	11,495,000
12/01/39	268,425	2,215,000	9,280,000
06/01/40	224,300	-	9,280,000
12/01/40	224,300	2,310,000	6,970,000
06/01/41	174,250	-	6,970,000
12/01/41	174,250	1,615,000	5,355,000
06/01/42	133,875	-	5,355,000
12/01/42	133,875	1,695,000	3,660,000
06/01/43	91,500	-	3,660,000
12/01/43	91,500	1,785,000	1,875,000
06/01/44	46,875	-	1,875,000
12/01/44	46,875	1,875,000	-

Village of Northbrook
Debt Amortization Schedule by Fund
FY 2027 to Final Maturity

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2037	FY 2041	FY 2045	Total (Note 1)
DEBT SERVICE FUND														
2012B Corporate Purpose Bonds														
Principal	$ 72,280	$ 75,060												$ 147,340
Interest	2,945	1,500												4,445
Subtotal	75,225	76,560												151,785
2013A Corporate Purpose Bonds														
Principal	53,037													53,037
Interest	1,856													1,856
Subtotal	54,893													54,893
2014A Corporate Purpose Bonds														
Principal	1,739,500	1,816,500	1,218,000											4,774,000
Interest	160,615	91,035	36,540											288,190
Subtotal	1,900,115	1,907,535	1,254,540											5,062,190
2015A Corporate Purpose Bonds														
Principal	1,105,000	1,145,000	1,185,000	1,230,000	1,280,000	1,330,000	1,390,000	1,350,000	1,405,000					11,420,000
Interest	407,673	374,523	338,455	299,350	256,915	210,835	160,960	107,445	54,795					2,210,951
Subtotal	1,512,673	1,519,523	1,523,455	1,529,350	1,536,915	1,540,835	1,550,960	1,457,445	1,459,795					13,630,951
2015B Corporate Purpose Bonds														
Principal	210,320	217,490	224,660	231,830	239,000	247,365	254,535	262,900	272,460	280,825				2,441,385
Interest	80,310	71,897	65,372	58,633	51,678	44,209	36,170	27,897	19,024	9,829				465,019
Subtotal	290,630	289,387	290,032	290,463	290,678	291,574	290,705	290,797	291,484	290,654				2,906,404
2016 Corporate Purpose Bonds														
Principal	275,000	285,000	290,000	270,000	310,000	320,000	330,000	340,000	350,000	360,000	375,000			3,505,000
Interest	110,550	102,300	93,750	85,050	76,950	67,650	58,050	48,150	37,100	25,725	13,125			718,400
Subtotal	385,550	387,300	383,750	355,050	386,950	387,650	388,050	388,150	387,100	385,725	388,125			4,223,400
2018A Corporate Purpose Bonds														
Principal	350,000	360,000	375,000	385,000	395,000	410,000	420,000	430,000	445,000	460,000	475,000			4,990,000
Interest	150,900	140,400	129,600	118,350	106,800	94,950	82,650	70,050	57,150	43,800	30,000			1,039,806
Subtotal	500,900	500,400	504,600	503,350	501,800	504,950	502,650	500,050	502,150	503,800	505,000			6,029,806
2018B Corporate Purpose Bonds														
Principal	450,000	460,000	475,000	490,000	510,000	525,000	540,000	560,000	580,000	600,000	620,000			6,455,000
Interest	221,423	207,698	193,438	178,475	162,795	146,220	128,895	110,805	91,205	70,905	48,405			1,585,418
Subtotal	671,423	667,698	668,438	668,475	672,795	671,220	668,895	670,805	671,205	670,905	668,405			8,040,418
2019 Corporate Purpose Bonds														
Principal	235,000	240,000	260,000	265,000	195,000	200,000	210,000	215,000	220,000					2,040,000
Interest	70,700	58,950	46,950	39,150	31,200	25,350	19,350	13,050	6,600					311,300
Subtotal	305,700	298,950	306,950	304,150	226,200	225,350	229,350	228,050	226,600					2,351,300
2020 Corporate Purpose Bonds														
Principal	166,000	173,000	174,000	175,000	176,000	182,000	187,000							1,233,000
Interest	16,646	14,405	12,069	9,720	7,358	4,982	2,525							67,703
Subtotal	182,646	187,405	186,069	184,720	183,358	186,982	189,525							1,300,703
2021 Corporate Purpose Bonds														
Principal	-	-	345,000	365,000	385,000	400,000	410,000	420,000	425,000	435,000	445,000	$ 480,000		5,495,000
Interest	147,550	147,550	147,550	130,300	112,050	92,800	84,800	76,600	68,200	59,700	51,000	14,400		1,231,400
Subtotal	147,550	147,550	492,550	495,300	497,050	492,800	494,800	496,600	493,200	494,700	496,000	494,400		6,726,400
2024 Corporate Purpose Bonds														
Principal	-	48,750	51,350	53,950	56,550	59,150	62,400	65,000	68,250	71,500	75,400			612,300
Interest	30,615	30,615	28,178	25,610	22,913	20,085	17,128	14,008	10,758	7,345	3,770			211,023
Subtotal	30,615	79,365	79,528	79,560	79,463	79,235	79,528	79,008	79,008	78,845	79,170	-		823,323
2025 Corporate Purpose Bonds														
Principal	255,000	270,000	285,000	300,000	315,000	330,000	345,000	360,000	380,000	400,000	420,000	510,000	620,000	7,860,000
Interest	393,000	380,250	366,750	352,500	337,500	321,750	305,250	288,000	270,000	251,000	231,000	140,750	31,000	4,496,000
Subtotal	648,000	650,250	651,750	652,500	652,500	651,750	650,250	648,000	650,000	651,000	651,000	650,750	651,000	12,356,000

Village of Northbrook
Debt Amortization Schedule by Fund
FY 2027 to Final Maturity

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2037	FY 2041	FY 2045	Total (Note 1)
DEBT SERVICE FUND *continued*														
Total														
Principal	**4,911,137**	**5,090,800**	**4,883,010**	**3,765,780**	**3,861,550**	**4,003,515**	**4,148,935**	**4,002,900**	**4,145,710**	**2,607,325**	**2,410,400**	**990,000**	**620,000**	**51,026,062**
Interest	**1,794,782**	**1,621,122**	**1,458,651**	**1,297,138**	**1,166,158**	**1,028,831**	**895,777**	**756,005**	**614,832**	**468,304**	**377,300**	**155,150**	**31,000**	**12,631,510**
Total Debt Service Fund	**$ 6,705,919**	**$ 6,711,922**	**$ 6,341,661**	**$ 5,062,918**	**$ 5,027,708**	**$ 5,032,346**	**$ 5,044,712**	**$ 4,758,905**	**$ 4,760,542**	**$ 3,075,629**	**$ 2,787,700**	**$ 1,145,150**	**$ 651,000**	**$ 63,657,572**
WATER FUND														
2013A Corporate Purpose Bonds														
Principal	$ 55,357													$ 55,357
Interest	1,938													1,938
Subtotal	57,295													57,295
2014A Corporate Purpose Bonds														
Principal	447,300	467,100	313,200											1,227,600
Interest	41,301	23,409	9,396											74,106
Subtotal	488,601	490,509	322,596											1,301,706
2015B Corporate Purpose Bonds														
Principal	412,720	426,790	440,860	454,930	469,000	485,415	499,485	515,900	534,660	551,075				4,790,835
Interest	157,596	141,087	128,283	115,057	101,410	86,753	70,977	54,744	37,332	19,288				912,527
Subtotal	570,316	567,877	569,143	569,987	570,410	572,168	570,462	570,644	571,992	570,363				5,703,362
2016 Corporate Purpose Bonds														
Principal	30,000	30,000	30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	35,000			355,000
Interest	11,175	10,275	9,375	8,475	7,575	6,675	5,775	4,725	3,588	2,450	1,225			71,313
Subtotal	41,175	40,275	39,375	38,475	37,575	36,675	40,775	39,725	38,588	37,450	36,225			426,313
2018A Corporate Purpose Bonds														
Principal	380,000	390,000	405,000	415,000	425,000	440,000	455,000	465,000	480,000	495,000	510,000			5,385,000
Interest	162,844	151,444	139,744	127,594	115,144	102,394	89,194	75,544	61,594	47,194	32,344			1,121,438
Subtotal	542,844	541,444	544,744	542,594	540,144	542,394	544,194	540,544	541,594	542,194	542,344			6,506,438
2019 Corporate Purpose Bonds														
Principal	260,000	275,000	285,000	295,000	120,000	120,000	125,000	130,000	135,000	135,000	140,000			2,315,000
Interest	80,150	67,150	53,400	44,850	36,000	32,400	28,800	25,050	21,150	17,100	13,050			432,450
Subtotal	340,150	342,150	338,400	339,850	156,000	152,400	153,800	155,050	156,150	152,100	153,050			2,747,450
2021 Corporate Purpose Bonds														
Principal	115,000	120,000	130,000	135,000	140,000	150,000	150,000	155,000	160,000	160,000	165,000	$ 180,000		2,270,000
Interest	66,400	60,650	54,650	48,150	41,400	34,400	31,400	28,400	25,300	22,100	18,900	5,400		473,950
Subtotal	181,400	180,650	184,650	183,150	181,400	184,400	181,400	183,400	185,300	182,100	183,900	185,400		2,743,950
2024 Corporate Purpose Bonds														
Principal	-	50,625	53,325	56,025	58,725	61,425	64,800	67,500	70,875	74,250	78,300			635,850
Interest	31,793	31,793	29,261	26,595	23,794	20,858	17,786	14,546	11,171	7,628	3,915			219,139
Subtotal	31,793	82,418	82,586	82,620	82,519	82,283	82,586	82,046	82,046	81,878	82,215	-		854,989
2025 Corporate Purpose Bonds														
Principal	520,000	545,000	575,000	605,000	635,000	665,000	700,000	730,000	770,000	805,000	850,000	1,030,000	1,255,000	15,900,000
Interest	795,000	769,000	741,750	713,000	682,750	651,000	617,750	582,750	546,250	507,750	467,500	284,750	62,750	9,096,250
Subtotal	1,315,000	1,314,000	1,316,750	1,318,000	1,317,750	1,316,000	1,317,750	1,312,750	1,316,250	1,312,750	1,317,500	1,314,750	1,317,750	24,996,250
Total														
Principal	**2,220,377**	**2,304,515**	**2,232,385**	**1,990,955**	**1,877,725**	**1,951,840**	**2,029,285**	**2,098,400**	**2,185,535**	**2,255,325**	**1,778,300**	**1,210,000**	**1,255,000**	**32,934,642**
Interest	**1,348,195**	**1,254,807**	**1,165,859**	**1,083,721**	**1,008,072**	**934,480**	**861,682**	**785,759**	**706,385**	**623,509**	**536,934**	**290,150**	**62,750**	**12,403,110**
Total Water Fund	**$ 3,568,572**	**$ 3,559,322**	**$ 3,398,244**	**$ 3,074,676**	**$ 2,885,797**	**$ 2,886,320**	**$ 2,890,967**	**$ 2,884,159**	**$ 2,891,920**	**$ 2,878,834**	**$ 2,315,234**	**$ 1,500,150**	**$ 1,317,750**	**$ 45,337,752**

Village of Northbrook
Debt Amortization Schedule by Fund
FY 2027 to Final Maturity

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2037	FY 2041	FY 2045	Total (Note 1)
SANITARY SEWER FUND														
2013A Corporate Purpose Bonds														
Principal	$ 26,360													$ 26,360
Interest	923													923
Subtotal	27,283													27,283
2014A Corporate Purpose Bonds														
Principal	198,800	207,600	139,200											545,600
Interest	18,356	10,404	4,176											32,936
Subtotal	217,156	218,004	143,376											578,536
2015B Corporate Purpose Bonds														
Principal	58,960	60,970	62,980	64,990	67,000	69,345	71,355	73,700	76,380	78,725				684,405
Interest	22,514	20,155	18,326	16,437	14,487	12,393	10,140	7,821	5,333	2,755				130,361
Subtotal	81,474	81,125	81,306	81,427	81,487	81,738	81,495	81,521	81,713	81,480				814,766
2016 Corporate Purpose Bonds														
Principal	-	-	-	20,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000			195,000
Interest	6,225	6,225	6,225	6,225	5,625	4,875	4,125	3,375	2,563	1,750	875			48,088
Subtotal	6,225	6,225	6,225	26,225	30,625	29,875	29,125	28,375	27,563	26,750	25,875			243,088
2018A Corporate Purpose Bonds														
Principal	-	-	65,000	65,000	70,000	70,000	75,000	75,000	75,000	80,000	80,000			740,000
Interest	22,406	22,406	22,406	20,456	18,506	16,406	14,306	12,056	9,806	7,556	5,156			174,125
Subtotal	22,406	22,406	87,406	85,456	88,506	86,406	89,306	87,056	84,806	87,556	85,156			914,125
2019 Corporate Purpose Bonds														
Principal	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000			110,000
Interest	3,500	3,250	3,000	2,850	2,700	2,400	2,100	1,800	1,500	1,200	900			26,100
Subtotal	8,500	8,250	8,000	7,850	12,700	12,400	12,100	11,800	11,500	11,200	10,900			136,100
2021 Corporate Purpose Bonds														
Principal	15,000	15,000	15,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000	$ 20,000		265,000
Interest	7,750	7,000	6,250	5,500	4,750	4,000	3,700	3,400	3,000	2,600	2,200	600		54,950
Subtotal	22,750	22,000	21,250	20,500	19,750	19,000	18,700	23,400	23,000	22,600	22,200	20,600		319,950
2024 Corporate Purpose Bonds														
Principal	-	24,000	25,280	26,560	27,840	29,120	30,720	32,000	33,600	35,200	37,120			301,440
Interest	15,072	15,072	13,872	12,608	11,280	9,888	8,432	6,896	5,296	3,616	1,856			103,888
Subtotal	15,072	39,072	39,152	39,168	39,120	39,008	39,152	38,896	38,896	38,816	38,976	-		405,328
Total														
Principal	**304,120**	**312,570**	**312,460**	**196,550**	**214,840**	**218,465**	**227,075**	**235,700**	**239,980**	**248,925**	**172,120**	**20,000**		**2,867,805**
Interest	**96,746**	**84,513**	**74,255**	**64,076**	**57,348**	**49,963**	**42,803**	**35,348**	**27,498**	**19,478**	**10,987**	**600**		**571,370**
Total Sanitary Sewer Fund	**$ 400,866**	**$ 397,083**	**$ 386,715**	**$ 260,626**	**$ 272,188**	**$ 268,428**	**$ 269,878**	**$ 271,048**	**$ 267,478**	**$ 268,403**	**$ 183,107**	**$ 20,600**		**$ 3,439,175**

Village of Northbrook
Debt Amortization Schedule by Fund
FY 2027 to Final Maturity

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2037	FY 2041	FY 2045	Total (Note 1)
STORMWATER FUND														
2012B Corporate Purpose Bonds														
Principal	$ 57,720	$ 59,940												$ 117,660
Interest	2,355	1,200												3,555
Subtotal	60,075	61,140												121,215
2013A Corporate Purpose Bonds														
Principal	42,396													42,396
Interest	1,484													1,484
Subtotal	43,880													43,880
2014A Corporate Purpose Bonds														
Principal	99,400	103,800	69,600											272,800
Interest	9,178	5,202	2,088											16,468
Subtotal	108,578	109,002	71,688											289,268
2015B Corporate Purpose Bonds														
Principal	198,000	204,750	211,500	218,250	225,000	232,875	239,625	247,500	256,500	264,375				2,298,375
Interest	75,606	67,686	61,543	55,198	48,651	41,619	34,051	26,263	17,910	9,253				437,779
Subtotal	273,606	272,436	273,043	273,448	273,651	274,494	273,676	273,763	274,410	273,628				2,736,154
2016 Corporate Purpose Bonds														
Principal	520,000	535,000	650,000	680,000	700,000	725,000	745,000	765,000	790,000	815,000	850,000			7,775,000
Interest	245,463	229,863	213,813	194,313	173,913	152,913	131,163	108,813	83,950	58,275	29,750			1,622,225
Subtotal	765,463	764,863	863,813	874,313	873,913	877,913	876,163	873,813	873,950	873,275	879,750			9,397,225
2018A Corporate Purpose Bonds														
Principal	120,000	125,000	125,000	185,000	190,000	195,000	200,000	205,000	215,000	220,000	225,000			2,240,000
Interest	67,775	64,175	60,425	56,675	51,125	45,425	39,575	33,575	27,425	20,975	14,375			488,869
Subtotal	187,775	189,175	185,425	241,675	241,125	240,425	239,575	238,575	242,425	240,975	239,375			2,728,869
2019 Corporate Purpose Bonds														
Principal	100,000	105,000	110,000	115,000	115,000	120,000	125,000	125,000	130,000	135,000	140,000			1,615,000
Interest	52,550	47,550	42,300	39,000	35,550	32,100	28,500	24,750	21,000	17,100	13,050			366,800
Subtotal	152,550	152,550	152,300	154,000	150,550	152,100	153,500	149,750	151,000	152,100	153,050			1,981,800
2024 Corporate Purpose Bonds														
Principal	-	38,625	40,685	42,745	44,805	46,865	49,440	51,500	54,075	56,650	59,740			485,130
Interest	24,257	24,257	22,325	20,291	18,154	15,914	13,570	11,098	8,523	5,820	2,987			167,195
Subtotal	24,257	62,882	63,010	63,036	62,959	62,779	63,010	62,598	62,598	62,470	62,727	-		652,325
Total														
Principal	**1,137,516**	**1,172,115**	**1,206,785**	**1,240,995**	**1,274,805**	**1,319,740**	**1,359,065**	**1,394,000**	**1,445,575**	**1,491,025**	**1,274,740**	**-**		**14,846,361**
Interest	**478,666**	**439,932**	**402,494**	**365,477**	**327,392**	**287,970**	**246,859**	**204,499**	**158,808**	**111,423**	**60,162**	**-**		**3,104,375**
Total Storm Water Fund	**$ 1,616,182**	**$ 1,612,047**	**$ 1,609,279**	**$ 1,606,472**	**$ 1,602,197**	**$ 1,607,710**	**$ 1,605,924**	**$ 1,598,499**	**$ 1,604,383**	**$ 1,602,448**	**$ 1,334,902**	**$ -**		**$ 17,950,736**

Village of Northbrook
Debt Amortization Schedule by Fund
FY 2027 to Final Maturity

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2037	FY 2041	FY 2045	Total (Note 1)
SENIOR HOUSING FUND														
2021 Corporate Purpose Bonds														
Principal	$ 60,000	$ 60,000	$ 65,000	$ 65,000	$ 70,000	$ 75,000	$ 75,000	$ 75,000	$ 80,000	$ 80,000	$ 80,000	$ 90,000		$ 1,130,000
Interest	33,100	30,100	27,100	23,850	20,600	17,100	15,600	14,100	12,600	11,000	9,400	2,700		235,550
Total Senior Housing Fund	**93,100**	**90,100**	**92,100**	**88,850**	**90,600**	**92,100**	**90,600**	**89,100**	**92,600**	**91,000**	**89,400**	**92,700**		**1,365,550**
MOTOR FUEL TAX														
2013A Corporate Purpose Bonds														
Principal	232,850											-		232,850
Interest	8,150													8,150
Subtotal	241,000													241,000
2024 Corporate Purpose Bonds														
Principal	-	213,000	224,360	235,720	247,080	258,440	272,640	284,000	298,200	312,400	329,440			2,675,280
Interest	133,764	133,764	123,114	111,896	100,110	87,756	74,834	61,202	47,002	32,092	16,472			922,006
Subtotal	133,764	346,764	347,474	347,616	347,190	346,196	347,474	345,202	345,202	344,492	345,912	-		3,597,286
Total														
Principal	**232,850**	**213,000**	**224,360**	**235,720**	**247,080**	**258,440**	**272,640**	**284,000**	**298,200**	**312,400**	**329,440**			**2,908,130**
Interest	**141,914**	**133,764**	**123,114**	**111,896**	**100,110**	**87,756**	**74,834**	**61,202**	**47,002**	**32,092**	**16,472**			**930,156**
Total Motor Fuel Tax	**$ 374,764**	**$ 346,764**	**$ 347,474**	**$ 347,616**	**$ 347,190**	**$ 346,196**	**$ 347,474**	**$ 345,202**	**$ 345,202**	**$ 344,492**	**$ 345,912**			**$ 3,838,286**
TOTAL ALL FUNDS														
TOTAL PRINCIPAL	**8,866,000**	**9,153,000**	**8,924,000**	**7,495,000**	**7,546,000**	**7,827,000**	**8,112,000**	**8,090,000**	**8,395,000**	**6,995,000**	**6,045,000**	**2,310,000**	**1,875,000**	**105,713,000**
TOTAL INTEREST	**3,893,404**	**3,564,238**	**3,251,474**	**2,946,158**	**2,679,680**	**2,406,099**	**2,137,555**	**1,856,913**	**1,567,125**	**1,265,805**	**1,011,255**	**448,600**	**93,750**	**29,876,071**
TOTAL PRINCIPAL AND INTEREST	**$ 12,759,404**	**$ 12,717,238**	**$ 12,175,474**	**$ 10,441,158**	**$ 10,225,680**	**$ 10,233,099**	**$ 10,249,555**	**$ 9,946,913**	**$ 9,962,125**	**$ 8,260,805**	**$ 7,056,255**	**$ 2,758,600**	**$ 1,968,750**	**$ 135,589,071**

Note 1 - Totals include all scheduled payments. Some years not shown for presentation.

Position Classification System and Pay Plan Schedule

Applicable to regular part- and full-time employees who are not covered by a Collective Bargaining Agreement

Pay Grade	Position Classification	Overtime Exemption Status	Hourly Rate		
100s	Part Time or Seasonal	Nonexempt	Minimum	Midpoint	Maximum
125	Intern (various departments) Account Clerk Administrative Clerk Office Intern Minutes Takers Paid On-Call Firefighter Seasonal Clerk		$ 15.00	$ 23.40	$ 31.80
145	Community Service Officer (PT) Crossing Guard Records Retention Specialist Engineering Intern Payroll Clerk		$ 24.19	$ 34.09	$ 43.99
175	Inspector (DPS) Inspector (Fire) Special Projects Manager		$ 29.69	$ 61.59	$ 93.48

Pay Grade	Position Classification	Overtime Exemption Status	Hourly and Annualized Salary Range		
200s	Administrative and Technical	Nonexempt	Minimum	Midpoint	Maximum
225	Account Clerk Administrative Clerk Customer Service Representative Permit Clerk II Senior Clerk Community Service Officer (FT)		$ 54,988	$ 70,109	$ 85,231
245	Administrative Assistant Animal Control Officer Crime Analyst Management Analyst Community Engagement Specialist Office Manager Payroll Specialist Planner 1 Police Property Clerk Police Records Clerk Project Manager I Support Technician Sustainabilty Coordinator Technology Office Specialist Utility Billing Specialist		$ 65,985	$ 84,406	$ 102,827
265	Assistant to the Village Manager		$ 76,983	$ 96,503	$ 116,024

	Building Inspector				
	Engineering Technician				
	Fire Prevention Inspector				
	Permit Coordinator				
	Project Manager II				
	Public Improvements Inspector (Public Works)				
	Senior Planner				
	Zoning Administrator				
295	Accounting Manager	$ 87,980	$ 106,691	$ 125,403	
	Building Official				
	Clinical Social Worker				
	Systems Engineer				
	Senior Human Resources Generalist				
	Employee Support Coordinator				
	Tree Preservation Officer				
	End User Computing Engineer				

Pay Grade	Position Classification	Overtime Exemption Status	Annualized Salary Range		
300s	Management and Professional	Exempt	Minimum	Midpoint	Maximum
320	Asst. Water Production Supervisor		$ 98,978	$ 114,836	$ 130,694
	Asst. Drector of Counseling Services				
	Civil Engineering Permit Coordinator				
	Internal Services Administrator				
	Records Supervisor				
	Village Forester				
	Community Relations Supervisor				
340	Assistant Director DPS		$ 109,975	$ 136,208	$ 162,441
	Assistant Director PW				
	Assistant Village Engineer				
	Communications Manager				
	Director of Counseling Services				
	Fleet Operations Manager				
	Facilities Manager				
	Fire Captain				
	Fire Marshal				
	Maintenance Supervisor (Public Works)				
	Senior Systems Engineer				
360	Communications Supervisor (9-1-1)		$ 131,970	$ 152,497	$ 173,024
	Deputy Chief Financial Officer				
	Deputy Director DPS				
	Fire Battalion Chief				
	Superintendent (Public Works)				
	Police Watch Commander				
	Water Production Supervisor				
380	Division Fire Chief		$ 148,466	$ 168,682	$ 196,088
	Deputy Fire Chief				
	Deputy Police Chief				
	Village Engineer				
	Deputy Director Public Works				

Pay Grade	Position Classification	Overtime Exemption Status	Annualized Salary Range		
400	Executive Leadership	Exempt	Minimum	Midpoint	Maximum
			As Determined by Village Manager Not to Exceed		
	Deputy Village Manager			$217,724	
	Chief Financial Officer				
	Chief Information Officer				
	Director of Human Resources				
	Director of Development and Planning Services				
	Director of Public Works				
	Fire Chief				
	Police Chief				

Other Compensation For Designated Employees*	Overtime Exemption Status			
Longevity Pay (all full- and part-time non-union positions)				
		Per Pay Period	Per Month	Annualized
	Years 5-6	$ 25.5361		$ 613
	Years 7 - 9	$ 51.0921		$ 1,226
	Years 10 -14	$ 76.6152		$ 1,839
	Years 15 - 19	$ 102.1575		$ 2,452
	Years 20 +	$ 127.6876		$ 3,065
Phone Stipend				
		$ 32.50		$ 780
Vehicle Allowance				
		$ 250		$6,000
Uniform Stipend				
	Public Works			$400
	Police			$652.03 -$1,155.18
	Fire			$300-$736.07
Health Insurance Opt-Out				
		$ 125	$ 250	$ 3,000
Wellness Incentive				
				$50
IT On-Call Pay				
	$50 per day or $350 per week			

** For designated personnel whose hourly and annualized wages are not established pursuant to a collective bargaining agreement or employment agreement.*

FY 2027 Calendar of Village Special Events or Community Special Events Permitted by the Village

May 2026

Art in the Park (May 9 – 10) P
Lew Blond Run, District 30 (May 16) P
Memorial Day Parade (May 25) P

June 2026

Pride Month Programming
Flamingo Friday Kickoff (June 5)
Grapes on the Green (June 13)
Northbrook Climate Action Day (May 30)
St. Norbert's Block Party (June 6) P

July 2026

Fourth of July
Northbrook Grand Prix (July 23)
Farmers Market (June 17 – October 14) P
Northbrook Days (July 29 – August 2) P

August 2026

National Night Out (August 4)
Farmers Market (June 18 – October 14) P
Northbrook Days (July 29 – August 2) P

September 2026

Northbrook Brewfest (September 19)
Farmers Market (June 18 – October 14) P
Shermerfest/Rubber Ducky Race (September TBD) P

October 2026

Fire Department Open House (October 3)
Farmers Market (June 18 – October 14) P

November 2026

Pumpkin Smash (November 7)
Family Dinner (November TBD)
Northbrook's 125th Anniversary (November 18)
Illuminate Northbrook (November 21)

December 2026

Winter Magic Light Show P

January 2027

State of the Village (TBD)

February 2027

Cultural Fair (TBD)

March 2027

(No Events)

April 2027

Earth Day Recycling Event (April 24)
Student Government Day (TBD)

- **Bold:** Village sponsored/hosted
- P**:** hosted by another organization with Northbrook support subject to granting of Special Event Permit when required
- *PTA Council (D27), Homer O. Harvey (D28), and Healthy Kids (YMCA) 5ks and the Plein Air Photography Festival are not listed as dates are TBD
- Dates are approximate and may change with VMO approval

FY 2027 Banner and Flag Calendar

April 20 – May 11	Art in the Park
May 1 – December 31	125th Anniversary Northbrook
May 1 - June 12	Garden Club
May 1 - July 10	Flamingo Fridays
May 1 - May 31	Mental Health Awareness Month
June 1 - June 30	Progress Pride Flags
June 1 - October 11	Farmers Market
June 19 - July 26	Northbrook Grand Prix
July 10 - August 2	Northbrook Days
September 11 – October 31	Northbrook Symphony Orchestra
August 6 - September 11	Brewfest
August 6 - September 30	Shermerfest
October 1 - October 31	Down Syndrome Awareness Month
October 1 - October 31	Substance Abuse Awareness Month
November 1 - January 8	Holiday Banners
November 1 - November 18	Illuminate Northbrook
February 1 - February 28	Bluehawks
February 1 - February 28	Cultural Fair
April 1 - April 30	Earth Month
April 19 – May 10	Art in the Park (2027)

- Start and end dates are approximate. The Village Manager may alter display dates as required.
- American Flags to be mounted in honor of Memorial Day, 4th of July, Labor Day, and Veterans Day.
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MARCH 10, 2026

Fiscal Year 2027 Budget Workshop

(May 1, 2026 – April 30, 2027)

Village of Northbrook

INTRODUCTION

The Village's budget is considered the financial plan for the next fiscal year which enables the Village to pursue its goals.

Local government budgeting takes place in a legal, political and organizational setting that is substantially different from budgeting in the private sector.

Local government budgeting practices are established and constrained by state law, local ordinances, accepted standards and local practices.

Paraphrased from the Municipal Management Series "Management Policies in Local Government Finance" Third Edition

BUDGET DEVELOPMENT PROCESS

The budget's development work begins following the presentation of the Annual Financial Audit (October) and the five-year Capital Improvement Plan (CIP) (November) to the Village Board.

New for FY27, the Budget process is also tracking the development of the first Village Strategic Plan, and in anticipation of its finalization in April, the document is intended to align with Strategic Priorities.

The recommendations include work from all departments in conjunction with the CFO and Village Manager.

CONSIDERATIONS

This recommended budget is for Fiscal Year 2027 and includes forecasted Fiscal Year 2028 General Fund data for strategic planning purposes only. Key considerations include:

- The previously adopted tax year 2025 tax levy as well as abatement of portions of the debt service levy.
- The related economic state in the region and nation.
- The five-year Capital Improvement Plan (CIP) was prepared and presented to the Village Board on November 11, 2025.
- Municipal building needs, with a focus on the Public Works Fleet Maintenance Garage and Fire Station 11 construction along with site section for a new Police Station and Fire Headquarters.
- The Village celebrates the 125th Anniversary of its incorporation in November 2026. Infrastructure needs will continue to increase, and deferring capital projects is not recommended.

STRATEGIC PLAN PROPOSED MISSION AND VISION

Mission Provide strong services and steadfast stewardship of resources to provide a safe, stable, and welcoming community. *(draft)*

Vision A safe and welcoming community that embodies trust, innovation, and excellence that provides a superior quality of life for individuals, families, and businesses to grow and thrive. *(draft)*

STRATEGIC PLAN *PROPOSED* VALUES

Stewardship: Faithfully manage Village resources to be fiscal responsible and resource conscious.

Responsiveness: Provide world-class services and meet community needs through purposeful collaboration with Village partners and neighboring communities.

Transparency: Engage in open, two-way dialogue and take responsibility for actions to build trust and confidence within the community.

Civility: Foster mutual respect between the Village and the community.

Integrity: Act ethically and make principled decisions that support accountability.

Trust: Conduct operations in a manner that earns and sustains public dependability/confidence/integrity.

STRATEGIC PLAN PROPOSED STRATEGIC PRIORITIES

Connected Community

Goal Statement: (draft) *Deliver proactive and open communication and engagement in Village business and services to advance social wellness and belonging.*

Public and Community Safety

Goal Statement: (draft) *Provide public and community safety through education, prevention, and aligning resources with community needs.*

Economic Vitality/Thriving Community

Goal statement: (draft) *Promote Northbrook as an economic leader.*

Infrastructure

Goal statement: (draft) *Maintain a consistent high quality of life through capital investment, continued focus on sustainability, and facilities that meet operational needs.*

Organizational Excellence

Goal statement: (draft) *Cultivate a culture driven by excellence, adaptability, and employee wellness supported by data, and clear roles and responsibilities to be an employer of choice and inviting community.*

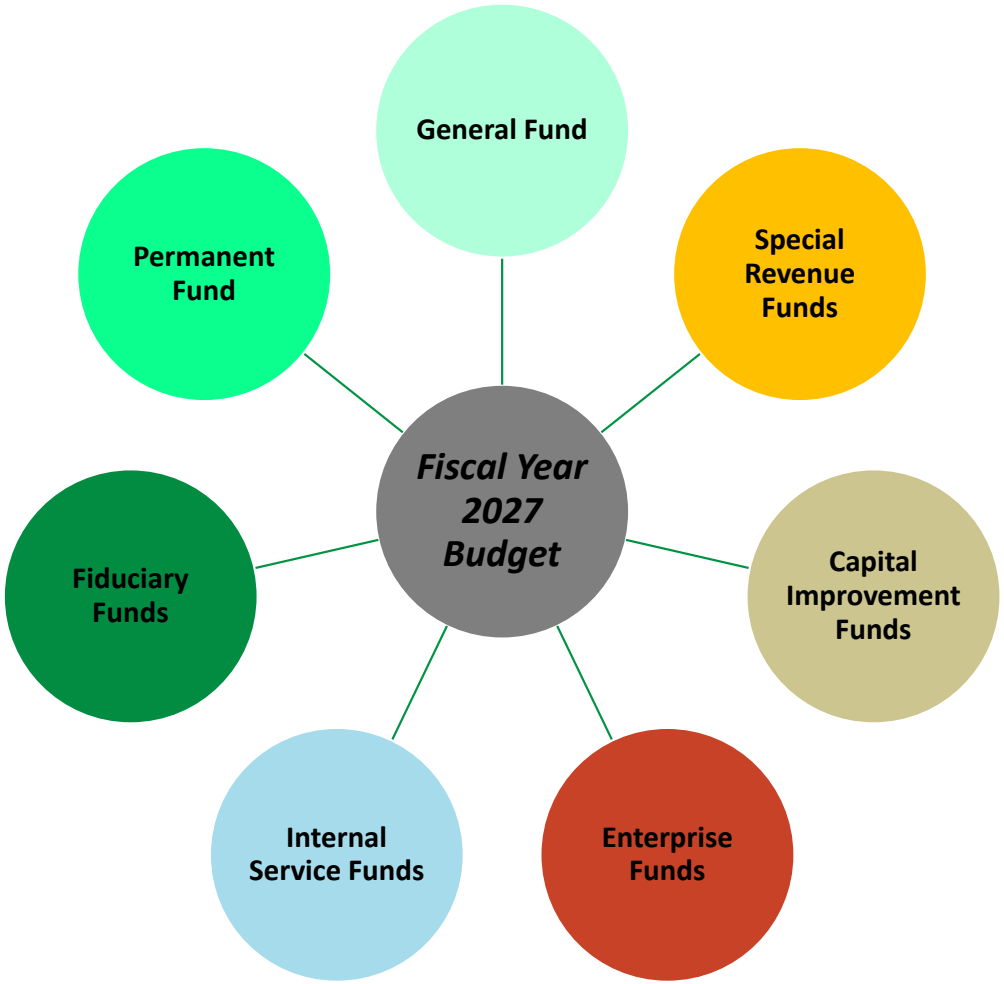
BUDGET STRUCTURE

The Village's budget is comprised of 16 funds within 8 categories

- **General** Fund which accounts for all the operating departments.
- **Debt Service** Fund
- **Internal Service** Funds which track revenues/expenses independently for internal controls and transparency – includes the Self-Insurance and Health Insurance Funds.
- **Permanent** Funds used to account for resources that are legally restricted – includes the Cemetery Fund.
- **Enterprise** Funds which run similar to a business and are strictly funded by user fees rather than property taxes – include Water Production and Distribution, Sanitary Sewer, Stormwater, Senior Housing and Parking Funds.
- **Special Revenue** Funds are for the financial management of Village services funded by revenues earmarked for specific purposes – include Affordable Housing, Motor Fuel Tax (MFT) and TIF Funds.
- **Fiduciary** Funds are established when pursuant to State of Illinois Compiled Statutes (ILCS) – include Police and Firefighters' Pension Funds.
- **Capital Funds** for improvements to street and storm water infrastructure or municipal buildings and may include expenditures for personnel salaries and benefits that exclusively support the Funds programs and projects – include Infrastructure Capital Projects and Facility Capital Projects Funds.

HIGHLIGHTS

FY 2027 RECOMMENDED BUDGET FUND OVERVIEW



TAX YEAR 2024 VERSUS TAX YEAR 2025 PROPERTY TAX LEVY

TAX YEAR 2024	
Village	Tax Levy
Corporate	$6,672,101
Debt Service	$4,418,277
IMRF	$1,207,950
Police Pension	$5,119,395
Fire Pension	$5,645,294
SUB TOTAL	**$23,063,017**
EAV	$3,220,360,461
Tax Rate %	0.716%

TAX YEAR 2025	
Village	Tax Levy
Corporate	$8,422,363
Debt Service	$5,071,820
IMRF	$1,290,375
Police Pension	$5,078,907
Fire Pension	$6,043,900
SUB TOTAL	**$25,907,365**
EAV*	$3,316,971,275
Tax Rate %	0.781%

Library	
Corporate	$8,869,000
Debt Service	$770,000
IMRF	$380,000
Social Security	$325,000
SUB TOTAL	$10,344,000
EAV	$3,220,360,461
Tax Rate %	0.321%

Library	
Corporate	$9,332,700
Debt Service	$770,950
IMRF	$380,000
Social Security	$340,000
SUB TOTAL	$10,823,650
EAV*	$3,316,971,275
Tax Rate %	0.326%

**Assumes a 3% increase*

PROPERTY TAX RATE SUMMARY
(last 8 years)

Tax Levy Year	TY17 FY19	TY18 FY20	TY19 FY21	TY20 FY22	TY21 FY23	TY22 FY24	TY23 FY25	TY24 FY26
Village Direct Rate Allocation								
Corporate	0.265	0.271	0.247	0.275	0.284	0.231	0.214	0.207
IMRF	0.046	0.047	0.043	0.050	0.052	0.040	0.037	0.038
Bonds & Interest	0.157	0.164	0.172	0.172	0.158	0.136	0.138	0.137
Police Pension	0.116	0.144	0.145	0.129	0.161	0.144	0.138	0.159
Fire Pension	0.131	0.146	0.157	0.139	0.170	0.155	0.158	0.175
TOTAL	0.715	0.772	0.763	0.765	0.824	0.705	0.685	0.716
Northbrook Composite (Average) Rate	7.899	8.251	7.595	7.767	8.481	7.713	7.713	7.993
Village % of Total Composite	9.0%	9.4%	10.1%	9.8%	9.7%	9.1%	8.9%	9.0%

SALES TAX COLLECTIONS SUMMARY

	General Merchandise	Food	Drinking/ Eating	Apparel	Furniture/ Household	Lumber/ Hardware	Automotive/ Gas	Drugs/ Misc Retail	Agriculture/ Manufacturers		**Total Sales Tax**
Calendar Year 2025	Unavailable										
Calendar Year 2024	368,492	1,875,356	2,213,667	995,041	1,500,670	792,901	1,825,345	5,309,153	3,101,724		**17,982,349**
Calendar Year 2023	349,004	1,815,771	2,330,893	926,645	1,474,150	809,369	1,919,971	5,070,666	2,214,223		**16,910,692**
Calendar Year 2022	336,054	1,798,311	2,006,408	1,237,629	1,753,786	858,998	1,866,960	5,070,349	2,422,664		**17,351,159**
Calendar Year 2021	418,329	1,827,738	1,737,693	1,272,666	1,818,010	877,591	1,649,867	5,179,785	2,081,428		**16,863,107**
Calendar Year 2020	411,354	1,783,080	1,384,244	770,125	1,411,098	838,739	1,117,590	2,546,340	1,991,860		**12,254,430**
Calendar Year 2019	760,196	1,706,096	2,119,560	1,530,904	1,877,342	729,241	1,616,116	3,417,998	1,777,329		**15,534,782**
Calendar Year 2018	791,451	1,706,480	2,125,100	1,573,280	1,918,784	698,737	1,403,312	3,113,786	1,834,768		**15,165,698**
Total 2018- 2025	**3,434,880**	**12,512,832**	**13,917,565**	**8,306,290**	**11,753,840**	**5,605,576**	**11,399,161**	**29,708,077**	**15,423,996**		**112,062,217**

SALES TAX INCENTIVE ESTIMATES

Payee	Incentive Description	Fund	FY26 Budgeted Expense	FY26 Estimated Expense	FY27 Budgeted Expense	FY28 Forecasted Expense	Department Budgeted
Holste Motorsports	Max rebate $1,500,000. Village pays 50% of sales tax to taxpayer. Agreement terminates earlier of paying max rebate or ten years after the 5/1/18 commencement date.	General	$ 120,000	$ 97,861	$ 110,000	$ 110,000	DPS
Foley Cadillac	Max rebate $2,277,570. Village pays 50% of NEW sales tax generated by taxpayer. Incentive terminates earlier of 12/31/42 or when cap is met. New tax equals annual tax generated less 2019 base year.	General	50,000	26,950	30,000	30,000	DPS
1000 Skokie SSD LLC	Max rebate $1,600,000. For every $640,000 received by Village on annual basis, Village will pay rebate developer $320,000. Agreement terminates earlier of when cap is met or 10th anniversary of initial payment to developer (Focus Development).	General	640,000	320,000	640,000	640,000	DPS
Toyota Corporation	Max rebate $9,726,974. Village pays 50% of NEW sales tax generated by taxpayer. Agreement terminates earlier of paying max rebate or 12/31/43. New sales tax is amount exceeding $426,400 per year.	General	40,000	165,599	200,000	210,000	DPS
Hometown Coffee	Reimbursement via a 15 year loan bearing interest at 6% and up to $1,500,000 for the construction and renovation of 1290 Shermer Rd. Hometown shall pay the Village principal and interest from the new municipal sales tax generated from this business location.	General	1,500,000	1,000,000	500,000	-	DPS
Crate & Barrel	Max rebate $1,000,000 over 10 years (for corporate headquarters lease extension). Rebate paid from Village's share of property tax.	General	-	-	100,000	100,000	DPS
Rivian	Max rebate $14,400,000 over 15 years. Village pays 50% of sales tax collected over $200,000 per calendar year.	General	-	-	-	100,000	DPS
		TOTAL	$ 2,350,000	$ 1,610,410	$ 1,580,000	$ 1,190,000	

GENERAL HIGHLIGHTS

- The Year-End Estimate for FY26 General Fund, ending April 30, 2026, reflects a $1.6M surplus above the 40% fund balance policy.

- Includes a minimum transfer of $800,000 from ambulance transport fees above the $2.0M threshold, with equal allocations to the Police and Firefighters' Pension Funds. These contributions are in addition to the Village's legally required annual pension payment, accelerating progress toward reducing unfunded liabilities.

- General Fund capital expenditures for FY27 total $4.9 million, supporting critical investments in IT system replacements/enhancements, facility upgrades, equipment replacement, and new vehicles/apparatus.

- The Village Board will be asked on April 14, 2026, to adopt the FY27 Budget – the recommendation presented includes forecasts for the General Fund in FY28 which is presented for informational and planning purposes only and will not be legally appropriated.

REVENUE HIGHLIGHTS

- The General Fund corporate property tax levy increased by about $1.8 million to cover routine inflationary/CPI and collective bargaining increases.
- The Police Pension and Firefighters' Pension property tax levy increase was minimal at a combined $358K.
- Additional incremental sales tax revenue of $5 million has been budgeted which is the result of retail diversified growth (outside of Northbrook Court which is not generating sales tax at the historical level due to store closures). Growth in sales tax is also attributed to the State updating sales taxes allocation to municipalities to reflect where online sales originate.
- A moderate increase for the State distributed per capita income tax (LGDF) of $300,000 is anticipated based on IML estimates.
- Bond proceeds have been budgeted as needed in the Facilities and Infrastructure Funds to cover the anticipated costs and cash outflows of the three facility projects as well as some other capital expenditures.

EXPENDITURE HIGHLIGHTS

- The FY27 Recommended Budget, as presented, has a budgeted General Fund deficit of approximately $905K. This budgeted deficit can be justified, however, since the budget includes the purchase of a fire engine and ambulance next year at a combined cost of almost $1.1 million.

- In addition to the capital equipment items noted above, interfund transfers totaling $800,000 have also been budgeted to be paid to the Police and Firefighters' Pension Funds. This is based on a conservative estimate of ambulance service revenue above and beyond the $2.0 million base retainage.

- General Fund revenues include a $1.0 million transfer from surplus Health Insurance Fund reserves (these funds originated in prior fiscal years by a transfer from the General Fund to the Health Insurance Fund). A $2.5 million transfer was also done in FY26.

- If both the incoming and outgoing interfund transfers as well as capital equipment purchases for Fire were excluded from the FY27 Recommended General Fund budget, the General Fund budget for next year would have essentially been balanced.

HIGHLIGHTS

STAFFING RECOMMENDATIONS

- Personnel expenses (wages and benefits) as of April 30, 2025, accounted for 73% of the General Fund operations.
- The Recommended FY27 Budget includes 289 full time employees, of which, 260 are appropriated in the General Fund.
- In addition to the 289 full time employees, the Village also employs 15.75 part-time and/or seasonal FTEs.
- New requests for full-time and part-time staff recommended include:
    a) Development & Planning Services: 1 FTE Economic Development Coordinator
    b) Fire: .5 FTE (part time) AP/AR Specialist (replacing a full-time position that is being eliminated)
    c) Police: 1.5 FTEs Records Clerk 1.0 and CSO .5 (moved from part-time to full-time)
    d) Village Manager's Office: 2 FTEs Communications Director and Community Engagement Specialist
- Offsetting additions are budgeted reductions for 2 Finance interns and .5 FTE for Fire Administrative Clerk (ambulance billing outsourcing)

FY27 Budget Summary – General Fund

GF Department		FY26 Adopted Budget	FY26 Amended Budget	FY26 Year-End Estimate	FY27 Recommended Budget	FY28 Forecast Budget	FY27 Budget to FY26 YE Est % Inc (Dec)
Revenues- All	Dept	$ 70,409,540	$ 70,409,540	$ 73,754,213	$ 73,359,345	$ 73,150,183	-0.5%
Legislative	1110	772,660	1,132,660	1,178,332	400,100	382,100	-66.0%
Administrative	1120	1,495,315	1,638,091	1,645,126	2,032,685	2,054,140	23.6%
Human Resources	1121	644,375	644,375	619,165	719,355	709,810	16.2%
Sustainability	1122	296,230	296,230	284,095	303,180	320,945	6.7%
Legal	1200	814,000	814,000	804,000	868,500	872,500	8.0%
Finance	1300	5,417,384	8,152,510	7,362,460	1,550,004	1,594,144	-78.9%
Interfund Transfers	1310	-	-	-	800,000	800,000	
Information Technology	1400	4,198,290	4,198,290	3,910,415	3,999,910	4,027,375	2.3%
Police	2100	23,742,645	23,945,105	24,000,335	24,412,084	25,561,117	1.7%
Drug Forfeiture	2200	15,000	15,000	-	-	20,000	
E911	2300	409,125	409,125	402,461	438,655	475,690	9.0%
Fire	3100	22,458,465	22,491,785	21,399,927	24,254,096	23,300,629	13.3%
Foreign Fire	3200	-	-	-	-	-	
Public Works	4100	10,136,845	10,201,397	9,445,356	10,078,590	9,785,851	6.7%
Development & Planning	6300	2,430,997	2,479,641	2,320,402	2,827,720	2,862,070	21.9%
Economic Incentives	6310	-	-	-	1,580,000	1,090,000	
Subtotal Expenses		72,831,331	76,418,209	73,372,074	74,264,879	73,856,371	1.2%
Surplus/(Deficit)		$ (2,421,791)	$ (6,008,669)	$ 382,139	$ (905,534)	$ (706,188)	
Interfund Transfer Out Surplus - Facility Fund				2,539,814	-		
Interfund Transfer Out Surplus - Stormwater Fund				700,000	-		
Interfund Transfer Out Other - Police Pension Fund				497,656	400,000		
Interfund Transfer Out Other - Firefighters' Pension Fund				497,656	400,000		
Net Surplus (Deficit) Excluding ALL Interfund Transfers				4,617,265	(105,534)		
Beginning Fund Balance				$ 26,795,862	$ 27,178,001		
Ending Fund Balance				$ 27,178,001	$ 26,272,467		

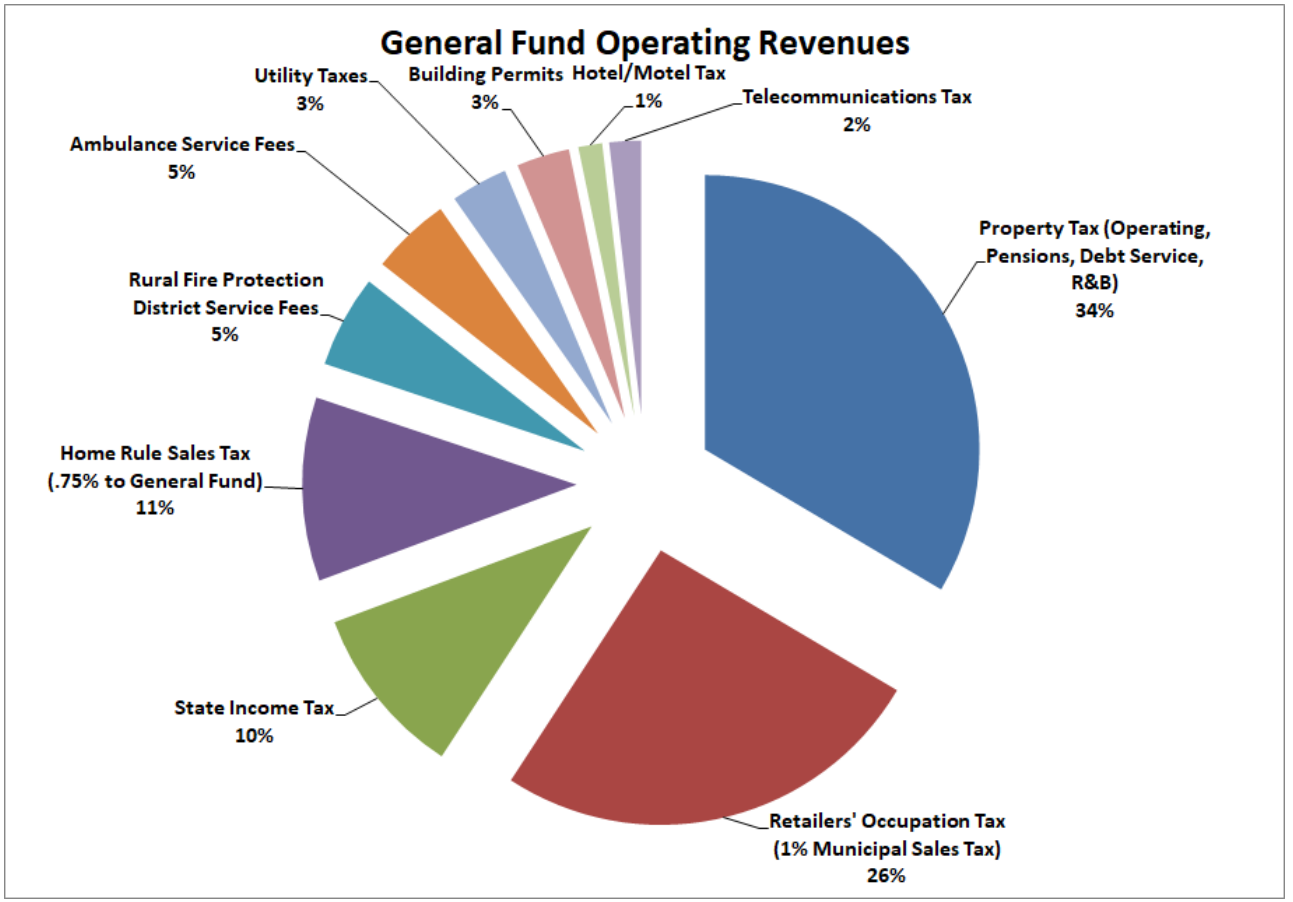
FY27 Budget Summary – All Funds

Fund Name	Fund Type	Actual FY25 Revenues	Actual FY25 Expenses	Actual FY25 Net	Original FY26 Budget Revenues	Original FY26 Budget Expenses	Original FY26 Budget Net	Amended FY26 Budget Revenues	Amended FY26 Budget Expenses	Amended FY26 Budget Net	Recommended FY27 Budget Revenues	Recommended FY27 Budget Expenses	Recommended FY27 Budget Net	Projected Unrestricted Fund Balance 4/30/2026	Projected Unrestricted Fund Balance 4/30/2027
General Fund	General	66,964,293	67,264,145	(299,852)	70,409,540	72,831,331	(2,421,791)	70,409,540	76,418,209	(6,008,669)	73,359,345	74,264,879	(905,534)	27,178,001	26,272,467
Facility Capital Projects Fund	Capital	4,521,610	4,493,623	27,987	24,120,000	31,965,510	(7,845,510)	24,120,000	31,965,510	(7,845,510)	38,550,000	44,547,972	(5,997,972)	6,884,613	886,641
Infrastructure Capital Projects Fund	Capital	2,167,231	5,961,944	(3,794,713)	5,954,200	11,661,831	(5,707,631)	5,954,200	12,254,463	(6,300,263)	7,055,000	8,103,299	(1,048,299)	1,153,807	105,508
Debt Service Fund	Debt Service	10,053,917	10,067,436	(13,519)	6,469,486	6,434,988	34,498	6,469,486	6,612,930	(143,444)	7,150,683	7,086,484	64,199	(63,630)	569
Water Fund	Enterprise	9,989,933	9,300,839	689,094	27,408,000	15,188,113	12,219,887	27,408,000	15,593,894	11,814,106	10,993,000	15,981,632	(4,988,632)	6,065,503	1,076,871
Sanitary Sewer Fund	Enterprise	2,073,865	2,086,368	(12,503)	2,354,000	2,339,581	14,419	2,354,000	2,339,581	14,419	2,754,000	2,445,920	308,080	(223,749)	84,331
Stormwater Fund	Enterprise	2,594,830	2,523,992	70,838	3,786,000	3,081,097	704,903	3,786,000	3,117,321	668,679	3,435,000	3,085,668	349,332	(346,765)	2,567
Senior Housing Fund	Enterprise	1,010,944	998,477	12,467	1,035,710	1,122,025	(86,315)	1,035,710	1,472,025	(436,315)	995,200	2,052,875	(1,057,675)	1,783,287	725,612
Parking Fund	Enterprise	225,702	169,177	56,525	217,800	142,765	75,035	217,800	151,768	66,032	246,800	152,793	94,007	224,000	318,007
Self-Insurance Fund	Internal Service	1,575,066	1,667,637	(92,571)	1,060,900	1,597,000	(536,100)	1,060,900	1,597,000	(536,100)	1,115,900	2,030,000	(914,100)	2,008,953	1,094,853
Health Insurance Fund	Internal Service	9,220,569	10,107,401	(886,832)	11,017,715	11,050,000	(32,285)	11,017,715	11,050,000	(32,285)	10,206,260	10,196,000	10,260	1,732,814	1,743,074
Police Pension Fund	Fiduciary	12,812,714	7,064,739	5,747,975	10,845,395	7,058,000	3,787,395	10,845,395	7,058,000	3,787,395	10,915,907	7,445,800	3,470,107	84,876,786	88,346,893
Fire Pension Fund	Fiduciary	13,774,015	6,975,925	6,798,090	10,903,294	6,927,000	3,976,294	10,903,294	6,927,000	3,976,294	12,391,900	7,689,200	4,702,700	89,295,419	93,998,119
Cemetery Fund	Permanent	45,943	29,025	16,918	36,000	39,158	(3,158)	36,000	39,158	(3,158)	35,000	40,550	(5,550)	377,655	372,105
Motor Fuel Tax Fund	Special Revenue	2,019,868	2,763,974	(744,106)	1,700,000	862,619	837,381	1,700,000	862,619	837,381	1,900,000	2,214,224	(314,224)	2,188,008	1,873,784
Affordable Housing Fund	Special Revenue	401,330	8,138	393,192	780,000	525,000	255,000	780,000	665,534	114,466	120,000	393,192	(273,192)	1,210,692	937,500
Traffic Impact Fee Fund	Special Revenue	15,619	55,500	(39,881)	9,000	76,541	(67,541)	9,000	76,541	(67,541)	6,000	28,119	(22,119)	22,119	-
TIF Northbrook Court OLD	Special Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TIF Northbrook Court NEW	Special Revenue	-	-	-	-	-	-	-	-	-	-	125,000	(125,000)	146,000	21,000
TIF Dundee/Skokie Blvd	Special Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension Contribution Fund	Special Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business District	Special Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		139,467,449	131,538,340	7,929,109	178,107,040	172,902,559	5,204,481	178,107,040	178,201,553	(94,513)	181,229,995	187,883,608	(6,653,613)		

General Fund Operating Revenues

General Fund Operating Revenues		
Property Tax (Operating, Pensions, Debt Service, R&B)	$21,520,545	
Retailers' Occupation Tax (1% Municipal Sales Tax)	$16,500,000	
State Income Tax	$6,500,000	
Home Rule Sales Tax (.75% to General Fund)	$6,950,000	
Rural Fire Protection District Service Fees	$3,500,000	
Ambulance Service Fees	$3,000,000	
Utility Taxes	$2,150,000	
Building Permits	$2,000,000	
Hotel/Motel Tax	$900,000	
Telecommunications Tax	$1,200,000	
Top Ten Budgeted Revenues	$64,220,545	88%
Total GF Budgeted Revenues	$73,359,345	

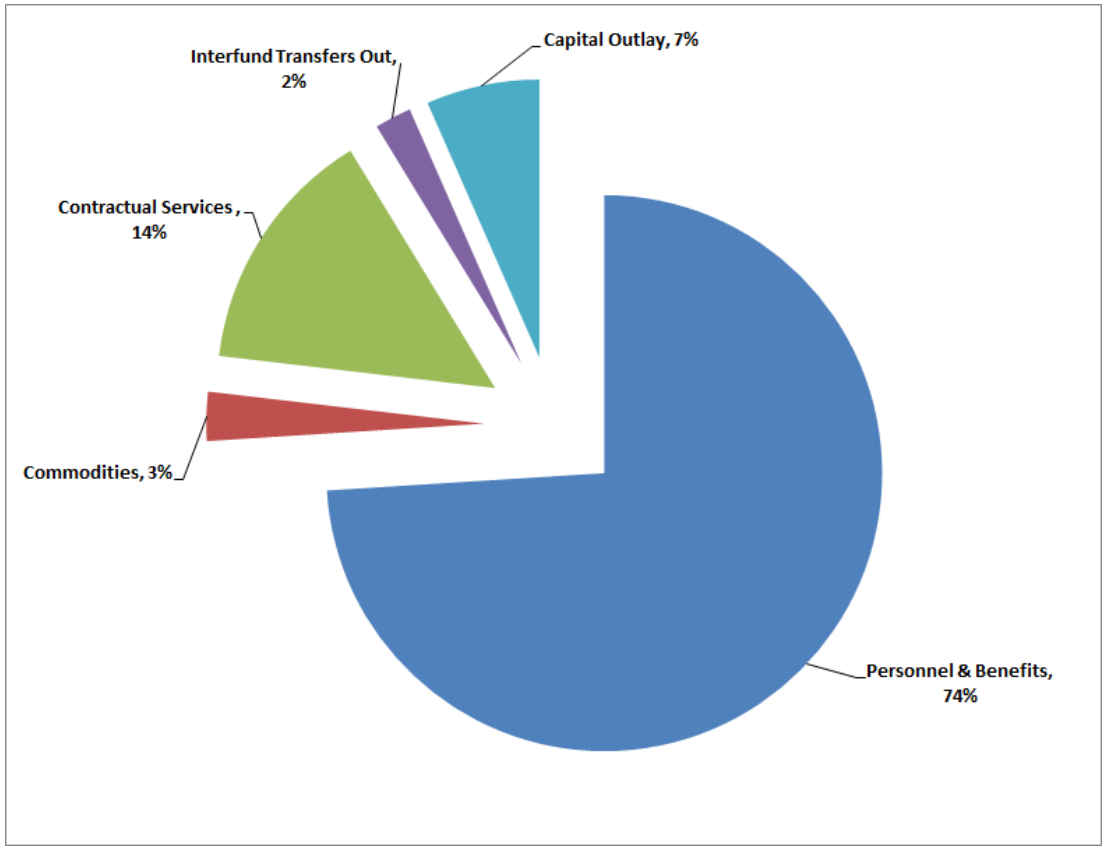
General Fund Operating Revenues



General Fund Expenses by Category

General Fund Expenses by Category		
Personnel & Benefits	$54,958,597	74%
Commodities	$2,110,400	3%
Contractual Services	$10,720,802	14%
Interfund Transfers Out	$1,581,000	2%
Capital Outlay	$4,894,080	7%
	$74,264,879	

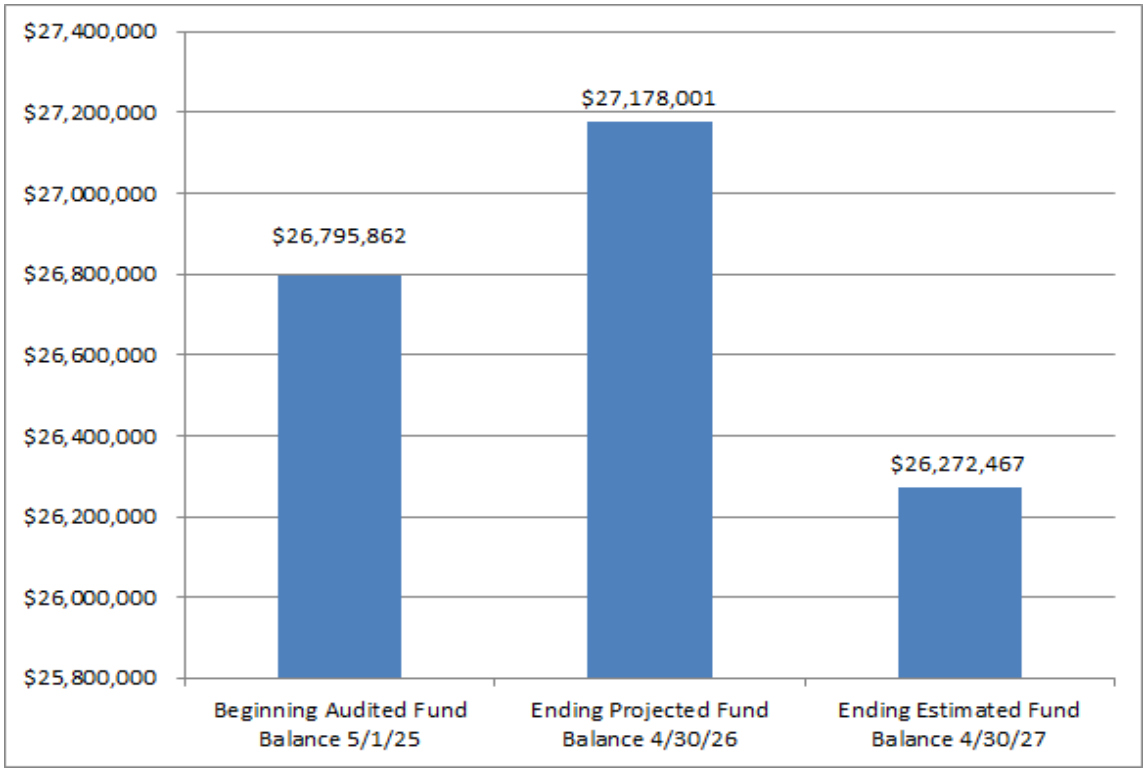
General Fund Expenses by Category



Fund Balance- General Fund

Beginning Audited Fund Balance 5/1/25	$26,795,862
FY26 Projected Surplus (Deficit)	$382,139
Ending Projected Fund Balance 4/30/26	$27,178,001
FY27 Budgeted Surplus (Deficit)	($905,534)
Ending Estimated Fund Balance 4/30/27	$26,272,467

Beginning Audited Fund Balance 5/1/25	$26,795,862
Ending Projected Fund Balance 4/30/26	$27,178,001
Ending Estimated Fund Balance 4/30/27	$26,272,467



Actual FY25 and Projected FY26 General Fund Surplus Calculations

	FY25 Actual	FY26 Projected
Total Revenue	$ 66,964,296	$ 73,754,213
Exclude from calculation:		
Police and Firefighters' Pension Property Tax	(9,965,118)	(10,764,689)
Adjusted Revenue	$ 56,999,178	$ 62,989,524
40% of revenue per policy	22,799,671	25,195,810
Unassigned Fund Balance at Year End	26,427,977	26,810,116
Projected Surplus Unassigned Fund Balance Per Policy	3,628,306	1,614,306
a) 70% of Surplus to Facility Capital Projects Fund	2,539,814	1,130,014
b) Surplus available to utilize at Board's discretion	1,088,492	484,292

Note 1: 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 are transferred into the Facility Capital Projects Fund.

Note 2: Projected unassigned fund balance is calculated by taking the 4/30/25 audited GF balance of $26,427,977 and adding the projected FY26 GF surplus of $382,139.

ENTERPRISE FUNDS

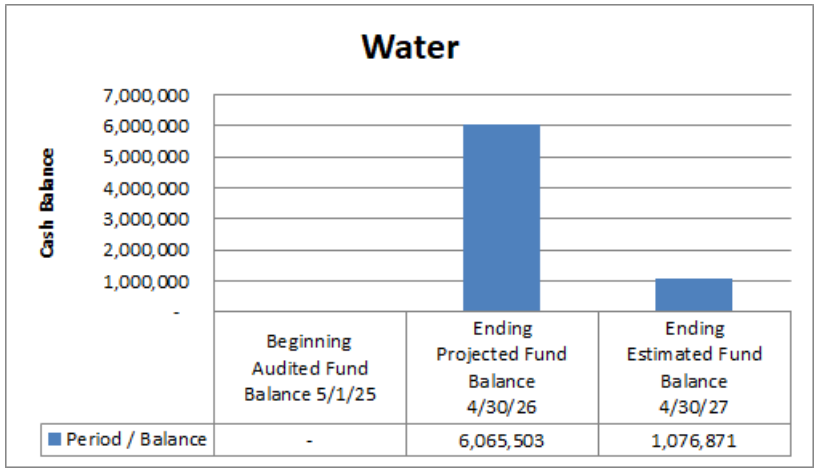
Enterprise Fund Budget Summary

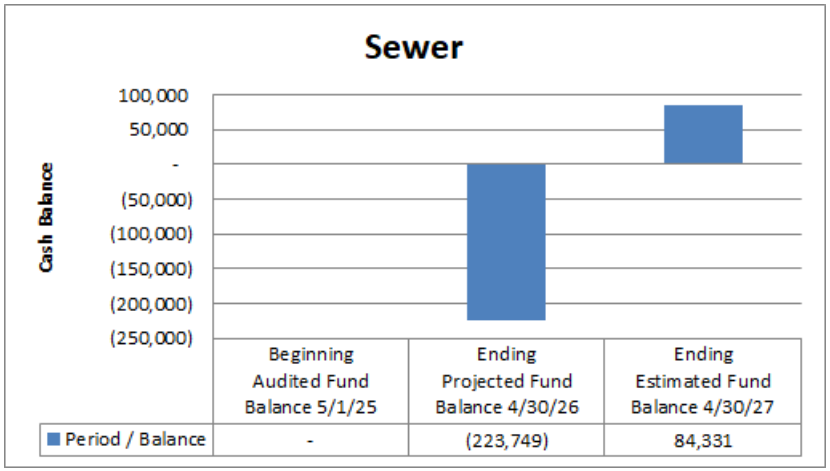
	FY27 Proposed Revenues	FY27 Proposed Expenditures	Net	Projected 4/30/2026 Cash Balance	Projected 4/30/2027 Cash Balance
Water	$ 10,993,000	$ 15,981,632	$(4,988,632)	$ 6,065,503	$ 1,076,871
Sanitary Sewer	$ 2,754,000	$ 2,445,920	$ 308,080	$ (223,749)	$ 84,331
Stormwater	$ 3,435,000	$ 3,085,668	$ 349,332	$ (346,765)	$ 2,567
Senior Housing	$ 995,200	$ 2,052,875	$(1,057,675)	$ 1,783,287	$ 725,612
Parking	$ 246,800	$ 152,793	$ 94,007	$ 224,000	$ 318,007

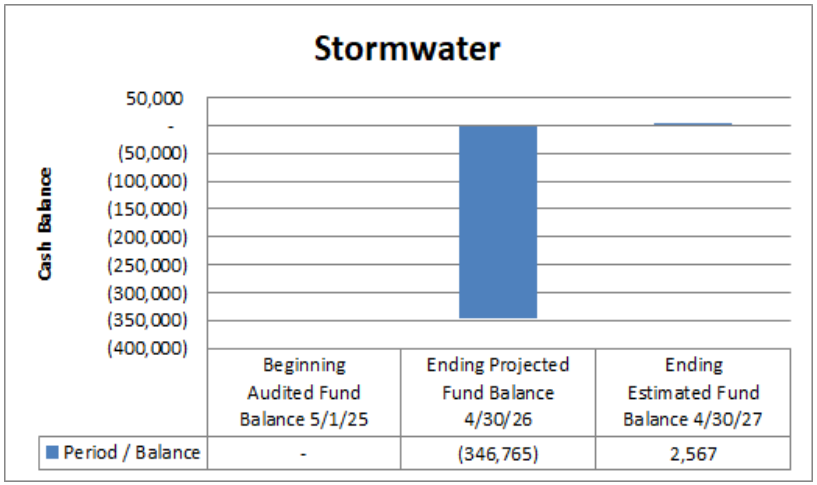
Reflected in the 4/30/26 and 4/30/27 cash balances above include:

1) $6M cash balance in Water Fund due to unused FY26 bond proceeds.
2) A $700,000 transfer from the GF to the Stormwater Fund based on the FY25 audited results was processed in FY26.
3) Stormwater rate increase occurred 12/1/25 ($1 to $2 per 1,000 gal).

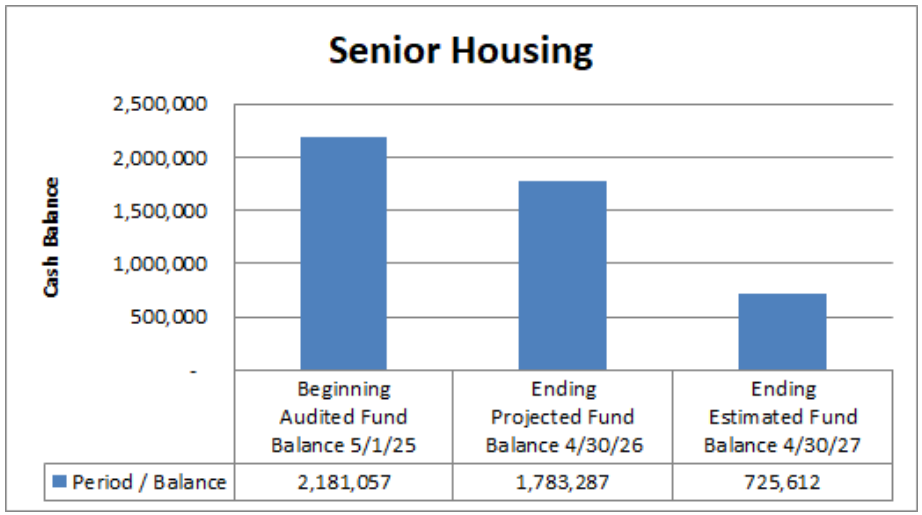
Cash Balances- Enterprise Funds

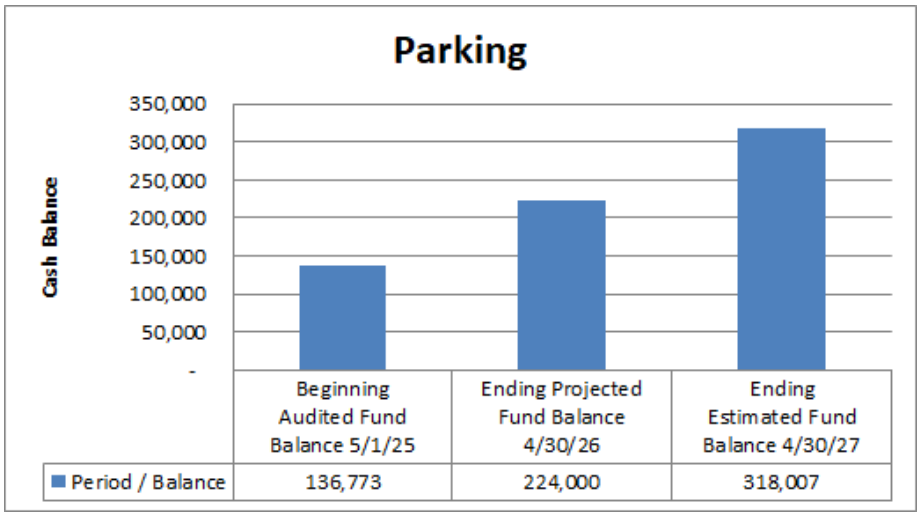






Cash Balances- Enterprise Funds





CAPITAL IMPROVEMENTS

Capital Projects Budget Summary

Non-Enterprise

Fund Name	FY27 Capital Expenditures
Facility Capital Projects Fund	44,547,972
Infrastructure Capital Projects Fund	6,469,200
Total	51,017,172

Enterprise

Fund Name	FY27 Capital Expenditures
Water	4,963,903
Sanitary Sewer	533,450
Stormwater	210,115
Senior Housing	1,007,040
Total	6,714,508

Note: Above numbers may vary from the CIP discussed in November 2025 due to changes in estimates and timing.

Top Capital Projects by Fund

	FY27
INFRASTRUCTURE FUND	
Skokie Valley Trail- Bicycle/Pedestrian Improvements	1,671,000
Shermer Road (BPP Project L10)	1,150,000
Sky Harbor Concrete Street Reconstruction	800,000
Charlemagne Subdivision Concrete Street Reconstruction	500,000
FACILITIES FUND	
Fire Station 11	18,310,000
Fleet Maintenance Garage	14,140,000
Police Station	10,100,000
Fire Department Headquarters	2,000,000
STORMWATER FUND	
Koepke Road	210,000
SANITARY SEWER FUND	
Sewer Lining	245,000
Lift Station Controls Replacement	223,000
Manhole Rehab	65,000

* The Shermer Road (BPP Project L10) FY27 project total reflects the net amount after applying the $1,048,200 STP Grant.

Top Capital Projects by Fund
(continued)

WATER FUND	
Main Replacement- Lee Rd	2,633,000
SCADA System Replacement	1,196,000
Main Replacement- Shermer to Pfingsten	515,000
SENIOR HOUSING FUND	
Roof Replacement (Other Phases)	1,007,000
GENERAL FUND	
Facility Improvements- Various	1,203,000
Pierce Saber Engine Replacement	970,000
Ambulance Replacement	519,000
Dump Truck Replacement	263,000

Next Steps

- Public Hearing scheduled for April 14, 2026 as part of the Regular Meeting of the Village Board
- Adoption of the FY26 Proposed Budget following the Public Hearing, also on April 14, 2026.

QUESTIONS?