

Attached is the agenda packet for the March 3, 2025 Board Meeting. For those of you with Drop Box, the file will be placed in the Drop Box Folder.

The Village Board special meeting will begin at 6:00 PM. All discussions and business will occur at the Village Board meeting. After consideration of the meeting minutes and accounts payable, the meeting will proceed to new and old business.

Please contact the Mayor if you have any questions or if you wish to attend the meeting electronically.

James McDonald, Mayor
Mary Konrad, Clerk
Christine McKinley, Treasurer



Trustees:
Allena Barbato
Scott Bartlett
Glenn McCollum
Jeff Nielsen
Tom O'Reilly
Doug Savell

AGENDA
VILLAGE OF LAKE VILLA
BOARD OF TRUSTEES – SPECIAL MEETING
March 3, 2025
6:00 p.m.

1. Call to Order and Roll Call
2. Pledge of Allegiance
3. Public Comment
4. Executive Session
5. Old Business
 - a. Discussion & Approval: Request for Public Safety Employee Benefits Act (PSEBA) benefits for Officer Kurt Winkquist
6. Approval of the Minutes - Board Meeting February 18, 2025
7. Accounts Payable – March 3, 2025
8. Mayor
9. Staff Reports
10. New Business
 - a. Discussion: Operating Budget Workshop
11. Adjournment

**VILLAGE OF LAKE VILLA
VILLAGE BOARD
REGULAR MEETING
February 18th, 2025**

Call to Order: Mayor McDonald called the meeting to order at 7:00 pm.

Present: Mayor McDonald, Village Clerk Konrad, Trustees: Nielsen, Barbato, O'Reilly, Bartlett and Savell, Village Administrator, Mike Strong, Assistant to the Village Administrator Jake Litz, Finance Director Christine McKinley, Chief of Police Rochelle Tisinai, Public Works Supervisors Ryan Horton and Jim Bowles and Village Attorney Rebecca Alexopoulos. Trustee McCollum was absent.

ROLL CALL VOTE WAS:

AYES: 5 (Nielsen, Barbato, O'Reilly, Bartlett, Savell)

NAYS: 0

ABSENT: 1 (McCollum)

ABSTAIN: 0

MOTION CARRIED

Public Comment: None

Minutes: It was moved by Trustee Nielsen and seconded by Trustee Savell to approve the February 3rd, 2025 Village Board Meeting Minutes.

ROLL CALL VOTE WAS:

AYES: 4 (Nielsen, O'Reilly, Bartlett, Savell)

NAYS: 0

ABSENT: 1 (McCollum)

ABSTAIN: 1 (Barbato)

MOTION CARRIED

Finance: It was moved by Trustee Bartlett and seconded by Trustee Barbato to approve the accounts payable report for February 3rd, 2025 in the amount of \$356,898.64.

ROLL CALL VOTE WAS:

AYES: 5 (Nielsen, Barbato, O'Reilly, Bartlett, Savell)

NAYS: 0

ABSENT: 1 (McCollum)

ABSTAIN: 0

MOTION CARRIED

Mayor: The Mayor reminded the board of the upcoming St. Patrick's Day parade, March 15th, kicking off at noon with Corned Beef and Cabbage at the VFW to follow. Public Works meter change out continues to move forward currently in painted lakes subdivision. They also report that the new salt dispensing system has reduced salt use so far this winter. The Police Chief had Flock – a license plate reader company, present to the board. The Polar Plunge will be held noon this Sunday, February 23rd, at Fox Lake Park. The contingency plan for a water main break was also reviewed by Public Works to the board.

Old Business

The Village Board conferred on engaging E4, LLC, an energy market consultant, to participate in Illinois's Community Solar Program to offset expected rising energy costs. This program leverages the state's deregulated electricity market and Solar Renewable Energy Credits (SRECs) to reduce municipal energy expenses with subscription solar projects. Through this initiative, the Village could subscribe various utility accounts (e.g., lift stations, well houses, and facilities) to receive bill credits that would offset electricity costs.

Estimated savings from these subscriptions range from \$2,500 to \$7,700 annually over the 15 to 20-year agreements. If approved, E4, LLC will assist the Village in identifying optimal solar projects within ComEd's service area, negotiating subscription terms, and maximizing financial and environmental benefits.

E4, LLC is currently providing similar services to CLCJAWA, the Villages of Mundelein and Grayslake, and Grayslake Park Districts.

It was moved by Trustee Savell and seconded by Trustee Barbato to approve and authorize the Village Administrator to execute a consulting agreement with E4, LLC. and to solicit bids to participate in a Community Solar Program.

ROLL CALL VOTE WAS:

AYES: 5 (Nielsen, Barbato, O'Reilly, Bartlett, Savell)

NAYS: 0

ABSENT: 1 (McCollum)

ABSTAIN: 0

MOTION CARRIED

New Business:

Ordinance 2025-02-01: Amending the Village of Lake Villa 2022 Official Comprehensive Plan and 2022 Official Land Use Map

The Village Board conferred on adopting Ordinance 2025-02-01, the adoption of the Downtown Vision Plan as an amendment to the Comprehensive Plan.

February 6, 2025 the Plan Commission Meeting, held a Public Hearing regarding the proposed Comprehensive Plan Amendment pertaining to the Downtown Vision Plan. At the meeting, Village Planner Scott Goldstein overviewed the process of adopting the Downtown Vision Plan as an amendment to the Comprehensive Plan. He highlighted the existing and opportunity sites that the Downtown Vision Plan contemplates. The street configuration was discussed. It clarified that the redesign of Cedar Avenue should extend from the Metra railroad tracks to Grand Avenue.

In addition also discussed were special events within the downtown; potential improvements to Lehman Park and additional parking elements throughout the park and downtown area. Public comments were heard.

The Plan Commission recommended to the Mayor and Board of Trustees of the Village of Lake Villa that they approve and adopt the Downtown Vision Plan dated January 14, 2025 prepared by Better City LLC and Teska Associates and incorporate it as "Appendix A" to the Village of Lake Villa 2022 Comprehensive Plan, as an amendment to the Official Comprehensive Plan of the Village, subject to the following further recommended Revisions; sentence 1 on page 7 of the plan shall be revised to read "*a redesign of Cedar Avenue between the Metra Station and Grand Avenue would create a more dynamic, flexible space that is functional not only as a traffic thoroughfare but also accommodates events well.*"

It was moved by Trustee Savell and seconded by Trustee Nielsen to approve Ordinance 2025-02-01 amending the Village of Lake Villa 2022 Official Comprehensive Plan and 2022 Official Land Use Map with correction on page 8, 3rd paragraph substituting ‘that with ‘than’.

ROLL CALL VOTE WAS:

AYES: 5 (Nielsen, Barbato, O’Reilly, Bartlett, Savell)

NAYS: 0

ABSENT: 1 (McCollum)

ABSTAIN: 0

MOTION CARRIED

***Executive
Session:***

It was moved by Trustee Nielsen and seconded by Trustee Barbato to convene into an executive session for personnel and acquisition of property at 8:11pm.

ROLL CALL VOTE WAS:

AYES: 5 (Nielsen, Barbato, O’Reilly, Bartlett, Savell)

NAYS: 0

ABSENT: 1 (McCollum)

ABSTAIN: 0

MOTION CARRIED

It was moved by Trustee Barbato and seconded by Trustee O’Reilly to table the request for Public Safety Employee Benefits Act benefits for Officer Kurt Winkquist.

ROLL CALL VOTE WAS:

AYES: 5 (Nielsen, Barbato, O’Reilly, Bartlett, Savell)

NAYS: 0

ABSENT: 1 (McCollum)

ABSTAIN: 0

MOTION CARRIED

Adjournment: It was moved by Trustee and seconded by Trustee to adjourn at pm

ROLL CALL VOTE WAS:

AYES: 5 (Nielsen, Barbato, O’Reilly, Bartlett, Savell)

NAYS: 0

ABSENT: 1 (McCollum)

ABSTAIN: 0

MOTION CARRIED

APPROVED BY ME THIS _____ DAY OF FEBRUARY, 2025

JAMES MCDONALD, MAYOR

MARY KONRAD, CLERK

VILLAGE OF LAKE VILLA Treasurer's Report
EXP CHECK RUN DATES 02/19/2025 - 03/03/2025
BOTH JOURNALIZED AND UNJOURNALIZED
BOTH OPEN AND PAID

Fund	Department	Line Item	Item Description	Amount	Account Number	Budget	Total YTD	Over Budget
2 CODE PLUMBING , LLC								
MANSION FUND		MAINTENANCE & REPAIRS	LEHMANN MANSION/ PIPE	175.00	08-00-00-4210	5,000.00	15,248.52	OVER
			Vendor Total:	175.00				
APPLIED TECHNOLOGIES								
WATER & SEWER	WATER	ENGINEERING-WATER	GENERAL SERVICES/ STAR	1,424.50	60-42-20-4320	35,000.00	31,188.75	
WATER & SEWER	SEWER	ENGINEERING-SEWER	GENERAL SERVICES/ STAR	1,424.50	60-43-20-4320	35,000.00	31,188.75	
DEVELOPER ESCROWS		LINCOLN AVE CAPITAL ES	GENERAL SERVICES/ STAR	736.00	03-00-30-2360	0.00	(5,426.54)	
DEVELOPER ESCROWS		801 TOWER ROAD ESCROW	GENERAL SERVICES/ STAR	1,088.00	03-00-30-2363	0.00	(8,229.30)	
DEVELOPER ESCROWS		LINCOLN AVE CAPITAL ES	STARLING SENIOR APARTM	268.00	03-00-30-2360	0.00	(5,426.54)	
W&S CAPTIAL FUND	WATER	CAPITAL IMPROVEMENTS	GRAND AVE WATER MAIN	1,872.00	91-42-60-5100	556,325.00	637,260.00	
			Vendor Total:	6,813.00				
ATLAS BOBCAT, LLC								
GENERAL FUND	FLEET	VEHICLE SUPPLIES	SWEEPER	680.32	01-30-60-4930	53,000.00	51,067.95	
			Vendor Total:	680.32				
BADGER GLOVE & SAFETY, INC.								
GENERAL FUND	STREETS	UNIFORM ALLOWANCE	UNIFORM ALLOWANCE- JAS	295.75	01-41-60-4170	3,200.00	2,489.47	
			Vendor Total:	295.75				
BAXTER & WOODMAN								
GENERAL FUND	ADMINISTRATIVE	MANAGED GIS SERVICES-	PROJECT 2400510.00/ PH	81.75	01-10-20-5216	4,940.00	4,451.28	
WATER & SEWER	WATER	MANAGED GIS SERVICES-	PROJECT 2400510.00/ PH	163.50	60-42-20-5216	9,880.00	8,902.57	
WATER & SEWER	SEWER	MANAGED GIS SERVICES-	PROJECT 2400510.00/ PH	163.50	60-43-20-5216	9,880.00	8,902.56	
GENERAL CAPITAL FUND	ADMINISTRATIVE	CAPITAL IMPROVEMENTS	PROJECT 2401752.00/ 20	8,807.00	90-10-60-5100	223,644.00	172,227.71	
			Vendor Total:	9,215.75				
BLECK ENGINEERING CO., INC.								
GENERAL FUND	STREETS	STORM SEWERS	NPDES PHASE 2- SWPPP/N	1,235.00	01-41-40-4241	64,000.00	8,351.54	
			Vendor Total:	1,235.00				
BROOKS-ALLAN								
GENERAL FUND	POLICE	UNIFORM ALLOWANCE	UNIFORM ALLOWANCE- GOM	62.00	01-20-60-4170	40,000.00	17,322.20	
			Vendor Total:	62.00				
COMCAST CABLE								
GENERAL FUND	BUILDINGS & GROUNDS	TELEPHONE	222 OAK KNOLL DR- OFC :	5.78	01-46-60-4420	34,700.00	23,423.97	
WATER & SEWER	WATER	TELEPHONE	222 OAK KNOLL DR- OFC :	0.96	60-42-60-4420	3,300.00	3,942.82	OVER
WATER & SEWER	SEWER	TELEPHONE	222 OAK KNOLL DR- OFC :	0.96	60-43-60-4420	3,000.00	3,942.88	OVER
GENERAL FUND	BUILDINGS & GROUNDS	TELEPHONE	222 OAK KNOLL DR- OFC	5.78	01-46-60-4420	34,700.00	23,423.97	
WATER & SEWER	WATER	TELEPHONE	222 OAK KNOLL DR- OFC	0.96	60-42-60-4420	3,300.00	3,942.82	OVER
WATER & SEWER	SEWER	TELEPHONE	222 OAK KNOLL DR- OFC	0.96	60-43-60-4420	3,000.00	3,942.88	OVER
			Vendor Total:	15.40				
CONSERV FS, INC.								
GENERAL FUND	FLEET	AUTOMOTIVE FUEL/OIL	495.400 GAL UNL GAS	1,097.79	01-30-60-4820	83,500.00	55,889.10	
WATER & SEWER	WATER	AUTOMOTIVE FUEL/OIL	495.400 GAL UNL GAS	182.96	60-42-60-4820	14,000.00	9,314.86	
WATER & SEWER	SEWER	AUTOMOTIVE FUEL/OIL	495.400 GAL UNL GAS	182.97	60-43-60-4820	14,000.00	9,314.85	
GENERAL FUND	FLEET	AUTOMOTIVE FUEL/OIL	408.400 GAL DIESEL	1,045.60	01-30-60-4820	83,500.00	55,889.10	
WATER & SEWER	WATER	AUTOMOTIVE FUEL/OIL	408.400 GAL DIESEL	174.27	60-42-60-4820	14,000.00	9,314.86	
WATER & SEWER	SEWER	AUTOMOTIVE FUEL/OIL	408.400 GAL DIESEL	174.26	60-43-60-4820	14,000.00	9,314.85	
GENERAL FUND	FLEET	AUTOMOTIVE FUEL/OIL	548.500 GAL UNL GAS	1,221.50	01-30-60-4820	83,500.00	55,889.10	
WATER & SEWER	WATER	AUTOMOTIVE FUEL/OIL	548.500 GAL UNL GAS	203.58	60-42-60-4820	14,000.00	9,314.86	
WATER & SEWER	SEWER	AUTOMOTIVE FUEL/OIL	548.500 GAL UNL GAS	203.59	60-43-60-4820	14,000.00	9,314.85	
			Vendor Total:	4,486.52				
CONSTELLATION NEW ENERGY, INC.								
GENERAL FUND	STREETS	ELECTRICITY	JANUARY 2025	11,633.82	01-41-40-4660	135,000.00	101,489.67	
			Vendor Total:	11,633.82				
CORE & MAIN LP								
W&S CAPTIAL FUND	WATER	CAPITAL IMPROVEMENTS	WATER METER CHANGEOUT	1,242.00	91-42-60-5100	556,325.00	637,260.00	
			Vendor Total:	1,242.00				
COREY WESTMAN								
GENERAL FUND	ADMINISTRATIVE	TRAINING/TRAVEL	TUITION REIMBURSEMENT	3,000.00	01-10-60-4530	12,100.00	5,797.43	
GENERAL FUND	ADMINISTRATIVE	MEMBERSHIPS	MILEAGE REIMBURSEMENT	18.34	01-10-60-4531	6,284.00	3,857.44	
			Vendor Total:	3,018.34				

VILLAGE OF LAKE VILLA Treasurer's Report
EXP CHECK RUN DATES 02/19/2025 - 03/03/2025
BOTH JOURNALIZED AND UNJOURNALIZED
BOTH OPEN AND PAID

Fund	Department	Line Item	Item Description	Amount	Account Number	Budget	Total	Over YTD Budget
CORPORATE WELLNESS PARTNERS								
GENERAL FUND	STREETS	PHYSICALS/TESTING	PHYSICALS/ TESTING	161.00	01-41-60-4570	1,000.00	3,097.70	OVER
			Vendor Total:	161.00				
DOOR TECH OF ANTIOCH								
GENERAL CAPITAL FUND	BUILDINGS & GROUNDS	CAPITAL IMPROVEMENTS - SHOP DOOR #2/ REPLACE 1		858.00	90-46-60-5100	370,500.00	146,636.31	
			Vendor Total:	858.00				
EMPLOYEE BENEFITS CORPORATION								
GENERAL FUND	ADMINISTRATIVE	HEALTH & LIFE INSURANCE	02/01/2025 MINIMUM FEE:	120.00	01-10-10-4110	41,431.21	37,442.07	
			Vendor Total:	120.00				
GALL'S, LLC								
GENERAL FUND	POLICE	UNIFORM ALLOWANCE	UNIFORM ALLOWANCE- BAGI	55.61	01-20-60-4170	40,000.00	17,322.20	
GENERAL FUND	POLICE	UNIFORM ALLOWANCE	UNIFORM ALLOWANCE- BAGI	49.90	01-20-60-4170	40,000.00	17,322.20	
			Vendor Total:	105.51				
GEWALT HAMILTON ASSOCIATES, INC.								
GENERAL CAPITAL FUND	BUILDINGS & GROUNDS	CAPITAL IMPROVEMENTS - PROJECT 5875.100 LAKE V		2,110.50	90-46-60-5100	370,500.00	146,636.31	
			Vendor Total:	2,110.50				
GIFTS GALORE								
SPECIAL EVENTS FUND		EVENT EXPENSES	FILLED EASTER EGGS	608.00	81-00-00-4366	14,000.00	5,697.05	
			Vendor Total:	608.00				
GILLESPIE FORD								
WATER & SEWER	WATER	VEHICLE SUPPLIES	TRUCK 15	24.72	60-42-60-4930	9,000.00	5,218.64	
WATER & SEWER	SEWER	VEHICLE SUPPLIES	TRUCK 15	24.73	60-43-60-4930	9,000.00	5,649.28	
			Vendor Total:	49.45				
HAWKINS, INC.								
WATER & SEWER	WATER	SUPPLIES - WATER	CHLORINE CYLINDER	30.00	60-42-40-4950	35,000.00	14,382.72	
			Vendor Total:	30.00				
HIGHSTAR TRAFFIC								
GENERAL FUND	BUILDINGS & GROUNDS	SUPPLIES-BUILDING	CONCRETE BARRIER WALL	330.00	01-46-40-4910	16,000.00	7,768.73	
			Vendor Total:	330.00				
IMPRESSIONS COUNT								
SPECIAL EVENTS FUND		EVENT EXPENSES	ST PATRICK'S DAY -BANNI	68.00	81-00-00-4366	14,000.00	5,697.05	
			Vendor Total:	68.00				
J.G. UNIFORMS								
GENERAL FUND	POLICE	UNIFORM ALLOWANCE	UNIFORM ALLOWANCE- HEI	240.49	01-20-60-4170	40,000.00	17,322.20	
GENERAL FUND	POLICE	UNIFORM ALLOWANCE	UNIFORM ALLOWANCE- CHI	250.49	01-20-60-4170	40,000.00	17,322.20	
			Vendor Total:	490.98				
L.G. AUTOMOTIVE								
GENERAL FUND	FLEET	CONTRACT VEHICLE MAINT	SQUAD 275	91.99	01-30-20-4230	80,000.00	30,874.89	
GENERAL FUND	FLEET	CONTRACT VEHICLE MAINT	SQUAD 270	91.99	01-30-20-4230	80,000.00	30,874.89	
GENERAL FUND	FLEET	CONTRACT VEHICLE MAINT	SQUAD 295	65.98	01-30-20-4230	80,000.00	30,874.89	
			Vendor Total:	249.96				
LAKE COUNTY TREASURER								
GENERAL FUND	ADMINISTRATIVE	BUILDING INSPECTORS	JANUARY 2025 BUILDING I	4,271.25	01-10-20-4392	65,000.00	35,411.98	
			Vendor Total:	4,271.25				
LAWN DOCTOR OF ANTIOCH-								
GENERAL FUND	BUILDINGS & GROUNDS	MAINTENANCE-PARKS	PRE PAY DISCOUNT- LEHM	1,061.76	01-46-40-4211	11,506.00	11,658.00	OVER
METRA FUND		MAINTENANCE-BUILDING	PRE PAY DISCOUNT- METR	212.56	02-00-30-4210	28,000.00	6,621.94	
			Vendor Total:	1,274.32				
LINDCO								
GENERAL FUND	FLEET	VEHICLE SUPPLIES	TRUCK	134.08	01-30-60-4930	53,000.00	51,067.95	
GENERAL FUND	FLEET	CONTRACT VEHICLE MAINT	TRUCK 10/ VIN # 1HTWDA	17,306.00	01-30-20-4230	80,000.00	30,874.89	
GENERAL FUND	FLEET	CONTRACT VEHICLE MAINT	CREDIT	(775.00)	01-30-20-4230	80,000.00	30,874.89	
			Vendor Total:	16,665.08				
MCCANN INDUSTRIES, INC.								
GENERAL FUND	FLEET	VEHICLE SUPPLIES	BULB	29.52	01-30-60-4930	53,000.00	51,067.95	
			Vendor Total:	29.52				
MENARDS - ANTIOCH								
GENERAL FUND	BUILDINGS & GROUNDS	MAINTENANCE-BUILDING	BUILDING MAINT	34.97	01-46-40-4210	10,610.00	16,682.88	OVER

VILLAGE OF LAKE VILLA Treasurer's Report
EXP CHECK RUN DATES 02/19/2025 - 03/03/2025
BOTH JOURNALIZED AND UNJOURNALIZED
BOTH OPEN AND PAID

Fund	Department	Line Item	Item Description	Amount	Account Number	Budget	Total	YTD Budget	Over
METRA FUND		MAINTENANCE-BUILDING	METRA- BUILDING MAINT	12.99	02-00-30-4210	28,000.00	6,621.94		
MANSION FUND		MAINTENANCE & REPAIRS	MANSION- TOILET	10.67	08-00-00-4210	5,000.00	15,248.52		OVER
GENERAL FUND	BUILDINGS & GROUNDS	MAINTENANCE-BUILDING	BUILDING MAINT/ PD	21.47	01-46-40-4210	10,610.00	16,682.88		OVER
GENERAL FUND	FLEET	VEHICLE SUPPLIES	VEHICLE SUPPLIES	89.96	01-30-60-4930	53,000.00	51,067.95		
GENERAL FUND	FLEET	VEHICLE SUPPLIES	VEHICLE SUPPLIES	62.39	01-30-60-4930	53,000.00	51,067.95		
GENERAL FUND	BUILDINGS & GROUNDS	MAINTENANCE-BUILDING	BUILDING MAINTENANCE	35.83	01-46-40-4210	10,610.00	16,682.88		OVER
GENERAL FUND	FLEET	VEHICLE SUPPLIES	VEHICLE SUPPLIES	62.84	01-30-60-4930	53,000.00	51,067.95		
GENERAL FUND	FLEET	VEHICLE SUPPLIES	SUPPLIES FOR MILITARY '	81.12	01-30-60-4930	53,000.00	51,067.95		
MANSION FUND		MAINTENANCE & REPAIRS	MANSION	11.26	08-00-00-4210	5,000.00	15,248.52		OVER
Vendor Total:				423.50					
MGN LOCK-KEY & SAFES, INC									
GENERAL FUND	BUILDINGS & GROUNDS	MAINTENANCE-BUILDING	65 CEDAR AVE	178.50	01-46-40-4210	10,610.00	16,682.88		OVER
Vendor Total:				178.50					
MUNICIPAL FLEET MANAGERS ASSOCIATIO									
GENERAL FUND	FLEET	MEMBERSHIPS	DUES 2025	51.50	01-30-60-4531	250.00	0.00		
Vendor Total:				51.50					
NICOR GAS									
WATER & SEWER	SEWER	NATURAL GAS	ES OAK KNOLL RD- END O	866.39	60-43-40-4610	15,000.00	8,087.61		
WATER & SEWER	WATER	NATURAL GAS	65 CEDAR AVE	209.31	60-42-40-4610	10,000.00	3,660.86		
METRA FUND		ELECTRICITY	129 RAILROAD AVE	176.55	02-00-30-4660	2,500.00	892.30		
WATER & SEWER	SEWER	NATURAL GAS	ES OAK KNOLL RD- END O	451.39	60-43-40-4610	15,000.00	8,087.61		
WATER & SEWER	SEWER	NATURAL GAS	129 CENTRAL AVE #2	151.19	60-43-40-4610	15,000.00	8,087.61		
WATER & SEWER	WATER	NATURAL GAS	222 OAK KNOLL DR- WATE	273.01	60-42-40-4610	10,000.00	3,660.86		
WATER & SEWER	SEWER	NATURAL GAS	1509 OAKLAND DR- LIFT :	67.62	60-43-40-4610	15,000.00	8,087.61		
WATER & SEWER	WATER	NATURAL GAS	141 BELMONT AVE- WELL I	250.13	60-42-40-4610	10,000.00	3,660.86		
WATER & SEWER	WATER	NATURAL GAS	910 PARK AVE	56.06	60-42-40-4610	10,000.00	3,660.86		
METRA FUND		ELECTRICITY	WS RT21 S BURNETT	130.19	02-00-30-4660	2,500.00	892.30		
WATER & SEWER	WATER	NATURAL GAS	222 OAK KNOLL DR	361.30	60-42-40-4610	10,000.00	3,660.86		
WATER & SEWER	SEWER	NATURAL GAS	57 CEDAR AVE	253.89	60-43-40-4610	15,000.00	8,087.61		
WATER & SEWER	SEWER	NATURAL GAS	ES OAK KNOLL RD- END O	866.39	60-43-40-4610	15,000.00	8,087.61		
Vendor Total:				4,113.42					
OTTOSEN DINOLFO HASENBALG & CASTALD									
DOWNTOWN TIF FUND		LEGAL FEES	KFO-23-1131 LAKE VILLA	172.50	98-00-20-4330	10,000.00	20,411.55		OVER
BUSINESS DISTRICT #1 FU		LEGAL FEES	KFO-23-L815	287.50	99-00-20-4330	1,500.00	1,218.39		OVER
Vendor Total:				460.00					
PAUL BECKER									
WATER & SEWER		WATER	UB refund for account:	27.87	60-00-40-3510	933,064.00	814,921.00		
Vendor Total:				27.87					
PEERLESS NETWORK, INC.									
GENERAL FUND	BUILDINGS & GROUNDS	TELEPHONE	TELEPHONE	1,545.98	01-46-60-4420	34,700.00	23,423.97		
WATER & SEWER	WATER	TELEPHONE	TELEPHONE	257.66	60-42-60-4420	3,300.00	3,942.82		OVER
WATER & SEWER	SEWER	TELEPHONE	TELEPHONE	257.67	60-43-60-4420	3,000.00	3,942.88		OVER
Vendor Total:				2,061.31					
PITNEY BOWES BANK IN PURCHASE POWER									
GENERAL FUND	ADMINISTRATIVE	OFFICE SUPPLIES	INK	105.65	01-10-60-4810	7,350.00	6,606.11		
GENERAL FUND	POLICE	OFFICE SUPPLIES	INK	105.65	01-20-60-4810	12,000.00	7,373.48		
WATER & SEWER	WATER	OFFICE SUPPLIES	INK	45.28	60-42-60-4810	5,800.00	5,092.86		
WATER & SEWER	SEWER	OFFICE SUPPLIES	INK	45.28	60-43-60-4810	5,800.00	4,907.11		
Vendor Total:				301.86					
PITNEY BOWES GLOBAL FINANCIAL SERVI									
GENERAL FUND	ADMINISTRATIVE	EQUIPMENT MAINTENANCE	LEASE- FEBRUARY 2025	35.00	01-10-20-4813	3,000.00	2,614.75		
GENERAL FUND	ADMINISTRATIVE	EQUIPMENT MAINTENANCE	LEASE- NOVEMBER 2025	35.00	01-10-20-4813	3,000.00	2,614.75		
GENERAL FUND	ADMINISTRATIVE	EQUIPMENT MAINTENANCE	LEASE- JAN 2025	35.00	01-10-20-4813	3,000.00	2,614.75		
Vendor Total:				105.00					
POMP'S TIRE SERVICE									
WATER & SEWER	WATER	VEHICLE SUPPLIES	TRUCK 17	280.80	60-42-60-4930	9,000.00	5,218.64		
WATER & SEWER	SEWER	VEHICLE SUPPLIES	TRUCK 17	280.80	60-43-60-4930	9,000.00	5,649.28		
Vendor Total:				561.60					

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Fund	Department	Line Item	Item Description	Amount	Account Number	Budget	Total	Over YTD Budget
RAY CHRYSLER DODGE JEEP RAM								
GENERAL FUND	FLEET	CONTRACT VEHICLE MAINT	SQUAD 272	96.32	01-30-20-4230	80,000.00	30,874.89	
		Vendor Total:		96.32				
RAY O'HERRON CO., INC								
GENERAL FUND	POLICE	UNIFORM ALLOWANCE	UNIFORM ALLOWANCE-RENI	373.01	01-20-60-4170	40,000.00	17,322.20	
GENERAL FUND	POLICE	UNIFORM ALLOWANCE	UNIFORM ALLOWANCE- REN	1,775.06	01-20-60-4170	40,000.00	17,322.20	
		Vendor Total:		2,148.07				
RUSSO POWER EQUIPMENT								
GENERAL FUND	BUILDINGS & GROUNDS	SUPPLIES-PARKS	SNOW SHOVELS	77.98	01-46-40-4911	20,000.00	14,024.41	
		Vendor Total:		77.98				
SHERWIN-WILLIAMS CO								
GENERAL CAPITAL FUND	BUILDINGS & GROUNDS	CAPITAL IMPROVEMENTS -	PAINT FOR PD	29.13	90-46-60-5100	370,500.00	146,636.31	
		Vendor Total:		29.13				
SIRCHIE ACQUISITION COMPANY, LLC.								
GENERAL FUND	POLICE	SUPPLIES	SUPPLIES	47.77	01-20-60-4940	6,000.00	764.48	
		Vendor Total:		47.77				
SPECTRUM PYROTECHNICS, INC.								
SPECIAL EVENTS FUND		FIREWORKS	FIREWORKS- DEPOSIT	9,500.00	81-00-60-8030	18,000.00	9,000.00	OVER
		Vendor Total:		9,500.00				
SPRING-ALIGN OF PALATINE, INC.								
GENERAL FUND	FLEET	VEHICLE SUPPLIES	TRUCK 20	1,040.82	01-30-60-4930	53,000.00	51,067.95	
		Vendor Total:		1,040.82				
SUN LAKE MATERIALS								
GENERAL FUND	STREETS	SUPPLIES	6" STONE	1,268.28	01-41-40-4940	17,000.00	12,737.67	
WATER & SEWER	WATER	SUPPLIES - WATER	6" STONE	1,268.28	60-42-40-4950	35,000.00	14,382.72	
		Vendor Total:		2,536.56				
TESKA ASSOCIATES, INC.								
GENERAL CAPITAL FUND	ADMINISTRATIVE	CAPITAL IMPROVEMENTS -	LAK24-136- MARKETING SI	1,170.00	90-10-60-5100	223,644.00	172,227.71	
GENERAL FUND	ADMINISTRATIVE	PLANNER	LAK15-63- LAK VILLA-C	295.00	01-10-20-4380	20,000.00	12,453.06	
		Vendor Total:		1,465.00				
VERIZON WIRELESS								
GENERAL FUND	BUILDINGS & GROUNDS	TELEPHONE	JAN 17- FEB 16 -2025	666.63	01-46-60-4420	34,700.00	23,423.97	
WATER & SEWER	WATER	TELEPHONE	JAN 17- FEB 16 -2025	111.10	60-42-60-4420	3,300.00	3,942.82	OVER
WATER & SEWER	SEWER	TELEPHONE	JAN 17- FEB 16 -2025	111.11	60-43-60-4420	3,000.00	3,942.88	OVER
		Vendor Total:		888.84				
WAREHOUSE DIRECT								
WATER & SEWER	SEWER	OFFICE SUPPLIES	OFFICE SUPPLIES- BUSIN	5.04	60-43-60-4810	5,800.00	4,907.11	
WATER & SEWER	WATER	OFFICE SUPPLIES	OFFICE SUPPLIES- BUSIN	5.04	60-42-60-4810	5,800.00	5,092.86	
GENERAL FUND	ADMINISTRATIVE	OFFICE SUPPLIES	OFFICE SUPPLIES- BUSIN	11.77	01-10-60-4810	7,350.00	6,606.11	
GENERAL FUND	POLICE	OFFICE SUPPLIES	OFFICE SUPPLIES- BUSIN	11.78	01-20-60-4810	12,000.00	7,373.48	
		Vendor Total:		33.63				
ZACHARY BECK								
GENERAL FUND	POLICE	UNIFORM ALLOWANCE	UNIFORM ALLOWANCE- REII	135.01	01-20-60-4170	40,000.00	17,322.20	
		Vendor Total:		135.01				
		Grand Total:		92,578.16				

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INVOICE NUMBER	DESCRIPTION	AMOUNT
VENDOR CODE: 2CODPLU 2 CODE PLUMBING , LLC		
0001011	LEHMANN MANSION/ PIPE REPLACEMENT UPSTAI	175.00
	TOTAL VENDOR 2CODPLU 2 CODE PLUMBING , LLC	175.00
VENDOR CODE: APPTec APPLIED TECHNOLOGIES		
37479	GENERAL SERVICES/ STARLING	4,673.00
37481	STARLING SENIOR APARTMENTS	268.00
37477	GRAND AVE WATER MAIN	1,872.00
	TOTAL VENDOR APPTec APPLIED TECHNOLOGIES	6,813.00
VENDOR CODE: ATLBOb ATLAS BOBCAT, LLC		
K44556	SWEEPER	680.32
	TOTAL VENDOR ATLBOb ATLAS BOBCAT, LLC	680.32
VENDOR CODE: BADGLO BADGER GLOVE & SAFETY, INC.		
054493	UNIFORM ALLOWANCE- JASON LACKHOUSE/ SEAS	295.75
	TOTAL VENDOR BADGLO BADGER GLOVE & SAFETY, INC.	295.75
VENDOR CODE: BAXWOO BAXTER & WOODMAN		
0269284	PROJECT 2400510.00/ PHASE II GIS IMPLME	408.75
0269285	PROJECT 2401752.00/ 2025 STREET IMPROVEM	8,807.00
	TOTAL VENDOR BAXWOO BAXTER & WOODMAN	9,215.75
VENDOR CODE: BLEENG BLECK ENGINEERING CO., INC.		
29931	NPDES PHASE 2- SWPPP/NOI	1,235.00
	TOTAL VENDOR BLEENG BLECK ENGINEERING CO., INC.	1,235.00
VENDOR CODE: BROALA BROOKS-ALLAN		
48149	UNIFORM ALLOWANCE- GOMEZ	62.00
	TOTAL VENDOR BROALA BROOKS-ALLAN	62.00
VENDOR CODE: COMCAB COMCAST CABLE		
02242025-2963	222 OAK KNOLL DR- OFC 2	7.70
02242025-2955	222 OAK KNOLL DR- OFC	7.70
	TOTAL VENDOR COMCAB COMCAST CABLE	15.40
VENDOR CODE: CONFs CONSERV FS, INC.		
102031825	495.400 GAL UNL GAS	1,463.72
102031826	408.400 GAL DIESEL	1,394.13
102031852	548.500 GAL UNL GAS	1,628.67
	TOTAL VENDOR CONFs CONSERV FS, INC.	4,486.52
VENDOR CODE: CONNEW CONSTELLATION NEW ENERGY, INC.		
699540732021	JANUARY 2025	11,633.82
	TOTAL VENDOR CONNEW CONSTELLATION NEW ENERGY, INC.	11,633.82
VENDOR CODE: CORMAI CORE & MAIN LP		
W417894	WATER METER CHANGEOUT PROGRAM	1,242.00
	TOTAL VENDOR CORMAI CORE & MAIN LP	1,242.00

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INVOICE NUMBER	DESCRIPTION	AMOUNT
VENDOR CODE: CORWEL CORPORATE WELLNESS PARTNERS EM001706	PHYSICALS/ TESTING	161.00
TOTAL VENDOR CORWEL CORPORATE WELLNESS PARTNERS		161.00
VENDOR CODE: CORWES COREY WESTMAN 02242025	TUITION REIMBURSEMENT	3,000.00
01302025	MILEAGE REIMBURSEMENT	18.34
TOTAL VENDOR CORWES COREY WESTMAN		3,018.34
VENDOR CODE: DOOTEC DOOR TECH OF ANTIOCH LV17906	SHOP DOOR #2/ REPLACE BOTTOM SECTION	858.00
TOTAL VENDOR DOOTEC DOOR TECH OF ANTIOCH		858.00
VENDOR CODE: EMPBENCOR EMPLOYEE BENEFITS CORPORATION 4803683	02/01/2025 MINIMUM FEES	120.00
TOTAL VENDOR EMPBENCOR EMPLOYEE BENEFITS CORPORATI		120.00
VENDOR CODE: GALL'S GALL'S, LLC 030226510	UNIFORM ALLOWANCE- BAGHDASARIAN	55.61
030263799	UNIFORM ALLOWANCE- BAGHDASARIAN	49.90
TOTAL VENDOR GALL'S GALL'S, LLC		105.51
VENDOR CODE: GEWHAM GEWALT HAMILTON ASSOCIATES, INC. 5875.100-19	PROJECT 5875.100 LAKE VILLA-GRAND AVE SW	2,110.50
TOTAL VENDOR GEWHAM GEWALT HAMILTON ASSOCIATES, INC		2,110.50
VENDOR CODE: GIFGAL GIFTS GALORE 0043167	FILLED EASTER EGGS	608.00
TOTAL VENDOR GIFGAL GIFTS GALORE		608.00
VENDOR CODE: GILFOR GILLESPIE FORD 49150	TRUCK 15	49.45
TOTAL VENDOR GILFOR GILLESPIE FORD		49.45
VENDOR CODE: HAWINC HAWKINS, INC. 6986344	CHLORINE CYLINDER	30.00
TOTAL VENDOR HAWINC HAWKINS, INC.		30.00
VENDOR CODE: HIGSTA HIGHSTAR TRAFFIC 11169	CONCRETE BARRIER WALL	330.00
TOTAL VENDOR HIGSTA HIGHSTAR TRAFFIC		330.00
VENDOR CODE: IMPCOU IMPRESSIONS COUNT 234389	ST PATRICK'S DAY -BANNERS	68.00
TOTAL VENDOR IMPCOU IMPRESSIONS COUNT		68.00
VENDOR CODE: JGUNI J.G. UNIFORMS 143209	UNIFORM ALLOWANCE- HEIDKAMP	240.49
143211	UNIFORM ALLOWANCE- CHIEF TISINAI	250.49

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INVOICE NUMBER	DESCRIPTION	AMOUNT
VENDOR CODE: JGUNI J.G. UNIFORMS		
TOTAL VENDOR JGUNI J.G. UNIFORMS		490.98
VENDOR CODE: LAWDOC LAWN DOCTOR OF ANTIOCH-		
02242025-LEHMANN	PRE PAY DISCOUNT- LEHMANN PARK	1,061.76
02242025-METRA	PRE PAY DISCOUNT- METRA	212.56
TOTAL VENDOR LAWDOC LAWN DOCTOR OF ANTIOCH-		1,274.32
VENDOR CODE: LCTREAS LAKE COUNTY TREASURER		
280209130	JANUARY 2025 BUILDING SERVICES	4,271.25
TOTAL VENDOR LCTREAS LAKE COUNTY TREASURER		4,271.25
VENDOR CODE: LGAUTO L.G. AUTOMOTIVE		
19793	SQUAD 275	91.99
19784	SQUAD 270	91.99
19750	SQUAD 295	65.98
TOTAL VENDOR LGAUTO L.G. AUTOMOTIVE		249.96
VENDOR CODE: LINDCO LINDCO		
241009P	TRUCK	134.08
240821R-SWL	TRUCK 10/ VIN # 1HTWDAAB3DH296207	17,306.00
240821R-CM	CREDIT	(775.00)
TOTAL VENDOR LINDCO LINDCO		16,665.08
VENDOR CODE: MCCANN MCCANN INDUSTRIES, INC.		
P63759	BULB	29.52
TOTAL VENDOR MCCANN MCCANN INDUSTRIES, INC.		29.52
VENDOR CODE: MENANT MENARDS - ANTIOCH		
59144	BUILDING MAINT	34.97
59001	METRA- BUILDING MAINT	12.99
59127	MANSION- TOILET	10.67
58938	BUILDING MAINT/ PD	21.47
59029	VEHICLE SUPPLIES	89.96
58930	VEHICLE SUPPLIES	62.39
59082	BUILDING MAINTENANCE	35.83
59071	VEHICLE SUPPLIES	62.84
59285	SUPPLIES FOR MILITARY VEHICLE	81.12
59248	MANSION	11.26
TOTAL VENDOR MENANT MENARDS - ANTIOCH		423.50
VENDOR CODE: MGNLOCK MGN LOCK-KEY & SAFES, INC		
6310205	65 CEDAR AVE	178.50
TOTAL VENDOR MGNLOCK MGN LOCK-KEY & SAFES, INC		178.50
VENDOR CODE: MISC-UB PAUL BECKER		
02/24/2025	UB refund for account: 0404000397-02	27.87
TOTAL VENDOR MISC-UB PAUL BECKER		27.87
VENDOR CODE: MUNFLEMANA MUNICIPAL FLEET MANAGERS ASSOCIATIO		
25-056	DUES 2025	51.50

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INVOICE NUMBER	DESCRIPTION	AMOUNT
VENDOR CODE: MUNFLEMANA MUNICIPAL FLEET MANAGERS ASSOCIATIO		
	TOTAL VENDOR MUNFLEMANA MUNICIPAL FLEET MANAGERS AS	51.50
VENDOR CODE: NICOR NICOR GAS		
02242025-7099	ES OAK KNOLL RD- END OF RD	866.39
02242025-8365	65 CEDAR AVE	209.31
02242025-6481	129 RAILROAD AVE	176.55
02242025-3262	ES OAK KNOLL RD- END OF RD	451.39
02242025-8978	129 CENTRAL AVE #2	151.19
02242025-2455	222 OAK KNOLL DR- WATER FACILITIES BLDG	273.01
02242025-3343	1509 OAKLAND DR- LIFT STATION	67.62
02242025-5469	141 BELMONT AVE- WELL HOUSE	250.13
02242025-1446	910 PARK AVE	56.06
02242025-5513	WS RT21 S BURNETT	130.19
02242025-9325	222 OAK KNOLL DR	361.30
02242025-6885	57 CEDAR AVE	253.89
02252025-7099	ES OAK KNOLL RD- END OF RD	866.39
	TOTAL VENDOR NICOR NICOR GAS	4,113.42
VENDOR CODE: OTTDIN OTTOSEN DINOLFO HASENBALG & CASTALD		
12483	KFO-23-1131 LAKE VILLA/DOWNTOWN TIF	172.50
12484	KFO-23-L815	287.50
	TOTAL VENDOR OTTDIN OTTOSEN DINOLFO HASENBALG & CAS	460.00
VENDOR CODE: PEERLESS PEERLESS NETWORK, INC.		
70012	TELEPHONE	2,061.31
	TOTAL VENDOR PEERLESS PEERLESS NETWORK, INC.	2,061.31
VENDOR CODE: PITBOW PITNEY BOWES GLOBAL FINANCIAL SERVI		
3107090657	LEASE- FEBRUARY 2025	35.00
3106925893	LEASE- NOVEMBER 2025	35.00
0016104982	LEASE- JAN 2025	35.00
	TOTAL VENDOR PITBOW PITNEY BOWES GLOBAL FINANCIAL S	105.00
VENDOR CODE: PITBOWES PITNEY BOWES BANK IN PURCHASE POWER		
1026978833	INK	301.86
	TOTAL VENDOR PITBOWES PITNEY BOWES BANK IN PURCHASE	301.86
VENDOR CODE: POMPS POMP'S TIRE SERVICE		
2100016742	TRUCK 17	561.60
	TOTAL VENDOR POMPS POMP'S TIRE SERVICE	561.60
VENDOR CODE: RAYCHR RAY CHRYSLER DODGE JEEP RAM		
CHCS89404	SQUAD 272	96.32
	TOTAL VENDOR RAYCHR RAY CHRYSLER DODGE JEEP RAM	96.32
VENDOR CODE: RAYOHE RAY O'HERRON CO., INC		
2395660	UNIFORM ALLOWANCE-RENISON SANTOS	373.01
2395324	UNIFORM ALLOWANCE- RENISON SANTOS	1,775.06
	TOTAL VENDOR RAYOHE RAY O'HERRON CO., INC	2,148.07
VENDOR CODE: RUSPOW RUSSO POWER EQUIPMENT		

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VENDOR CODE: RUSPOW RUSSO POWER EQUIPMENT SPI20920924	SNOW SHOVELS	77.98
TOTAL VENDOR RUSPOW RUSSO POWER EQUIPMENT		77.98
VENDOR CODE: SHEWIL SHERWIN-WILLIAMS CO 8774-5	PAINT FOR PD	29.13
TOTAL VENDOR SHEWIL SHERWIN-WILLIAMS CO		29.13
VENDOR CODE: SIRCHIE SIRCHIE ACQUISITION COMPANY, LLC. 0681030-IN	SUPPLIES	47.77
TOTAL VENDOR SIRCHIE SIRCHIE ACQUISITION COMPANY, I		47.77
VENDOR CODE: SPEPYR SPECTRUM PYROTECHNICS, INC. 02242025	FIREWORKS- DEPOSIT	9,500.00
TOTAL VENDOR SPEPYR SPECTRUM PYROTECHNICS, INC.		9,500.00
VENDOR CODE: SPRALI SPRING-ALIGN OF PALATINE, INC. 128658	TRUCK 20	1,040.82
TOTAL VENDOR SPRALI SPRING-ALIGN OF PALATINE, INC.		1,040.82
VENDOR CODE: SUNLAK SUN LAKE MATERIALS 64541	6" STONE	2,536.56
TOTAL VENDOR SUNLAK SUN LAKE MATERIALS		2,536.56
VENDOR CODE: TESASS TESKA ASSOCIATES, INC. 15050 15026	LAK24-136- MARKETING SHEETS LAK15-63- LAK VILLA-CONTINUING SERVICES	1,170.00 295.00
TOTAL VENDOR TESASS TESKA ASSOCIATES, INC.		1,465.00
VENDOR CODE: VERWIR VERIZON WIRELESS 6106237228	JAN 17- FEB 16 -2025	888.84
TOTAL VENDOR VERWIR VERIZON WIRELESS		888.84
VENDOR CODE: WARDIR WAREHOUSE DIRECT 5872530-0	OFFICE SUPPLIES- BUSINESS CERTIFICATES	33.63
TOTAL VENDOR WARDIR WAREHOUSE DIRECT		33.63
VENDOR CODE: ZACBEC ZACHARY BECK 02252025	UNIFORM ALLOWANCE- REIMBURSEMENT	135.01
TOTAL VENDOR ZACBEC ZACHARY BECK		135.01
GRAND TOTAL:		92,578.16

**VILLAGE OF LAKE VILLA
FISCAL YEAR 2025/26 BUDGET SUMMARY**

GENERAL FUND	FY 2025/26 REVENUE	FY 2025/26 EXPENSE	FY 2025/26 PERFORMANCE	FY 2024/25 PERFORMANCE
General Fund Revenue	6,384,763			6,624,671
Administrative		1,009,291		905,555
Police		3,974,884		3,653,176
Fleet		291,235		311,575
Streets		950,214		971,164
Buildings & Grounds		158,112		146,412
Interfund Transfer		-		681,798
TOTAL	6,384,763	6,383,736	1,027	(45,009)

WATER/SEWER FUND	FY 2025/26 REVENUE	FY 2025/26 EXPENSE	FY 2025/26 PERFORMANCE	FY 2024/25 PERFORMANCE
Water & Sewer Revenue	3,370,648			3,440,305
Water		1,942,000		1,848,697
Sewer		1,433,397	(4,748)	1,215,383
TOTAL	3,370,648	3,375,396	(4,748)	376,225

SPECIAL FUNDS	FY 2025/26 REVENUE	FY 2025/26 EXPENSE	FY 2025/26 PERFORMANCE	FY 2024/25 PERFORMANCE
Metra Fund	45,875	29,378	16,497	6,553
Mansion Fund	72,750	80,491	(7,741)	(2,333)
Insurance Fund	247,090	249,836	(2,746)	(5,478)
Garbage Fund	855,312	855,312	-	-
Motor Fuel Tax Fund	395,000	715,000	(320,000)	(106,446)
Special Events Fund	65,800	55,800	10,000	8,407
Downtown TIF Fund	415,000	491,125	(76,125)	138,849
Park Avenue TIF Fund	44,000	44,000	-	2,402
Downtown Business District	195,000	269,922	(74,922)	41,279
Police Pension	1,012,989	1,284,000	(271,011)	320,117
Drug Forfeiture	-	-	-	-
DUI	3,000	5,269	(2,269)	(2,380)

**VILLAGE OF LAKE VILLA
FISCAL YEAR 2025/26 FUND BALANCES**

GENERAL FUND			
FY 24/25 BEGINNING BALANCE	4,651,386	FY 25/26 BEGINNING BALANCE	4,606,377
FY 24/25 PROJECTED REVENUE	6,624,671	FY 25/26 PROJECTED REVENUE	6,384,763
FY 24/25 PROJECTED EXPENSES	6,669,681	FY 25/26 PROJECTED EXPENSES	6,383,736
MAY 1, 2025 PROJECTED BALANCE	4,606,377	MAY 1, 2026 PROJECTED BALANCE	4,607,404

METRA FUND			
FY 24/25 BEGINNING BALANCE	134,399	FY 25/26 BEGINNING BALANCE	140,952
FY 24/25 PROJECTED REVENUE	52,651	FY 25/26 PROJECTED REVENUE	45,875
FY 24/25 PROJECTED EXPENSES	46,098	FY 25/26 PROJECTED EXPENSES	29,378
MAY 1, 2025 PROJECTED BALANCE	140,952	MAY 1, 2026 PROJECTED BALANCE	157,448

MANSION FUND			
FY 24/25 BEGINNING BALANCE	(241,669)	FY 25/26 BEGINNING BALANCE	(244,002)
FY 24/25 PROJECTED REVENUE	84,045	FY 25/26 PROJECTED REVENUE	72,750
FY 24/25 PROJECTED EXPENSES	86,378	FY 25/26 PROJECTED EXPENSES	80,491
MAY 1, 2025 PROJECTED BALANCE	(244,002)	MAY 1, 2026 PROJECTED BALANCE	(251,743)

INSURANCE FUND			
FY 24/25 BEGINNING BALANCE	55,051	FY 25/26 BEGINNING BALANCE	49,573
FY 24/25 PROJECTED REVENUE	244,358	FY 25/26 PROJECTED REVENUE	247,090
FY 24/25 PROJECTED EXPENSES	249,836	FY 25/26 PROJECTED EXPENSES	249,836
MAY 1, 2025 PROJECTED BALANCE	49,573	MAY 1, 2026 PROJECTED BALANCE	46,827

GARBAGE FUND			
FY 24/25 BEGINNING BALANCE	199,918	FY 25/26 BEGINNING BALANCE	199,918
FY 24/25 PROJECTED REVENUE	829,786	FY 25/26 PROJECTED REVENUE	855,312
FY 24/25 PROJECTED EXPENSES	829,786	FY 25/26 PROJECTED EXPENSES	855,312
MAY 1, 2025 PROJECTED BALANCE	199,918	MAY 1, 2026 PROJECTED BALANCE	199,918

MOTOR FUEL TAX FUND			
FY 24/25 BEGINNING BALANCE	1,469,993	FY 25/26 BEGINNING BALANCE	1,363,547
FY 24/25 PROJECTED REVENUE	439,667	FY 25/26 PROJECTED REVENUE	395,000
FY 24/25 PROJECTED EXPENSES	546,113	FY 25/26 PROJECTED EXPENSES	715,000
MAY 1, 2025 PROJECTED BALANCE	1,363,547	MAY 1, 2026 PROJECTED BALANCE	1,043,547

SPECIAL EVENTS FUND			
FY 24/25 BEGINNING BALANCE	5,984	FY 25/26 BEGINNING BALANCE	14,391
FY 24/25 PROJECTED REVENUE	60,236	FY 25/26 PROJECTED REVENUE	65,800
FY 24/25 PROJECTED EXPENSES	51,829	FY 25/26 PROJECTED EXPENSES	55,800
MAY 1, 2025 PROJECTED BALANCE	14,391	MAY 1, 2026 PROJECTED BALANCE	24,391

DOWNTOWN TIF FUND			
FY 24/25 BEGINNING BALANCE	378,216	FY 25/26 BEGINNING BALANCE	517,065
FY 24/25 PROJECTED REVENUE	412,812	FY 25/26 PROJECTED REVENUE	415,000
FY 24/25 PROJECTED EXPENSES	273,963	FY 25/26 PROJECTED EXPENSES	491,125
MAY 1, 2025 PROJECTED BALANCE	517,065	MAY 1, 2026 PROJECTED BALANCE	440,940

PARK AVENUE TIF FUND

FY 24/25 BEGINNING BALANCE	2,198	FY 25/26 BEGINNING BALANCE	4,600
FY 24/25 PROJECTED REVENUE	42,779	FY 25/26 PROJECTED REVENUE	44,000
FY 24/25 PROJECTED EXPENSES	40,377	FY 25/26 PROJECTED EXPENSES	44,000
MAY 1, 2025 PROJECTED BALANCE	4,600	MAY 1, 2026 PROJECTED BALANCE	4,600

DOWNTOWN BUSINESS DISTRICT

FY 24/25 BEGINNING BALANCE	443,245	FY 25/26 BEGINNING BALANCE	484,524
FY 24/25 PROJECTED REVENUE	200,000	FY 25/26 PROJECTED REVENUE	195,000
FY 24/25 PROJECTED EXPENSES	158,721	FY 25/26 PROJECTED EXPENSES	269,922
MAY 1, 2025 PROJECTED BALANCE	484,524	MAY 1, 2026 PROJECTED BALANCE	409,602

DRUG FORFEITURE

FY 24/25 BEGINNING BALANCE	5,270	FY 25/26 BEGINNING BALANCE	5,270
FY 24/25 PROJECTED REVENUE	-	FY 25/26 PROJECTED REVENUE	-
FY 24/25 PROJECTED EXPENSES	-	FY 25/26 PROJECTED EXPENSES	-
MAY 1, 2025 PROJECTED BALANCE	5,270	MAY 1, 2026 PROJECTED BALANCE	5,270

DUI FUND

FY 24/25 BEGINNING BALANCE	9,184	FY 25/26 BEGINNING BALANCE	6,804
FY 24/25 PROJECTED REVENUE	3,095	FY 25/26 PROJECTED REVENUE	3,000
FY 24/25 PROJECTED EXPENSES	5,475	FY 25/26 PROJECTED EXPENSES	5,269
MAY 1, 2025 PROJECTED BALANCE	6,804	MAY 1, 2026 PROJECTED BALANCE	4,535

GENERAL FUND REVENUE

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026	BUDGET VARIANCE	% CHANGE
TAXES							
01-00-10-3010	REAL ESTATE TAXES	1,443,479	1,354,295	1,354,295	1,360,233	5,938	0.4%
01-00-10-3011	POLICE PENSION TAX	835,123	833,421	833,421	862,989	29,568	3.5%
01-00-10-3020	ROAD & BRIDGE TAX	18,551	24,829	24,829	-	(24,829)	-100.0%
01-00-10-3030	SALES TAX (S-95%)	1,097,336	1,054,500	1,137,143	1,092,500	38,000	3.6%
01-00-10-3040	STATE INCOME TAX (S-95%)	1,372,363	1,235,000	1,377,500	1,377,500	142,500	11.5%
01-00-10-3050	REPLACEMENT TAX	30,970	30,000	22,000	25,000	(5,000)	-16.7%
01-00-10-3070	USE TAX (S-95%)	317,193	335,000	296,921	304,000	(31,000)	-9.3%
01-00-10-3140	TELECOMMUNICATIONS TAX	95,134	100,000	87,960	90,000	(10,000)	-10.0%
01-00-10-3150	UTILITY TAX-GAS	172,009	150,000	160,681	160,000	10,000	6.7%
01-00-10-3151	UTILITY TAX-ELECTRIC	291,649	290,000	288,000	290,000	-	0.0%
01-00-30-3130	CABLE FRANCHISE TAX	143,230	150,000	130,000	140,000	(10,000)	-6.7%
TOTAL TAXES		5,817,038	5,557,045	5,712,750	5,702,222	145,177	2.6%
LICENSES & PERMITS							
01-00-20-3110	LIQUOR LICENSE	21,750	19,850	19,850	19,850	-	0.0%
01-00-20-3120	VEHICLE LICENSES	96,564	95,000	95,000	95,000	-	0.0%
01-00-20-3160	VIDEO GAMING LICENSES	16,725	16,500	16,500	16,500	-	0.0%
01-00-20-3170	BUSINESS REGISTRATION FEES	6,150	5,500	5,500	6,500	1,000	18.2%
01-00-20-3210	BUILDING PERMITS	123,298	230,000	235,000	125,000	(105,000)	-45.7%
01-00-20-3213	SITE DEVELOPMENT PERMITS	4,611	5,000	5,000	5,000	-	0.0%
01-00-20-3250	IMPACT FEES	1,800	3,000	52,149	3,000	-	0.0%
TOTAL LICENSES & PERMITS		270,898	374,850	428,999	270,850	(104,000)	-27.7%
OTHER REVENUE							
01-00-00-3019	TRANSFER FROM OTHER FUNDS	-	-	6,000	6,000	6,000	0.0%
01-00-00-3813	UNREALIZED GAIN ON INVESTMENTS	572	-	-	-	-	0.0%
01-00-30-3480	ZONING HEARING FEES	5,900	1,500	1,500	2,000	500	33.3%
01-00-30-3610	POLICE REPORTS	1,540	1,500	1,500	2,000	500	33.3%
01-00-30-3710	COURT FINES	56,379	60,000	100,000	100,000	40,000	66.7%
01-00-30-3720	PARKING & ORDINANCE FINES	15,098	11,000	25,000	25,000	14,000	127.3%
01-00-30-3730	SEX OFFENDER REGISTRATION FEE	510	400	400	400	-	0.0%
01-00-30-3810	INTEREST INCOME	96,490	45,000	147,783	70,000	25,000	55.6%
01-00-30-3880	SCHOOL RESOURCE OFFICER	117,521	161,955	160,041	196,291	34,336	21.2%
01-00-30-3890	OTHER REVENUE	132,339	20,000	40,698	10,000	(10,000)	-50.0%
TOTAL OTHER REVENUE		426,347	301,355	482,922	411,691	110,336	36.6%
TOTAL REVENUE		6,514,283	6,233,250	6,624,671	6,384,763	151,513	2.4%

ADMINISTRATION

	ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026	BUDGET VARIANCE	% CHANGE
PERSONNEL EXPENSES						
01-10-10-4011 SALARY (Payroll Spread)	319,728	339,146	368,194	404,223	65,077	19.2%
01-10-10-4014 OVERTIME (Payroll Spread)	1,884	1,000	121	1,000	-	0.0%
01-10-10-4015 PART-TIME	31,584	43,760	22,343	34,988	(8,772)	-20.0%
01-10-10-4017 BENEFIT TIME COMPENSATION (Payroll Spread)	6,200	11,572	2,629	-	(11,572)	-100.0%
01-10-10-4020 SALARY-VILLAGE CLERK	3,500	3,500	3,500	3,500	-	0.0%
01-10-10-4021 SALARY-MAYOR & TRUSTEES	29,940	33,100	31,760	33,100	-	0.0%
01-10-10-4022 SALARY-ZONING & PLANNING	1,890	3,960	2,520	3,960	-	0.0%
01-10-10-4110 HEALTH & LIFE INSURANCE (Payroll Spread)	46,669	41,431	40,162	47,194	5,762	13.9%
01-10-10-4130 IMRF	43,249	16,553	15,540	22,602	6,049	36.5%
01-10-10-4140 FICA	169,201	33,303	33,397	36,764	3,461	10.4%
TOTAL PERSONNEL EXPENSES	653,844	527,325	520,167	587,330	60,005	11.4%
CONTRACTOR EXPENSES						
01-10-20-4214 VACANT LOT MOWING	2,736	5,500	5,885	5,500	-	0.0%
01-10-20-4310 AUDIT (S-70%)	30,100	26,530	26,705	26,000	(530)	-2.0%
01-10-20-4311 FINANCIAL MANAGEMENT CONTRACT (S-50%)	35,290	31,260	32,780	32,664	1,404	4.5%
01-10-20-4330 LEGAL FEES	145,240	140,000	102,298	140,000	-	0.0%
01-10-20-4380 PLANNING	16,665	20,000	18,152	20,000	-	0.0%
01-10-20-4391 CODIFICATION	2,612	3,000	2,890	5,510	2,510	83.7%
01-10-20-4392 BUILDING INSPECTORS	61,049	65,000	67,000	65,000	-	0.0%
01-10-20-4813 EQUIPMENT MAINTENANCE	4,175	3,000	2,856	6,000	3,000	100.0%
01-10-20-5215 IT SUPPORT (75%)	12,204	12,000	13,996	12,000	-	0.0%
01-10-20-5216 MANAGED GIS SERVICES (20%)	5,872	4,940	4,940	4,800	(140)	-2.8%
TOTAL CONTRACTOR EXPENSES	315,943	311,230	277,502	317,474	6,244	2.0%
OTHER EXPENSES						
01-10-60-4430 PUBLISHING	2,658	3,000	2,500	2,500	(500)	-16.7%
01-10-60-4440 PRINTING	883	2,500	160	1,000	(1,500)	-60.0%
01-10-60-4442 NEWSLETTER	841	2,500	1,500	1,800	(700)	-28.0%
01-10-60-4530 TRAINING/TRAVEL	7,517	12,100	7,252	10,700	(1,400)	-11.6%
01-10-60-4531 MEMBERSHIPS	6,761	6,284	6,284	9,060	2,776	44.2%
01-10-60-4680 LIABILITY INSURANCE	-	5,000	5,000	-	(5,000)	-100.0%
01-10-60-4810 OFFICE SUPPLIES (S-35%)	5,570	7,350	6,773	7,000	(350)	-4.8%
01-10-60-4812 CREDIT CARD FEES (S-10%)	2,619	2,500	2,458	2,500	-	0.0%
01-10-60-5190 MISCELLANEOUS EXPENSES	39,165	9,000	7,000	9,000	-	0.0%
01-10-60-5201 NEW EQUIPMENT	57	2,000	2,401	2,200	200	10.0%
01-10-60-5213 SOFTWARE LICENSES (70%)	25,228	39,328	26,557	38,727	(601)	-1.5%
01-10-60-5217 SPECIAL EVENTS CONTRIBUTION	40,000	40,000	40,000	20,000	(20,000)	-50.0%
01-00-00-6007 TRANSFER TO OTHER FUNDS	174,890	-	681,798	-	-	0.0%
TOTAL OTHER EXPENSES	306,188	131,562	789,684	104,487	(27,075)	-20.6%
TOTAL EXPENSES	1,275,975	970,117	1,587,353	1,009,291	39,174	4.0%

POLICE

	ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026	BUDGET VARIANCE	% CHANGE
PERSONNEL EXPENSES						
01-20-10-4010 SALARY-FULL-TIME OFFICERS	1,606,911	1,719,133	1,683,961	1,881,357	162,223	9.4%
01-20-10-4011 SALARY-POLICE CLERICAL	70,186	71,899	71,773	74,056	2,157	3.0%
01-20-10-4012 PART-TIME OFFICERS	95,237	110,787	100,718	92,266	(18,521)	-16.7%
01-20-10-4014 OVERTIME, COURT & RANGE	77,762	80,000	102,960	100,000	20,000	25.0%
01-20-10-4015 PART-TIME POLICE CLERICAL	20,929	27,558	14,335	28,340	782	2.8%
01-20-10-4016 OIC PAY	8,648	14,000	6,871	10,000	(4,000)	-28.6%
01-20-10-4018 HOLIDAY PAY	33,086	40,000	50,300	45,000	5,000	12.5%
01-20-10-4019 FTO PAY	1,718	4,000	2,504	4,000	-	0.0%
01-20-10-4021 BENEFIT TIME COMPENSATION	7,599	8,000	16,290	8,000	-	0.0%
01-20-10-4023 BONUS	1,415	-	-	-	-	0.0%
01-20-10-4110 HEALTH & LIFE INSURANCE (Payroll Spread)	219,428	236,753	239,000	309,912	73,159	30.9%
01-20-10-4130 IMRF	678	3,037	3,785	4,838	1,801	59.3%
01-20-10-4131 POLICE PENSION	835,123	833,421	833,421	862,989	29,568	3.5%
01-20-10-4140 FICA	33,427	162,114	153,697	171,643	9,528	5.9%
01-20-50-4022 POLICE COMMISSION PAYROLL	405	675	605	675	-	0.0%
TOTAL PERSONNEL EXPENSES	3,012,551	3,311,378	3,280,220	3,593,076	281,697	8.5%
CONTRACTOR EXPENSES						
01-20-20-4330 LEGAL FEES - PROSECUTION	33,482	40,000	40,000	40,000	-	0.0%
01-20-20-4331 ADMINISTRATIVE ADJUDICATION	2,100	3,060	3,060	3,060	-	0.0%
01-20-20-4332 CRIME LAB	15,762	17,762	15,762	15,762	(2,000)	-11.3%
01-20-20-4460 DISPATCHING	121,400	82,000	82,000	108,000	26,000	31.7%
01-20-20-4710 RADIO NETWORK FEES	15,120	15,120	15,120	15,120	-	0.0%
01-20-50-4330 POLICE ACADEMY	4,539	7,400	9,204	16,000	8,600	116.2%
TOTAL CONTRACTOR EXPENSES	192,403	165,342	165,146	197,942	32,600	19.7%
OTHER EXPENSES						
01-20-60-4170 UNIFORM ALLOWANCE	35,721	40,000	30,000	40,250	250	0.6%
01-20-60-4171 VEST REPLACEMENTS	5,435	6,000	6,340	8,400	2,400	40.0%
01-20-60-4393 POLICE POLICY	7,906	8,380	8,380	8,925	545	6.5%
01-20-60-4440 PRINTING	8,041	8,000	8,034	4,000	(4,000)	-50.0%
01-20-60-4530 TRAINING/TRAVEL	13,439	19,500	23,550	19,550	50	0.3%
01-20-60-4441 PUBLIC RELATIONS	-	-	-	8,000	8,000	NEW
01-20-60-4531 MEMBERSHIPS	13,237	24,050	24,050	25,285	1,235	5.1%
01-20-60-4560 RANGE & SUPPLIES	15,473	17,000	14,500	10,700	(6,300)	-37.1%
01-20-60-4570 PHYSICALS/TESTING	3,795	10,600	10,200	2,200	(8,400)	-79.2%
01-20-60-4810 OFFICE SUPPLIES	5,009	12,000	8,000	7,000	(5,000)	-41.7%
01-20-60-4940 SUPPLIES	3,728	6,000	3,000	6,000	-	0.0%
01-20-60-5190 MISCELLANEOUS	6,741	8,000	7,000	8,000	-	0.0%
01-20-60-5201 NEW EQUIPMENT	15,008	36,065	34,795	5,850	(30,215)	-83.8%
01-20-60-5213 SOFTWARE LICENSES	28,162	29,961	29,961	29,706	(255)	-0.9%
TOTAL OTHER EXPENSES	161,696	225,556	207,810	183,866	(41,690)	-18.5%
TOTAL EXPENSES	3,366,650	3,702,277	3,653,176	3,974,884	272,607	7.4%

FLEET

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026	BUDGET VARIANCE	% CHANGE
PERSONNEL EXPENSES							
01-30-10-4011	SALARY (Payroll Spread)	63,826	69,173	69,173	65,520	(3,653)	-5.3%
01-30-10-4014	OVERTIME	4,253	3,500	1,068	3,500	-	0.0%
01-30-10-4017	BENEFIT TIME COMPENSATION	-	-	844	-	-	0.0%
01-30-10-4110	HEALTH & LIFE INSURANCE (Payroll Spread)	20,876	14,632	11,951	27,665	13,032	89.1%
01-30-10-4130	IMRF	593	3,097	2,388	3,471	374	12.1%
01-30-10-4140	FICA	1,078	5,559	4,243	5,280	(279)	-5.0%
TOTAL PERSONNEL EXPENSES		90,626	95,961	89,667	105,435	9,474	9.9%
CONTRACTOR EXPENSES							
01-30-20-4230	CONTRACT VEHICLE MAINTENANCE (75%)	14,228	80,000	80,000	30,000	(50,000)	-62.5%
TOTAL CONTRACTOR EXPENSES		14,228	80,000	80,000	30,000	(50,000)	-62.5%
OTHER EXPENSES							
01-30-60-4170	UNIFORM	40	500	500	500	-	0.0%
01-30-60-4530	TRAINING/TRAVEL	653	4,400	3,168	3,750	(650)	-14.8%
01-30-60-4531	MEMBERSHIPS	246	250	250	250	-	0.0%
01-30-60-4820	AUTOMOTIVE FUEL/OIL	72,303	83,500	75,000	83,500	-	0.0%
01-30-60-4930	VEHICLE SUPPLIES	43,441	53,000	53,000	53,000	-	0.0%
01-30-60-4931	MECHANIC TOOLS	919	15,400	9,990	14,800	(600)	-3.9%
01-30-60-4932	VEHICLE LEASES	43,486	-	-	-	-	0.0%
TOTAL OTHER EXPENSES		161,088	157,050	141,908	155,800	(1,250)	-0.8%
TOTAL EXPENSES		265,942	333,011	311,575	291,235	(41,776)	-12.5%

STREETS

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026	BUDGET VARIANCE	% CHANGE
PERSONNEL EXPENSES							
01-41-10-4012	PART-TIME (Payroll Spread)	20,594	74,721	44,413	65,008	(9,713)	-13.0%
01-41-10-4013	SALARY (Payroll Spread)	267,272	330,830	309,137	297,635	(33,196)	-10.0%
01-41-10-4014	OVERTIME (Payroll Spread)	35,563	30,950	40,692	20,950	(10,000)	-32.3%
01-41-10-4017	BENEFIT TIME COMPENSATION (Payroll Spread)	4,704	4,295	3,983	4,305	10	0.2%
01-41-10-4110	HEALTH & LIFE INSURANCE (Payroll Spread)	71,332	97,877	97,531	108,404	10,528	10.8%
01-41-10-4130	IMRF	2,743	15,255	14,491	16,235	980	6.4%
01-41-10-4140	FICA	5,362	32,916	29,197	27,127	(5,789)	-17.6%
TOTAL PERSONNEL EXPENSES		407,571	586,843	539,444	539,664	(47,179)	-8.0%
CONTRACTOR EXPENSES							
01-41-20-4242	STREET SWEEPING	5,553	9,000	8,910	9,000	-	0.0%
01-41-20-4320	ENGINEERING	9,276	10,000	-	-	(10,000)	-100.0%
01-41-40-4240	STREET MAINTENANCE	90,200	95,000	93,973	95,000	-	0.0%
01-41-40-4241	STORM SEWERS	63,532	64,000	30,000	50,000	(14,000)	-21.9%
01-41-40-4260	ROAD SALT	-	55,200	38,160	-	(55,200)	-100.0%
01-41-40-4270	SIGNS & LIGHTS	4,559	7,500	7,500	7,500	-	0.0%
01-41-40-4271	SIDEWALK MAINTENANCE	75,000	82,000	85,020	82,000	-	0.0%
TOTAL CONTRACTOR EXPENSES		248,120	322,700	263,564	243,500	(79,200)	-24.5%
OTHER EXPENSES							
01-41-40-4660	STREET LIGHT ELECTRICITY	118,225	135,000	134,266	135,000	-	0.0%
01-41-40-4940	SUPPLIES	10,702	17,000	17,000	17,000	-	0.0%
01-41-60-4170	UNIFORM ALLOWANCE	2,110	3,200	3,200	3,200	-	0.0%
01-41-60-4530	TRAVEL/TRAINING	1,988	4,200	3,200	8,350	4,150	98.8%
01-41-60-4531	MEMBERSHIPS	581	490	490	700	210	42.9%
01-41-60-4570	TESTING/PHYSICALS	868	1,000	3,000	2,800	1,800	180.0%
01-41-60-5201	NEW EQUIPMENT	2,895	8,000	7,000	-	(8,000)	-100.0%
TOTAL OTHER EXPENSES		137,369	168,890	168,156	167,050	(1,840)	-1.1%
TOTAL EXPENSES		793,060	1,078,433	971,164	950,214	(128,219)	-11.9%

FACILITIES GROUNDS

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026	BUDGET VARIANCE	% CHANGE
CONTRACTOR EXPENSES							
01-46-20-4213	MOWING/WEEDING	24,374	23,712	23,712	27,000	3,288	12.2%
01-46-20-4215	POND TREATMENTS	14,580	16,000	16,000	16,000	-	0.0%
01-46-40-4210	MAINTENANCE-BUILDING	10,263	10,610	18,000	13,000	2,390	18.4%
01-46-40-4211	MAINTENANCE-PARKS	14,489	11,506	17,000	17,000	5,494	32.3%
01-46-40-4214	TREE & ROW MAINTENANCE	2,635	5,000	5,000	5,000	-	0.0%
01-46-60-4360	CLEANING SERVICE	8,065	8,000	7,830	8,000	-	0.0%
TOTAL CONTRACTOR EXPENSES		74,407	74,828	87,542	86,000	11,172	14.9%
OTHER EXPENSES							
01-46-40-4910	SUPPLIES-BUILDING	10,036	16,000	8,500	15,000	(1,000)	-6.7%
01-46-40-4911	SUPPLIES-PARKS	23,419	20,000	20,000	20,000	-	0.0%
01-46-40-4920	BUILDING SOFTWARE FEES	2,412	2,412	2,412	2,412	-	0.0%
01-46-60-4420	TELEPHONE/INTERNET (S-75%)	20,585	34,700	27,958	34,700	-	0.0%
TOTAL OTHER EXPENSES		56,452	73,112	58,870	72,112	(1,000)	-1.4%
TOTAL EXPENSES		130,859	147,940	146,412	158,112	10,172	6.9%

DRAFT

WATER SEWER REVENUE

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026	BUDGET VARIANCE	% CHANGE
USER FEES & CHARGES							
60-00-40-3510	WATER CUSTOMER SALES	2,119,765	1,933,064	2,062,115	2,012,881	79,817	4.1%
60-00-40-3610	SEWER CUSTOMER SALES	1,280,804	1,335,090	1,193,565	1,237,867	(97,223)	-7.3%
60-00-40-3620	PENALTIES	51,941	40,000	49,843	45,000	5,000	12.5%
TOTAL OTHER REVENUE		3,452,509	3,308,154	3,305,523	3,295,748	(12,406)	-0.4%
OTHER REVENUE							
60-00-30-3581	WATER INSPECTION FEES	600	2,500	700	700	(1,800)	-72.0%
60-00-30-3591	SEWER INSPECTION FEES	600	2,500	700	700	(1,800)	-72.0%
60-00-30-3800	MISCELLANEOUS REVENUE	6,511	6,000	11,000	8,000	2,000	33.3%
60-00-30-3810	INTEREST EARNED	60,241	-	65,260	10,000	10,000	
60-00-30-3890	NSF CHARGES	1,137	500	843	500	-	0.0%
60-00-50-3600	METER SALES	165	-	-	-	-	0.0%
60-00-50-3611	COUNTY SURCHARGE FEE	57,824	55,000	56,280	55,000	-	0.0%
TOTAL OTHER REVENUE		127,078	66,500	134,782	74,900	8,400	12.6%
TOTAL REVENUE		3,579,587	3,374,654	3,440,305	3,370,648	(4,006)	-0.1%

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WATER

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026	BUDGET VARIANCE	% CHANGE
PERSONNEL EXPENSES							
60-42-10-4013	SALARY (Payroll Spread)	190,056	246,800	225,000	275,507	28,707	11.6%
60-42-10-4014	OVERTIME (Payroll Spread)	17,676	15,000	25,351	15,000	-	0.0%
60-42-10-4015	PART-TIME WATER (Payroll Spread)	24,866	3,366	3,443	-	(3,366)	-100.0%
60-42-10-4017	BENEFIT TIME COMPENSATION (Payroll Spread)	3,324	1,553	3,504	1,655	102	6.6%
60-42-10-4110	HEALTH & LIFE INSURANCE (Payroll Spread)	45,320	61,134	45,368	64,578	3,444	5.6%
60-42-10-4130	IMRF	11,569	11,423	9,790	14,768	3,345	29.3%
60-42-10-4140	FICA	17,321	20,355	17,291	22,358	2,003	9.8%
TOTAL PERSONNEL EXPENSES		310,131	359,631	329,747	393,865	34,234	
CONTRACTOR EXPENSES							
60-42-20-4213	MOWING	3,672	8,772	7,500	8,900	128	1.5%
60-42-20-4230	CONTRACT VEHICLE MAINTENANCE	2,600	5,000	2,000	5,000	-	0.0%
60-42-20-4231	METER READING SERVICES	858	5,000	858	5,000	-	0.0%
60-42-20-4310	AUDIT (S-15%)	6,450	5,685	5,773	4,943	(743)	-13.1%
60-42-20-4311	FINANCIAL MANAGEMENT CONTRACT (S-25%)	17,645	15,630	15,688	16,332	702	4.5%
60-42-20-4320	ENGINEERING WATER	25,604	35,000	35,000	35,000	-	0.0%
60-42-20-4330	LEGAL FEES	1,191	10,000	5,000	10,000	-	0.0%
60-42-20-4351	CLC-JAWA	377,505	382,867	398,702	397,762	14,895	3.9%
60-42-20-4352	CLC-JAWA CONNECTION FEES	234,900	234,900	234,900	234,900	-	0.0%
60-42-20-4353	METER CALIBRATION/VERIFICATION	3,984	4,200	4,052	4,200	-	0.0%
60-42-20-5215	IT SUPPORT (12.5%)	2,034	2,000	2,411	2,500	500	25.0%
60-42-20-5216	MANAGED GIS SERVICES (40%)	8,585	9,880	9,880	9,600	(280)	-2.8%
60-42-40-4250	WATER SYSTEM MAINTENANCE	33,874	80,000	60,000	60,000	(20,000)	-25.0%
TOTAL CONTRACTOR EXPENSES		718,901	798,934	781,763	794,137	(4,798)	-0.6%
OTHER EXPENSES							
60-42-40-4610	NATURAL GAS	8,048	10,000	4,881	10,000	-	0.0%
60-42-40-4660	ELECTRICITY	70,729	60,000	55,820	60,000	-	0.0%
60-42-40-4870	METERS - PARTS & REPAIRS (S-50%)	6,207	5,000	2,500	5,000	-	0.0%
60-42-40-4950	SUPPLIES-WATER	23,520	35,000	20,000	35,000	-	0.0%
60-42-40-4960	JULIE LOCATES	1,758	2,700	2,700	2,700	-	0.0%
60-42-60-4170	UNIFORM ALLOWANCE	1,070	1,000	1,000	1,000	-	0.0%
60-42-60-4420	TELEPHONE	3,189	3,300	4,397	5,000	1,700	51.5%
60-42-60-4440	PRINTING/BILLING (S-50%)	3,722	5,000	4,710	5,000	-	0.0%
60-42-60-4530	TRAINING/TRAVEL	752	2,000	700	5,000	3,000	150.0%
60-42-60-4531	MEMBERSHIPS	484	700	790	800	100	14.3%
60-42-60-4680	LIABILITY INSURANCE (S-11%)	-	27,000	27,000	-	(27,000)	-100.0%
60-42-60-4810	OFFICE SUPPLIES (S-15%)	5,725	5,800	6,133	5,800	-	0.0%
60-42-60-4812	CREDIT CARD FEES (S-45%)	4,872	7,000	5,146	6,000	(1,000)	-14.3%
60-42-60-4820	AUTOMOTIVE FUEL/OIL	11,829	14,000	10,781	14,500	500	3.6%
60-42-60-4930	VEHICLE SUPPLIES	7,229	9,000	6,629	9,000	-	0.0%
60-42-60-4931	MECHANIC TOOLS	41	6,000	3,000	6,000	-	0.0%
60-42-60-4961	GENERATOR LOAD BANK TESTING & REPAIRS	8,350	10,000	10,000	10,000	-	0.0%
60-42-60-5019	DEBT SERVICE - 2015, 2016, 2021	99,348	562,345	562,345	560,295	(2,050)	-0.4%
60-42-60-5201	NEW EQUIPMENT	374	-	-	3,000	3,000	
60-42-60-5213	SOFTWARE LICENSES (15%)	9,542	8,655	8,655	9,903	1,249	14.4%
TOTAL OTHER EXPENSES		266,787	774,500	737,187	753,998	(20,501)	-2.6%
TOTAL EXPENSES		1,295,819	1,933,064	1,848,697	1,942,000	8,936	0.5%

SEWER

	ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026	BUDGET VARIANCE	% CHANGE
PERSONNEL EXPENSES						
60-43-10-4013 SALARY (Payroll Spread)	190,124	246,800	225,000	275,507	28,707	11.6%
60-43-10-4014 OVERTIME (Payroll Spread)	17,689	15,000	25,351	15,000	-	0.0%
60-43-10-4015 PART-TIME SEWER (Payroll Spread)	24,866	3,366	3,443	-	(3,366)	-100.0%
60-43-10-4017 BENEFIT TIME COMPENSATION (Payroll Spread)	3,324	1,599	3,504	1,655	55	3.5%
60-43-10-4110 HEALTH & LIFE INSURANCE (Payroll Spread)	45,319	59,190	58,869	64,578	5,388	9.1%
60-43-10-4130 IMRF	11,568	11,423	9,667	14,768	3,345	29.3%
60-43-10-4140 FICA	17,326	20,355	17,464	22,358	2,003	9.8%
TOTAL PERSONNEL EXPENSES	310,216	357,733	343,298	393,865	36,131	10.1%
CONTRACTOR EXPENSES						
60-43-20-4213 MOWING	9,261	5,494	4,800	5,500	6	0.1%
60-43-20-4230 CONTRACT VEHICLE MAINTENANCE (12.5%)	2,659	5,000	2,100	5,000	-	0.0%
60-43-20-4231 EQUIPMENT MAINTENANCE (S-50%)	858	5,000	2,000	5,000	-	0.0%
60-43-20-4310 AUDIT (S-15%)	6,450	5,685	5,773	4,943	(743)	-13.1%
60-43-20-4311 FINANCIAL MANAGEMENT CONTRACT (S-25%)	17,645	15,630	15,688	16,332	702	4.5%
60-43-20-4320 ENGINEERING SEWER	34,364	35,000	35,000	35,000	-	0.0%
60-43-20-4330 LEGAL FEES	1,191	10,000	5,000	10,000	-	0.0%
60-43-20-5215 IT SUPPORT (12.5%)	2,034	2,000	2,411	2,500	500	25.0%
60-43-20-5216 MANAGED GIS SERVICES (40%)	7,005	9,880	9,880	9,600	(280)	-2.8%
60-43-40-4250 SEWER SYSTEM MAINTENANCE	25,043	35,000	15,000	35,000	-	0.0%
60-43-40-4350 COUNTY SEWER	600,329	680,000	544,410	663,875	(16,125)	-2.4%
60-43-40-4351 COUNTY SURCHARGE	50,379	55,000	44,848	55,000	-	0.0%
TOTAL CONTRACTOR EXPENSES	757,218	863,689	686,909	847,750	(15,940)	-1.8%
OTHER EXPENSES						
60-43-40-4610 NATURAL GAS - SEWER	14,713	15,000	9,826	15,000	-	0.0%
60-43-40-4660 ELECTRICITY	45,416	40,000	44,982	45,000	5,000	12.5%
60-43-40-4870 METERS/PARTS & REPAIRS (S-50%)	6,207	5,000	2,500	5,000	-	0.0%
60-43-40-4950 SUPPLIES-SEWER	15,625	30,000	17,000	25,000	(5,000)	-16.7%
60-43-60-4170 UNIFORM ALLOWANCE	1,070	1,000	1,000	1,000	-	0.0%
60-43-60-4420 TELEPHONE	3,189	3,000	4,388	5,000	2,000	66.7%
60-43-60-4440 PRINTING/BILLING (S-50%)	3,722	5,000	4,710	5,000	-	0.0%
60-43-60-4530 TRAINING/TRAVEL	702	2,000	500	5,000	3,000	150.0%
60-43-60-4531 MEMBERSHIPS	484	700	850	800	100	14.3%
60-43-60-4680 LIABILITY INSURANCE	-	27,000	27,000	-	(27,000)	-100.0%
60-43-60-4810 OFFICE SUPPLIES (S-15%)	5,694	5,800	5,887	5,800	-	0.0%
60-43-60-4812 CREDIT CARD FEES (S-45%)	4,872	5,000	5,147	6,000	1,000	20.0%
60-43-60-4820 AUTOMOTIVE FUEL/OIL	12,148	14,000	10,231	14,500	500	3.6%
60-43-60-4930 VEHICLE SUPPLIES	7,732	9,000	5,500	9,000	-	0.0%
60-43-60-4931 MECHANIC TOOLS	41	6,000	3,000	6,000	-	0.0%
60-43-60-4961 GENERATOR LOAD BANK TESTING & REPAIRS	1,603	10,000	10,000	10,000	-	0.0%
60-43-60-5010 DEBT SERVICE - 2015, 2016, 2021	0	24,000	24,000	20,941	(3,059)	-12.7%
60-43-60-5201 NEW EQUIPMENT	375	-	-	3,000	3,000	
60-43-60-5213 SOFTWARE LICENSES (15%)	9,585	8,655	8,655	9,741	1,087	12.6%
TOTAL OTHER EXPENSES	133,180	211,155	185,176	191,782	(19,372)	-9.2%
TOTAL EXPENSES	1,200,615	1,432,577	1,215,383	1,433,397	819	0.1%

GARBAGE FUND

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026	BUDGET VARIANCE	% CHANGE
REVENUE							
68-00-00-3800	MISCELLANEOUS REVENUE	9,314	8,200	16,000	16,000	7,800	95.1%
68-00-00-3810	INTEREST EARNED	3,876	-	230	200	200	
68-00-00-4450	SWALCO FEES	-	3,800	3,800	3,800	-	0.0%
68-00-68-3510	REFUSE/RECYCLING COLLECTIONS	710,838	797,938	809,756	835,312	37,374	4.7%
TOTAL REVENUE		724,028	809,938	829,786	855,312	45,374	5.6%
EXPENSES							
68-00-20-4240	ROAD RESURFACING TRANSFER TO GC	-	22,815	22,815	22,000	(815)	-3.6%
68-00-20-4241	TRANSFER TO GENERAL FUND	-	6,085	6,085	6,000	(85)	-1.4%
68-00-20-4470	WASTE MANAGEMENT FEES	680,142	777,238	797,086	823,512	46,274	6.0%
68-00-60-4450	SWALCO FEE	3,746	3,800	3,800	3,800	-	0.0%
TOTAL EXPENSES		683,888	809,938	829,786	855,312	45,374	5.6%

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METRA FUND

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026	BUDGET VARIANCE	% CHANGE
REVENUE							
02-00-00-3809	VERIZON LEASE PAYMENTS	76,975	35,432	35,875	35,875	443	1.3%
02-00-00-3810	INTEREST EARNED	2,613	-	2,000	-	-	0.0%
02-00-00-3840	METRA PARKING FEES	14,282	10,000	14,776	10,000	-	0.0%
TOTAL REVENUE		93,870	45,432	52,651	45,875	443	1.0%
PERSONNEL EXPENSES							
02-00-10-4013	SALARY (Payroll Spread)	9,481	11,237	8,675	11,488	251	2.2%
02-00-10-4014	OVERTIME (Payroll Spread)	874	1,000	700	1,000	-	0.0%
02-00-10-4017	BENEFIT TIME COMPENSATION (Payroll Spread)	107	553	85	40	(513)	-92.8%
02-00-10-4110	HEALTH & LIFE INSURANCE (Payroll Spread)	2,520	1,726	2,250	3,234	1,509	87.4%
02-00-10-4130	IMRF	477	245	215	365	119	48.6%
02-00-10-4140	FICA	762	893	655	752	(141)	-15.8%
TOTAL PERSONNEL EXPENSES		14,221	15,654	12,580	16,878	1,225	7.8%
CONTRACTUAL EXPENSES							
02-00-20-4211	OPERATING EXPENSE	-	1,500	500	750	(750)	-50.0%
02-00-20-4213	MOWING	1,701	1,156	918	1,250	94	8.1%
TOTAL CONTRACTUAL		1,701	2,656	1,418	2,000	(656)	-24.7%
OTHER EXPENSES							
02-00-00-6004	TRANSFER TO LIABILITY INSURANCE FUND	5,228	5,300	5,300	-	(5,300)	-100.0%
02-00-30-4210	MAINTENANCE-BUILDING	2,721	28,000	25,000	8,500	(19,500)	-69.6%
02-00-30-4660	ELECTRICITY	2,250	2,500	1,800	2,000	(500)	-20.0%
TOTAL OTHER EXPENDITURES		10,199	35,800	32,100	10,500	(25,300)	-70.7%
TOTAL EXPENSES		26,120	54,110	46,098	29,378	(24,731)	-45.7%

MANSION FUND

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026	BUDGET VARIANCE	% CHANGE
REVENUE							
08-00-00-3820	RENT-MANSION	82,178	55,000	63,195	50,000	(5,000)	-9.1%
08-00-30-3890	OTHER REVENUE	34,462	18,500	20,850	22,750	4,250	23.0%
TOTAL MANSION REVENUE		116,639	73,500	84,045	72,750	(750)	-1.0%
PERSONNEL EXPENSES							
08-00-10-4013	SALARY (Payroll Spread)	3,910	4,014	4,014	4,135	121	3.0%
08-00-10-4014	OVERTIME (Payroll Spread)	739	200	680	200	-	0.0%
08-00-10-4017	BENEFIT TIME COMPENSATION (Payroll Spread)	140	590	77	80	(511)	-86.5%
08-00-10-4110	HEALTH & LIFE INSURANCE (Payroll Spread)	1,201	1,177	1,167	1,307	130	11.0%
08-00-10-4130	IMRF	288	187	191	222	35	18.9%
08-00-10-4140	SOCIAL SECURITY	341	335	339	338	2	0.7%
TOTAL PERSONNEL EXPENSES		6,619	6,503	6,468	6,281	(222)	-3.4%
CONTRACTOR EXPENSES							
08-00-00-4210	MAINTENANCE & REPAIRS -MANSION	-	5,000	16,000	2,500	(2,500)	-50.0%
08-00-00-4211	MAINTENANCE-GROUNDS	-	2,300	2,300	1,250	(1,050)	-45.7%
08-00-00-4212	PREVENTATIVE MAINTENANCE-MANSION	16,196	16,000	16,000	16,000	-	0.0%
08-00-20-4213	MOWING	1,382	-	-	-	-	0.0%
TOTAL CONTRACTOR EXPENSES		17,578	23,300	34,300	19,750	(3,550)	-15.2%
OTHER EXPENSES							
08-00-00-4443	MARKETING	710	710	710	710	-	0.0%
08-00-00-4610	NATURAL GAS	7,178	-	-	-	-	0.0%
08-00-00-4660	ELECTRICITY	17,563	18,500	20,850	22,750	4,250	23.0%
08-00-00-4910	SUPPLIES-MANSION	51	2,500	1,000	1,000	(1,500)	-60.0%
08-00-00-5200	NEW EQUIPMENT	-	27,000	17,750	30,000	3,000	11.1%
08-00-00-6004	LIABILITY INSURANCE (S-2.2%)	5,228	5,300	5,300	-	(5,300)	-100.0%
TOTAL OPERATING EXPENSES		30,729	54,010	45,610	54,460	450	0.8%
TOTAL EXPENSES		54,925	83,813	86,378	80,491	(3,322)	-4.0%

LIABILITY INSURANCE FUND

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026	BUDGET VARIANCE	% CHANGE
REVENUE							
10-00-00-3010	PROPERTY TAX	-	171,310	170,558	247,090	75,780	44.2%
10-00-00-3016	WATER/SEWER CONTRIBUTION	107,328	54,000	54,000	-	(54,000)	-100.0%
10-00-00-3017	MANSION CONTRIBUTION	5,228	5,400	5,400	-	(5,400)	-100.0%
10-00-00-3018	METRA CONTRIBUTION	5,228	5,400	5,400	-	(5,400)	-100.0%
10-00-00-3019	TRANSFERS FROM OTHER FUNDS	174,890	9,000	9,000	-	(9,000)	-100.0%
TOTAL REVENUE		292,673	245,110	244,358	247,090	1,980	0.8%
EXPENSES							
10-00-00-4680	LIABILITY INSURANCE EXPENSE	237,622	244,751	249,836	249,836	5,085	2.1%
TOTAL EXPENSES		237,622	244,751	249,836	249,836	5,085	2.1%

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MOTOR FUEL TAX FUND

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026	BUDGET VARIANCE	% CHANGE
REVENUE							
75-00-00-3340	MOTOR FUEL TAX	392,086	345,000	399,667	375,000	30,000	8.7%
75-00-00-3810	INTEREST EARNED	26,821	5,000	40,000	20,000	15,000	300.0%
TOTAL MFT REVENUE		418,908	350,000	439,667	395,000	45,000	12.9%
EXPENSES							
75-00-00-4240	ROAD RESURFACING	67,872	-	-	-	-	0.0%
75-00-00-4241	PAVEMENT MANAGEMENT	-	575,000	546,113	715,000	140,000	24.3%
TOTAL EXPENSES		67,872	575,000	546,113	715,000	140,000	24.3%

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SPECIAL EVENTS FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET	BUDGET	%
		2023/2024	2024/2025	2024/2025	2025/2026	VARIANCE	CHANGE
REVENUE							
81-00-30-1144	GENERAL FUND CONTRIBUTIONS	40,000	40,000	25,000	20,000	(20,000)	-50.0%
81-00-30-1146	FIREWORK DONATIONS	22,060	20,000	18,000	18,000	(2,000)	-10.0%
81-00-30-3414	EVENT REVENUE	1,542	2,000	17,236	22,800	20,800	1040.0%
81-00-30-3830	EVENT DONATIONS	-	-	-	5,000	5,000	
TOTAL REVENUE		63,602	62,000	60,236	65,800	3,800	6.1%
EXPENSES							
81-00-00-4365	INTERGOVENMENTAL CONTRIBUTION	5,000	5,000	5,000	5,000	-	0.0%
81-00-00-4366	EVENT EXPENSES	6,005	14,000	8,000	31,300	17,300	123.6%
81-00-00-4367	PAGEANT	(1,277)	1,500	1,000	1,500	-	0.0%
81-00-00-4368	CELEBRATION OF FALL	18,623	30,000	19,829	-	(30,000)	-100.0%
81-00-60-8030	FIREWORKS	27,100	18,000	18,000	18,000	-	0.0%
TOTAL EXPENSES		55,450	68,500	51,829	55,800	(12,700)	-18.5%

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DOWNTOWN TIF FUND

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026	BUDGET VARIANCE	% CHANGE
REVENUE							
98-00-00-3810	INTEREST	7,389	5,000	10,250	5,000	-	0.0%
98-00-10-3010	TIF REVENUE	318,260	350,000	402,562	410,000	60,000	17.1%
TOTAL REVENUE		325,650	355,000	412,812	415,000	60,000	16.9%
EXPENSES							
98-00-00-4801	ELIGIBLE PROJECT EXPENSES	70,125	545,125	258,963	471,125	(74,000)	-13.6%
98-00-00-8065	PURCHASE OF PROPERTY	286,338	-	-	-	-	0.0%
98-00-20-4330	TIF LEGAL FEES	9,109	10,000	15,000	20,000	10,000	100.0%
98-00-98-4501	NORLAND 1ST REDEVELOPMENT	13,493	15,500	-	-	(15,500)	-100.0%
98-00-98-9503	89 CEDAR AVENUE	3,758	4,100	-	-	(4,100)	-100.0%
TOTAL EXPENSES		382,823	574,725	273,963	491,125	(83,600)	-14.5%

DRAFT

PARK AVE TIF FUND

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026	BUDGET VARIANCE	% CHANGE
REVENUE							
89-00-00-3810	INTEREST	50	450	500	-	(450)	-100.0%
89-00-10-3010	TIF REVENUE	41,597	45,000	42,279	44,000	(1,000)	-2.2%
TOTAL REVENUE		41,647	45,450	42,779	44,000	(1,450)	-3.2%
EXPENSES							
89-00-00-4801	ELIGIBLE PROJECT EXPENSES	21,002	22,500	21,365	22,000	(500)	-2.2%
89-00-00-4802	TAXING DISTRICT SURPLUS PAYMENTS	34,317	22,500	19,013	22,000	(500)	-2.2%
TOTAL EXPENSES		55,320	45,000	40,377	44,000	(1,000)	-2.2%

DRAFT

BUSINESS DISTRICT FUND

		ACTUAL 2023/2024	BUDGET 2024/2025	EST. YR. END 2024/2025	BUDGET 2025/2026	BUDGET VARIANCE	% CHANGE
REVENUE							
99-00-10-3030	BUSINESS DISTRICT	195,056	190,000	200,000	195,000	5,000	2.6%
99-00-30-3810	INTEREST	8,624	1,200	-	-	(1,200)	-100.0%
TOTAL REVENUE		203,681	191,200	200,000	195,000	3,800	2.0%
EXPENSES							
99-00-00-4801	PROJECT EXPENSES	127,875	81,700	49,549	160,750	79,050	96.8%
99-00-00-8103	STREETSCAPE LOAN REPAYMENT	0	107,672	107,672	107,672	-	0.0%
99-00-20-4330	BUSINESS DISTRICT LEGAL FEES	649	1,500	1,500	1,500	-	0.0%
99-00-60-4810	POSTAGE	-	250	-	-	(250)	-100.0%
TOTAL EXPENSES		128,524	191,122	158,721	269,922	78,800	41.2%

DRAFT

DUI FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2023/2024	2024/2025	2024/2025	2025/2026
REVENUE					
93-00-00-3890	DUI FINES	3,757	-	3,000	3,000
93-00-30-3810	INTEREST INCOME	-	-	95	-
TOTAL REVENUE		3,757	-	3,095	3,000
EXPENSES					
93-00-00-5202	SQUAD CAMERA REPLACE	500	-	-	-
93-00-00-8094	POLICE BODY CAMERA	-	5,000	5,475	5,269
TOTAL EXPENSES		500	5,000	5,475	5,269

DRAFT

DRUG FORFEITURE FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2023/2024	2024/2025	2024/2025	2025/2026
REVENUE					
92-00-00-3890	DRUG SEIZURE	98	-	-	-
TOTAL REVENUE		98	-	-	-
EXPENSES					
92-00-00-8027	TASER REPLACEMENT	5,269	2,146	-	-
TOTAL EXPENSES		5,269	2,146	-	-

DRAFT

Village of Lake
Villa: Proposed
Operating
Budget
Presentation



Today's Discussion

General Fund Operating Funds: Performance & Next Year Budget

Metra Fund Performance & Next Year Budget

Mansion Performance & Next Year Budget

Insurance Fund Performance & Next Year Budget

Water and Sewer Operating Funds: Current Challenges and Solutions

MFT Fund Performance & Next Year Budget

Special Events Performance & Next Year Budget

Downtown TIF Performance & Next Year Budget

Business District Performance & Next Year Budget

GENERAL FUND

The Essential 5 X 5 Budget

	FYE Estimate <u>2025</u>	Budget <u>2026</u>	Projected <u>2027</u>	Projected <u>2028</u>	Projected <u>2029</u>
Beginning Reserves	4,651,386	4,606,376	4,607,404	4,388,831	3,896,389
Revenues	6,624,671	6,384,763	6,459,832	6,527,359	6,597,293
Expenses	6,669,681	6,383,736	6,678,405	7,019,801	7,382,015
Surplus or (Deficit)	(45,009)	1,027	(218,573)	(492,442)	(784,721)
Ending Reserves	4,606,376	4,607,404	4,388,831	3,896,389	3,111,668
Fund Balance as a % of Exp	69%	72%	66%	56%	42%

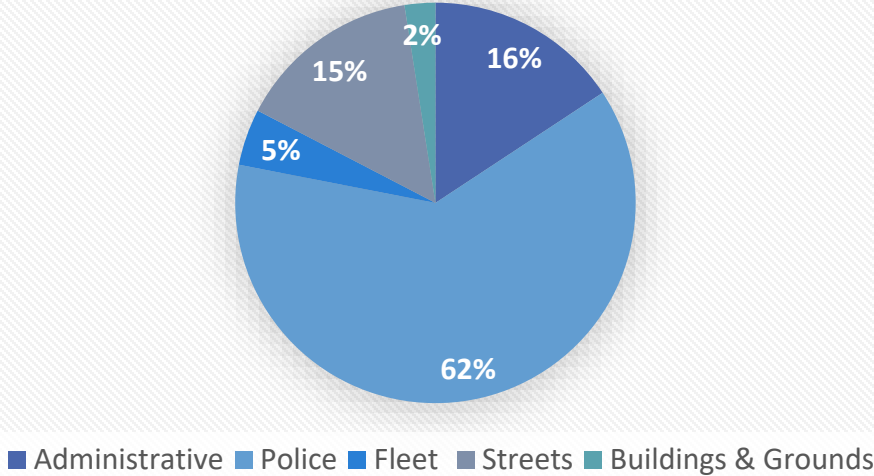
- General fund expenditures are increasing at a higher rate than revenues
- Current year deficit we're showing is only due to Capital Fund transfer that was approved in November

General Fund Performance & Next Year Budget

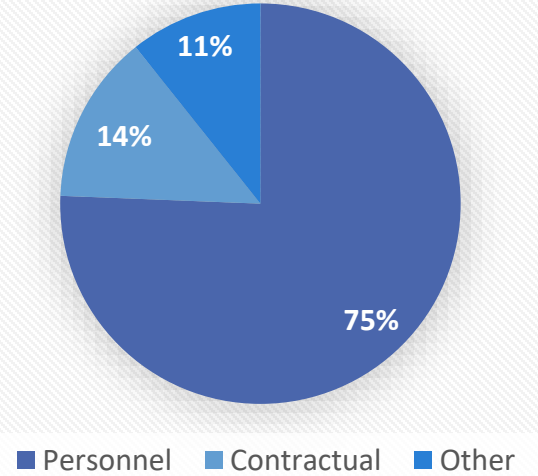
FY 24/25 BEGINNING BALANCE	4,651,386	FY 25/26 BEGINNING BALANCE	4,606,377
FY 24/25 PROJECTED REVENUE	6,624,671	FY 25/26 PROJECTED REVENUE	6,384,763
FY 24/25 PROJECTED EXPENSES**	6,669,681	FY 25/26 PROJECTED EXPENSES	6,383,736
MAY 1, 2025 PROJECTED BALANCE	4,606,377	MAY 1, 2026 PROJECTED BALANCE	4,607,404

	FY 2025/26	FY 2025/26	FY 2025/26
	REVENUE	EXPENSE	PERFORMANCE
General Fund	6,384,763		
Police		3,974,884	
Streets		950,214	
Administrative		1,009,291	
Fleet		291,235	
Buildings & Grounds		158,112	
TOTAL	6,384,763	6,380,736	1,027

Department Breakdown



Expenditures By Type



**Less Interfund Transfers

General Fund Changes

Police

- Police personnel changes
- Dispatch increased cost
- Police pension

Admin

- Upgrading BS&A to BS&A online. BS&A is beginning to no longer support the on-premises version
- New website design and provider

Public Works

- Increased travel and training budgets to allow for PW staff to attend the APWA Public Works Exhibit in Chicago

WATER & SEWER FUND

The Essential 5 X 5 Budget

	FYE Estimate <u>2025</u>	Budget <u>2026</u>	Projected <u>2027</u>	Projected <u>2028</u>	Projected <u>2029</u>
Revenues	3,440,305	3,370,648	3,377,443	3,376,933	3,376,284
Expenses	3,064,080	3,375,396	3,472,403	3,292,920	3,373,915
Surplus or (Deficit)	376,225	(4,748)	(94,960)	84,013	2,369

- Water Bond set to be paid off in FY27 reducing annual expenses by \$257,500
- Capital needs will require the addition of new debt
- 5-year rate model planned to be created in FY26
- Total Water & Sewer unrestricted funds \$4,373,962 end of FY25

Water and Sewer Operating Funds: Current Challenges and Solutions



The proposed budget includes funds for infrastructure maintenance to address the aging water and sewer systems and help reduce disruptions in service to residents

	FY 2025/26	FY 2025/26	FY 2025/26
WATER/SEWER FUND	REVENUE	EXPENSE	PERFORMANCE
Water & Sewer Revenue	3,370,648		
Water		1,942,000	
Sewer		1,433,397	(4,748)
TOTAL	3,370,648	3,375,396	(4,748)

Proposed Sewer Rate Increase for Sustainable Revenue

Sewer Rates			
\$ 7.85		\$ 8.24	
Revenue	\$ 1,312,867	Revenue	\$ 1,374,366
Expenditures	<u>\$ 1,433,397</u>	Expenditures	<u>\$ 1,433,397</u>
Impact	\$ (120,530)		\$ (59,030)

Current Budget Status:

- The current water and sewer budget faces a possible deficit under the proposed increase.

Proposed Solution:

- To address the deficit and maintain financial stability, a sewer rate adjustment would be needed.

Rate Adjustment Proposal:

- We propose raising the sewer rate to \$8.24, an increase of 5% over the initially proposed raise.

Financial Impact:

- With the adjusted rate, the budget more aligns with less of a deficit, ensuring sustainable operations and infrastructure maintenance.

METRA FUND

The Essential 5 X 5 Budget

	FYE Estimate <u>2025</u>	Budget <u>2026</u>	Projected <u>2027</u>	Projected <u>2028</u>	Projected <u>2029</u>
Beginning Reserves	134,399	140,952	157,448	194,941	235,250
Revenues	52,651	45,875	59,204	62,900	55,157
Expenses	46,098	29,378	21,711	22,591	23,522
Surplus or (Deficit)	6,553	16,497	37,493	40,309	31,635
Ending Reserves	140,952	157,448	194,941	235,250	266,885
Fund Balance as a % of Exp	306%	536%	898%	1041%	1135%

- Conducting a Facility Condition Assessment which will give us more insight on future needs
- Fund will be impacted by any pay for parking changes

Metra Fund Performance & Next Year Budget

FY 24/25 BEGINNING BALANCE	134,399	FY 25/26 BEGINNING BALANCE	140,952		FY 2025/26	FY 2025/26	FY 2025/26
					REVENUE	EXPENSE	PERFORMANCE
FY 24/25 PROJECTED REVENUE	52,651	FY 25/26 PROJECTED REVENUE	45,875	Metra Fund	45,875	29,378	16,497
FY 24/25 PROJECTED EXPENSES	46,098	FY 25/26 PROJECTED EXPENSES	29,378				
MAY 1, 2025 PROJECTED BALANCE	140,952	MAY 1, 2026 PROJECTED BALANCE	157,448				

MANSION FUND

The Essential 5 X 5 Budget

	FYE Estimate 2025	Budget 2026	Projected 2027	Projected 2028	Projected 2029
Beginning Reserves	(241,669)	(244,002)	(251,743)	(309,823)	(357,621)
Revenues	84,045	72,750	72,276	85,189	80,633
Expenses	86,378	80,491	130,356	132,987	147,177
Surplus or (Deficit)	(2,333)	(7,741)	(58,080)	(47,798)	(66,544)
Ending Reserves	(244,002)	(251,743)	(309,823)	(357,621)	(424,165)
Fund Balance as a % of Exp	-282%	-313%	-238%	-269%	-288%

- Deficit is projected to grow with current revenue levels
- Facility Condition Assessment has been completed
- We will be further discussing the Mansion Fund during the March 10th meeting

Mansion Fund Performance & Next Year Budget

FY 24/25 BEGINNING BALANCE	(241,669)	FY 25/26 BEGINNING BALANCE	(244,002)		FY 2025/26	FY 2025/26	FY 2025/26
					REVENUE	EXPENSE	PERFORMANCE
FY 24/25 PROJECTED REVENUE	84,045	FY 25/26 PROJECTED REVENUE	72,750	Mansion Fund	72,750	80,491	(7,741)
FY 24/25 PROJECTED EXPENSES	86,378	FY 25/26 PROJECTED EXPENSES	80,491				
MAY 1, 2025 PROJECTED BALANCE	(244,002)	MAY 1, 2026 PROJECTED BALANCE	(251,742)				

LIABILITY INSURANCE FUND

The Essential 5 X 5 Budget

	FYE Estimate 2025	Budget 2026	Projected 2027	Projected 2028	Projected 2029
Beginning Reserves	55,051	49,574	46,828	41,995	32,066
Revenues	244,358	247,090	250,000	250,000	250,000
Expenses	249,836	249,836	254,833	259,929	265,128
Surplus or (Deficit)	(5,478)	(2,746)	(4,833)	(9,929)	(15,128)
Ending Reserves	49,574	46,828	41,995	32,066	16,938
Fund Balance as a % of Exp	20%	19%	16%	12%	6%

- Levy was increased to fully fund liability insurance
- Reserves will be used to cover potential increases in insurances cost

Insurance Fund Performance & Next Year Budget

FY 24/25 BEGINNING BALANCE	55,051	FY 25/26 BEGINNING BALANCE	49,573		FY 2025/26	FY 2025/26	FY 2025/26
					REVENUE	EXPENSE	PERFORMANCE
FY 24/25 PROJECTED REVENUE	244,358	FY 25/26 PROJECTED REVENUE	247,090	Insurance Fund	247,090	249,836	(2,746)
FY 24/25 PROJECTED EXPENSES	249,358	FY 25/26 PROJECTED EXPENSES	249,836				
MAY 1, 2025 PROJECTED BALANCE	49,573	MAY 1, 2026 PROJECTED BALANCE	46,827				

MOTER FUEL TAX FUND

The Essential 5 X 5 Budget

	FYE Estimate <u>2025</u>	Budget <u>2026</u>	Projected <u>2027</u>	Projected <u>2028</u>	Projected <u>2029</u>
Beginning Reserves	1,469,993	1,363,548	1,043,548	833,655	614,575
Revenues	439,667	395,000	430,107	420,920	421,424
Expenses	546,113	715,000	640,000	640,000	545,000
Surplus or (Deficit)	(106,446)	(320,000)	(209,893)	(219,080)	(123,576)
Ending Reserves	1,363,548	1,043,548	833,655	614,575	490,999
Fund Balance as a % of Exp	250%	146%	130%	96%	90%

- Increasing our road program to increase overall PCI

Motor Fuel Tax Fund Performance & Next Year Budget

FY 24/25 BEGINNING BALANCE	1,469,993	FY 25/26 BEGINNING BALANCE	1,363,547		FY 2025/26	FY 2025/26	FY 2025/26
					REVENUE	EXPENSE	PERFORMANCE
FY 24/25 PROJECTED REVENUE	439,667	FY 25/26 PROJECTED REVENUE	395,000	Motor Fuel Tax Fund	395,000	715,000	(320,000)
FY 24/25 PROJECTED EXPENSES	546,113	FY 25/26 PROJECTED EXPENSES	715,000				
MAY 1, 2025 PROJECTED BALANCE	1,363,547	MAY 1, 2026 PROJECTED BALANCE	1,043,547				

SPECIAL EVENTS FUND

The Essential 5 X 5 Budget

	FYE Estimate 2025	Budget 2026	Projected 2027	Projected 2028	Projected 2029
Beginning Reserves	5,984	14,390	24,390	24,290	24,088
Revenues	60,236	65,800	56,716	57,650	58,603
Expenses	51,829	55,800	56,816	57,852	58,909
Surplus or (Deficit)	8,407	10,000	(100)	(202)	(306)
Ending Reserves	14,390	24,390	24,290	24,088	23,782
Fund Balance as a % of Exp	28%	44%	43%	42%	40%

- Decreased our general fund contribution in half
- Projecting to lower general fund contributions to \$10k after next FY. A decrease in \$10k
- Our events are close to being self-sustaining but planning these contributions as we test out new events

Special Events Fund Performance & Next Year Budget

FY 24/25 BEGINNING BALANCE	5,984	FY 25/26 BEGINNING BALANCE	14,391		FY 2025/26	FY 2025/26	FY 2025/26
					REVENUE	EXPENSE	PERFORMANCE
FY 24/25 PROJECTED REVENUE	60,236	FY 25/26 PROJECTED REVENUE	65,800	Special Events Fund	65,800	55,800	10,000
FY 24/25 PROJECTED EXPENSES	51,829	FY 25/26 PROJECTED EXPENSES	55,800				
MAY 1, 2025 PROJECTED BALANCE	14,391	MAY 1, 2026 PROJECTED BALANCE	24,391				

DOWNTOWN TIF FUND

The Essential 5 X 5 Budget

	FYE Estimate <u>2025</u>	Budget <u>2026</u>	Projected <u>2027</u>	Projected <u>2028</u>	Projected <u>2029</u>
Beginning Reserves	378,216	517,065	440,940	754,475	1,076,433
Revenues	412,812	415,000	424,578	433,818	442,316
Expenses	273,963	491,125	111,043	111,861	112,696
Surplus or (Deficit)	138,849	(76,125)	313,535	321,957	329,620
Ending Reserves	517,065	440,940	754,475	1,076,433	1,406,053
Fund Balance as a % of Exp	189%	90%	679%	962%	1248%

Downtown TIF Fund Performance & Next Year Budget

FY 24/25 BEGINNING BALANCE	378,216	FY 25/26 BEGINNING BALANCE	517,065		FY 2025/26	FY 2025/26	FY 2025/26
					REVENUE	EXPENSE	PERFORMANCE
FY 24/25 PROJECTED REVENUE	412,812	FY 25/26 PROJECTED REVENUE	415,000	Downtown TIF Fund	415,000	491,125	(76,125)
FY 24/25 PROJECTED EXPENSES	273,963	FY 25/26 PROJECTED EXPENSES	491,125				
MAY 1, 2025 PROJECTED BALANCE	517,065	MAY 1, 2026 PROJECTED BALANCE	440,940				

BUSINESS DISTRICT #1 FUND

The Essential 5 X 5 Budget

	FYE Estimate <u>2025</u>	Budget <u>2026</u>	Projected <u>2027</u>	Projected <u>2028</u>	Projected <u>2029</u>
Beginning Reserves	443,246	484,525	409,603	415,460	400,172
Revenues	200,000	195,000	199,573	199,563	198,534
Expenses	158,721	269,922	193,716	214,851	209,303
Surplus or (Deficit)	41,279	(74,922)	5,858	(15,288)	(10,768)
Ending Reserves	484,525	409,603	415,460	400,172	389,404
Fund Balance as a % of Exp	305%	152%	214%	186%	186%

Business District Fund Performance & Next Year Budget

FY 24/25 BEGINNING BALANCE	443,245	FY 25/26 BEGINNING BALANCE	484,524		FY 2025/26	FY 2025/26	FY 2025/26
					REVENUE	EXPENSE	PERFORMANCE
FY 24/25 PROJECTED REVENUE	200,000	FY 25/26 PROJECTED REVENUE	195,000	Business District Fund	195,000	269,922	(74,922)
FY 24/25 PROJECTED EXPENSES	158,721	FY 25/26 PROJECTED EXPENSES	269,922				
MAY 1, 2025 PROJECTED BALANCE	484,524	MAY 1, 2026 PROJECTED BALANCE	409,602				