



Notice: A special meeting of the Committee of the Whole of the Village of Northfield is scheduled in the Boardroom at Village Hall, 361 Happ Road, Northfield, IL.

SPECIAL MEETING AGENDA

**VILLAGE OF NORTHFIELD
COMMITTEE OF THE WHOLE**

Tuesday, March 10, 2026 at 5:30 p.m.

1. Call to order / Roll Call
2. Public comment
3. Discussion Concerning the Proposed Fiscal Year 2026/2027 Budget
4. Adjourn

The Village of Northfield

Committee of the Whole Meeting

Agenda Item No: 03

Meeting Date: March 10, 2026

Staff Contact: Patrick Brennan, Administration
Kathleen Morley, Finance

Discussion Only:

Consider for Approval:

Subject: Discussion Concerning the Proposed FY27 Budget

Summary: The Village fiscal year runs annually from May 1 through April 30. In advance of conducting the Public Hearing for the proposed Fiscal Year 2027 budget, the document is presented for review and discussion by the Committee of the Whole. Requested changes will be incorporated in the document and presented at the March 24th public hearing for the FY27 budget.

Background: Presented in the Committee of the Whole packet for review and discussion is the proposed fiscal year 2027 budget. The budget has been prepared to both maintain current service levels and accomplish the FY27 Goals and Objectives which are as follows:

- Working with the Park District, host **Northfield's Centennial Celebration** which is planned for August 22nd. (\$55,000)
- Complete the design and initiate construction of the **Library Expansion Project**. The budget includes funds for the design phase. The cost of the construction phase will be determined during the fiscal year. (\$101,000 – design)
- **Enhance Economic Development** through additional business retention and development efforts, increasing Village exposure to the development community, and improving the tools the Village has available to more fully participate in the development process. (\$21,750)
- **Enhance Resident Outreach** by improving the email and social media contact points, promoting events, and a joint newsletter with sister governments.
- Finalizing design plans for the **Skokie Valley Trail**. Large portions of the trail are planned within unused portions of the ComEd right-of-way. Securing approval for use of the land for the trail extension will be a priority in the fiscal year. (\$35,000 – engineering)
- As a part of **Sustainability Initiatives**, securing a grant for the installation of four public electric vehicle charging stations on Walnut Street. There are no charging stations on public property in the Village. (\$42,000)
- Finalizing the design of the **Orchard Public Parking** lot upon vacant vegetated land north of Orchard Lane and east of Walnut Street. (\$35,000)

We are pleased to present a structurally balanced budget for the General Fund, which is the primary operating fund of the Village. FY27 revenues are projected to exceed expenditures by \$28,027.

In the current year budget (FY26) revenues are projected to exceed budget by \$883,000. This comes in a year when a drop of over \$300,000 was anticipated. Three revenue categories are primarily responsible for the positive revenue experience. Sales tax revenue is exceeding budget as is building permit related revenue. For FY27, we anticipate all three of these areas to maintain their FY26 revenue levels, but are only budgeting an increase of \$8,000 over FY26 projections. The total

revenue budgeted for FY27 in the General Fund is \$15,619,862, which is \$71,871 over FY26 projections. A conservative revenue estimate was budgeted due to a combination of national economic factors and to ensure that the current year revenue experience is stabilized. A portion of the unexpected sales tax growth is due to a 70% reduction in the Use Tax.

The Village efforts to enhance economic development and growth in the business district are anticipated to result in continued growth in building permit activity during FY27. As a result, revenue projections are \$200,000 over the 5-year average of \$365,000 (FY21-FY25 actuals). This revenue is considered “elastic revenue” as the amounts can vary greatly from year to year. Thus, the revenue trends will continue to be monitored for the remainder of the current fiscal year and into the future fiscal year.

The FY27 General Fund expenditures are budgeted at \$15,591,835. This represents a \$867,074 increase over the FY26 budget and \$469,426 over FY26 projections. The increased FY27 expense is primarily due to employment related expenses. Those include:

- Personnel/wage expenses up \$403,934
 - o One new full-time position added to Administration (Assist to Village Manager)
 - o One new full-time position added to Community Development (Building Official)
 - o Police Department – filled two vacant positions filled during FY26 and one remaining vacant full-time police officer to fill in FY27
 - o Cost of living increase planned at 3.0%, plus programmed step increases for those within step program
- Personnel Expenses (e.g. health insurance, retirement fund)
 - o Health Insurance Expenses up \$111,291
 - o Illinois Municipal Retirement Fund up \$24,947
 - o Police Pension expenses up \$296,045

A transfer of \$911,976 is planned to the Capital & Equipment Fund for FY27.

The General Fund is the primary operating fund of the Village, but it is not the only fund. The attached FY27 proposed budget provides information for each of the Village funds. The proposed surplus/deficit of the remaining funds other than debt service are as follows:

| Fund | Revenues | Expenditures | Surplus / (Deficit) | Note |
|--------------------------|-----------------|---------------------|----------------------------|--|
| Motor Fuel (04) | \$328,274 | \$420,000 | (\$91,726) | Planned draw of \$380k grant funding |
| Foreign Fire (07) | \$58,675 | \$18500 | \$40,175 | |
| Water/Sewer (08) | \$4,558,323 | \$5,675,958 | (\$1,117,635) | Planned draw, \$2M Happ/Harding Water Main |
| Storm Sewer (11) | \$46,700 | \$80,000 | (\$33,300) | Planned draw, system study |
| Capital & Equipment (12) | \$1,269,159 | \$2,373,880 | (\$1,104,721) | Planned draw, special projects |

| | | | | |
|---------------------|-------------|-------------|-----------|-----------------------------------|
| Police Pension (20) | \$2,665,000 | \$2,266,600 | \$398,400 | Not counting investment gain/loss |
|---------------------|-------------|-------------|-----------|-----------------------------------|

Water & Sewer Rate Adjustment

Part of the budget development process is a review of the Village fees and fines. Water/sewer rate adjustments are recommended.

1. Water and Sewer Rate – The Village purchases potable water from the Village of Winnetka to meet the day-to-day needs of residents. Winnetka has notified the Village of a 2.17% increase in the wholesale water rate. It is recommended that the Village adjusts the resident combined water/sewer rate by 2.2% to \$12.30 per 100 cubic feet for the combined water and sewer rate. The former rate was \$12.03.

Projected Fiscal Year End – FY26

The Proposed FY27 budget includes a column for the preliminary fiscal year 2026 end of year estimates. The FY26 amended budget anticipated expenditures exceeding revenues by \$59,807 (loss) with the shortfall to be covered by the Capital & Equipment Fund. As mentioned earlier in this document, with two months remaining in the current year budget, the preliminary projection is for revenues to exceed budget by \$883,037 and expenditures exceed budget by \$397,648 resulting in a net of \$425,582. The FY26 budget projections will be scrutinized over the coming weeks with a budget amendment proposed to be considered at the April 28th meeting of the Village Board. At that time, a better projection of the fiscal year end activity will be available and any fund transfer recommendations will be offered.

Recommendation: It is recommended that the Committee discuss the proposed budget, reach a consensus on any necessary changes, and provide direction to staff in advance of the March 24th Public Hearing for the budget.

Attachments: Proposed FY27 Budget (posted online on March 3rd)

Village of Northfield
Proposed Fiscal Year 2026-27 Budget
Fund Overview

March 10, 2026

| | <i>FY 23-24 Actual</i> | <i>FY 24-25 Actual</i> | <i>FY25-26 Approved Budget</i> | <i>FY25-26 YTD</i> | <i>FY25-26 Year-End Estimate</i> | <i>FY26-27 Proposed Budget</i> | <i>Delta FY26B v. FY27P</i> |
|---|----------------------------|----------------------------|--|--------------------|--|--|---------------------------------|
| GENERAL FUND (Fund 01) | | | | | | | |
| Total General Operating Revenues: | 14,151,514 | 14,882,716 | 14,664,954 | 11,624,770 | 15,547,991 | 15,619,862 | 954,908 |
| Administration General Operating Expenses: | 1,841,480 | 1,998,414 | 1,676,756 | 1,339,963 | 1,653,126 | 1,839,579 | 162,823 |
| Community Development General Operating Expenses: | 822,809 | 910,981 | 1,042,214 | 748,327 | 1,014,155 | 1,063,812 | 21,598 |
| Police General Operating Expenses: | 6,111,963 | 6,303,681 | 6,717,077 | 5,201,856 | 6,655,527 | 7,181,066 | 463,989 |
| Fire General Operating Expenses: | 2,877,404 | 3,009,791 | 3,054,716 | 2,813,613 | 3,451,177 | 3,283,776 | 229,060 |
| Public Works General Operating Expenses: | 1,281,671 | 1,317,164 | 1,307,918 | 1,144,820 | 1,422,344 | 1,311,626 | 3,708 |
| Capital Transfers | 1,099,988 | 2,939,083 | 926,080 | 705,697 | 926,080 | 911,976 | (14,104) |
| Surplus(Deficit) General Operating Fund: | 116,199 | (1,596,399) | (59,807) | (329,506) | 425,582 | 28,027 | 87,834 |

| | | | |
|---|------------------|--|------------------|
| Audited unassigned Fund Balance 04/30/2025: | 8,081,648 | Audited Fund Balance 04/30/2025: | 8,313,209 |
| Projected net revenue FY 25-26: | 425,582 | Projected net revenue FY 25-26: | 425,582 |
| Projected Unassigned Fund Balance FYE 25-26: | 8,507,230 | Projected Fund Balance FYE 25-26: | 8,738,791 |
| Projected net revenue FY 26-27: | 28,027 | Projected net revenue FY 26-27: | 28,027 |
| Projected Unassigned Fund Balance FYE 26-27: | 8,535,257 | Projected Fund Balance FYE 26-27: | 8,766,818 |
| Proj. as a Percentage of Operating Expenditures: | 58.1% | | |

| CAPITAL FUND (Fund 12) | | | | | | | |
|---------------------------------------|----------------|------------------|------------------|------------------|----------------|--------------------|------------------|
| Total Capital Fund Revenues: | 1,796,984 | 3,459,071 | 2,513,581 | 722,856 | 1,342,094 | 1,269,159 | (1,244,422) |
| Total Capital Fund Expenses: | 990,631 | 2,157,150 | 2,684,400 | 885,413 | 999,948 | 2,373,880 | (310,520) |
| Surplus(Deficit) Capital Fund: | 806,353 | 1,301,922 | (170,819) | (162,557) | 342,146 | (1,104,721) | (933,902) |

| | |
|--|--------------------|
| Audited Fund Balance 4/30/25: | 4,626,874 |
| Projected net revenue FY 25-26: | 342,146 |
| Projected Fund Balance FYE 25-26: | 4,969,020 |
| Projected net revenue FY 26-27: | (1,104,721) |
| Projected Fund Balance FYE 26-27: | 3,864,299 |

| WATER & SANITARY SEWER FUND (Fund 08) | | | | | | | |
|--|------------------|------------------|---------------|----------------|----------------|--------------------|--------------------|
| Total Water & Sanitary Sewer Fund Revenues: | 4,475,502 | 4,451,873 | 4,423,249 | 3,505,769 | 4,529,485 | 4,558,323 | 135,074 |
| Total Water & Sanitary Sewer Fund Expenses: | 3,191,921 | 3,389,626 | 4,358,153 | 2,538,339 | 3,955,505 | 5,675,958 | 1,317,805 |
| Surplus(Deficit) Water & Sanitary Sewer Fund: | 1,283,580 | 1,062,248 | 65,096 | 967,430 | 573,980 | (1,117,635) | (1,182,731) |

| | |
|--|--------------------|
| Audited Fund Balance 04/30/2025: | 5,401,680 |
| Projected net revenue FY 25-26: | 573,980 |
| Projected Fund Balance FYE 25-26: | 5,975,660 |
| Projected net revenue FY 26-27: | (1,117,635) |
| Projected Fund Balance FYE 26-27: | 4,858,025 |

| 2016 GO BOND DEBT SERVICE FUND (Fund 15) | | | | | | | |
|--|----------------|--------------|--------------|-----------------|--------------|--------------|--------------|
| Total 2016 GO Bond Debt Service Fund Revenues: | 181,707 | 186,296 | 184,676 | 82,020 | 183,451 | 184,432 | (244) |
| Total 2016 GO Bond Debt Service Fund Expenses: | 190,282 | 180,148 | 178,676 | 169,338 | 177,204 | 179,214 | 538 |
| Surplus(Deficit) 2016 GO Debt Service Fund: | (8,575) | 6,148 | 6,000 | (87,318) | 6,247 | 5,218 | (782) |

| | |
|--|----------------|
| Audited Fund Balance 04/30/2025: | 190,985 |
| Projected net revenue FY 25-26: | 6,247 |
| Projected Fund Balance FYE 25-26: | 197,232 |
| Projected net revenue FY 26-27: | 5,218 |
| Projected Fund Balance FYE 26-27: | 202,450 |

| 2017 GO BOND DEBT SERVICE FUND (Fund 22) | | | | | | | |
|--|-----------------|--------------|--------------|------------------|---------------|--------------|--------------|
| Total 2017 GO Bond Debt Service Fund Revenues: | 316,236 | 314,838 | 315,640 | 143,584 | 316,383 | 313,520 | (2,120) |
| Total 2017 GO Bond Debt Service Fund Expenses: | 340,340 | 306,640 | 308,640 | 281,820 | 305,580 | 304,400 | (4,240) |
| Surplus(Deficit) 2017 GO Debt Service Fund: | (24,104) | 8,198 | 7,000 | (138,236) | 10,803 | 9,120 | 2,120 |

| | |
|--|----------------|
| Audited Fund Balance 04/30/2025: | 328,840 |
| Projected net revenue FY 25-26: | 10,803 |
| Projected Fund Balance FYE 25-26: | 339,643 |
| Projected net revenue FY 26-27: | 9,120 |
| Projected Fund Balance FYE 26-27: | 348,763 |

Village of Northfield
Proposed Fiscal Year 2026-27 Budget
Fund Overview

March 10, 2026

| | FY 23-24 Actual | FY 24-25 Actual | FY25-26 Approved Budget | FY25-26 YTD | FY25-26 Year-End Estimate | FY26-27 Proposed Budget | Delta FY26B v. FY27P |
|---|--------------------|--------------------|-------------------------------|-----------------|---------------------------------|-------------------------------|-------------------------|
| ROLLING RIDGE SSA FUND (Fund 24) | | | | | | | |
| Total Rolling Ridge SSA Fund Revenues: | 95,092 | 107,500 | 101,290 | 44,377 | 100,490 | 100,090 | (1,200) |
| Total Rolling Ridge SSA Fund Expenses: | 95,289 | 95,289 | 95,290 | 95,289 | 95,290 | 95,289 | (1) |
| Surplus(Deficit) Rolling Ridge SSA Fund: | (197) | 12,210 | 6,000 | (50,912) | 5,200 | 4,801 | (1,199) |

Audited Fund Balance 4/30/2025: 171,920
Projected net revenue FY 25-26: 5,200
Projected Fund Balance FYE 25-26: 177,120
Projected net revenue FY 26-27: 4,801
Projected Fund Balance FYE 26-27: 181,921

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|--|--------------|--------------|----------|-----------------|--------------|--------------|--------------|
| 2019 GO BOND DEBT SERVICE FUND (Fund 26) | | | | | | | |
| Total 2019 GO Bond Debt Service Fund Revenues: | 120,580 | 116,223 | 115,454 | 52,335 | 117,336 | 120,173 | 4,719 |
| Total 2019 GO Bond Debt Service Fund Expenses: | 118,608 | 117,069 | 115,454 | 105,227 | 114,613 | 117,847 | 2,393 |
| Surplus(Deficit) 2019 GO Capital Projects Fund: | 1,972 | (846) | 0 | (52,892) | 2,723 | 2,326 | 2,326 |

Audited Fund Balance 4/30/2025: 118,654
Projected net revenue FY 25-26: 2,723
Projected Fund Balance FYE 25-26: 121,377
Projected net revenue FY 26-27: 2,326
Projected Fund Balance FYE 26-27: 123,703

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|--|---------------|---------------|----------------|----------------|----------------|-----------------|------------------|
| MOTOR FUEL TAX (Fund 04) | | | | | | | |
| Total Motor Fuel Tax Fund Revenues: | 311,985 | 326,732 | 296,933 | 295,119 | 355,029 | 328,274 | 31,341 |
| Total Motor Fuel Fund Expenses: | 229,545 | 242,460 | 165,952 | 75,906 | 75,906 | 420,000 | 254,048 |
| Surplus(Deficit) Motor Fuel Tax Fund: | 82,441 | 84,272 | 130,981 | 219,213 | 279,123 | (91,726) | (222,707) |

Audited Fund Balance 04/30/2025: 1,009,084
Projected net revenue FY 25-26: 279,123
Projected Fund Balance FYE 25-26: 1,288,207
Projected net revenue FY 26-27: (91,726)
Projected Fund Balance FYE 26-27: 1,196,481

| | | | | | | | |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| FOREIGN FIRE FUND (Fund 07) | | | | | | | |
| Total Fire Fund Fund Revenues: | 51,272 | 59,218 | 56,704 | 65,785 | 67,396 | 58,675 | 1,971 |
| Total Fire Fund Fund Expenses: | 19,421 | 10,412 | 38,500 | 21,401 | 24,778 | 18,500 | (20,000) |
| Surplus(Deficit) Foreign Fire Fund: | 31,851 | 48,807 | 18,204 | 44,384 | 42,618 | 40,175 | 21,971 |

Audited Fund Balance 04/30/2025: 161,741
Projected net revenue FY 25-26: 42,618
Projected Fund Balance FYE 25-26: 204,359
Projected net revenue FY 26-27: 40,175
Projected Fund Balance FYE 26-27: 244,534

| | | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|-----------------|-----------------|
| STORM SEWER FUND (Fund11) | | | | | | | |
| Total Storm Sewer Fund Revenues: | 41,875 | 46,655 | 40,834 | 50,336 | 67,080 | 46,700 | 5,866 |
| Total Storm Sewer Fund Expenses: | 4,131 | 0 | 10,000 | 1,452 | 1,500 | 80,000 | 70,000 |
| Surplus(Deficit) Storm Sewer Fund: | 37,744 | 46,655 | 30,834 | 48,884 | 65,580 | (33,300) | (64,134) |

Audited Fund Balance 04/30/2025: 229,068
Projected net revenue FY 25-26: 65,580
Projected Fund Balance FYE 25-26: 294,648
Projected net revenue FY 26-27: (33,300)
Projected Fund Balance FYE 26-27: 261,348

| | | | | | | | |
|---|------------------|------------------|------------------|------------------|---------------|----------------|----------------|
| POLICE PENSION FUND (Fund20) | | | | | | | |
| Total Police Pension Fund Revenues: | 1,797,602 | 1,901,015 | 2,118,600 | 1,591,184 | 2,277,134 | 2,665,000 | 546,400 |
| Gains/Losses on Investments: | 2,075,198 | 2,329,063 | 0 | 5,176,734 | 0 | 0 | 0 |
| Total Police Pension Fund Operational Expenses: | 1,748,852 | 2,186,455 | 2,245,480 | 1,657,107 | 2,202,980 | 2,266,600 | 21,120 |
| Surplus(Deficit) Police Pension Fund: | 2,123,947 | 2,043,623 | (126,880) | 5,110,810 | 74,154 | 398,400 | 525,280 |

Audited Fund Balance 4/30/2025: 27,664,985
Projected net revenue FY 25-26: 74,154
Projected Fund Balance FYE 25-26: 27,739,139
Projected net revenue FY 26-27: 398,400
Projected Fund Balance FYE 26-27: 28,137,539

**Village of Northfield
Proposed FY2026-27 Budget**

| REVENUE | | | | | | | | | |
|---|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|--------------------|
| GL NUMBER | DESCRIPTION | FY22-23 | FY23-24 | FY24-25 | FY25-26 | FY25-26 | FY25-26 | FY2026-27 | BUDGET |
| | | ACTIVITY | ACTIVITY | ACTIVITY | AMENDED BUDGET | YTD ACTIVITY | PROJECTED ACTIVITY | PROPOSED BUDGET | FY25-26 VS FY26-27 |
| Fund 01 - GENERAL FUND | | | | | | | | | |
| 01-000-4100 | PROPERTY TAX | 4,716,766 | 5,270,071 | 5,470,106 | 5,740,921 | 2,549,879 | 5,740,921 | 6,007,735 | 266,814 |
| 01-000-4101 | ROAD & BRIDGE TAX | 110,818 | 121,589 | 119,529 | 105,000 | 492 | 100,000 | 100,000 | (5,000) |
| 01-000-4110 | SALES TAX | 3,778,981 | 3,910,375 | 4,248,337 | 4,109,419 | 3,861,304 | 4,557,165 | 4,590,000 | 480,581 |
| 01-000-4111 | LOCAL USE TAX | 235,823 | 217,177 | 163,462 | 112,720 | 43,375 | 50,063 | 15,020 | (97,700) |
| 01-000-4112 | INCOME TAX | 885,029 | 957,083 | 1,025,611 | 1,025,331 | 887,389 | 1,016,213 | 1,010,000 | (15,331) |
| 01-000-4113 | REPLACEMENT TAX | 217,481 | 152,661 | 96,582 | 80,000 | 76,119 | 101,492 | 99,462 | 19,462 |
| 01-000-4115 | HOME RULE SALES TAX | 1,664,949 | 1,707,375 | 1,843,204 | 1,679,073 | 1,876,189 | 2,241,200 | 2,200,000 | 520,927 |
| 01-000-4116 | SALES TAX SHARING AGREEMENT | (968,743) | (986,008) | (1,129,343) | (1,131,896) | (985,392) | (1,475,376) | (1,504,853) | (372,957) |
| 01-000-4117 | ADULT USE CANNABIS | 9,055 | 8,924 | 12,957 | 9,000 | 31,716 | 38,662 | 35,000 | 26,000 |
| 01-000-4120 | ELECTRIC UTILITY TAX | 339,648 | 328,414 | 333,306 | 330,000 | 247,222 | 330,000 | 330,000 | - |
| 01-000-4121 | NATURAL GAS UTILITY TAX | 335,339 | 252,346 | 258,529 | 255,000 | 203,408 | 330,000 | 272,000 | 17,000 |
| 01-000-4122 | TELECOMMUNICATION TAX | 143,979 | 143,364 | 143,209 | 140,000 | 105,929 | 130,000 | 125,000 | (15,000) |
| 01-000-4130 | 911 SURCHARGE | 240,373 | 305,555 | 308,025 | 315,000 | 219,299 | 295,000 | 285,000 | (30,000) |
| 01-000-4132 | CABLE FRANCHISE FEE | 150,386 | 148,153 | 133,100 | 151,000 | 123,499 | 125,000 | 115,000 | (36,000) |
| 01-000-4140 | CONDOMINIUM RENT | 72,452 | 73,602 | 74,802 | 75,240 | 61,880 | 76,092 | 77,614 | 2,374 |
| 01-000-4141 | LEASE REVENUE | 185,692 | 189,646 | 189,729 | 210,705 | 153,217 | 184,161 | 188,374 | (22,331) |
| 01-000-4142 | POLICE SERVICE CONTRACTS | 86,969 | 102,300 | 56,775 | 100,000 | 99,225 | 110,000 | 100,000 | - |
| 01-000-4143 | PUBLIC WORKS SERVICE CONTF | 1,140 | 0 | 0 | 6,180 | 1,920 | 1,920 | 1,500 | (4,680) |
| 01-000-4144 | AMBULANCE SERVICE | 215,419 | 206,870 | 206,875 | 202,383 | 165,512 | 220,683 | 205,000 | 2,617 |
| 01-000-4145 | POLICE SPECIAL DETAILS | 9,056 | 5,860 | 5,940 | 9,270 | 4,200 | 5,000 | 4,500 | (4,770) |
| 01-000-4150 | VEHICLE LICENSING | 168,503 | 163,246 | 184,454 | 190,200 | 175,028 | 175,028 | 178,000 | (12,200) |
| 01-000-4151 | BUSINESS LICENSES | 21,430 | 20,770 | 18,345 | 13,925 | 15,730 | 16,230 | 15,750 | 1,825 |
| 01-000-4152 | LIQUOR LICENSES | 28,955 | 29,455 | 25,805 | 21,630 | 29,855 | 30,000 | 20,000 | (1,630) |
| 01-000-4153 | BUILDING PERMITS | 526,842 | 321,530 | 326,642 | 375,000 | 365,108 | 510,000 | 580,000 | 205,000 |
| 01-000-4154 | STORM WATER MGMT FEE | 0 | (585) | 7,515 | 4,000 | 0 | 0 | 0 | (4,000) |
| 01-000-4155 | LANDSCAPE/TREE PRESERV FEE | 2,025 | 1,575 | 675 | 755 | 675 | 675 | 500 | (255) |
| 01-000-4156 | ELECTRICAL PERMITS | 70,354 | 32,916 | 37,770 | 38,240 | 41,789 | 56,090 | 60,000 | 21,760 |
| 01-000-4157 | ALARM PERMITS | 9,085 | 10,460 | 10,520 | 9,000 | 7,965 | 9,200 | 9,000 | - |
| 01-000-4158 | ELEVATOR INSPECTION FEES | 5,475 | 7,900 | 12,100 | 8,000 | 6,025 | 6,300 | 7,619 | (381) |
| 01-000-4159 | HEALTH INSPECTION FEES | 900 | 1,100 | 1,200 | 850 | 1,200 | 1,200 | 900 | 50 |
| 01-000-4160 | HVAC PERMITS | 43,656 | 32,014 | 18,681 | 20,000 | 25,788 | 36,100 | 38,000 | 18,000 |
| 01-000-4165 | PLUMBING PERMITS | 73,339 | 49,798 | 46,291 | 47,380 | 57,806 | 75,700 | 65,000 | 17,620 |
| 01-000-4171 | CIRCUIT COURT FINES | 28,773 | 17,372 | 6,554 | 7,000 | 4,760 | 6,347 | 6,100 | (900) |
| 01-000-4173 | DUI FINES | 0 | 0 | 0 | 1 | 1,500 | 1,500 | 1,500 | 1,499 |
| 01-000-4174 | COMPLIANCE FINES | 7,319 | 2,909 | 95 | 125 | 0 | 0 | 0 | (125) |
| 01-000-4175 | PARKING FINES | 5,107 | 7,871 | 3,700 | 5,200 | 6,375 | 6,700 | 6,700 | 1,500 |
| 01-000-4177 | LOCAL ADJUDICATION | 0 | 0 | 0 | 1 | 0 | 0 | 0 | (1) |
| 01-000-4198 | GRANTS | 0 | 0 | 87,352 | 0 | 15,686 | 38,024 | 0 | - |
| 01-000-4190 | IRMA REIMBURSEMENT | 108,223 | 137,645 | 209,805 | 100,000 | 97,156 | 97,156 | 100,000 | - |
| 01-000-4196 | GARBAGE SERVICE FEE | 1,603 | 2,157 | 2,196 | 2,160 | 2,204 | 2,204 | 2,300 | 140 |
| 01-000-4197 | IDOT CONTRACT ISSUED | 500,000 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 01-000-4199 | MISC | 26,126 | 18,438 | 21,218 | 20,500 | 20,946 | 22,781 | 22,141 | 1,641 |
| 01-000-4300 | INTEREST INCOME | 153,238 | 306,148 | 371,060 | 276,641 | 208,920 | 278,560 | 250,000 | (26,641) |
| 01-000-4305 | GAIN/LOSS ON INVESTMENTS | (12,594) | (126,560) | (69,996) | 0 | 813,873 | 0 | 0 | - |
| Totals for General Fund Revenues | | 14,198,969 | 14,151,514 | 14,882,716 | 14,664,954 | 11,624,770 | 15,547,991 | 15,619,862 | 954,908 |

**Village of Northfield
Proposed FY2026-27 Budget**

ADMINISTRATION

| GL NUMBER | DESCRIPTION | FY22-23 | FY23-24 | FY24-25 | FY25-26 | FY25-26 | FY25-26 | FY2026-27 | BUDGET |
|----------------------------|------------------------------------|----------------|------------------|----------------|----------------|----------------|--------------------|-----------------|--------------------|
| | | ACTIVITY | ACTIVITY | ACTIVITY | AMENDED BUDGET | YTD ACTIVITY | PROJECTED ACTIVITY | PROPOSED BUDGET | FY25-26 VS FY26-27 |
| Fund 01 - GENERAL FUND | | | | | | | | | |
| Dept 100 - ADMINISTRATION | | | | | | | | | |
| PERSONNEL | | | | | | | | | |
| 01-100-5000 | WAGES- ADMINISTRATION | 417,198 | 445,472 | 722,837 | 426,352 | 396,564 | 473,139 | 635,804 | 209,452 |
| 01-100-5085 | WAGES - PART TIME | 107,845 | 121,009 | 127,718 | 135,296 | 103,800 | 124,126 | 131,791 | (3,505) |
| PERSONNEL | | 525,043 | 566,481 | 850,555 | 561,648 | 500,364 | 597,265 | 767,595 | 205,947 |
| EMPLOYMENT EXPENSES | | | | | | | | | |
| 01-100-5100 | INSURANCE | 58,347 | 61,617 | 76,507 | 61,116 | 51,017 | 61,116 | 61,766 | 650 |
| 01-100-5105 | FICA/MEDICARE | 33,390 | 36,117 | 53,944 | 38,019 | 32,754 | 36,756 | 38,246 | 227 |
| 01-100-5110 | IMRF | 54,908 | 49,359 | 84,531 | 66,333 | 48,733 | 58,719 | 69,844 | 3,511 |
| EMPLOYMENT EXPENSES | | 146,644 | 147,093 | 214,982 | 165,468 | 132,504 | 156,591 | 169,856 | 4,388 |
| CONTRACTUAL SERVICE | | | | | | | | | |
| 01-100-5200 | LEGAL-GENERAL | 172,659 | 343,406 | 222,008 | 199,500 | 106,407 | 147,000 | 120,000 | (79,500) |
| 01-100-5201 | LEGAL-PLANNING, ZONING | 0 | 0 | 0 | 0 | 0 | 0 | 20,000 | 20,000 |
| 01-100-5202 | LEGAL-DEVELOPMENT/CONSTRUCTION PRC | 0 | 0 | 0 | 0 | 0 | 0 | 10,000 | 10,000 |
| 01-100-5203 | LEGAL-PERSONNEL | 0 | 0 | 0 | 0 | 0 | 0 | 10,000 | 10,000 |
| 01-100-5205 | AUDIT | 23,639 | 27,385 | 23,265 | 30,368 | 25,634 | 28,538 | 33,279 | 2,911 |
| 01-100-5207 | CREDIT CARD/BANK FEES | 21,638 | 15,377 | 12,924 | 15,450 | 25,034 | 26,000 | 4,000 | (11,450) |
| 01-100-5208 | BANK CHARGES | 24,766 | 167 | 129 | 927 | 12 | 50 | 100 | (827) |
| 01-100-5210 | VILLAGE PROSECUTOR | 7,920 | 7,560 | 7,560 | 8,240 | 5,400 | 7,200 | 7,200 | (1,040) |
| 01-100-5215 | SPECIAL PROJECTS | 4,665 | 26,422 | 20,193 | 20,000 | 21,361 | 25,000 | 55,000 | 35,000 |
| 01-100-5220 | VILLAGE CODE UPDATES | 0 | 0 | 0 | 500 | 0 | 0 | 10 | (490) |
| 01-100-5225 | NEWSLETTERS | 1,975 | 1,730 | 1,875 | 2,500 | 1,875 | 2,250 | 3,400 | 900 |
| 01-100-5231 | CONDOMINIUM ASSESSMENTS | 18,705 | 18,678 | 20,418 | 21,339 | 18,539 | 25,000 | 28,000 | 6,661 |
| 01-100-5232 | CONDOMINIUM MAINTENANCE | 9,491 | 2,306 | 13,509 | 9,500 | 1,670 | 3,000 | 9,000 | (500) |
| 01-100-5235 | CONSULTANTS | 5,910 | 6,760 | 13,900 | 8,904 | 3,500 | 6,950 | 7,000 | (1,904) |
| 01-100-5240 | PROFESSIONAL SERVICES | 131,438 | 246,110 | 126,192 | 145,477 | 140,171 | 145,000 | 143,000 | (2,477) |
| 01-100-5245 | SCHOOLS & SEMINARS | 160 | 55 | 2,548 | 4,000 | 796 | 2,595 | 4,000 | 0 |
| 01-100-5250 | MEMBERSHIPS & DUES | 8,848 | 10,855 | 14,965 | 13,734 | 14,155 | 14,155 | 14,500 | 766 |
| 01-100-5255 | PERSONNEL ADMINISTRATION | 1,550 | 17,153 | 12,573 | 11,000 | 3,033 | 3,033 | 4,000 | (7,000) |
| 01-100-5260 | COMPUTER SOFTWARE | 28,111 | 56,899 | 89,805 | 123,709 | 54,175 | 127,222 | 124,082 | 373 |
| 01-100-5265 | COMPUTER MAINTENANCE | 91,854 | 105,216 | 167,316 | 63,000 | 66,109 | 90,554 | 71,000 | 8,000 |
| 01-100-5270 | COPIER MAINTENANCE | 2,338 | 2,740 | 2,287 | 1,500 | 1,648 | 2,600 | 2,000 | 500 |
| 01-100-5275 | TELEPHONE MAINTENANCE | 6,029 | 10,512 | 6,464 | 10,500 | 5,468 | 8,000 | 7,500 | (3,000) |
| 01-100-5290 | TRAFFIC SIGNAL MAINTENANCE | 18,555 | 19,197 | 17,270 | 21,142 | 11,600 | 15,500 | 16,000 | (5,142) |
| 01-100-5295 | TELEPHONE & INTERNET | 10,173 | 9,549 | 12,042 | 11,500 | 8,861 | 11,500 | 6,000 | (5,500) |
| 01-100-5300 | HEAT/NATURAL GAS | 23,838 | 41,273 | 31,029 | 30,899 | 27,012 | 29,500 | 30,000 | (899) |
| 01-100-5305 | WATER | 3,124 | 3,412 | 8,027 | 5,198 | 5,334 | 7,112 | 6,500 | 1,302 |
| 01-100-5310 | ADVERTISING/LEGAL NOTICES | 1,136 | 1,008 | 880 | 1,545 | 708 | 1,000 | 1,500 | (45) |
| 01-100-5315 | RISK MANAGEMENT (IRMA) | 17,272 | 15,418 | 5,815 | 20,000 | 17,709 | 17,709 | 17,457 | (2,543) |
| 01-100-5318 | SUCCESSION PLANNING | 0 | 27,141 | 0 | 60,000 | 39,954 | 39,954 | 37,000 | (23,000) |
| CONTRACTUAL SERVICE | | 635,794 | 1,016,329 | 832,997 | 840,432 | 606,165 | 786,422 | 791,528 | (48,904) |
| COMMODITIES | | | | | | | | | |
| 01-100-5600 | GAS | 4,333 | 4,302 | 3,710 | 3,700 | 2,757 | 3,300 | 3,500 | (200) |
| 01-100-5605 | VEHICLE MAINTENANCE | 2,764 | 3,018 | 2,337 | 2,575 | 2,085 | 2,500 | 2,500 | (75) |
| 01-100-5610 | MEETING/SPECIAL EVENTS | 9,624 | 10,086 | 4,556 | 8,000 | 11,085 | 15,000 | 14,000 | 6,000 |
| 01-100-5615 | HOLIDAY DECORATIONS | 17,399 | 9,443 | 8,760 | 10,500 | 11,348 | 11,348 | 10,550 | 50 |
| 01-100-5620 | OFFICE SUPPLIES | 10,164 | 11,654 | 12,298 | 9,000 | 8,854 | 11,200 | 9,000 | 0 |
| 01-100-5625 | POSTAGE | 8,298 | 6,566 | 14,946 | 18,500 | 5,427 | 6,500 | 8,500 | (10,000) |
| 01-100-5630 | PUBLICATIONS | 188 | 1,096 | 319 | 433 | 1,931 | 2,000 | 2,000 | 1,567 |
| 01-100-5799 | SUNDRY | 11,639 | 14,237 | 2,916 | 5,000 | 7,311 | 10,000 | 9,500 | 4,500 |
| COMMODITIES | | 64,410 | 60,402 | 49,841 | 57,708 | 50,798 | 61,848 | 59,550 | 1,842 |
| MINOR CAPITAL OUTLAY | | | | | | | | | |
| 01-100-5800 | COMPUTER EQUIPMENT | 1,360 | 1,175 | 39 | 1,000 | 133 | 1,000 | 1,000 | 0 |
| 01-100-5805 | FURNITURE | 0 | 0 | 0 | 500 | 0 | 0 | 50 | (450) |
| 01-100-5810 | WILLOW RD LOAN REPYMT | 500,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 0 |
| 01-100-5811 | PRINCIPAL IDOT | 50,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

**Village of Northfield
Proposed FY2026-27 Budget**

| ADMINISTRATION | | | | | | | | | |
|---|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| MINOR CAPITAL OUTLAY | | 551,360 | 51,175 | 50,039 | 51,500 | 50,133 | 51,000 | 51,050 | (450) |
| TRANSFERS TO CAPITAL FUND | | | | | | | | | |
| 01-100-5900 | EQUIPMENT TRANSFER | 363,530 | 462,160 | 2,090,161 | 22,197 | 16,648 | 22,197 | 15,140 | (7,057) |
| 01-100-5905 | VEHICLE TRANSFER | 2,750 | 2,750 | 7,500 | 7,500 | 5,625 | 7,500 | 7,500 | 0 |
| TRANSFERS TO CAPITAL FUND | | 366,280 | 464,910 | 2,097,661 | 29,697 | 22,273 | 29,697 | 22,640 | (7,057) |
| Totals for dept 100 - ADMINISTRATION | | 2,289,531 | 2,306,390 | 4,096,075 | 1,706,453 | 1,362,236 | 1,682,823 | 1,862,219 | 155,766 |
| Total- excluding Capital Transfers | | 1,923,251 | 1,841,480 | 1,998,414 | 1,676,756 | 1,339,963 | 1,653,126 | 1,839,579 | 162,823 |

**Village of Northfield
Proposed FY2026-27 Budget**

COMMUNITY DEVELOPMENT

| GL NUMBER | DESCRIPTION | FY22-23 | FY23-24 | FY24-25 | FY25-26 | FY25-26 | FY25-26 | FY2026-27 | BUDGET |
|--|--------------------------------|----------------|----------------|----------------|------------------|----------------|--------------------|------------------|--------------------|
| | | ACTIVITY | ACTIVITY | ACTIVITY | AMENDED BUDGET | YTD ACTIVITY | PROJECTED ACTIVITY | PROPOSED BUDGET | FY25-26 VS FY26-27 |
| Fund 01 - GENERAL FUND | | | | | | | | | |
| Dept 200 - COMMUNITY DEVELOPMENT | | | | | | | | | |
| PERSONNEL | | | | | | | | | |
| 01-200-5025 | WAGES - BUILDNG & ZONING | 379,130 | 378,990 | 430,434 | 452,900 | 365,470 | 439,979 | 499,401 | 46,501 |
| 01-200-5085 | WAGES - PART TIME | 22,754 | 33,341 | 22,240 | 35,110 | 20,326 | 24,726 | 25,981 | (9,129) |
| PERSONNEL | | 401,884 | 412,331 | 452,675 | 488,010 | 385,796 | 464,705 | 525,382 | 37,372 |
| EMPLOYMENT EXPENSES | | | | | | | | | |
| 01-200-5100 | INSURANCE | 66,810 | 68,391 | 71,130 | 79,965 | 57,945 | 79,581 | 100,000 | 20,035 |
| 01-200-5105 | FICA/MEDICARE | 28,909 | 29,326 | 32,357 | 35,641 | 27,604 | 32,856 | 38,046 | 2,405 |
| 01-200-5110 | IMRF | 36,303 | 32,712 | 39,847 | 43,867 | 34,767 | 41,646 | 51,690 | 7,823 |
| EMPLOYMENT EXPENSES | | 132,021 | 130,429 | 143,335 | 159,473 | 120,316 | 154,083 | 189,736 | 30,263 |
| CONTRACTUAL SERVICE | | | | | | | | | |
| 01-200-5235 | CONSULTANTS | 997 | 627 | 4,648 | 18,050 | 8,366 | 18,030 | 5,000 | (13,050) |
| 01-200-5240 | PROFESSIONAL SERVICES | 0 | 0 | 0 | 0 | 2,000 | 2,000 | 10,000 | 10,000 |
| 01-200-5245 | SCHOOLS & SEMINARS | 867 | 1,921 | 2,087 | 3,500 | 0 | 3,500 | 3,500 | 0 |
| 01-200-5250 | MEMBERSHIPS & DUES | 3,371 | 2,197 | 1,844 | 2,955 | 3,466 | 3,466 | 1,750 | (1,205) |
| 01-200-5265 | COMPUTER MAINTENANCE | 0 | 0 | 0 | 500 | 0 | 500 | 500 | 0 |
| 01-200-5270 | COPIER MAINTENANCE | 182 | 187 | 466 | 500 | 735 | 980 | 980 | 480 |
| 01-200-5295 | TELEPHONE & INTERNET | 1,446 | 1,620 | 1,538 | 1,500 | 1,914 | 2,857 | 2,857 | 1,357 |
| 01-200-5315 | RISK MANAGEMENT (IRMA) | 5,644 | 4,339 | 5,243 | 6,000 | 5,940 | 17,709 | 17,457 | 11,457 |
| 01-200-5323 | ECONOMIC DEVELOPMENT | 0 | 0 | 0 | 17,600 | 722 | 15,075 | 21,750 | 4,150 |
| 01-200-5325 | ENGINEERING SERVICES | 115,067 | 120,677 | 121,079 | 170,200 | 68,338 | 125,000 | 130,000 | (40,200) |
| 01-200-5410 | BUILDING MAINTENANCE | 47,088 | 51,927 | 50,794 | 48,904 | 49,015 | 53,000 | 53,000 | 4,096 |
| 01-200-5420 | PRIVATE PROPERTY MAINTENANCE | 0 | 0 | 1,000 | 1,000 | 0 | 0 | 0 | (1,000) |
| 01-200-5485 | TECHN & FIRE-PREVENT. INSPECT. | 48,791 | 62,435 | 78,621 | 82,370 | 78,411 | 121,500 | 64,000 | (18,370) |
| 01-200-5490 | PO/LIBRARY MAINTENANCE | 10,350 | 17,243 | 20,701 | 22,822 | 16,282 | 21,500 | 20,000 | (2,822) |
| 01-200-5495 | VILLAGE HALL HVAC MAINT | 9,684 | 11,123 | 16,951 | 10,480 | 0 | 0 | 9,500 | (980) |
| CONTRACTUAL SERVICE | | 243,488 | 274,297 | 304,972 | 386,381 | 235,189 | 385,117 | 340,294 | (46,087) |
| COMMODITIES | | | | | | | | | |
| 01-200-5600 | GAS | 2,798 | 2,824 | 2,621 | 2,850 | 2,117 | 2,950 | 2,950 | 100 |
| 01-200-5605 | VEHICLE MAINTENANCE | 4,498 | 1,508 | 5,128 | 2,000 | 3,278 | 3,500 | 2,000 | 0 |
| 01-200-5620 | OFFICE SUPPLIES | 622 | 1,001 | 289 | 1,000 | 379 | 1,000 | 750 | (250) |
| 01-200-5655 | UNIFORMS | 425 | 244 | 515 | 500 | 473 | 800 | 700 | 200 |
| 01-200-5799 | SUNDRY | 616 | 174 | 1,107 | 1,000 | 193 | 1,000 | 1,000 | 0 |
| COMMODITIES | | 8,959 | 5,752 | 9,660 | 7,350 | 6,440 | 9,250 | 7,400 | 50 |
| MINOR CAPITAL OUTLAY | | | | | | | | | |
| 01-200-5815 | SPECIALIZED EQUIPMENT | 385 | 0 | 340 | 1,000 | 587 | 1,000 | 1,000 | 0 |
| MINOR CAPITAL OUTLAY | | 385 | 0 | 340 | 1,000 | 587 | 1,000 | 1,000 | 0 |
| TRANSFERS TO CAPITAL FUND | | | | | | | | | |
| 01-200-5900 | EQUIPMENT REPLACEMENT | 3,308 | 12,137 | 17,669 | 14,963 | 11,914 | 14,963 | 10,451 | (4,512) |
| 01-200-5905 | VEHICLE TRANSFER | 5,750 | 5,750 | 10,000 | 10,800 | 8,100 | 10,800 | 10,800 | 0 |
| TRANSFERS TO CAPITAL FUND | | 9,058 | 17,887 | 27,669 | 25,763 | 20,014 | 25,763 | 21,251 | (4,512) |
| Totals for dept 200 - COMMUNITY DEVELOPMENT | | 795,797 | 840,696 | 938,650 | 1,067,977 | 768,342 | 1,039,918 | 1,085,063 | 17,086 |
| Total- excluding Capital Transfers | | 786,739 | 822,809 | 910,981 | 1,042,214 | 748,327 | 1,014,155 | 1,063,812 | 21,598 |

**Village of Northfield
Proposed FY2026-27 Budget**

POLICE

| GL NUMBER | DESCRIPTION | FY22-23 | FY23-24 | FY24-25 | FY25-26 | FY25-26 | FY25-26 | FY2026-27 | BUDGET |
|-------------------------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|--------------------|
| | | ACTIVITY | ACTIVITY | ACTIVITY | AMENDED BUDGET | YTD ACTIVITY | PROJECTED ACTIVITY | PROPOSED BUDGET | FY25-26 VS FY26-27 |
| Fund 01 - GENERAL FUND | | | | | | | | | |
| Dept 300 - POLICE | | | | | | | | | |
| PERSONNEL | | | | | | | | | |
| 01-300-5030 | WAGES - UNIFORMED | 2,332,333 | 2,434,451 | 2,560,653 | 2,762,860 | 2,211,470 | 2,701,493 | 2,831,710 | 68,850 |
| 01-300-5035 | WAGES - CIVILIAN | 241,447 | 255,496 | 260,808 | 261,389 | 173,913 | 230,267 | 269,230 | 7,841 |
| 01-300-5040 | WAGES - HOLIDAY PAY | 64,149 | 68,543 | 64,604 | 0 | 66,327 | 76,327 | 0 | 0 |
| 01-300-5045 | WAGES - OT TRAINING | 7,555 | 6,423 | 6,776 | 0 | 425 | 550 | 0 | 0 |
| 01-300-5050 | WAGES - ACTING SHIFT CMDR | 6,513 | 6,835 | 2,214 | 0 | 5,120 | 6,769 | 0 | 0 |
| 01-300-5052 | FIELD TRAINING OFFICER | 0 | 0 | 1,021 | 0 | 593 | 765 | 0 | 0 |
| 01-300-5055 | WAGES - COURT | 11,799 | 7,611 | 5,496 | 0 | 0 | 0 | 0 | 0 |
| 01-300-5057 | WAGES - CROSSING GUARDS | 3,551 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-300-5060 | WAGES - SPECIAL DETAIL | 9,330 | 7,563 | 5,570 | 0 | 5,400 | 6,963 | 0 | 0 |
| 01-300-5085 | WAGES - PART TIME | 0 | 0 | 35,171 | 0 | 30,595 | 41,815 | 49,000 | 49,000 |
| 01-300-5090 | WAGES - OVERTIME | 297,954 | 351,550 | 221,199 | 200,000 | 79,315 | 102,275 | 110,000 | (90,000) |
| 01-300-5091 | SALARIES - OT RECORDS | 5,310 | 2,842 | 1,994 | 0 | 0 | 0 | 0 | 0 |
| PERSONNEL | | 2,979,942 | 3,141,316 | 3,165,506 | 3,224,249 | 2,573,158 | 3,167,224 | 3,259,940 | 35,691 |
| EMPLOYMENT EXPENSES | | | | | | | | | |
| 01-300-5100 | INSURANCE | 476,160 | 470,447 | 427,180 | 508,876 | 385,484 | 508,800 | 588,354 | 79,478 |
| 01-300-5101 | PSEBA INSURANCE | 15,522 | 3,268 | 3,376 | 3,980 | 3,192 | 4,116 | 4,200 | 220 |
| 01-300-5105 | FICA/MEDICARE | 208,951 | 223,147 | 211,363 | 231,286 | 187,661 | 230,848 | 238,620 | 7,334 |
| 01-300-5110 | IMRF | 28,479 | 25,466 | 27,950 | 45,381 | 27,076 | 33,950 | 35,650 | (9,731) |
| 01-300-5115 | 401A CONTRIBUTION | 0 | 0 | 7,978 | 0 | 10,355 | 11,820 | 25,886 | 25,886 |
| 01-300-5120 | POLICE PENSION | 1,681,780 | 1,400,596 | 1,537,871 | 1,791,955 | 1,346,083 | 1,791,955 | 2,088,000 | 296,045 |
| EMPLOYMENT EXPENSES | | 2,410,892 | 2,122,924 | 2,215,718 | 2,581,478 | 1,959,851 | 2,581,489 | 2,980,710 | 399,232 |
| CONTRACTUAL SERVICE | | | | | | | | | |
| 01-300-5235 | CONSULTANTS | 12,570 | 36,909 | 17,928 | 12,000 | 8,347 | 18,500 | 16,500 | 4,500 |
| 01-300-5240 | PROFESSIONAL SERVICES | 0 | 0 | 15,000 | 15,000 | 0 | 15,000 | 15,000 | 0 |
| 01-300-5245 | SCHOOLS & SEMINARS | 11,210 | (1,312) | 37,490 | 25,000 | 16,359 | 16,359 | 17,000 | (8,000) |
| 01-300-5250 | MEMBERSHIPS & DUES | 3,111 | 3,000 | 3,069 | 3,200 | 2,874 | 3,000 | 3,500 | 300 |
| 01-300-5260 | COMPUTER SOFTWARE | 5,830 | 2,488 | 4,840 | 3,500 | 6,142 | 6,200 | 11,500 | 8,000 |
| 01-300-5265 | COMPUTER MAINTENANCE | 0 | 1,444 | 0 | 350 | 0 | 0 | 350 | 0 |
| 01-300-5270 | COPIER MAINTENANCE | 1,562 | 1,646 | 1,410 | 1,800 | 1,063 | 1,500 | 1,500 | (300) |
| 01-300-5275 | CONSOLIDATED DISPATCH-GLENVIEW | 384,200 | 404,390 | 418,600 | 446,800 | 286,411 | 429,616 | 424,600 | (22,200) |
| 01-300-5295 | TELEPHONE & INTERNET | 15,043 | 14,100 | 13,741 | 0 | 11,125 | 13,300 | 13,600 | 13,600 |
| 01-300-5310 | ADVERTISING/LEGAL NOTICES | 1,092 | 1,191 | 1,191 | 700 | 1,191 | 1,191 | 700 | 0 |
| 01-300-5315 | RISK MANAGEMENT (IRMA) | 119,494 | 135,913 | 140,131 | 125,000 | 144,768 | 145,000 | 174,566 | 49,566 |
| 01-300-5330 | MEDICAL SCREENINGS | 470 | 296 | 273 | 500 | 188 | 500 | 500 | 0 |
| 01-300-5345 | RADIO EQUIP MAINT | 15,751 | 14,234 | 6,561 | 18,000 | 5,938 | 8,000 | 9,000 | (9,000) |
| 01-300-5365 | NORTHERN IL CRIME LAB | 10,642 | 11,396 | 11,396 | 11,700 | 11,396 | 11,396 | 11,500 | (200) |
| 01-300-5370 | NIPAS | 6,775 | 7,060 | 6,990 | 9,000 | 9,504 | 9,504 | 9,000 | 0 |
| 01-300-5375 | MAJOR CRIME TASK FORCE | 5,600 | 5,600 | 6,600 | 6,800 | 6,600 | 6,600 | 7,000 | 200 |
| 01-300-5380 | ACCREDITATION / LEXIPOL | 7,315 | 7,783 | 8,250 | 9,000 | 6,786 | 6,786 | 12,000 | 3,000 |
| 01-300-5385 | NORCOM / STARCOM | 10,848 | 12,818 | 14,562 | 15,000 | 14,936 | 18,000 | 19,000 | 4,000 |
| 01-300-5390 | POLICE TOWING | 739 | 0 | 530 | 750 | 0 | 0 | 500 | (250) |
| 01-300-5395 | TELETRAC-VEHICLE GPS | 2,957 | 2,957 | 2,957 | 1,000 | 1,932 | 1,932 | 0 | (1,000) |
| 01-300-5400 | MOBILE DATA NETWORK | 5,435 | 4,698 | 310 | 2,500 | 0 | 0 | 0 | (2,500) |
| 01-300-5405 | SCALE MAINTENANCE | 900 | 550 | 900 | 1,000 | 1,034 | 1,034 | 1,100 | 100 |
| 01-300-5410 | BUILDING / JAIL MAINTENANCE | 10,476 | 3,579 | 4,025 | 7,000 | 4,779 | 7,000 | 600 | (6,400) |
| 01-300-5415 | LIVESCAN/FINGERPRINT EXPENSE | 0 | 0 | 1,093 | 1,200 | 547 | 547 | 500 | (700) |
| 01-300-5425 | MEDICAL SUPPLIES | 310 | 322 | 428 | 750 | 278 | 500 | 600 | (150) |
| 01-300-5435 | POLICE COMMISSION | 9,771 | 27,508 | 24,915 | 15,000 | 12,552 | 23,000 | 15,000 | 0 |
| 01-300-5440 | INVESTIGATION EXPENSE | 20,343 | 8,985 | 27,238 | 25,000 | 10,702 | 25,000 | 25,000 | 0 |
| 01-300-5441 | UPS MAINTENANCE | 3,036 | 3,200 | 3,376 | 3,500 | 3,579 | 3,579 | 3,800 | 300 |
| CONTRACTUAL SERVICE | | 665,480 | 710,755 | 773,804 | 761,050 | 569,030 | 773,044 | 793,916 | 32,866 |
| COMMODITIES | | | | | | | | | |
| 01-300-5600 | GAS | 51,006 | 53,489 | 46,809 | 50,000 | 39,836 | 45,000 | 50,000 | 0 |
| 01-300-5605 | VEHICLE MAINTENANCE | 46,998 | 41,435 | 33,959 | 35,000 | 20,768 | 30,000 | 35,000 | 0 |
| 01-300-5620 | OFFICE SUPPLIES | 5,079 | 2,445 | 2,156 | 3,500 | 2,119 | 3,000 | 3,500 | 0 |
| 01-300-5625 | POSTAGE | 0 | 0 | 17 | 4,300 | 68 | 100 | 100 | (4,200) |
| 01-300-5655 | UNIFORMS | 12,891 | 18,683 | 32,489 | 18,500 | 18,962 | 25,000 | 25,000 | 6,500 |
| 01-300-5685 | WEAPONS/RANGE SERVICES | 3,918 | 5,787 | 5,031 | 7,600 | 5,058 | 7,000 | 8,000 | 400 |
| 01-300-5690 | PHOTOGRAPHY | 0 | 0 | 0 | 500 | 0 | 0 | 0 | (500) |
| 01-300-5695 | JAIL EXPENSE | 0 | 0 | 0 | 0 | 20 | 20 | 0 | 0 |

**Village of Northfield
Proposed FY2026-27 Budget**

| POLICE | | | | | | | | | |
|-------------------------------------|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|
| 01-300-5700 | PUBLIC EDUCATION | 1,791 | 2,691 | 1,300 | 5,000 | 473 | 750 | 1,500 | (3,500) |
| 01-300-5703 | FINGERPRINTING FEES | 526 | 295 | 0 | 400 | 400 | 400 | 400 | 0 |
| 01-300-5705 | TRAINING MATERIALS | 1,113 | 2,456 | 1,935 | 3,000 | 0 | 1,500 | 2,000 | (1,000) |
| 01-300-5710 | FORMS & PRINTING | 5,145 | 4,046 | 7,464 | 5,000 | 2,578 | 3,500 | 3,500 | (1,500) |
| 01-300-5799 | SUNDRY | 3,238 | 2,374 | 3,434 | 3,000 | 2,171 | 3,000 | 3,000 | 0 |
| COMMODITIES | | 131,704 | 133,701 | 134,594 | 135,800 | 92,453 | 119,270 | 132,000 | (3,800) |
| MINOR CAPITAL OUTLAY | | | | | | | | | |
| 01-300-5800 | COMPUTER EQUIPMENT | 432 | 27 | 1,128 | 1,000 | 0 | 1,000 | 1,000 | 0 |
| 01-300-5805 | FURNITURE | 732 | 0 | 0 | 6,000 | 1,947 | 6,000 | 6,000 | 0 |
| 01-300-5815 | SPECIALIZED EQUIPMENT | 9,838 | 3,241 | 12,789 | 7,000 | 5,416 | 7,000 | 7,000 | 0 |
| 01-300-5830 | DUI EQUIPMENT | 712 | 0 | 141 | 500 | 0 | 500 | 500 | 0 |
| MINOR CAPITAL OUTLAY | | 11,715 | 3,268 | 14,058 | 14,500 | 7,363 | 14,500 | 14,500 | 0 |
| TRANSFERS TO CAPITAL FUND | | | | | | | | | |
| 01-300-5900 | EQUIPMENT REPLACEMENT | 61,010 | 109,227 | 264,213 | 252,134 | 199,625 | 252,134 | 225,152 | (26,982) |
| 01-300-5905 | VEHICLE TRANSFER | 32,900 | 32,900 | 56,500 | 63,600 | 47,700 | 63,600 | 63,600 | 0 |
| TRANSFERS TO CAPITAL FUND | | 93,910 | 142,127 | 320,713 | 315,734 | 247,325 | 315,734 | 288,752 | (26,982) |
| Totals for dept 300 - POLICE | | 6,293,642 | 6,254,090 | 6,624,394 | 7,032,811 | 5,449,181 | 6,971,261 | 7,469,818 | 437,007 |
| Total- excluding Capital Transfers | | 6,199,732 | 6,111,963 | 6,303,681 | 6,717,077 | 5,201,856 | 6,655,527 | 7,181,066 | 463,989 |

**Village of Northfield
Proposed FY2026-27 Budget**

FIRE

| GL NUMBER | DESCRIPTION | FY22-23 | FY23-24 | FY24-25 | FY25-26 | FY25-26 | FY25-26 | FY2026-27 | BUDGET |
|------------------------------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|--------------------|
| | | ACTIVITY | ACTIVITY | ACTIVITY | AMENDED BUDGET | YTD ACTIVITY | PROJECTED ACTIVITY | PROPOSED BUDGET | FY25-26 VS FY26-27 |
| Fund 01 - GENERAL FUND | | | | | | | | | |
| Dept 400 - FIRE | | | | | | | | | |
| PERSONNEL | | | | | | | | | |
| 01-400-5000 | WAGES- ADMINISTRATION | 155,163 | 170,216 | 175,513 | 183,228 | 180,913 | 199,865 | 70,196 | (113,032) |
| 01-400-5015 | WAGES - MECHANICS | 48,345 | 58,625 | 68,389 | 72,555 | 83,178 | 106,308 | 110,500 | 37,945 |
| 01-400-5016 | WAGES - TRAINING | 2,886 | 20,798 | 36,640 | 0 | 10,418 | 15,000 | 18,750 | 18,750 |
| 01-400-5065 | WAGES - FIRE SHIFT | 711,949 | 993,126 | 1,061,502 | 1,098,966 | 978,456 | 1,204,000 | 1,137,107 | 38,141 |
| 01-400-5070 | WAGES - EMS SHIFTS | 489,858 | 751,008 | 719,800 | 731,158 | 506,702 | 630,000 | 639,000 | (92,158) |
| 01-400-5075 | WAGES - PW STIPEND | 120,294 | 182,954 | 188,884 | 201,261 | 187,011 | 217,626 | 224,155 | 22,894 |
| 01-400-5080 | WAGES - EMERGENCY CALLBACK | 5,800 | 10,501 | 10,399 | 0 | 7,400 | 10,000 | 8,000 | 8,000 |
| 01-400-5085 | WAGES - PART TIME | 0 | 0 | 0 | 15,558 | 23,750 | 55,000 | 94,936 | 79,378 |
| 01-400-5090 | WAGES - OVERTIME | 0 | 0 | 58 | 0 | 117,094 | 130,000 | 120,000 | 120,000 |
| PERSONNEL | | 1,534,295 | 2,187,228 | 2,261,185 | 2,302,726 | 2,094,922 | 2,567,799 | 2,422,644 | 119,918 |
| EMPLOYMENT EXPENSES | | | | | | | | | |
| 01-400-5100 | INSURANCE | 42,357 | 51,094 | 56,973 | 53,792 | 78,733 | 92,346 | 98,252 | 44,460 |
| 01-400-5105 | FICA/MEDICARE | 100,783 | 141,500 | 147,838 | 172,082 | 150,086 | 182,120 | 185,664 | 13,582 |
| 01-400-5110 | IMRF | 132,387 | 154,584 | 169,709 | 153,920 | 192,026 | 231,823 | 174,115 | 20,195 |
| EMPLOYMENT EXPENSES | | 275,526 | 347,178 | 374,520 | 379,794 | 420,845 | 506,289 | 458,031 | 78,237 |
| CONTRACTUAL SERVICE | | | | | | | | | |
| 01-400-5240 | PROFESSIONAL SERVICES | 80 | 0 | 0 | 0 | 0 | 0 | 32,000 | 32,000 |
| 01-400-5245 | SCHOOLS & SEMINARS | 22,097 | 9,634 | 13,972 | 18,000 | 13,578 | 18,000 | 23,000 | 5,000 |
| 01-400-5250 | MEMBERSHIPS & DUES | 37,142 | 29,817 | 53,389 | 36,000 | 32,625 | 36,000 | 21,128 | (14,872) |
| 01-400-5260 | COMPUTER SOFTWARE | 0 | 8,720 | 0 | 5,000 | 3,317 | 8,000 | 17,200 | 12,200 |
| 01-400-5265 | COMPUTER MAINTENANCE | 0 | 90 | 0 | 1,000 | 0 | 0 | 500 | (500) |
| 01-400-5270 | COPIER MAINTENANCE | 0 | 0 | 0 | 1,000 | 0 | 0 | 500 | (500) |
| 01-400-5275 | RED CENTER | 89,512 | 81,739 | 91,456 | 93,616 | 61,616 | 92,424 | 110,120 | 16,504 |
| 01-400-5295 | TELEPHONE & INTERNET | 7,055 | 7,064 | 6,778 | 7,200 | 6,397 | 6,397 | 17,280 | 10,080 |
| 01-400-5315 | RISK MANAGEMENT (IRMA) | 71,125 | 42,920 | 52,892 | 54,000 | 59,400 | 59,400 | 34,913 | (19,087) |
| 01-400-5330 | HEALTH/FITNESS TRAINING | 0 | 209 | 9,977 | 11,000 | 7,094 | 10,000 | 8,000 | (3,000) |
| 01-400-5345 | COMMUNICATION EQUIP MAINT | 2,571 | 9,373 | 6,195 | 5,500 | 3,124 | 5,000 | 4,800 | (700) |
| 01-400-5485 | TECHN & FIRE-PREVENT. INSPECT. | 26,003 | 28,876 | 31,273 | 31,930 | 24,307 | 31,900 | 33,160 | 1,230 |
| 01-400-5717 | PERSONAL PROTECTION EQUIP | 1,168 | 818 | 760 | 500 | 0 | 500 | 500 | 0 |
| CONTRACTUAL SERVICE | | 256,753 | 219,259 | 266,692 | 264,746 | 211,458 | 267,621 | 303,101 | 38,355 |
| COMMODITIES | | | | | | | | | |
| 01-400-5600 | GAS | 10,387 | 9,479 | 8,520 | 9,500 | 6,963 | 9,500 | 9,500 | 0 |
| 01-400-5605 | VEHICLE MAINTENANCE | 41,726 | 50,186 | 52,915 | 45,000 | 32,543 | 40,000 | 42,000 | (3,000) |
| 01-400-5606 | VEH MAINT - SHARED FIRE TRUCK | 0 | 0 | 933 | 0 | 454 | 500 | 0 | 0 |
| 01-400-5620 | OFFICE SUPPLIES | 2,878 | 1,806 | 1,811 | 2,000 | 1,450 | 2,000 | 1,800 | (200) |
| 01-400-5625 | POSTAGE | 0 | 0 | 0 | 250 | 0 | 0 | 0 | (250) |
| 01-400-5655 | UNIFORMS | 14,784 | 15,587 | 10,419 | 14,000 | 13,885 | 15,500 | 14,500 | 500 |
| 01-400-5705 | TRAINING MATERIAL | 566 | 1,003 | 542 | 850 | 1,313 | 1,313 | 1,250 | 400 |
| 01-400-5715 | PARAMEDIC SUPPLIES | 5,747 | 11,070 | 8,798 | 8,500 | 6,119 | 8,500 | 7,000 | (1,500) |
| 01-400-5720 | OXYGEN/INHALATOR PARTS | 862 | 597 | 727 | 800 | 699 | 800 | 800 | 0 |
| 01-400-5725 | REPAIRS-SMALL EQUIPMENT | 91 | 0 | 0 | 250 | 0 | 250 | 250 | 0 |
| 01-400-5730 | FIRE PROTECTION MATERIALS | 1,475 | 451 | 1,202 | 2,000 | 1,600 | 2,000 | 1,600 | (400) |
| 01-400-5735 | BREATHING EQUIPMENT | 3,746 | 3,736 | 2,775 | 3,500 | 2,558 | 3,500 | 3,500 | 0 |
| 01-400-5799 | SUNDRY | 2,588 | 717 | 1,324 | 1,000 | 2,605 | 2,605 | 1,000 | 0 |
| COMMODITIES | | 84,850 | 94,633 | 89,966 | 87,650 | 70,186 | 86,468 | 83,200 | (4,450) |
| MINOR CAPITAL OUTLAY | | | | | | | | | |
| 01-400-5800 | COMPUTER EQUIPMENT | 738 | 280 | 779 | 500 | 49 | 500 | 500 | 0 |
| 01-400-5810 | COMMUNICATION EQUIPMENT | 601 | 157 | 0 | 800 | 6,402 | 7,000 | 800 | 0 |
| 01-400-5815 | SPECIALIZED EQUIPMENT | 5,975 | 25,519 | 12,019 | 5,500 | 5,206 | 5,500 | 5,500 | 0 |
| 01-400-5835 | FIRE PROTECTION GEAR | 13,489 | 3,150 | 4,629 | 13,000 | 4,544 | 10,000 | 10,000 | (3,000) |
| MINOR CAPITAL OUTLAY | | 20,802 | 29,106 | 17,427 | 19,800 | 16,201 | 23,000 | 16,800 | (3,000) |
| TRANSFERS TO CAPITAL FUND | | | | | | | | | |
| 01-400-5900 | EQUIPMENT REPLACEMENT | 198,360 | 230,629 | 293,308 | 337,888 | 253,336 | 337,888 | 358,530 | 20,642 |
| 01-400-5905 | VEHICLE TRANSFER | 5,630 | 5,630 | 13,750 | 14,750 | 11,063 | 14,750 | 14,750 | 0 |
| TRANSFERS TO CAPITAL FUND | | 203,990 | 236,259 | 307,058 | 352,638 | 264,398 | 352,638 | 373,280 | 20,642 |
| Totals for dept 400 - FIRE | | 2,376,217 | 3,113,663 | 3,316,849 | 3,407,354 | 3,078,011 | 3,803,815 | 3,657,056 | 249,702 |
| Total- excluding Capital Transfers | | 2,172,227 | 2,877,404 | 3,009,791 | 3,054,716 | 2,813,613 | 3,451,177 | 3,283,776 | 229,060 |

**Village of Northfield
Proposed FY2026-27 Budget**

PUBLIC WORKS

| GL NUMBER | DESCRIPTION | FY22-23 | FY23-24 | FY24-25 | FY25-26 | FY25-26 | FY25-26 | FY2026-27 | BUDGET |
|----------------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|--------------------|-----------------|--------------------|
| | | ACTIVITY | ACTIVITY | ACTIVITY | AMENDED BUDGET | YTD ACTIVITY | PROJECTED ACTIVITY | PROPOSED BUDGET | FY25-26 VS FY26-27 |
| Fund 01 - GENERAL FUND | | | | | | | | | |
| Dept 500 - PUBLIC WORKS | | | | | | | | | |
| PERSONNEL | | | | | | | | | |
| 01-500-5010 | WAGES - MAINTENANCE | 426,112 | 486,494 | 504,172 | 551,994 | 459,470 | 529,119 | 493,206 | (58,788) |
| 01-500-5015 | WAGES - MECHANICS | 64,460 | 78,167 | 91,186 | 96,740 | 73,108 | 92,708 | 95,404 | (1,336) |
| 01-500-5085 | WAGES - PART TIME | 64,717 | 62,155 | 38,940 | 0 | 37,744 | 48,670 | 50,130 | 50,130 |
| 01-500-5090 | WAGES - OVERTIME | 61,407 | 34,810 | 29,019 | 20,000 | 55,895 | 64,731 | 35,000 | 15,000 |
| PERSONNEL | | 616,695 | 661,626 | 663,316 | 668,734 | 626,218 | 735,228 | 673,740 | 5,006 |
| EMPLOYMENT EXPENSES | | | | | | | | | |
| 01-500-5100 | INSURANCE | 91,853 | 101,998 | 105,090 | 136,232 | 72,368 | 89,897 | 102,900 | (33,332) |
| 01-500-5105 | FICA/MEDICARE | 49,264 | 57,307 | 60,182 | 48,338 | 40,967 | 50,645 | 51,784 | 3,446 |
| 01-500-5110 | IMRF | 73,269 | 74,257 | 82,102 | 64,139 | 67,572 | 83,474 | 67,288 | 3,149 |
| EMPLOYMENT EXPENSES | | 214,386 | 233,562 | 247,374 | 248,709 | 180,906 | 224,016 | 221,972 | (26,737) |
| CONTRACTUAL SERVICE | | | | | | | | | |
| 01-500-5240 | PROFESSIONAL SERVICES | 0 | 120 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-500-5245 | SCHOOLS & SEMINARS | 1,067 | 1,527 | 3,610 | 2,000 | 2,903 | 3,800 | 2,850 | 850 |
| 01-500-5250 | MEMBERSHIPS & DUES | 2,315 | 3,196 | 2,890 | 2,800 | 6,107 | 8,000 | 3,921 | 1,121 |
| 01-500-5265 | COMPUTER MAINTENANCE | 0 | 0 | 32 | 500 | 0 | 0 | 0 | (500) |
| 01-500-5270 | COPIER MAINTENANCE | 1,085 | 1,182 | 1,016 | 750 | 827 | 1,000 | 1,100 | 350 |
| 01-500-5295 | TELEPHONE & INTERNET | 7,198 | 6,274 | 5,416 | 6,500 | 4,583 | 6,500 | 3,780 | (2,720) |
| 01-500-5300 | HEAT/NATURAL GAS | 13,784 | 6,734 | 8,301 | 11,500 | 9,583 | 11,000 | 12,000 | 500 |
| 01-500-5305 | WATER | 6,188 | 11,380 | 6,334 | 7,500 | 7,646 | 10,000 | 6,300 | (1,200) |
| 01-500-5315 | RISK MANAGEMENT (IRMA) | 14,636 | 24,633 | 40,113 | 29,000 | 36,589 | 48,000 | 34,913 | 5,913 |
| 01-500-5325 | ENGINEERING SERVICES | 21,956 | 25,882 | 15,871 | 23,000 | 35,112 | 45,000 | 24,000 | 1,000 |
| 01-500-5330 | HEALTH/FITNESS TESTING | 445 | 775 | 555 | 875 | 289 | 550 | 1,000 | 125 |
| 01-500-5335 | TREE TRIMMING | 4,340 | 5,750 | 0 | 4,500 | 0 | 4,500 | 4,000 | (500) |
| 01-500-5336 | TREE REMOVAL | 17,725 | 13,117 | 14,265 | 12,500 | 830 | 12,500 | 12,500 | 0 |
| 01-500-5337 | WILLOW RD LANDSCAPING MAINT | 18,190 | 39,435 | 19,426 | 37,000 | 31,259 | 37,000 | 35,000 | (2,000) |
| 01-500-5340 | TREE DISEASE CONTROL | 0 | 851 | 506 | 1,000 | 0 | 1,000 | 500 | (500) |
| 01-500-5345 | COMMUNICATION EQUIP MAINT | 178 | 82 | 25 | 500 | 362 | 500 | 500 | 0 |
| 01-500-5350 | STORM SEWER MAINTENANCE | 5,589 | 232 | 2,515 | 2,250 | 0 | 2,250 | 2,000 | (250) |
| 01-500-5355 | STREET LIGHTING | 29,321 | 36,795 | 28,625 | 30,000 | 25,499 | 30,000 | 30,000 | 0 |
| 01-500-5360 | DUMPING FEES | 2,205 | 2,013 | 4,410 | 2,500 | 11,342 | 13,000 | 4,500 | 2,000 |
| 01-500-5410 | BUILDING MAINTENANCE | 80,654 | 81,470 | 93,100 | 66,000 | 43,658 | 66,000 | 66,000 | 0 |
| 01-500-5425 | MEDICAL SUPPLIES | 0 | 0 | 0 | 0 | 0 | 0 | 250 | 250 |
| CONTRACTUAL SERVICE | | 226,874 | 261,450 | 247,009 | 240,675 | 216,588 | 300,600 | 245,114 | 4,439 |
| COMMODITIES | | | | | | | | | |
| 01-500-5600 | GAS | 17,616 | 14,890 | 13,203 | 14,000 | 7,678 | 11,000 | 14,000 | 0 |
| 01-500-5605 | VEHICLE MAINTENANCE | 26,736 | 39,539 | 27,337 | 29,000 | 28,503 | 35,000 | 31,000 | 2,000 |
| 01-500-5620 | OFFICE SUPPLIES | 2,391 | 2,888 | 2,485 | 2,600 | 4,772 | 6,000 | 2,200 | (400) |
| 01-500-5640 | JANITORIAL SUPPLIES | 9,803 | 11,753 | 7,584 | 8,700 | 2,695 | 4,000 | 8,500 | (200) |
| 01-500-5645 | TOOLS | 4,079 | 2,597 | 1,994 | 2,000 | 380 | 2,000 | 2,000 | 0 |
| 01-500-5650 | MECHANICS TOOLS | 1,061 | 2,917 | 943 | 1,500 | 2,225 | 2,500 | 2,500 | 1,000 |
| 01-500-5655 | UNIFORMS | 4,910 | 4,859 | 7,340 | 5,500 | 4,008 | 5,000 | 5,200 | (300) |
| 01-500-5660 | PAVEMENT MARKINGS | 136 | 0 | 0 | 2,000 | 0 | 2,000 | 1,000 | (1,000) |
| 01-500-5665 | SNOW & ICE REMOVAL | 25,508 | 2,576 | 36,848 | 30,000 | 27,502 | 30,000 | 42,000 | 12,000 |
| 01-500-5670 | STREET SIGNS | 7,286 | 4,566 | 6,010 | 6,000 | 4,013 | 6,000 | 7,000 | 1,000 |
| 01-500-5675 | STREET REPAIRS | 9,558 | 1,005 | 562 | 3,000 | 844 | 3,000 | 3,000 | 0 |
| 01-500-5680 | PARKWAY MAINTENANCE | 45,888 | 29,057 | 45,730 | 20,000 | 27,671 | 32,000 | 24,900 | 4,900 |
| 01-500-5799 | SUNDRY | 6,364 | 1,852 | 1,687 | 1,000 | 799 | 1,000 | 1,000 | 0 |
| COMMODITIES | | 161,335 | 118,499 | 151,725 | 125,300 | 111,090 | 139,500 | 144,300 | 19,000 |
| MINOR CAPITAL OUTLAY | | | | | | | | | |
| 01-500-5800 | SPECIAL PROJECTS/STUDIES | 852 | 122 | 26 | 500 | 131 | 500 | 500 | 0 |
| 01-500-5810 | WILLOW RD LOAN REPYMT | 347 | 0 | 0 | 500 | 0 | 0 | 0 | (500) |
| 01-500-5815 | SPECIALIZED EQUIPMENT | 9,881 | 4,645 | 3,714 | 5,500 | 4,287 | 5,500 | 4,500 | (1,000) |
| 01-500-5820 | SHARED TREE PROGRAM | 2,568 | 2,547 | 4,000 | 3,000 | 5,600 | 7,000 | 6,500 | 3,500 |
| 01-500-5825 | SIDEWALK REPAIRS | 12,603 | (780) | 0 | 15,000 | 0 | 10,000 | 15,000 | 0 |
| MINOR CAPITAL OUTLAY | | 26,251 | 6,534 | 7,740 | 24,500 | 10,017 | 23,000 | 26,500 | 2,000 |
| TRANSFERS TO CAPITAL FUND | | | | | | | | | |
| 01-500-5900 | EQUIPMENT REPLACEMENT | 137,190 | 235,925 | 179,732 | 195,498 | 146,624 | 195,498 | 199,303 | 3,805 |
| 01-500-5905 | VEHICLE TRANSFER | 2,880 | 2,880 | 6,250 | 6,750 | 5,063 | 6,750 | 6,750 | 0 |

**Village of Northfield
Proposed FY2026-27 Budget**

| PUBLIC WORKS | | | | | | | | |
|------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------|
| TRANSFERS TO CAPITAL FUND | 140,070 | 238,805 | 185,982 | 202,248 | 151,686 | 202,248 | 206,053 | 3,805 |
| Totals for dept 500 - PUBLIC WORKS | 1,385,611 | 1,520,476 | 1,503,146 | 1,510,166 | 1,296,506 | 1,624,592 | 1,517,679 | 7,513 |
| Total- excluding Capital Transfers | 1,245,541 | 1,281,671 | 1,317,164 | 1,307,918 | 1,144,820 | 1,422,344 | 1,311,626 | 3,708 |

**Village of Northfield
Proposed FY2026-27 Budget**

CAPITAL FUND

| GL NUMBER | DESCRIPTION | FY22-23 ACTIVITY | FY23-24 ACTIVITY | FY24-25 ACTIVITY | FY25-26 AMENDED BUDGET | FY25-26 YTD ACTIVITY | FY25-26 PROJECTED ACTIVITY | FY2026-27 PROPOSED BUDGET | BUDGET |
|--|--------------------------------|---------------------|---------------------|---------------------|------------------------------|-------------------------|----------------------------------|---------------------------------|--------------------------|
| | | | | | | | | | FY25-26 VS FY26-27 |
| Fund 12 - CAPITAL FUND | | | | | | | | | |
| REVENUES | | | | | | | | | |
| 12-000-4175 | GRANTS | 812,189 | 223,195 | 12,967 | 651,430 | 9,623 | 9,623 | 0 | (651,430) |
| 12-000-4193 | CAPITAL LEASE PROCEEDS | 458,701 | 0 | 0 | 550,000 | 0 | 0 | 0 | (550,000) |
| 12-000-4195 | SALE OF VILLAGE PROPERTY | 0 | 8,800 | 38,215 | 8,000 | 53,348 | 53,348 | 20,000 | 12,000 |
| 12-000-4200 | OPERATING TRANSFERS - IN | 937,200 | 1,344,526 | 3,126,427 | 1,137,679 | 834,488 | 1,112,651 | 1,094,159 | (43,520) |
| 12-000-4300 | INTEREST INCOME | 45,747 | 141,392 | 206,826 | 166,472 | 149,008 | 166,472 | 155,000 | (11,472) |
| 12-000-4305 | GAIN/LOSS ON INVESTMENTS | 0 | 79,071 | 74,637 | 0 | (323,610) | 0 | 0 | - |
| REVENUES | | 2,253,837 | 1,796,984 | 3,459,071 | 2,513,581 | 722,856 | 1,342,094 | 1,269,159 | (1,244,422) |
| CAPITAL EXPENDITURES | | | | | | | | | |
| 12-000-5700 | ROAD REHABILITATION | 560,335 | 20,868 | 152,358 | 10,000 | 24,613 | 24,613 | 493,200 | 483,200 |
| 12-000-5780 | ADMINISTRATIVE EQUIPMENT | 105,046 | 0 | 229,542 | 133,600 | 80,455 | 80,454 | 153,800 | 20,200 |
| 12-000-5781 | BLDG/COMMUNITY DEV. EQUIP | 0 | 0 | 13,563 | 0 | 0 | 0 | 38,500 | 38,500 |
| 12-000-5782 | POLICE EQUIPMENT | 0 | 19,909 | 110,430 | 174,770 | 26,268 | 29,964 | 261,220 | 86,450 |
| 12-000-5783 | POLICE EQUIP - AUTO | 51,337 | 96,033 | 62,882 | 54,000 | 69,831 | 69,831 | 48,000 | (6,000) |
| 12-000-5785 | FIRE/ RESCUE EQUIP | 31,271 | 108,913 | 62,107 | 622,400 | 90,555 | 90,555 | 171,900 | (450,500) |
| 12-000-5786 | PUBLIC WORKS EQUIPMENT | 86,205 | 12,600 | 540,490 | 117,000 | 46,076 | 46,076 | 377,200 | 260,200 |
| 12-000-5787 | WATER DEPT EQUIP. | 0 | 9,316 | 0 | 0 | 14,351 | 14,351 | 77,500 | 77,500 |
| 12-000-5788 | SANITARY SEWER EQUIPMENT | 0 | 0 | 0 | 50,000 | 2,923 | 2,923 | 35,000 | (15,000) |
| 12-000-5800 | SPECIAL PROJECTS/STUDIES | 0 | 133,039 | 46,330 | 0 | 995 | 995 | 0 | - |
| 12-000-5801 | BIKE PATH IMPROVEMENTS | 104,035 | 98,203 | 16,989 | 651,430 | 1,855 | 1,855 | 42,000 | (609,430) |
| 12-000-5845 | ROAD REHABILITATION | 118,617 | 164,562 | 0 | 0 | 0 | 0 | 0 | - |
| 12-000-5846 | ROAD REHAB-ORCHARD PARKING LOT | 0 | 0 | 20,677 | 0 | 0 | 0 | 42,000 | 42,000 |
| 12-000-5847 | SIDEWALK IMPROVEMENTS | 0 | 6,883 | 44,835 | 326,000 | 285,955 | 285,955 | 181,200 | (144,800) |
| 12-000-5849 | STORM SEWER IMPROVEMENTS | 0 | 0 | 0 | 5,000 | 0 | 0 | 80,000 | 75,000 |
| 12-000-5851 | STREETSCAPE-ENTRY SIGNS | 0 | 57,266 | 5,351 | 35,000 | 0 | 0 | 87,600 | 52,600 |
| 12-000-5856 | PW/F-R FACILITY IMPROVEMENTS | 0 | 0 | 90,674 | 0 | 320 | 320 | 0 | - |
| 12-000-5857 | PHASE 11 GIS UTILITY MAPPING | 330,950 | (3,900) | 0 | 0 | 0 | 0 | 0 | - |
| 12-000-5860 | P.O./LIBRARY IMPROVEMENTS | 0 | 350 | 482,267 | 160,000 | 46,345 | 46,345 | 122,760 | (37,240) |
| 12-000-5862 | VILLAGE HALL IMPROVEMENTS | 0 | 0 | 0 | 60,000 | 57,300 | 57,300 | 0 | (60,000) |
| 12-000-5864 | MISC | 22,320 | 41,217 | 56,972 | 63,000 | 26,730 | 26,730 | 162,000 | 99,000 |
| 12-000-5865 | CAPITAL LEASE PAYMENT | 264,866 | 211,356 | 212,658 | 222,200 | 108,238 | 217,770 | 0 | (222,200) |
| 12-000-5866 | CAPITAL OUTLAY | 8,500 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 12-000-5868 | CAPITAL LEASE INTEREST PYMT | 23,190 | 14,017 | 9,024 | 0 | 2,602 | 3,911 | 0 | - |
| CAPITAL EXPENDITURES | | 1,706,671 | 990,631 | 2,157,150 | 2,684,400 | 885,413 | 999,948 | 2,373,880 | (310,520) |
| NET SURPLUS / (DEFICIT) - FUND 12- CAPITAL FUND | | 547,166 | 806,353 | 1,301,922 | (170,819) | (162,557) | 342,146 | (1,104,721) | (933,902) |

**Village of Northfield
Proposed FY2026-27 Budget**

WATER & SEWER FUND

| GL NUMBER | DESCRIPTION | FY22-23 | FY23-24 | FY24-25 | FY25-26 | FY25-26 | FY25-26 | FY2026-27 PROPOSED BUDGET | BUDGET |
|---|------------------------------|------------------|------------------|------------------|-------------------|------------------|-----------------------|---------------------------------|--------------------------|
| | | ACTIVITY | ACTIVITY | ACTIVITY | AMENDED BUDGET | YTD ACTIVITY | PROJECTED ACTIVITY | | FY25-26 VS FY26-27 |
| Fund 08 - WATER & SEWER FUND | | | | | | | | | |
| REVENUES | | | | | | | | | |
| 08-000-4145 | UTILITY SALES | 3,854,757 | 4,060,347 | 4,023,858 | 4,188,673 | 3,714,974 | 4,188,960 | 4,281,118 | 92,445 |
| 08-000-4146 | LATE PAYMENT PENALTY | 11,104 | 46,921 | 32,657 | 25,000 | 38,515 | 46,532 | 34,303 | 9,303 |
| 08-000-4149 | SERVICE CHARGE | 475 | 3,075 | 3,950 | 3,500 | 4,125 | 5,500 | 3,250 | (250) |
| 08-000-4159 | WATER CONNECTION FEES | 4,500 | 2,400 | 2,100 | 2,000 | 3,000 | 4,000 | 3,250 | 1,250 |
| 08-000-4160 | METERS | 15,165 | 7,250 | 7,159 | 7,000 | 10,350 | 13,800 | 11,739 | 4,739 |
| 08-000-4161 | SEWER CONNECTION FEES | 4,500 | 2,100 | 2,100 | 2,500 | 2,400 | 3,200 | 2,640 | 140 |
| 08-000-4190 | IRMA REIMBURSEMENT | 11,125 | 22,922 | 37,046 | 20,000 | 17,000 | 17,000 | 22,023 | 2,023 |
| 08-000-4199 | MISC | 0 | 0 | 125 | 500 | 125 | 0 | 0 | (500) |
| 08-000-4300 | INTEREST INCOME | 82,104 | 201,149 | 221,189 | 174,076 | 187,870 | 250,493 | 200,000 | 25,924 |
| 08-000-4305 | GAIN/LOSS ON INVESTMENTS | 0 | 129,338 | 121,689 | 0 | (472,590) | 0 | 0 | - |
| 08-000-4500 | CAPITAL CONTRIBUTION | 729,695 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| REVENUES | | 4,713,425 | 4,475,502 | 4,451,873 | 4,423,249 | 3,505,769 | 4,529,485 | 4,558,323 | 135,074 |
| PERSONNEL | | | | | | | | | |
| 08-000-5000 | WAGES- ADMINISTRATION | 146,578 | 155,962 | 226,942 | 156,808 | 136,325 | 155,193 | 118,201 | (38,607) |
| 08-000-5005 | WAGES - OFFICE | 21,841 | 32,240 | 31,768 | 19,781 | 27,925 | 33,803 | 29,657 | 9,876 |
| 08-000-5010 | WAGES - MAINTENANCE | 276,170 | 311,322 | 322,102 | 322,223 | 280,919 | 323,096 | 298,964 | (23,259) |
| 08-000-5015 | WAGES - MECHANICS | 48,345 | 58,625 | 68,389 | 72,555 | 53,520 | 62,302 | 71,553 | (1,002) |
| 08-000-5085 | WAGES - PART TIME | 97,647 | 101,250 | 94,498 | 90,197 | 71,686 | 95,399 | 97,198 | 7,001 |
| 08-000-5090 | WAGES - OVERTIME | 19,780 | 13,798 | 39,111 | 20,000 | 4,074 | 4,972 | 35,000 | 15,000 |
| PERSONNEL | | 610,361 | 673,197 | 782,810 | 681,564 | 574,449 | 674,765 | 650,573 | (30,991) |
| EMPLOYMENT EXPENSES | | | | | | | | | |
| 08-000-5100 | INSURANCE | 62,632 | 90,910 | 96,993 | 117,678 | 58,524 | 71,475 | 98,088 | (19,590) |
| 08-000-5105 | FICA/MEDICARE | 49,386 | 56,229 | 62,142 | 48,511 | 37,485 | 45,459 | 44,051 | (4,460) |
| 08-000-5110 | IMRF | 141,554 | 72,046 | 85,997 | 68,160 | 59,429 | 69,750 | 63,085 | (5,075) |
| 08-000-5116 | COMPENSATED ABSENCES | (7,085) | 15,588 | 957 | 0 | 0 | 0 | 0 | - |
| EMPLOYMENT EXPENSES | | 246,487 | 234,773 | 246,089 | 234,349 | 155,438 | 186,684 | 205,224 | (29,125) |
| CONTRACTUAL SERVICE | | | | | | | | | |
| 08-000-5205 | AUDIT | 6,511 | 9,455 | 7,655 | 12,593 | 10,704 | 10,800 | 12,711 | 118 |
| 08-000-5207 | CREDIT CARD/BANK FEES | 40,196 | 47,197 | 45,942 | 40,000 | 35,639 | 47,518 | 45,213 | 5,213 |
| 08-000-5208 | INTERNET INQUIRY/E-BILLING | 1,950 | 3,520 | 2,100 | 2,500 | 419 | 419 | 0 | (2,500) |
| 08-000-5240 | PROFESSIONAL SERVICES | 74,251 | 98,963 | 77,771 | 60,140 | 40,357 | 51,246 | 70,000 | 9,860 |
| 08-000-5245 | SCHOOLS & SEMINARS | 159 | 792 | 814 | 1,500 | 0 | 1,500 | 3,000 | 1,500 |
| 08-000-5250 | MEMBERSHIPS & DUES | 5,074 | 4,910 | 4,246 | 6,500 | 5,682 | 6,000 | 7,000 | 500 |
| 08-000-5260 | COMPUTER SOFTWARE | 200 | 6,250 | 31,830 | 30,927 | 44,352 | 43,632 | 30,372 | (555) |
| 08-000-5265 | COMPUTER MAINTENANCE | 14,679 | 20,912 | 40,939 | 15,000 | 16,735 | 22,639 | 17,750 | 2,750 |
| 08-000-5295 | TELEPHONE & INTERNET | 4,677 | 4,076 | 3,944 | 5,000 | 3,047 | 4,643 | 4,800 | (200) |
| 08-000-5315 | RISK MANAGEMENT (IRMA) | 12,739 | 51,511 | 41,943 | 43,000 | 47,520 | 60,000 | 69,826 | 26,826 |
| 08-000-5318 | SUCCESSION PLANNING | 0 | 6,785 | 0 | 60,000 | 12,793 | 12,793 | 20,000 | (40,000) |
| 08-000-5325 | ENGINEERING SERVICES | 45,786 | 17,790 | 9,450 | 20,000 | 11,860 | 20,000 | 20,000 | - |
| 08-000-5360 | DUMPING FEES | 0 | 0 | 0 | 5,000 | 720 | 5,000 | 5,000 | - |
| 08-000-5450 | WATER SAMPLING | 619 | 1,148 | 752 | 3,000 | 2,845 | 3,793 | 5,000 | 2,000 |
| 08-000-5455 | LEAK DETECTION & REPAIRS | 17,884 | 7,666 | 8,257 | 15,000 | 350 | 15,000 | 15,000 | - |
| 08-000-5464 | BAD DEBT EXPENSE | (22) | 0 | 0 | 750 | 0 | 0 | 0 | (750) |
| 08-000-5465 | WATER PURCHASE - WINNETKA | 937,739 | 983,201 | 1,006,375 | 1,086,721 | 826,413 | 1,021,775 | 1,100,000 | 13,279 |
| 08-000-5466 | WATER PURCHASE - GLENCOE | 5,834 | 9,204 | 13,774 | 8,500 | 3,071 | 4,094 | 6,000 | (2,500) |
| 08-000-5470 | SANITARY SEWER MAINTENANCE | 16,635 | 2,500 | 11,475 | 15,000 | 5,562 | 15,000 | 15,000 | - |
| 08-000-5475 | LIFT STATION MAINTENANCE | 8,688 | 19,831 | 8,506 | 10,040 | 18,625 | 20,000 | 15,000 | 4,960 |
| CONTRACTUAL SERVICE | | 1,193,599 | 1,295,711 | 1,315,772 | 1,441,171 | 1,086,691 | 1,365,852 | 1,461,672 | 20,501 |
| COMMODITIES | | | | | | | | | |
| 08-000-5600 | GAS | 9,025 | 9,060 | 7,920 | 9,000 | 7,382 | 9,843 | 9,100 | 100 |
| 08-000-5605 | VEHICLE MAINTENANCE | 11,346 | 23,042 | 14,747 | 20,000 | 18,570 | 24,638 | 20,000 | - |
| 08-000-5620 | OFFICE SUPPLIES | 1,997 | 2,286 | 0 | 2,000 | 0 | 750 | 1,000 | (1,000) |
| 08-000-5625 | POSTAGE | 6,542 | 10,969 | 6,030 | 10,000 | 7,175 | 9,566 | 10,000 | - |
| 08-000-5740 | WATER MAIN PARTS | 21,268 | 11,344 | 25,373 | 25,000 | 12,270 | 25,000 | 25,000 | - |
| 08-000-5745 | FIRE HYDRANT PARTS | 647 | 0 | 0 | 3,000 | 0 | 3,000 | 2,000 | (1,000) |
| 08-000-5750 | WATER METER PARTS | 0 | 728 | 7,459 | 8,500 | 9,109 | 12,145 | 9,500 | 1,000 |
| 08-000-5755 | RESERVOIR | 24,396 | 33,155 | 44,899 | 35,000 | 26,363 | 35,000 | 35,000 | - |
| 08-000-5760 | WATER METER REPLACEMENTS | 6,503 | 16,248 | 4,370 | 25,000 | 43,027 | 57,369 | 50,000 | 25,000 |
| 08-000-5770 | SCADA MAINTENANCE | 0 | 220 | 0 | 8,683 | 1,087 | 1,449 | 5,000 | (3,683) |
| 08-000-5799 | SUNDRY | 4,311 | 4,567 | 4,759 | 3,000 | 1,360 | 2,000 | 3,000 | - |
| COMMODITIES | | 86,036 | 111,619 | 115,558 | 149,183 | 126,342 | 180,760 | 169,600 | 20,417 |
| MINOR CAPITAL OUTLAY | | | | | | | | | |
| 08-000-5810 | WILLOW RD LOAN REPYMT | 0 | 0 | 0 | 170,306 | 170,307 | 170,306 | 170,306 | - |
| 08-000-5880 | WATER MAIN REPLACEMENT | 21,824 | (4,935) | 35,352 | 953,890 | 13,930 | 806,000 | 2,413,900 | 1,460,010 |
| 08-000-5882 | WATER METER REPLACEMENT | 6,474 | 75,940 | 0 | 0 | 0 | 0 | 0 | - |
| 08-000-5885 | RESERVOIR/PUMP STATION EQUIP | 438 | 1,394 | 0 | 0 | 0 | 0 | 0 | - |
| 08-000-5890 | SANITARY SEWER EQUIPMENT | 0 | 0 | 0 | 0 | 319 | 1,000 | 0 | - |
| 08-000-5891 | SAN SEWER IMPROVEMENTS | 29,225 | 50,908 | 85,882 | 230,000 | 40,415 | 100,000 | 412,500 | 182,500 |
| 08-000-5892 | SAN SEWER TELEVISION | 0 | 0 | 13,061 | 75,000 | 2,494 | 50,000 | 10,000 | (65,000) |
| MINOR CAPITAL OUTLAY | | 57,961 | 123,307 | 134,295 | 1,429,196 | 227,464 | 1,127,306 | 3,006,706 | 1,577,510 |
| TRANSFERS TO CAPITAL FUND | | | | | | | | | |
| 08-000-5900 | EQUIPMENT REPLACEMENT | 123,880 | 150,639 | 187,344 | 186,798 | 140,009 | 186,798 | 182,183 | (4,615) |
| 08-000-5910 | WILLOW ROAD INFRASTRUCTURE | 1,703,065 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TRANSFERS TO CAPITAL FUND | | 1,826,945 | 150,639 | 187,344 | 186,798 | 140,009 | 186,798 | 182,183 | (4,615) |

**Village of Northfield
Proposed FY2026-27 Budget**

WATER & SEWER FUND

| | | | | | | | | | |
|--|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|--------------------|
| BOND & INTEREST EXPENSE | | | | | | | | | |
| 08-000-5920 | PRINCIPLE PAYMENTS | 0 | (5,000) | 5,000 | 220,000 | 220,000 | 220,000 | 0 | (220,000) |
| 08-000-5925 | INTEREST PAYMENTS | 13,379 | 34,404 | 16,317 | 15,892 | 7,946 | 13,340 | 0 | (15,892) |
| BOND & INTEREST EXPENSE | | 13,379 | 29,404 | 21,317 | 235,892 | 227,946 | 233,340 | - | (235,892) |
| DEPRECIATION | | | | | | | | | |
| 08-000-5950 | DEPRECIATION | 556,692 | 573,272 | 586,441 | 0 | 0 | 0 | 0 | - |
| DEPRECIATION | | 556,692 | 573,272 | 586,441 | - | - | - | - | - |
| Total Expenditures for Fund 08 - WATER & SEWER FUND | | 4,591,459 | 3,191,921 | 3,389,626 | 4,358,153 | 2,538,339 | 3,955,505 | 5,675,958 | 1,317,805 |
| NET SURPLUS / (DEFICIT) - FUND 08- WATER & SEWER FUND | | 121,966 | 1,283,580 | 1,062,248 | 65,096 | 967,430 | 573,980 | (1,117,635) | (1,182,731) |

**Village of Northfield
Proposed FY2026-27 Budget**

DEBT FUNDS

| GL NUMBER | DESCRIPTION | FY22-23 | FY23-24 | FY24-25 | FY25-26 | FY25-26 | FY25-26 | FY2026-27 | BUDGET |
|---|-------------------------------------|----------------|-----------------|----------------|----------------|------------------|--------------------|-----------------|--------------------|
| | | ACTIVITY | ACTIVITY | ACTIVITY | AMENDED BUDGET | YTD ACTIVITY | PROJECTED ACTIVITY | PROPOSED BUDGET | FY25-26 VS FY26-27 |
| REVENUES | | | | | | | | | |
| 15-000-4100 | PROPERTY TAX-2016 BOND | 183,556 | 177,903 | 182,802 | 178,676 | 78,785 | 178,676 | 180,732 | 2,056 |
| 22-000-4100 | PROPERTY TAX-2017 BOND | 310,928 | 310,102 | 309,156 | 308,640 | 138,338 | 308,640 | 307,520 | (1,120) |
| 24-000-4100 | PROPERTY TAX-ROLLING RIDGE SSA | 85,858 | 89,744 | 101,197 | 95,290 | 40,810 | 95,290 | 95,290 | - |
| 26-000-4100 | PROPERTY TAX-2019 BOND | 114,254 | 120,580 | 116,223 | 115,454 | 51,066 | 115,454 | 118,773 | 3,319 |
| 15-000-4300 | INTEREST INCOME-2016 BOND | 1,366 | 3,804 | 3,494 | 6,000 | 3,235 | 4,775 | 3,700 | (2,300) |
| 22-000-4300 | INTEREST INCOME-2017 BOND | 2,274 | 6,134 | 5,682 | 7,000 | 5,246 | 7,743 | 6,000 | (1,000) |
| 24-000-4300 | INTEREST INCOME-ROLLING RIDGE SSA | 2,458 | 5,348 | 6,303 | 6,000 | 3,567 | 5,200 | 4,800 | (1,200) |
| 26-000-4300 | INTEREST INCOME-2019 BOND | 0 | 0 | 0 | 0 | 1,269 | 1,882 | 1,400 | 1,400 |
| REVENUES | | 700,694 | 713,615 | 724,857 | 717,060 | 322,317 | 717,660 | 718,215 | 1,155 |
| BOND & INTEREST EXPENDITURES | | | | | | | | | |
| 15-000-5920 | PRINCIPAL PAYMENTS-2016 BOND ISSUE | 155,000 | 155,000 | 160,000 | 160,000 | 160,000 | 160,000 | 165,000 | 5,000 |
| 15-000-5925 | INTEREST PAYMENTS-2016 BOND ISSUE | 27,316 | 35,282 | 20,148 | 18,676 | 9,338 | 17,204 | 14,214 | (4,462) |
| 22-000-5920 | PRINCIPAL PAYMENTS-2017 BOND | 240,000 | 245,000 | 250,000 | 255,000 | 255,000 | 255,000 | 260,000 | 5,000 |
| 22-000-5925 | INTEREST PAYMENTS-2017 BOND | 71,264 | 95,340 | 56,640 | 53,640 | 26,820 | 50,580 | 44,400 | (9,240) |
| 24-000-5920 | PRINCIPAL PAYMENT-ROLLING RIDGE SSA | 69,952 | 71,945 | 73,996 | 76,105 | 76,105 | 76,105 | 78,273 | 2,168 |
| 24-000-5925 | INTEREST PAYMENTS-ROLLING RIDGE SSA | 25,338 | 23,344 | 21,294 | 19,185 | 19,185 | 19,185 | 17,016 | (2,169) |
| 26-000-5920 | PRINCIPAL PAYMENTS-2019 BOND | 90,000 | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 | 100,000 | 5,000 |
| 26-000-5925 | INTEREST PAYMENTS-2019 BOND | 25,021 | 23,608 | 22,069 | 20,454 | 10,227 | 19,613 | 17,847 | (2,607) |
| BOND & INTEREST EXPENDITURES | | 703,891 | 744,519 | 699,146 | 698,060 | 651,674 | 692,687 | 696,750 | (1,310) |
| NET SURPLUS / (DEFICIT) - DEBT FUNDS | | (3,197) | (30,904) | 25,710 | 19,000 | (329,358) | 24,973 | 21,465 | 2,465 |

**Village of Northfield
Proposed FY2026-27 Budget**

MOTOR FUEL TAX

| GL NUMBER | DESCRIPTION | FY 22-23 ACTIVITY | FY23-24 ACTIVITY | FY24-25 ACTIVITY | FY25-26 AMENDED BUDGET | FY25-26 YTD ACTIVITY | FY25-26 PROJECTED ACTIVITY | FY2026-27 PROPOSED BUDGET | FY25-26 BUDGET VS FY26-27 |
|--|------------------------------|----------------------|---------------------|---------------------|------------------------------|-------------------------|----------------------------------|---------------------------------|---------------------------------|
| Fund 04 - MOTOR FUEL TAX | | | | | | | | | |
| REVENUES | | | | | | | | | |
| 04-000-4114 | MOTOR FUEL TAX | 128,009 | 143,522 | 149,166 | 124,049 | 146,581 | 175,898 | 149,149 | 25,100 |
| 04-000-4115 | TRANSPORTATION RENEWAL FUND | 103,475 | 122,062 | 130,927 | 133,251 | 115,440 | 135,000 | 138,825 | 5,574 |
| 04-000-4175 | GRANTS | 59,533 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 04-000-4300 | INTEREST INCOME | 24,004 | 46,401 | 46,639 | 39,633 | 33,099 | 44,131 | 40,300 | 667 |
| REVENUES | | 315,021 | 311,985 | 326,732 | 296,933 | 295,119 | 355,029 | 328,274 | 31,341 |
| CAPITAL EXPENDITURES | | | | | | | | | |
| 04-000-5845 | ROAD REHABILITATION | 0 | 0 | 0 | 75,400 | 59,834 | 59,834 | 420,000 | 344,600 |
| 04-000-5914 | CRACK SEAL/PAVEMENT STRIPING | 68,844 | 94,215 | 107,130 | 90,552 | 16,072 | 16,072 | 0 | (90,552) |
| CAPITAL EXPENDITURES | | 68,844 | 94,215 | 107,130 | 165,952 | 75,906 | 75,906 | 420,000 | 254,048 |
| MINOR CAPITAL OUTLAY | | | | | | | | | |
| 04-000-5920 | PRINCIPAL PAYMENTS | 120,000 | 125,000 | 130,000 | 0 | 0 | 0 | 0 | - |
| 04-000-5925 | INTEREST PAYMENTS | 7,565 | 10,330 | 5,330 | 0 | 0 | 0 | 0 | - |
| MINOR CAPITAL OUTLAY | | 127,565 | 135,330 | 135,330 | - | - | - | - | - |
| NET SURPLUS / (DEFICIT) - FUND 04- MOTOR FUEL TAX | | 118,613 | 82,441 | 84,272 | 130,981 | 219,213 | 279,123 | (91,726) | (222,707) |

**Village of Northfield
Proposed FY2026-27 Budget**

FOREIGN FIRE INSURANCE

| GL NUMBER | DESCRIPTION | FY 22-23 ACTIVITY | FY23-24 ACTIVITY | FY24-25 ACTIVITY | FY25-26 AMENDED BUDGET | FY25-26 YTD ACTIVITY | FY25-26 PROJECTED ACTIVITY | FY2026-27 PROPOSED BUDGET | FY25-26 BUDGET VS FY26-27 |
|--|----------------------------|----------------------|---------------------|---------------------|------------------------------|-------------------------|----------------------------------|---------------------------------|---------------------------------|
| Fund 07 - FOREIGN FIRE INSURANCE | | | | | | | | | |
| REVENUES | | | | | | | | | |
| 07-000-4198 | FOREIGN FIRE INSURANCE TAX | 44,846 | 45,640 | 51,704 | 51,704 | 60,396 | 60,396 | 53,000 | 1,296 |
| 07-000-4300 | INTEREST INCOME | 2,554 | 5,632 | 7,514 | 5,000 | 5,389 | 7,000 | 5,675 | 675 |
| REVENUES | | 47,400 | 51,272 | 59,218 | 56,704 | 65,785 | 67,396 | 58,675 | 1,971 |
| CONTRACTUAL SERVICE | | | | | | | | | |
| 07-000-5245 | SCHOOLS & SEMINARS | (818) | 0 | 0 | 7,000 | 0 | 0 | 0 | (7,000) |
| 07-000-5446 | FIRE FACILITY | 8,333 | 1,211 | 7,810 | 10,000 | 5,987 | 7,200 | 6,000 | (4,000) |
| CONTRACTUAL SERVICE | | 7,515 | 1,211 | 7,810 | 17,000 | 5,987 | 7,200 | 6,000 | (11,000) |
| COMMODITIES | | | | | | | | | |
| 07-000-5655 | UNIFORMS | 9,239 | 4,256 | 605 | 16,500 | 10,078 | 10,078 | 5,000 | (11,500) |
| 07-000-5799 | SUNDRY | 5,989 | 13,954 | 1,997 | 5,000 | 5,335 | 7,500 | 7,500 | 2,500 |
| COMMODITIES | | 15,228 | 18,210 | 2,602 | 21,500 | 15,414 | 17,578 | 12,500 | (9,000) |
| NET SURPLUS / (DEFICIT) - FUND 07- FOREIGN FIRE INSURANCE | | 24,656 | 31,851 | 48,807 | 18,204 | 44,384 | 42,618 | 40,175 | 21,971 |

**Village of Northfield
Proposed FY2026-27 Budget**

STORM SEWER FUND

| GL NUMBER | DESCRIPTION | FY 22-23 ACTIVITY | FY23-24 ACTIVITY | FY24-25 ACTIVITY | FY25-26 AMENDED BUDGET | FY25-26 YTD ACTIVITY | FY25-26 PROJECTED ACTIVITY | FY2026-27 PROPOSED BUDGET | FY25-26 BUDGET VS FY26-27 BUDGET |
|--|----------------------------|----------------------|---------------------|---------------------|------------------------------|-------------------------|----------------------------------|---------------------------------|---|
| Fund 11 - STORM SEWER FUND | | | | | | | | | |
| REVENUES | | | | | | | | | |
| 11-000-4154 | STORM WATER MGMT FEE | 39,452 | 32,408 | 36,493 | 30,000 | 41,835 | 55,780 | 38,000 | 8,000 |
| 11-000-4191 | STORM SEWER - COST SHARING | 0 | 0 | 0 | 2,000 | 0 | 0 | 0 | (2,000) |
| 11-000-4300 | INTEREST INCOME | 3,817 | 9,466 | 10,162 | 8,834 | 8,501 | 11,300 | 8,700 | (134) |
| REVENUES | | 43,269 | 41,875 | 46,655 | 40,834 | 50,336 | 67,080 | 46,700 | 5,866 |
| CONTRACTUAL SERVICE | | | | | | | | | |
| 11-000-5240 | PROFESSIONAL SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 75,000 | 75,000 |
| CONTRACTUAL SERVICE | | - | - | - | - | - | - | 75,000 | 75,000 |
| CAPITAL | | | | | | | | | |
| 11-000-5850 | MISC STORM SEWER PROJECTS | 0 | 0 | 0 | 5,000 | 1,452 | 1,500 | 5,000 | - |
| 11-000-5899 | MISCELLANEOUS | 8,718 | 4,131 | 0 | 5,000 | 0 | 0 | 0 | (5,000) |
| CAPITAL | | 8,718 | 4,131 | - | 10,000 | 1,452 | 1,500 | 5,000 | (5,000) |
| NET SURPLUS / (DEFICIT) - FUND 11- STORM SEWER FUND | | 34,551 | 37,744 | 46,655 | 30,834 | 48,884 | 65,580 | (33,300) | (64,134) |

**Village of Northfield
Proposed FY2026-27 Budget**

POLICE PENSION

| GL NUMBER | DESCRIPTION | FY 22-23 ACTIVITY | FY23-24 ACTIVITY | FY24-25 ACTIVITY | FY25-26 AMENDED BUDGET | FY25-26 YTD ACTIVITY | FY25-26 PROJECTED ACTIVITY | FY2026-27 PROPOSED BUDGET | FY25-26 BUDGET VS FY26-27 BUDGET |
|---|--------------------------------|----------------------|---------------------|---------------------|------------------------------|-------------------------|----------------------------------|---------------------------------|---|
| Fund 20 - POLICE PENSION | | | | | | | | | |
| REVENUES | | | | | | | | | |
| 20-000-4100 | PROPERTY TAX | 1,681,780 | 1,400,596 | 1,537,871 | 1,688,600 | 1,197,459 | 1,791,955 | 2,088,000 | 399,400 |
| 20-000-4197 | EMPLOYEE WITHHOLDING | 286,310 | 240,385 | 206,950 | 260,000 | 275,535 | 329,535 | 432,000 | 172,000 |
| 20-000-4199 | MISC | 243 | 174 | 253 | 0 | 5,829 | 5,829 | 0 | - |
| 20-000-4300 | INTEREST INCOME | 165,457 | 156,448 | 155,941 | 170,000 | 112,361 | 149,815 | 145,000 | (25,000) |
| 20-000-4317 | DIVIDENDS - EQUITIES | 136,516 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 20-000-4318 | DIVIDENDS - GLA DISCIP SMIDCAP | 3,488 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 20-000-4337 | GAIN/LOSS EQUITIES | 45,427 | 2,075,198 | 2,329,063 | 0 | 5,176,734 | 0 | 0 | - |
| 20-000-4338 | GAIN/LOSS GLA DISCIP SMIDCAP | (111,523) | 0 | 0 | 0 | 0 | 0 | 0 | - |
| REVENUES | | 2,207,699 | 3,872,800 | 4,230,078 | 2,118,600 | 6,767,917 | 2,277,134 | 2,665,000 | 546,400 |
| EXPENDITURES | | | | | | | | | |
| 20-000-5100 | INSURANCE | 6,183 | 6,452 | 8,561 | 0 | 0 | 0 | 0 | - |
| 20-000-5200 | LEGAL-GENERAL | 14,627 | 32,972 | 62,307 | 50,000 | 14,885 | 22,000 | 30,000 | (20,000) |
| 20-000-5205 | AUDIT | 3,256 | (1) | 5,700 | 6,296 | 0 | 0 | 0 | (6,296) |
| 20-000-5235 | BENEFIT ADMINISTRATION | 13,130 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 20-000-5240 | PROFESSIONAL SERVICES | 5,890 | 16,500 | 19,446 | 20,852 | 17,443 | 23,500 | 25,000 | 4,148 |
| 20-000-5245 | SCHOOLS & SEMINARS | 0 | 560 | 580 | 1,000 | 0 | 1,000 | 750 | (250) |
| 20-000-5250 | MEMBERSHIPS & DUES | 0 | 0 | 1,070 | 0 | 0 | 0 | 0 | - |
| 20-000-5315 | RISK MANAGEMENT (IRMA) | 0 | 0 | 0 | 10,250 | 0 | 0 | 0 | (10,250) |
| 20-000-5330 | HEALTH/FITNESS TESTING | 0 | 8,712 | 0 | 3,000 | 9,511 | 9,511 | 10,000 | 7,000 |
| 20-000-5500 | PENSION REFUNDS | 0 | 0 | 49,960 | 0 | 31,309 | 31,309 | 0 | - |
| 20-000-5505 | PENSION PAYMENTS | 1,635,929 | 1,669,884 | 2,020,557 | 2,136,892 | 1,563,850 | 2,088,850 | 2,172,500 | 35,608 |
| 20-000-5510 | BANK CHARGES | 495 | 483 | 604 | 550 | 565 | 750 | 850 | 300 |
| 20-000-5511 | COMPLIANCE FEES | 4,845 | 1,068 | 0 | 0 | 0 | 0 | 0 | - |
| 20-000-5512 | INVESTMENT MGMT FEE | 32,832 | 12,222 | 17,669 | 16,640 | 19,544 | 26,060 | 27,500 | 10,860 |
| EXPENDITURES | | 1,717,185 | 1,748,852 | 2,186,455 | 2,245,480 | 1,657,107 | 2,202,980 | 2,266,600 | 21,120 |
| NET SURPLUS / (DEFICIT) - FUND 20- POLICE PENSION FUND | | 490,513 | 2,123,947 | 2,043,623 | (126,880) | 5,110,810 | 74,154 | 398,400 | 525,280 |