



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**

Thursday, 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	\$18,500	\$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
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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

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

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
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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
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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
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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