

# CITY OF NORTHLAKE

## 2026 Budget Report

*An engaging and transparent overview of City finances*



## Introduction

Northlake, known as the 'City of Friendly People,' is a diverse and close-knit community of approximately 12,800 residents located 15 miles west of downtown Chicago. Northlake's story is one of growth and resilience, evolving from an area of small farms into the vibrant city it is today. Located in Cook County, about 14 miles west of downtown Chicago, Northlake has deep roots that connect us to the broader history of the region.

In the early 20th century, the area that would become Northlake was mostly farmland. The wide-open spaces and close proximity to Chicago made it a good location for families seeking a quiet, rural life while still being near the city. As Chicago expanded, so did interest in developing the areas around it, including Northlake.

The city of Northlake officially began to take shape in the late 1930's when the Midland Development Company, led by Charles Reskin, purchased a tract of land that was already subdivided by the bankrupt H. O. Stone Company at the southwest corner of North Avenue and Wolf Road. The success of the initial sales led to Midland purchasing an additional tract of land for development. The name "Northlake" comes from the city's location near North Avenue and Lake Street, two important roads that helped connect the area to surrounding communities. The name is a blend of these two key streets, symbolizing how Northlake has always been a place of connection and growth.

Northlake was officially incorporated as a city in 1949, and it quickly attracted families looking for affordable homes and a community-oriented environment during the post WWII housing boon. During the 1950s and 1960s, Northlake experienced significant growth, with new homes, schools, and businesses being built to meet the needs of the growing population. It was during this time that many of the city's parks, public services, and community traditions began to take root.

As the city continued to grow, local leaders made it a priority to maintain a sense of community. Northlake's residents worked together to build a city where people could live comfortably, with easy access to schools, parks, and job opportunities. This spirit of cooperation and pride has been a guiding force in Northlake's development over the years.

## Budget Overview & Process

### Budgeting Approach

The City of Northlake uses a **zero-based budgeting (ZBB) methodology**, which means that each department begins every fiscal year at "zero." Instead of automatically receiving the same funding as the prior year, departments must **justify each expense request from the ground up**. This process ensures:

- A careful review of all expenditures.
- Alignment of department requests with the City's strategic priorities.
- Accountability and transparency for both staff and elected officials.
- Flexibility to reallocate resources when new challenges or opportunities arise.

Unlike traditional budgeting methods that carry forward historical line items, ZBB forces a fresh look annually at all programs, staffing, and capital needs.

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## Timeline of the Budget Process

The budget development cycle for Northlake typically runs from **September through December**:

1. **September** – Departments begin preparing detailed budget requests, including anticipated operational needs, staffing costs, and capital projects.
2. **October** – Finance staff compile requests into preliminary spreadsheets. Department heads may be asked to present and defend their proposals.
3. **November** – The Finance Committee reviews consolidated drafts, compares them with projected revenues, and discusses policy adjustments.
  - o Public notice requirements (such as posting the Budget and Appropriation Ordinance draft for 30 days) are met at this stage.
4. **December** – Final adjustments are made. The City Council holds a public hearing and formally adopts the budget and tax levy ordinance by ordinance.

This timeline ensures sufficient time for **public input, committee review, and legal compliance** with Illinois state statutes governing municipal finance.

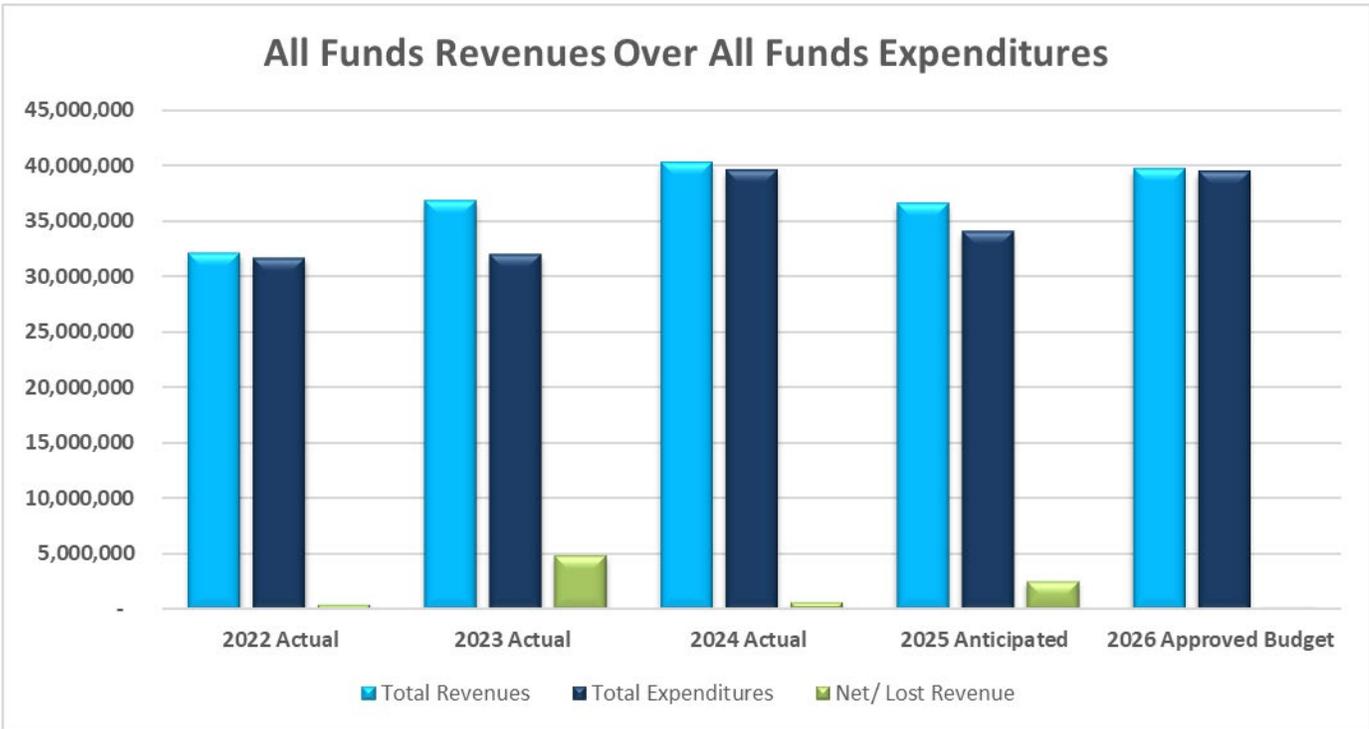
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## Fund Structure

Northlake's finances are organized into multiple **funds**, each serving a distinct purpose and ensuring money is spent in compliance with state and federal requirements:

- **General Fund** – Supports the core operations of the City (legislative, administration, finance, police, public works).
- **Utility Tax Fund** – Receives utility tax revenues to be applied toward general operations or debt service.
- **Motor Fuel Tax (MFT) Fund** – Restricted state-shared revenues used for street maintenance, resurfacing, and transportation projects.
- **Water & Sewer Fund** – An enterprise fund that operates like a utility, funded through water/sewer billing and used exclusively for system operations, maintenance, and capital improvements.
- **Community Development Block Grant (CDBG) Fund** – Federal program funding designated for community development and neighborhood improvement projects.
- **21st Century Fund / Capital Project Funds** – Dedicated to major infrastructure upgrades and long-term capital improvements.

Together, these funds allow the City to **separate restricted dollars from discretionary operating revenues**, creating a clear picture of how public resources are allocated.



## All Revenues by Fund

The City of Northlake’s revenues are derived from multiple funds, each with distinct sources and purposes. The distribution of revenues over the past several years highlights shifts in reliance on particular funds and the impact of planned budgets in the future.

- **Corporate Fund** – The City’s primary revenue source, making up the majority share each year (59% in 2022, 38% in 2023, 47% in 2024, and just over 51% in 2025).
- **Utility Tax** – Modest in 2022, but spiked significantly in 2023 (28%) before returning to a more typical range of 13–19% in 2024–2025.
- **Motor Fuel Tax (MFT)** – A steady, smaller revenue stream, staying in the 1–3% range from 2022 through 2025.
- **CDBG (Grant Revenues)** – Variable year to year, ranging from 0–3% of revenues, with the highest inflow in 2023.
- **Water & Sewer** – Consistently a major contributor, between 11–30% of revenues depending on the year, with stronger years in 2022 and 2024.
- **Wolf Ridge Condos** – Minimal revenue source, under 1% each year.
- **Creekside** – Small but steady, between 1–2% of total revenues annually.
- **21st Century Fund** – Somewhat variable, reaching 10% in 2023 and then easing to 6% in both 2024 and 2025.
- **2015 Bond** – Contributed 5–9% in 2023 and 2024, but no revenues in 2022 or 2025.

FUND	2022 ACTUAL	%	2023 ACTUAL	%	2024 ACTUAL	%	2025 APPROVED BUDGET	%	2026 PROPOSED BUDGET	%
CORPORATE	\$21,038,516	66%	\$20,788,220	57%	\$23,194,789	58%	\$18,288,584	53.7%	\$19,961,069	50.3%
UTILITY TAX	\$ 1,612,303	5%	\$ 2,087,389	6%	\$ 2,564,957	6%	\$ 6,610,000	19.4%	\$10,380,000	26.1%
MFT	\$ 778,643	2%	\$ 584,434	2%	\$ 893,915	2%	\$ 475,000	1.4%	\$ 575,000	1.4%
CDBG	\$ 225,000	1%	\$ 381,189	1%	\$ 6,718	0%	\$ -	0.0%	\$ -	0.0%
WATER & SEWER	\$ 6,764,851	21%	\$ 7,354,866	20%	\$ 6,216,938	15%	\$ 6,424,515	18.9%	\$ 6,508,510	16.4%
WOLF RIDGE CONDOS	\$ 433,748	1%	\$ 173,004	0%	\$ 249,423	1%	\$ 21,300	0.1%	\$ 22,800	0.1%
CREEKSIDE	\$ 731,968	2%	\$ 1,116,117	3%	\$ 747,304	2%	\$ 825,250	2.4%	\$ 831,000	2.1%
21ST CENTURY	\$ 507,502	2%	\$ 793,672	2%	\$ 1,824,147	5%	\$ 1,382,038	4.1%	\$ 1,435,765	3.6%
2015 BOND	\$ -	0%	\$ 3,481,140	9%	\$ 4,520,400	11%	\$ -	0.0%	\$ -	0.0%
<b>TOTAL</b>	<b>\$32,092,532</b>	<b>100%</b>	<b>\$36,760,030</b>	<b>100%</b>	<b>\$40,218,591</b>	<b>100%</b>	<b>\$34,026,687</b>	<b>100%</b>	<b>\$39,714,144</b>	<b>100%</b>

## All Revenues by Fund

Overall expenditures have remained relatively stable over the past several years, averaging between \$38 million and \$40 million annually. The 2026 proposed budget totals \$39.99 million, reflecting a modest increase from the 2025 approved amount. The Corporate and Utility Tax Funds continue to represent the majority of expenditures, together accounting for over 80% of the total budget. Both funds show growth in 2026, with Corporate increasing to \$16.26 million (40.6%) and Utility Tax to \$16.19 million (40.5%).

Other funds such as Water & Sewer remain consistent at approximately \$5.6 million (14%), while smaller programs like CDBG, MFT, and 21st Century have been phased out in the proposed year. The 2015 Bond Fund returns to normal expenditure levels following a one-time spike in 2024, and Creekside remains steady near \$770,000. Overall, the 2026 proposed budget maintains a balanced expenditure plan with stable operational funding and continued investment in core municipal functions.

FUND	2022 ACTUAL	%	2023 ACTUAL	%	2024 ACTUAL	%	2025 APPROVED BUDGET	%	2026 PROPOSED BUDGET	%
CORPORATE	\$ 14,639,843	46%	\$ 13,583,716	43%	\$ 15,772,432	40%	\$ 13,585,662	36.6%	\$ 16,183,907	41.0%
UTILITY TAX	\$ 8,727,591	28%	\$ 7,841,935	25%	\$ 4,095,058	10%	\$ 14,560,010	39.3%	\$ 15,706,000	39.8%
MFT	\$ 230,197	1%	\$ 178,995	1%	\$ 378,367	1%	\$ 965,866	2.6%	\$ -	0.0%
CDBG	\$ 512,557	2%	\$ 747,876	2%	\$ 592,101	1%	\$ -	0.0%	\$ -	0.0%
WATER & SEWER	\$ 5,416,141	17%	\$ 5,793,126	18%	\$ 5,420,427	14%	\$ 5,580,254	15.1%	\$ 5,602,971	14.2%
WOLF RIDGE CONDOS	\$ 23,993	0%	\$ 15,451	0%	\$ 13,410	0%	\$ 12,908	0.0%	\$ 13,000	0.0%
CREEKSIDE	\$ 420,423	1%	\$ 1,057,995	3%	\$ 256,627	1%	\$ 751,463	2.0%	\$ 771,818	2.0%
21ST CENTURY	\$ 590,665	2%	\$ 1,687,600	5%	\$ 1,460,758	4%	\$ 604,000	1.6%	\$ -	0.0%
2015 BOND	\$ 1,017,650	3%	\$ 1,019,900	3%	\$ 11,520,400	29%	\$ 1,013,675	2.7%	\$ 1,162,032	2.9%
<b>TOTAL</b>	<b>\$ 31,579,060</b>	<b>100%</b>	<b>\$ 31,926,594</b>	<b>100%</b>	<b>\$ 39,509,579</b>	<b>100%</b>	<b>\$ 37,073,838</b>	<b>100%</b>	<b>\$ 39,439,728</b>	<b>100%</b>

## General Fund Revenue Projections

Based on current economic conditions, fiscal policies, and historical performance, staff recommends modest adjustments to the 2026 revenue projections to ensure realistic and sustainable estimates. For many years, the City has not increased its tax levy to its residents, maintaining a stable rate while still supporting essential services. State-shared revenues such as sales, income, and use taxes are anticipated to experience moderate growth in 2026, driven by steady consumer spending and gradual economic expansion across Illinois.

Building-related fees and permit revenues continue to show resilience, reflecting ongoing residential and commercial development activity. Adjustments in these areas include minor increases in building permit and plan review revenues to align with recent activity levels. Franchise fees from telecommunications and cable providers are projected to decrease slightly, consistent with national trends toward streaming services and wireless communications.

Interest income is expected to decline moderately as the Federal Reserve signals potential rate reductions in 2025, while lease and rental revenues are projected to increase modestly due to stable tenant activity and renewed agreements.

Overall, the revised 2026 General Fund revenue estimate is projected at approximately **\$19,961,069 million**, representing a balanced and data-driven outlook that accounts for inflationary trends, market conditions, and prudent fiscal management.

## General Fund Expenditure Projections

General Fund expenditures for FY2026 are projected at **\$16.26 million**, reflecting a steady and carefully managed increase from the prior year. This projection supports the City's core municipal operations, including public safety, public works, administration, and community services.

The expenditure plan emphasizes the continued delivery of essential services while maintaining a responsible and sustainable financial posture. Modest increases across several operational categories—such as utilities, contractual services, equipment needs, and technology—align with rising service demands and inflationary pressures. These adjustments ensure that departments can maintain service levels, support compliance requirements, and continue improving operational efficiency.

Infrastructure support and routine maintenance also remain key components of the General Fund projection. The FY2026 budget includes strategic investments to preserve City facilities, maintain vehicle and equipment readiness, and support the day-to-day functions that keep municipal operations reliable and responsive.

Overall, the FY2026 General Fund expenditure outlook remains stable. Growth is measured, purposeful, and aligned with available resources, ensuring the City can meet current service needs while preparing for future operational requirements.

GL Number	Description	2026 BOARD APPROVED	2025 YTD		2024 Activity	2023 Activity
			2025 Budget	As of October		
<b>General Fund 00</b>						
--- Estimated Revenue ---						
00-00-40100	PROPERTY TAXES	4,541,327.00	4,857,259.00	2,717,501.85	4,810,316.74	5,951,628.64
00-00-40102	SS3 KA BLDG 23	0.00	0.00	0.00	210,000.00	210,000.00
00-00-40103	SS 4 REVENUE KA BLDG 26	0.00	0.00	0.00	235,000.00	0.00
00-00-40105	SSA # 5	0.00	0.00	0.00	154,000.00	0.00
00-00-40106	SSA #2	0.00	0.00	0.00	0.00	0.00
00-00-40110	PROPERTY TAXES POLICE PENSION	0.00	0.00	0.00	1,470,716.08	0.00
00-00-40116	SSA #6 REVENUE	0.00	0.00	323,000.00	0.00	0.00
00-00-40200	REPLACEMENT TAXES	375,000.00	450,000.00	266,804.66	383,224.04	652,926.73
00-00-40300	STATE SALES TAX	6,500,000.00	6,500,000.00	9,706,241.84	8,387,490.20	6,667,727.17
00-00-40400	STATE INCOME TAX	2,000,000.00	2,000,000.00	2,057,634.95	2,180,494.30	2,050,797.34
00-00-40550	USE TAX	400,000.00	450,000.00	182,331.56	436,111.64	510,434.25
00-00-40600	STREET & BRIDGE TAX	150,000.00	150,000.00	139,635.08	258,405.61	281,396.78
00-00-40700	CIRCUIT COURT FINES	70,000.00	196,000.00	50,111.82	35,744.01	71,789.14
00-00-40750	OVERWEIGHT PERMITS	45,000.00	40,000.00	37,000.00	40,800.00	53,300.00
00-00-40800	POLICE FINES	80,000.00	75,000.00	155,149.85	81,404.28	68,993.68
00-00-40801	SCHOOL LIAISON	112,500.00	126,000.00	100,064.56	129,742.79	140,121.49
00-00-40804	OPIOD SETTLEMENTS	5,000.00	8,000.00	6,516.34	5,528.64	7,682.68
00-00-40805	ELEC CONT LICENSES	500.00	700.00	400.00	2,100.00	1,700.00
00-00-40807	ADMIN FEES FOR TOWING	35,000.00	37,000.00	28,700.00	35,700.00	26,950.00
00-00-40808	OFFENDER REGISTRATION	750.00	800.00	750.00	820.00	0.00
00-00-40825	BACKGROUND CHECKS	300.00	200.00	403.75	293.53	130.00
00-00-40850	FALSE ALARM	12,000.00	16,000.00	10,400.00	17,200.00	7,900.00
00-00-40900	FINGERPRINTING	400.00	400.00	420.00	598.25	411.25
00-00-40950	EMERGENCY RESPONSE	0.00	500.00	0.00	25.00	1,648.75
00-00-40975	POLICE MISC	10,000.00	5,000.00	15,048.21	2,870.00	8,897.23
00-00-41000	ACCIDENT REPORTS	3,000.00	2,500.00	3,120.00	2,390.00	2,680.00
00-00-41100	CONTRACTORS LICENSES	35,000.00	30,000.00	38,900.00	35,300.00	29,100.00
00-00-41300	VEHICLE TAX- COMMERCIAL	35,000.00	35,000.00	32,290.00	31,991.00	34,115.00
00-00-41350	TRUCK PARKING TAX	18,000.00	18,000.00	16,775.00	18,300.00	18,460.00
00-00-41500	LIQUOR LICENSES	50,000.00	48,000.00	2,000.00	56,683.34	44,350.00
00-00-41600	PET PARK	1,200.00	1,200.00	1,090.00	1,127.00	1,015.00
00-00-41650	PLUMBING PERMITS	15,000.00	8,000.00	20,245.00	5,810.00	20,120.00
00-00-41700	BUSINESS LICENSES	90,000.00	90,000.00	80,743.00	86,711.75	91,261.75
00-00-41800	BUILDING PERMIT FEES	500,000.00	400,000.00	553,892.50	727,987.50	779,563.65
00-00-42000	ZONING APPLICATION FEES	500.00	250.00	750.00	250.00	0.00
00-00-42200	ELEVATOR INSPECTION FEES	4,500.00	4,500.00	2,745.00	3,180.00	4,695.00
00-00-42300	ELECTRICAL PERMITS	3,000.00	4,000.00	1,270.00	2,315.00	3,841.00
00-00-42301	CHICKEN COOP FEES	50.00	25.00	100.00	25.00	100.00
00-00-42302	THEATRE REVENUE	0.00	150.00	0.00	0.00	210.00
00-00-42500	COMM EVENTS & AFFAIRS FEES	50,000.00	65,000.00	51,316.00	57,916.00	45,633.34
00-00-42600	TELEPHONE FRANCHISE FEES	450,000.00	450,000.00	445,606.09	459,329.55	477,441.72
00-00-42800	CABLE FEES	60,000.00	80,000.00	50,640.73	77,037.39	88,274.87
00-00-42900	COC SINGLE FAMILY	20,000.00	25,000.00	16,250.00	24,500.00	20,825.00
00-00-42902	COC MULTI FAMILY UNITS	5,000.00	7,000.00	5,000.00	9,260.00	4,550.00
00-00-42903	COC-COMMERCIAL BUILDINGS	2,000.00	2,000.00	3,050.00	1,750.00	2,300.00

GL Number	Description	2026 BOARD APPROVED	2025 YTD		2024 Activity	2023 Activity
			2025 Budget	As of October		
00-00-42904	COC-INDUSTRIAL BUILDINGS	1,500.00	1,700.00	1,950.00	1,400.00	1,500.00
00-00-42905	CHRISTOPHER BURKE FEES	50,000.00	25,000.00	85,371.93	34,993.75	60,139.40
00-00-42906	SAFEUILT PLAN REVIEW FEES	100,000.00	100,000.00	54,218.26	168,426.39	97,569.20
00-00-43000	ROOM TAX	80,000.00	70,000.00	67,538.00	77,154.17	67,243.60
00-00-43100	SALE OF SURPLUS EQUIPMENT	5,000.00	5,000.00	24,083.00	8,375.00	340.00
00-00-43300	REIMBURSE-OTHER AGENCIES	50,000.00	30,000.00	48,265.44	55,387.59	66,568.09
00-00-43400	REIMBURSE WORKERS COMP	1,000.00	8,000.00	0.00	6,169.32	0.00
00-00-43500	REIMBURSE DAMAGES	10,000.00	10,000.00	49,880.36	5,215.01	10,857.43
00-00-43600	REIMBURSE INSURANCE PREM	215,000.00	210,000.00	168,243.32	200,098.21	217,529.34
00-00-43700	REIMB LIENS FILED	3,000.00	3,000.00	2,550.00	3,050.00	3,000.00
00-00-43800	REIMBURSE TRAINING	0.00	0.00	0.00	0.00	0.00
00-00-43820	RENTAL PROPERTY	0.00	0.00	0.00	0.00	0.00
00-00-43849	GRANTS	0.00	0.00	152,140.47	1,000.00	0.00
00-00-43850	IPRF Grant	35,000.00	35,000.00	0.00	36,581.00	35,577.00
00-00-44000	HEALTH INSPECTION FEES	12,000.00	11,300.00	9,300.00	13,700.00	11,200.00
00-00-44100	INTEREST	275,000.00	250,000.00	283,801.43	381,064.97	382,622.62
00-00-44101	CC INTEREST	1,000.00	0.00	1,228.10	2,461.18	568.85
00-00-44102	CD 1 INTEREST 7811822028	44,000.00	0.00	35,583.80	47,210.01	36,394.72
00-00-44103	CD 2 INTEREST	44,000.00	0.00	35,642.54	48,998.85	36,394.72
00-00-44150	RENTAL INCOME	0.00	0.00	0.00	24,751.00	0.00
00-00-44170	LEASE AMORIZATION INCOME	0.00	0.00	0.00	17,989.00	0.00
00-00-44200	MISCELLANEOUS	30,000.00	30,000.00	29,825.42	39,185.84	22,347.50
00-00-44201	ELECTRONICS RECYLING	500.00	500.00	130.00	215.00	1,220.00
00-00-44260	CENTERPOINT RENTAL FEES	3,000.00	2,600.00	3,010.00	2,500.00	4,170.00
00-00-44265	COMMUNITY CENTER RENTAL FEES	30,000.00	30,000.00	28,740.00	36,430.00	33,975.00
00-00-44300	DONATIONS FROM PUBLIC	100.00	100.00	100.00	0.00	200.00
00-00-44400	FOOD TRUCK VENDING LICENSES	600.00	400.00	500.00	550.00	700.00
00-00-44500	SENIOR CITIZENS FEES	20,000.00	25,000.00	19,462.50	21,556.00	19,813.00
00-00-44555	INCOME OTHER THAN INTEREST	0.00	500.00	0.00	0.00	0.00
00-00-45000	REFUNDS	5,000.00	5,000.00	156.35	19,775.05	1,808.55
00-00-49112	VENDING LICENSES	5,000.00	5,000.00	4,275.00	4,275.00	4,425.00
00-00-49133	LEASE AGREEMENTS	400,000.00	375,000.00	360,648.46	448,803.33	468,207.86
00-00-49135	BILLBOARD PERMITS	10,000.00	8,000.00	5,000.00	12,000.00	12,000.00
00-00-60011	POLICE STEP GRANTS	24,000.00	36,000.00	7,204.54	9,231.65	10,178.27
<b>Total Estimated Revenue:</b>		<b>17,134,727.00</b>	<b>17,460,584.00</b>	<b>18,602,746.71</b>	<b>22,208,995.96</b>	<b>19,989,521.61</b>

**Legislative Department- General Fund 00**

--- Expenses ---

00-01-60003	SALARY ALDERMAN	96,000.00	96,000.00	81,231.04	96,760.83	96,000.32
00-01-90623	SOCIAL SECURITY TAXES	7,344.00	7,344.00	6,214.16	7,344.00	7,344.00
<b>Total Expenses:</b>		<b>103,344.00</b>	<b>103,344.00</b>	<b>87,445.20</b>	<b>104,104.83</b>	<b>103,344.32</b>

**Administrative Department - General Fund 00**

--- Expenses---

00-02-60001	SALARY MAYOR	60,000.00	60,000.00	50,645.76	60,328.24	59,854.08
00-02-60004	SALARY CITY CLERK	16,500.00	16,500.00	13,961.42	16,630.57	16,499.86
00-02-60006	SALARY DEPUTY CLERK	33,982.00	32,519.00	27,739.91	31,723.91	30,341.97

GL Number	Description	2026 BOARD	2025 YTD		2024 Activity	2023 Activity
		APPROVED	2025 Budget	As of October		
00-02-60007	SALARY EXECUTIVE ASSISTANT	85,531.00	81,860.00	69,826.95	79,261.64	76,376.65
00-02-70040	SEMINARS & CONFERENCES	2,000.00	2,000.00	191.00	3,732.20	1,569.62
00-02-70070	DUES & SUBSCRIPTIONS	20,000.00	18,000.00	16,767.08	17,144.28	17,269.36
00-02-70300	EQUIPMENT MAINTENANCE	4,000.00	3,500.00	6,003.22	6,126.61	1,434.58
00-02-70400	OFFICE SUPPLIES	19,000.00	17,000.00	13,526.22	20,892.68	21,327.92
00-02-80500	POSTAGE	8,500.00	8,000.00	12,641.84	9,634.28	6,162.04
00-02-80600	STATIONARY & PRINTING	5,000.00	4,500.00	4,885.15	3,287.08	8,001.24
00-02-80700	TELEPHONE	46,000.00	45,000.00	35,749.55	40,987.11	38,222.42
00-02-80800	NEW OFFICE EQUIPMENT	1,500.00	1,500.00	0.00	0.00	8,158.65
00-02-80900	EMPLOYEE MEDICAL TESTING	200.00	200.00	180.00	237.00	174.00
00-20-83800	COMMUNITY BENEFITS	20,000.00	0.00	0.00	0.00	0.00
00-02-90500	PETTY CASH	1,500.00	1,700.00	114.70	1,719.08	1,698.89
00-02-90623	SOCIAL SECURITY TAXES	14,800.00	12,758.00	12,069.62	14,007.79	13,784.28
00-02-94620	EMPLOYER HEALTH INS EXP	76,500.00	63,551.00	61,391.52	74,275.55	72,525.16
<b>Total Expenses:</b>		<b>415,013.00</b>	<b>368,588.00</b>	<b>325,693.94</b>	<b>379,988.02</b>	<b>373,400.72</b>

**Audit Department- General Fund 00**

--- Expenses ---

00-03-79799	AUDITORS FEES	90,000.00	90,000.00	76,775.00	70,175.00	135,595.00
<b>Total Expenses:</b>		<b>90,000.00</b>	<b>90,000.00</b>	<b>76,775.00</b>	<b>70,175.00</b>	<b>135,595.00</b>

**Public Works Department- General Fund 00**

--- Expenses ---

00-05-60070	BUY BACK PROGRAM PW	18,000.00	0.00	20,463.97	0.00	0.00
00-05-64003	SUPERINTENDENT	159,446.00	153,314.00	132,478.98	152,573.78	138,932.61
00-05-64004	DEPUTY SUPERINTENDENT	133,933.00	128,783.00	108,805.06	143,494.85	116,702.98
00-05-64005	LABORERS	303,850.00	295,000.00	242,794.57	230,736.87	209,940.17
00-05-64006	WORKING FOREMAN	104,565.00	101,925.00	88,936.96	103,000.09	100,002.85
00-05-64010	OVERTIME	45,000.00	45,000.00	32,449.96	31,507.50	31,462.13
00-05-67006	SEASONAL HELP	40,000.00	0.00	0.00	0.00	0.00
00-05-70040	SEMINARS & CONFERENCES	1,100.00	1,100.00	224.00	709.49	363.60
00-05-70070	DUES & SUBSCRIPTIONS	1,200.00	1,200.00	827.35	1,089.16	892.00
00-05-70125	UNIFORMS	4,300.00	4,400.00	4,300.00	5,185.67	4,200.00
00-05-70300	EQUIPMENT MAINTENANCE	1,500.00	1,500.00	714.66	842.32	404.34
00-05-70301	PARK EQUIPMENT MAINTENANCE	22,000.00	20,000.00	23,528.71	21,760.77	14,202.20
00-05-70311	REPAIR OF EQUIPMENT	2,500.00	2,500.00	979.56	1,796.09	1,161.99
00-05-70312	RENTAL EQUIPMENT	2,000.00	1,600.00	2,486.82	1,677.40	1,151.84
00-05-70314	LANDSCAPE MAINTENANCE	198,500.00	195,000.00	174,070.00	198,459.65	198,088.27
00-05-70315	BUILDS/GROUNDS MAINTENANCE	40,000.00	40,000.00	23,970.07	37,624.12	30,866.87
00-05-70317	JANITORIAL SERVICES/ SUPPLIES	45,000.00	45,000.00	45,916.55	48,601.60	47,049.35
00-05-70325	ELEVATOR INSPECTIONS	0.00	3,500.00	5,168.00	4,618.00	4,230.00
00-05-70395	GAS & OIL	40,000.00	40,000.00	22,630.81	23,945.48	29,238.10
00-05-70400	OFFICE SUPPLIES	2,200.00	2,100.00	2,422.92	2,223.94	1,373.93
00-05-70402	BUILDING SUPPLIES	5,000.00	5,000.00	1,719.16	2,928.13	3,622.98
00-05-70735	BUILDING PERMIT TECH	0.00	75,000.00	84,261.98	38,910.61	0.00
00-05-77739	VEHICLE MAINTENANCE	20,000.00	20,000.00	12,113.90	16,223.58	9,373.33
00-05-80734	HEALTH INSPECTIONS	0.00	12,000.00	9,500.00	13,600.00	11,600.00

GL Number	Description	2026 BOARD APPROVED	2025 YTD		2024 Activity	2023 Activity
			2025 Budget	As of October		
00-05-80735	SAFEUILT - INSPECTIONS/ CODE REV	0.00	88,200.00	98,586.90	94,350.00	88,200.00
00-05-80736	MUNICIPAL SYSTEMS COLLECTIONS	0.00	800.00	79.80	830.46	905.91
00-05-80738	SAFEUILT - BUILDING PLAN REVIEWS	0.00	75,000.00	35,962.12	169,787.53	59,133.08
00-05-80739	BUILDING DEPT EXTRA STAFF	0.00	0.00	2,144.00	6,487.96	0.00
00-05-80756	COMMODITIES SUPPLIES ETC	2,100.00	2,100.00	0.00	0.00	0.00
00-05-80900	EMPLOYEE MEDICAL TESTING	1,500.00	1,500.00	1,091.00	1,249.00	1,404.00
00-05-84617	SIGN MAINTENANCE	14,000.00	14,000.00	6,433.93	11,036.58	7,199.86
00-05-87655	BEAUTIFICATION PROJECTS	8,000.00	8,000.00	2,221.61	8,472.74	10,987.49
00-05-87656	NEW HOME CONSTRUCTION CREDIT	0.00	5,000.00	0.00	0.00	0.00
00-05-87700	RESERVE FOR IMPROVEMENTS	18,000.00	18,000.00	0.00	0.00	0.00
00-05-90623	SOCIAL SECURITY TAXES	61,583.00	50,000.00	51,793.39	48,773.25	44,189.32
00-05-94619	STREET SWEEPING	36,260.00	32,385.00	23,125.00	28,154.00	26,817.00
00-05-94620	EMPLOYER HEALTH INS EXP	90,000.00	80,000.00	98,376.06	83,635.66	88,798.79
00-05-99400	PETTY CASH	1,000.00	1,000.00	530.54	365.44	353.40
<b>Total Expenses:</b>		<b>1,422,537.00</b>	<b>1,569,907.00</b>	<b>1,361,108.34</b>	<b>1,534,651.72</b>	<b>1,282,848.39</b>

**Finance Department - General Fund 00**

--- Expenses ---

00-06-60051	FINANCE DEPARTMENT SALARIES	242,408.00	152,700.00	123,401.91	106,331.17	149,532.58
00-06-70040	SEMINAIRS & CONFERENCES	4,000.00	3,000.00	4,156.58	1,681.48	4,893.98
00-06-70070	DUES & SUBSCRIPTIONS	1,000.00	300.00	173.01	0.00	200.00
00-06-70100	OFFICE EQUIPMENT MAINTENANCE	1,000.00	1,000.00	755.41	217.44	1,054.94
00-06-70210	REBATE PROPERTY TAXES	0.00	0.00	0.00	(35,301.16)	231,632.46
00-06-70211	NEUTERING ANIMALS	200.00	600.00	240.00	300.00	160.00
00-06-70212	SSA 2 EXPENDITURES KA BLDG 16	0.00	0.00	8,820.00	69,675.70	147,500.00
00-06-70213	SSA 3 EXPENDITURES KA BLDG 23	0.00	0.00	0.00	179,315.00	0.00
00-06-70214	SSA 4 EXPENDITURES KA BLDG 26	0.00	0.00	9,870.00	252,166.00	0.00
00-06-70215	SSA 5 EXPENDITURES KA BLDG 30	0.00	0.00	4,340.70	34,200.00	0.00
00-06-70216	SSA #6 EXPENSE	0.00	0.00	182,290.00	0.00	0.00
00-06-70217	KING ARTHUR #30 SSA	0.00	0.00	0.00	119,800.00	0.00
00-06-70777	MISC	20,000.00	10,000.00	38,684.61	24,168.62	29,025.86
00-06-80680	INFORMATION TECHNOLOGY	140,000.00	130,000.00	93,680.18	207,296.93	104,794.21
00-06-80681	CREDIT CARD CHARGES	35,000.00	32,000.00	42,521.48	42,855.44	32,664.40
00-06-80690	GRANT EXPENDITURES	15,000.00	15,000.00	6,014.71	32,207.36	33,443.16
00-06-80692	KING ARTHUR SSA' BONDS PRINCIPAL	0.00	0.00	15,000.00	0.00	0.00
00-06-80693	KING ARTHUR SSA' BONDS INTEREST	0.00	0.00	29,157.26	0.00	0.00
00-06-80694	LEYDEN FAMILY SERVICES	0.00	5,000.00	0.00	0.00	0.00
00-06-80756	COMMODITIES SUPPLIES ETC	5,000.00	5,000.00	0.00	0.00	0.00
00-06-90623	SOCIAL SECURITY TAXES	18,673.00	11,050.00	9,279.27	7,885.40	11,324.49
00-06-94620	EMPLOYER HEALTH INS EXP	51,037.44	10,500.00	16,048.47	10,714.16	10,579.15
<b>Total Expenses:</b>		<b>533,318.44</b>	<b>376,150.00</b>	<b>584,433.59</b>	<b>1,053,513.54</b>	<b>756,805.23</b>

**Community Development Department - General Fund 00**

--- Expenses ---

00-07-67007	BUILDING DEPT STAFF	108,674.00	0.00	0.00	0.00	0.00
00-07-67015	CLERICAL OVERTIME	15,000.00	0.00	0.00	0.00	0.00
00-07-70325	ELEVATOR INSPECTIONS	7,000.00	0.00	0.00	0.00	0.00

GL Number	Description	2026 BOARD APPROVED	2025 YTD		2024 Activity	2023 Activity
			2025 Budget	As of October		
00-07-70771	REFUNDS	1,000.00	0.00	0.00	0.00	0.00
00-07-70777	MISC	3,000.00	0.00	0.00	0.00	0.00
00-07-80734	HEALTH INSPECTIONS	12,000.00	0.00	0.00	0.00	0.00
00-07-80735	SAFEBUILT - INSPECTIONS	95,000.00	0.00	0.00	0.00	0.00
00-07-80736	MUNICIPAL SYSTEMS COLLECTIONS	1,000.00	0.00	0.00	0.00	0.00
00-07-80738	SAFEBUILT - BUILDING	78,500.00	0.00	0.00	0.00	0.00
00-07-80739	DEPT EXTRA STAFF	0.00	0.00	0.00	0.00	0.00
00-07-87656	NEW HOME CONSTRUCTION CREDIT	0.00	0.00	0.00	0.00	0.00
00-07-90623	SOCIAL SECURITY TAXES	8,800.00	0.00	0.00	0.00	0.00
00-07-94620	EMPLOYER HEALTH INS EXP	55,364.00	0.00	0.00	0.00	0.00
<b>Total Expenses:</b>		<b>385,338.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**IMRF- General Fund 00**

--- Expenses ---

00-08-78391	IMRF	205,000.00	150,000.00	146,259.40	176,676.48	228,636.06
<b>Total Expenses:</b>		<b>205,000.00</b>	<b>150,000.00</b>	<b>146,259.40</b>	<b>176,676.48</b>	<b>228,636.06</b>

**Law Department- General Fund 00**

--- Expenses ---

00-09-60096	SALARY LIQUOR COMMISSIONER	8,162.00	8,162.00	6,906.24	8,226.58	8,161.92
00-09-60099	LITIGATION CORPORATE COUNSEL	155,000.00	155,000.00	131,020.72	92,370.68	100,634.63
00-09-60100	CITY PROSECUTOR FEES	25,000.00	20,000.00	25,156.75	23,000.00	21,000.00
00-09-60101	LITIGATION OTHER	5,000.00	5,000.00	26,644.38	1,350.00	329.50
00-09-60102	ADJUDICATION RELATED EXPENSES	25,000.00	20,000.00	20,000.00	24,411.93	24,000.00
00-09-77064	CODIFICTION OF ORDINANCES	2,000.00	2,000.00	1,650.00	2,239.75	1,878.31
00-09-78001	LEGAL NOTICES	1,500.00	1,500.00	2,086.85	734.96	868.40
00-09-78007	LITIGATION SETTLEMENTS	25,000.00	35,000.00	0.00	20,058.03	(12,000.00)
00-09-78100	LIEN FILING EXPENSES	2,500.00	2,500.00	8,888.32	616.00	315.00
00-09-90623	SOCIAL SECURITY TAXES	1,950.00	2,300.00	2,032.70	2,431.14	2,432.70
<b>Total Expenses:</b>		<b>251,112.00</b>	<b>251,462.00</b>	<b>224,385.96</b>	<b>175,439.07</b>	<b>147,620.46</b>

**Insurance Department- General Fund 00**

--- Expenses ---

00-10-70001	EMPLOYEE GROUP INSURANCE	240,000.00	235,000.00	168,606.97	217,061.32	232,027.27
00-10-70777	MISC LIABILITY PAYMENTS	30,000.00	10,000.00	35,165.74	10,111.87	32,064.63
00-10-79822	LIABILITY INSURANCE PREMIUMS	436,356.00	325,000.00	17,288.00	359,181.17	352,463.00
00-10-79850	W/C INSURANCE PREMIUMS	270,000.00	270,000.00	214,946.00	260,754.00	264,427.00
<b>Total Expenses:</b>		<b>976,356.00</b>	<b>840,000.00</b>	<b>436,006.71</b>	<b>847,108.36</b>	<b>880,981.90</b>

**Police Department- General Fund 00**

--- Expenses ---

00-11-60009	SALARY ADMINISTRATION	908,000.00	1,051,000.00	773,940.54	881,688.07	805,011.81
00-11-60013	SALARY RECORDS	256,000.00	247,000.00	206,658.54	236,668.94	228,835.40
00-11-60014	SALARY SERGEANTS	913,000.00	757,000.00	742,409.28	838,552.32	830,640.58
00-11-60015	SALARY PATROLMEN	2,925,000.00	2,913,000.00	2,384,321.14	2,812,827.29	2,584,848.05
00-11-60016	SALARY DISPATCH	525,000.00	541,000.00	434,957.58	478,708.58	479,812.20
00-11-60017	PATROL HOLIDAY/VAC BUYBACK	100,000.00	75,000.00	72,815.01	144,938.43	50,812.65

GL Number	Description	2026 BOARD APPROVED	2025 YTD		2024 Activity	2023 Activity
			2025 Budget	As of October		
00-11-60018	DISPATCH RECORDS VBB	3,000.00	3,000.00	0.00	12,912.98	2,003.14
00-11-60019	SALARY CSO	200,000.00	192,000.00	163,309.77	187,561.44	176,600.47
00-11-60020	OVERTIME PATROL	230,000.00	225,000.00	175,098.98	296,270.05	238,086.27
00-11-60021	OVERTIME DISPATCH	15,000.00	20,000.00	13,239.75	22,608.73	17,101.66
00-11-60027	OVERTIME SERGEANTS	30,000.00	20,000.00	52,217.79	18,139.71	13,501.71
00-11-60029	SGT STIPEND	60,000.00	65,000.00	28,944.59	54,346.00	55,694.00
00-11-60030	PD STEP GRANTS	0.00	37,000.00	0.00	0.00	0.00
00-11-60032	SRO STIPEND	8,000.00	8,000.00	8,000.00	9,000.00	10,000.00
00-11-60033	STIPEND TRUCK	4,000.00	4,000.00	4,000.00	1,239.00	2,480.00
00-11-60060	DETECTIVE STIPEND	16,000.00	16,000.00	16,000.00	13,239.00	12,190.00
00-11-60070	ADMINSTRATION BUY BACK	9,500.00	5,000.00	12,569.54	0.00	9,900.00
00-11-60072	SERGEANTS BUY BACK	24,000.00	20,000.00	21,570.70	15,889.83	7,047.11
00-11-66003	EVID TECH STIPEND	4,000.00	4,000.00	4,400.00	4,000.00	4,876.00
00-11-66004	PHONE STIPEND	4,000.00	0.00	0.00	0.00	0.00
00-11-66006	CAD/RMS	14,000.00	0.00	0.00	0.00	0.00
00-11-66008	CMDR STIPEND	7,500.00	0.00	0.00	0.00	0.00
00-11-70015	PERSONNEL EQUIPMENT	500.00	2,000.00	0.00	0.00	0.00
00-11-70040	SEMINARS & CONFERENCES	3,000.00	4,000.00	4,450.00	2,195.00	559.00
00-11-70070	DUES & SUBSCRIPTIONS	2,500.00	3,000.00	1,499.00	1,783.10	2,154.95
00-11-70071	REFUNDS	500.00	1,000.00	150.00	350.00	1,475.00
00-11-70100	TRAVEL	500.00	1,000.00	0.00	0.00	1,327.66
00-11-70115	TRAINING	30,000.00	25,000.00	17,339.70	21,829.49	29,380.01
00-11-70116	POLICE TRAINING NEW RECRUITS	6,500.00	6,000.00	2,323.00	28,740.00	8,004.00
00-11-70118	ACCREDITATION	5,000.00	5,000.00	5,145.00	10,629.78	5,145.00
00-11-70120	EDUCATION	0.00	1,500.00	0.00	1,500.00	1,500.00
00-11-70125	UNIFORMS	42,000.00	40,000.00	29,337.35	47,748.33	56,072.94
00-11-70132	REIMBURSE PETTY CASH	3,000.00	2,000.00	2,363.20	1,609.91	1,647.51
00-11-70300	EQUIPMENT MAINTENANCE	20,000.00	3,000.00	0.00	838.89	0.00
00-11-70315	VEHICLE MAINTENANCE	50,000.00	50,000.00	31,673.61	51,229.54	35,260.01
00-11-70330	VEHICLE SUPPLIES	10,000.00	8,000.00	3,375.41	3,711.62	1,702.78
00-11-70345	VEHICLE WASHES	5,000.00	5,000.00	2,892.00	4,881.00	2,214.00
00-11-70346	OPIOIDS SETTLEMENT WILMINGTON	0.00	0.00	0.00	0.00	0.00
00-11-70375	RADIO SERVICE	500.00	0.00	572.00	620.59	1,972.53
00-11-70385	MAINT RANGE/DETENTION EQUIP	4,000.00	4,000.00	414.00	4,724.64	2,465.96
00-11-70395	GAS & OIL	70,000.00	80,000.00	59,203.18	72,538.61	67,524.14
00-11-70400	OFFICE SUPPLIES	30,000.00	24,000.00	22,223.00	27,742.26	20,016.45
00-11-70405	SUPPLIES COMMUNICATIONS	500.00	1,000.00	1,987.25	2,488.38	2,251.70
00-11-70410	MDT OPERATING COSTS	5,500.00	0.00	3,937.23	5,863.09	9,351.43
00-11-70415	FIREARMS TRAINING/SUPPLIES	13,000.00	10,000.00	9,775.20	6,105.16	17,257.51
00-11-70425	INFORMATION TECHNOLOGY	350,000.00	300,000.00	208,075.10	356,042.73	378,509.18
00-11-70426	ELECTRONIC TICKETING/CRASH	36,000.00	30,000.00	23,935.48	14,277.12	22,626.36
00-11-70500	INVESTIGATION SUPPLIES	1,000.00	2,000.00	1,609.99	1,240.47	3,157.21
00-11-70505	INVESTIGATIVE EXPENSES	25,000.00	15,000.00	17,758.12	20,447.60	7,342.46
00-11-70506	SEIZED EXPENDITURES	8,650.00	8,500.00	0.00	8,970.00	0.00
00-11-70777	MISC	5,000.00	7,000.00	3,211.28	4,967.56	6,541.19
00-11-80600	STATIONARY & PRINTING	2,000.00	4,500.00	2,111.27	7,478.90	7,366.82
00-11-80645	PRISONER MEALS	1,500.00	2,500.00	1,038.75	2,644.65	1,397.90

GL Number	Description	2026 BOARD	2025 YTD		2024 Activity	2023 Activity
		APPROVED	2025 Budget	As of October		
00-11-80680	COMMUNITY RELATIONS PROG	13,000.00	15,000.00	11,074.34	16,182.11	14,702.28
00-11-80690	ANIMAL CONTROL	4,500.00	4,000.00	3,780.00	4,545.00	2,700.00
00-11-80739	DEPT EXTRA STAFF	0.00	0.00	2,484.00	0.00	2,160.00
00-11-80777	CONTINGENCY	5,000.00	5,000.00	2,349.24	2,978.61	5,968.97
00-11-80800	NEW OFFICE EQUIPMENT	3,500.00	2,000.00	604.82	6,679.24	6,635.34
00-11-80801	NEW EQUIPMENT	60,000.00	25,000.00	25,000.00	2,397.78	98,485.51
00-11-80802	VEHICULAR REPLACEMENT	41,000.00	79,000.00	85,548.00	91,434.00	121,701.00
00-11-80804	BUILDING OPERATIONS	8,000.00	12,000.00	12,690.84	12,073.82	8,062.88
00-11-80805	COMMUNICATION SYSTEMS	0.00	2,500.00	0.00	1,093.40	379,243.46
00-11-80806	NEW VEHICLE EQUIP	13,000.00	13,000.00	8,806.16	38,038.80	40,349.98
00-11-80807	AXON CAMERA SOFTWARE	93,000.00	73,000.00	74,974.75	44,134.84	54,833.02
00-11-80900	EMPLOYEE MEDICAL TESTING	2,000.00	2,000.00	1,302.00	2,533.00	2,519.00
00-11-90623	SOCIAL SECURITY TAXES	135,000.00	145,000.00	121,881.92	147,708.93	139,220.49
00-11-94620	EMPLOYER HEALTH INS EXP	1,218,000.00	1,100,000.00	971,572.67	1,118,632.70	1,089,872.91
00-11-99000	LEASE AGREEMENTS	100,000.00	100,000.00	70,979.13	67,941.56	28,143.34
00-11-99901	FIRE DEPARTMENT ALARMS	2,500.00	1,000.00	1,275.00	270.00	720.00
00-11-99902	MORTUARY FEES	2,000.00	3,000.00	0.00	2,800.00	2,100.00
00-11-99903	REMED VIA CODE ENFORCEMENT	2,500.00	3,000.00	0.00	0.00	0.00
00-11-99904	OFFENDER REGISTRATION EXPENDITU	0.00	0.00	905.00	540.00	0.00
<b>Total Expenses:</b>		<b>8,690,150.00</b>	<b>8,432,500.00</b>	<b>6,966,081.20</b>	<b>8,301,772.58</b>	<b>8,221,082.93</b>

**Public Relationships- General Fund 00**

--- Expenses ---

00-12-80500	POSTAGE	5,000.00	5,000.00	2,755.14	4,350.00	6,050.00
00-12-80650	NEWSLETTER	8,000.00	6,000.00	8,647.85	9,419.00	14,674.00
00-12-80676	WEB MAINTENANCE	13,000.00	12,500.00	13,000.00	12,500.00	0.00
00-12-80677	PUBLIC RELATIONS	10,000.00	8,000.00	9,228.58	12,345.00	7,875.00
<b>Total Expenses:</b>		<b>36,000.00</b>	<b>31,500.00</b>	<b>33,631.57</b>	<b>38,614.00</b>	<b>28,599.00</b>

**Police Pension- General Fund 00**

--- Estimated Revenue ---

00-14-40100	POLICE PENSION PROPERTY TAX	1,535,448.00	0.00	0.00	0.00	0.00
00-14-88900	GAMING REVENUE	200,000.00	200,000.00	203,975.73	213,167.85	207,183.99
00-14-88901	NORTHLAKE CANNABIS	100,000.00	100,000.00	139,834.38	144,139.91	250.00
00-14-88902	COUNTY CANNABIS	12,000.00	0.00	16,666.15	11,495.45	0.00
<b>Total Estimated Revenue:</b>		<b>1,847,448.00</b>	<b>300,000.00</b>	<b>360,476.26</b>	<b>368,803.21</b>	<b>207,433.99</b>

--- Expenses ---

00-14-88800	POLICE PENSION	1,721,873.00	0.00	360,476.26	1,834,398.65	206,009.78
00-14-88801	ADDITIONAL PP CONTRIBUTIONS	125,575.00	200,000.00	0.00	0.00	0.00
<b>Total Expenses:</b>		<b>1,847,448.00</b>	<b>200,000.00</b>	<b>360,476.26</b>	<b>1,834,398.65</b>	<b>206,009.78</b>

**Street Light- General Fund 00**

--- Expenses ---

00-15-86666	STREET LIGHTING	170,000.00	170,000.00	87,739.93	161,097.39	171,975.05
<b>Total Expenses:</b>		<b>170,000.00</b>	<b>170,000.00</b>	<b>87,739.93</b>	<b>161,097.39</b>	<b>171,975.05</b>

GL Number	Description	2026 BOARD APPROVED	2025 YTD		2024 Activity	2023 Activity
			2025 Budget	As of October		
<b>Unemployment- General Fund 00</b>						
--- Expenses ---						
00-16-73472	UNEMPLOYMENT PREMIUMS	13,920.00	12,000.00	11,248.41	10,784.67	10,136.73
<b>Total Expenses:</b>		<b>13,920.00</b>	<b>12,000.00</b>	<b>11,248.41</b>	<b>10,784.67</b>	<b>10,136.73</b>
<b>Police Commission- General Fund 00</b>						
--- Expenses ---						
00-17-63001	CHAIRMEN	9,000.00	9,000.00	7,450.00	8,544.18	8,300.00
00-17-63002	MEMBERS	15,600.00	15,600.00	12,900.00	14,647.16	14,200.00
00-17-70040	SEMINARS & CONFERENCES	1,500.00	1,500.00	293.04	0.00	0.00
00-17-70070	DUES & SUBSCRIPTIONS	400.00	375.00	0.00	400.00	400.00
00-17-71998	EXAMS/TESTING	3,500.00	3,500.00	330.00	1,100.00	3,882.46
00-17-90623	SOCIAL SECURITY TAXES	1,882.00	1,469.00	1,556.79	1,744.20	1,721.25
<b>Total Expenses:</b>		<b>31,882.00</b>	<b>31,444.00</b>	<b>22,529.83</b>	<b>26,435.54</b>	<b>28,503.71</b>
<b>Community Events and Affairs- General Fund 00</b>						
--- Expenses ---						
00-18-64000	CHAIRMAN	1,800.00	1,800.00	1,500.00	2,046.49	1,350.00
00-18-64001	MEMBERS	7,500.00	7,000.00	6,125.00	8,356.80	5,250.00
00-18-83692	BOOFEST	5,000.00	3,500.00	6,915.46	6,482.33	6,115.41
00-18-83796	NORTHLAKE DAYS FIREWORKS	29,000.00	26,450.00	29,100.00	13,225.00	26,450.00
00-18-83797	NORTHLAKE DAYS	8,000.00	7,000.00	6,537.62	19,232.09	5,849.29
00-18-83799	COMMUNITY EVENTS	7,000.00	5,000.00	7,357.70	6,290.53	7,669.45
00-18-90623	SOCIAL SECURITY TAXES	712.00	672.00	583.33	766.91	504.91
<b>Total Expenses:</b>		<b>59,012.00</b>	<b>51,422.00</b>	<b>58,119.11</b>	<b>56,400.15</b>	<b>53,189.06</b>
<b>Economic Development- General Fund 00</b>						
--- Expenses ---						
00-19-64290	CHAIRMAN	1,500.00	1,800.00	125.00	359.33	0.00
00-19-64291	MEMBERS	4,000.00	4,000.00	400.00	774.93	0.00
00-19-90623	SOCIAL SECURITY TAXES	482.00	135.00	40.16	65.03	0.00
<b>Total Expenses:</b>		<b>5,982.00</b>	<b>5,935.00</b>	<b>565.16</b>	<b>1,199.29</b>	<b>0.00</b>
<b>Senior Commission- General Fund 00</b>						
--- Expenses ---						
00-20-65000	CHAIRMAN	2,040.00	2,040.00	1,010.00	1,952.95	1,910.00
00-20-65001	MEMBERS	12,480.00	11,520.00	9,490.00	9,886.83	9,887.24
00-20-83795	SENIOR PROGRAMS	4,000.00	4,000.00	497.00	9,274.34	9,833.07
00-20-83796	SERVICE CONTRACTS	34,000.00	33,000.00	29,580.00	34,399.00	28,530.00
00-20-83799	SENIOR PROGRAMS/EVENTS	12,000.00	12,000.00	10,706.81	1,760.50	4,729.68
00-20-90623	SOCIAL SECURITY TAXES	1,000.00	750.00	803.25	890.46	885.14
00-20-99450	SENIOR CLUB GRANTS	10,000.00	8,000.00	11,500.00	12,500.00	8,500.00
<b>Total Expenses:</b>		<b>75,520.00</b>	<b>71,310.00</b>	<b>63,587.06</b>	<b>70,664.08</b>	<b>64,275.13</b>
<b>Youth Commission- General Fund 00</b>						
--- Expenses ---						
00-21-66000	CHAIRMAN	3,000.00	3,000.00	2,500.00	2,991.60	2,499.96

GL Number	Description	2026 BOARD APPROVED	2025 YTD		2024 Activity	2023 Activity
			2025 Budget	As of October		
00-21-66001	MEMBERS	4,500.00	6,000.00	3,750.00	4,327.24	4,250.00
00-21-83703	CRAFTS	4,000.00	2,500.00	2,595.63	502.18	275.76
00-21-83705	OFFICE SUPPLIES	200.00	0.00	0.00	13.10	0.00
00-21-83706	HALLOWEEN	3,000.00	1,000.00	650.00	1,356.90	882.79
00-21-90623	SOCIAL SECURITY TAXES	575.00	650.00	478.14	551.45	516.38
00-21-93801	YOUTH PROGRAMS	0.00	250.00	344.57	2,122.41	1,208.82
00-21-93802	NEW KIDS ACTIVITY	500.00	2,000.00	308.92	0.00	0.00
<b>Total Expenses:</b>		<b>15,775.00</b>	<b>15,400.00</b>	<b>10,627.26</b>	<b>11,864.88</b>	<b>9,633.71</b>
<b>Garbage- General Fund 00</b>						
--- Estimated Revenue ---						
00-22-404100	GARBAGE PROPERTY TAX	416,894.00	0.00	0.00	0.00	0.00
00-22-40825	MONTHLY BILLING	400,000.00	375,000.00	357,893.34	420,720.62	419,527.42
00-22-40826	GARBAGE PENALTY	7,000.00	5,000.00	6,205.95	7,766.05	7,139.02
00-22-40850	GARBAGE STICKERS	15,000.00	13,000.00	6,679.50	19,293.00	14,044.50
00-22-40875	TRANSFER STATION	140,000.00	135,000.00	139,463.63	169,209.83	150,553.38
<b>Total Estimated Revenue:</b>		<b>978,894.00</b>	<b>528,000.00</b>	<b>510,242.42</b>	<b>616,989.50</b>	<b>591,264.32</b>
--- Expenses ---						
00-22-97622	DISPOSAL SERVICES FEES	820,000.00	750,000.00	693,535.04	835,841.92	798,684.42
<b>Total Expenses:</b>		<b>820,000.00</b>	<b>750,000.00</b>	<b>693,535.04</b>	<b>835,841.92</b>	<b>798,684.42</b>
<b>Vasquez Community Center- General Fund 00</b>						
--- Expenses ---						
00-23-70771	REFUNDS	3,000.00	3,000.00	2,500.00	2,400.00	5,275.00
00-23-70777	MISC	3,000.00	3,000.00	2,152.27	3,576.29	2,471.35
00-23-86665	GAS	2,000.00	2,000.00	1,312.46	1,235.89	1,591.44
00-23-86666	ELECTRIC	3,200.00	3,200.00	2,896.18	3,255.95	1,715.49
00-23-86667	CLEANING	10,000.00	10,000.00	8,844.24	12,773.50	8,955.58
00-23-86668	REPAIRS	15,000.00	25,000.00	0.00	1,301.30	26,697.88
<b>Total Expenses:</b>		<b>36,200.00</b>	<b>46,200.00</b>	<b>17,705.15</b>	<b>24,542.93</b>	<b>46,706.74</b>
<b>City Center 112 N Wolf- General Fund 00</b>						
--- Expenses ---						
00-24-70777	CITY CENTER MISC	0.00	3,000.00	0.00	1,276.45	0.00
00-24-86665	CITY CENTER GAS	0.00	5,000.00	3,119.76	3,100.26	5,767.13
00-24-86666	CITY CENTER ELECTRIC	0.00	3,000.00	1,110.60	2,322.42	1,918.66
00-24-86667	CITY CENTER CLEANING	0.00	3,500.00	0.00	1,702.26	2,475.00
00-24-86668	CITY CENTER REPAIRS	0.00	4,000.00	2,856.00	2,618.00	506.60
00-24-86669	ELEVATOR	0.00	0.00	0.00	46,000.00	25,000.00
<b>Total Expenses:</b>		<b>0.00</b>	<b>18,500.00</b>	<b>7,086.36</b>	<b>57,019.39</b>	<b>35,667.39</b>
<b>Center Point- General Fund 00</b>						
--- Expenses ---						
00-26-70771	CENTERPOINT REFUNDS	0.00	0.00	0.00	140.00	20.00
<b>Total Expenses:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>140.00</b>	<b>20.00</b>

GL Number	Description	2026 BOARD	2025 YTD		2024 Activity	2023 Activity
		APPROVED	2025 Budget	As of October		
	Total General Fund Revenues	19,961,069.00	18,288,584.00	19,473,465.39	23,194,788.67	20,788,219.92
	Total General Fund Expenses	16,183,907.44	13,585,662.00	11,575,040.48	15,772,432.49	13,583,715.73
	<b>Net of Revenues &amp; Expenses Fund 00:</b>	<b>3,777,161.56</b>	<b>4,702,922.00</b>	<b>7,898,424.91</b>	<b>7,422,356.18</b>	<b>7,204,504.19</b>

## Utility Tax Fund Summary

The Utility Tax Fund continues to play a critical role in financing Northlake’s long-term infrastructure needs. FY2026 reflects a major investment year, with capital improvements exceeding \$13 million. These projects strengthen the City’s water distribution network, enhance public parks, modernize pump stations, replace aging mains, and support long-term system reliability.

Revenues in 2026 are significantly reinforced by borrowing planned specifically for these improvements. The resulting deficit is intentional and aligned with multi-year capital planning. The projects recommended by the City Engineer ensure that the City maintains compliance with regulatory standards, improves system performance, and supports the community’s long-term public works and water infrastructure goals.

## Engineer’s Capital Improvements Recommendations (2026)

The following projects represent the **engineer-recommended priority infrastructure improvements** to be funded through Fund 11. They total **\$13,376,000** and cover water main replacements, pump station upgrades, park improvements, and City-wide infrastructure projects.

2026 Capital Improvements (Engineer’s Recommendation.)		
Job Description	Subtotal	Total
<i>Water Reservoir &amp; Pump Station</i>		
Water Main -East Drive (Country Club - Prater)	1,300,000.00	
Water Main -Soffel Ave (45th-44th)	360,000.00	
Water Main - Palmer Ave (Addison Creek - Wolf)	630,000.00	
Water Main - Whitehall Ave (Wolf - Prater)	990,000.00	
Water Main - West Dr (Westward Ho-Lavergne)	1,980,000.00	
Water Main- Contingency 10%	526,000.00	
		<b>5,786,000.00</b>
<i>Park Improvement</i>		
Splash Pad - Fulroy Park Phase II	750,000.00	
Playground - Hansen Park Improvements	750,000.00	
		<b>1,500,000.00</b>
<i>2026 Infrastructure Program</i>		
Water Main - Victoria Drive Water Main Improvements	1,500,000.00	
Water Main - Main Pump Station (Intake/Outtake)	2,500,000.00	
Parcel Excavation - 2025 Capital Improv. Phase II (44th, 45th, 46th)	1,000,000.00	
Generator - City Hall Emergency Generator	400,000.00	
Contingency 10%	690,000.00	
		<b>6,090,000.00</b>
		<b><u>13,376,000.00</u></b>

GL Number	Description	2026 BOARD APPROVED	2025 YTD		2024 Activity	2023 Activity
			2025 Budget	As of October		
<b>Utility Tax Fund 11</b>						
<b>-- Estimated Revenue --</b>						
11-00-40210	UTILITY TAX REVENUE	1,400,000.00	1,400,000.00	1,324,923.93	1,384,982.37	1,517,751.07
11-00-40951	ARPA	0.00	0.00	0.00	827,462.71	0.00
11-00-44100	INTEREST	180,000.00	150,000.00	231,478.73	353,222.38	264,565.54
11-00-44200	MISC	0.00	0.00	0.00	(710.00)	9,001.03
11-00-44500	MWRD	0.00	0.00	0.00	0.00	263,335.68
11-00-44550	IMEA DRAINAGE STUDY	0.00	0.00	0.00	0.00	32,735.24
11-00-44853	WATER IMPROVEMENT LOAN	5,000,000.00	5,000,000.00	0.00	0.00	0.00
11-00-44900	PARK IMPROVEMENT	0.00	60,000.00	20,075.00	0.00	0.00
11-00-45860	GRANTS REVENUE	1,800,000.00	0.00	1,509,256.63	0.00	0.00
11-00-49000	OPERATING TRANSFERS IN	2,000,000.00	0.00	0.00	0.00	0.00
<b>Total Estimated Revenue:</b>		<b>10,380,000.00</b>	<b>6,610,000.00</b>	<b>3,085,734.29</b>	<b>2,564,957.46</b>	<b>2,087,388.56</b>
<b>--- Expenses ---</b>						
11-00-70777	MISC	20,000.00	20,000.00	0.00	21,486.90	16,650.00
11-00-70778	CITY HALL	150,000.00	185,000.00	186,846.31	33,551.35	20,259.02
11-00-86759	STREET LIGHTING-PW MAINTENANCE	105,000.00	100,000.00	32,337.68	105,665.99	78,723.90
11-00-86760	EPA SANITARY SEWER LINING PROJEC	0.00	0.00	343,737.71	0.00	0.00
11-00-86770	TREE TRIM/REMOVAL	120,000.00	150,000.00	115,979.14	114,574.27	119,372.19
11-00-86771	TREE PLANTING	65,000.00	65,000.00	35,003.00	59,880.36	50,603.00
11-00-86775	ENGINEERING & LEGAL	650,000.00	600,000.00	561,517.34	623,288.63	298,918.18
11-00-86780	ADDISON CREEK MAINTENANCE	10,000.00	13,000.00	3,978.75	4,831.55	7,181.74
11-00-86782	ADDISON CREEK PALMER TO WOLF	0.00	0.00	10,714.39	9,632.87	4,435.19
11-00-86784	2021 INFRASTRUCTURE PROGRAM	0.00	0.00	0.00	4,106.88	0.00
11-00-86785	2022 CAPITAL PROJECTS	0.00	0.00	0.00	0.00	486,514.50
11-00-86786	2023 INFRASTRUCTURE PROGRAM	0.00	0.00	4,730.60	266,273.61	4,899,148.76
11-00-86787	2024 INFRASTRUCTURE PROGRAM	50,000.00	500,000.00	150,968.13	1,862,571.78	82,709.18
11-00-86788	2025 INFRASTRUCTURE PROGRAM	500,000.00	1,700,000.00	2,007,757.65	78,661.41	0.00
11-00-86789	2026 INFRASTRUCTURE PROGRAM	6,090,000.00	0.00	0.00	0.00	0.00
11-00-86800	ROAD SALT	115,000.00	110,000.00	28,725.40	91,290.90	87,931.99
11-00-86902	PARK IMPROVMENT FUND	1,500,000.00	40,000.00	112,514.26	12,957.40	153,055.20
11-00-86907	TREE REMOVAL ASSISTANCE	1,000.00	1,000.00	0.00	2,200.00	0.00
11-00-86909	WATER RESERVIOR & PUMP STA	5,786,000.00	10,000,000.00	5,298,633.38	0.00	0.00
11-00-86910	PROPERTY TAXES PAID BY CITY	0.00	0.00	0.00	0.00	3,020.63
11-00-86912	I-294 RAMP	0.00	5,000.00	1,600.00	6,425.00	11,959.00
11-00-86913	MWRD ADDISON CREEK	0.00	0.00	225.00	1,480.75	187.50
11-00-86916	SENIOR CITIZEN SEWER ASSIST RE	4,000.00	4,000.00	0.00	0.00	0.00
11-00-86920	INFRASTRUCTURE - INTERNAL	20,000.00	22,000.00	17,209.00	19,743.00	15,884.00
11-00-86921	RAILROAD AVE LAKE TO NORTH	0.00	0.00	285.00	52,210.63	68,994.41
11-00-92041	MWRD BUYOUT	0.00	0.00	0.00	1,850.00	22,226.75
11-00-92042	MWRD PARKING LOT CITY CENTRE	0.00	0.00	0.00	0.00	0.00
11-00-92044	WATER RESERVOIR & PUMP STATION	0.00	10.00	0.00	0.00	0.00
11-00-92045	LEADPIPE REPLACEMENT	500,000.00	500,000.00	461,279.61	605,828.17	115,412.00
11-00-92046	GRAND AVE WATER	0.00	0.00	290,375.00	0.00	838,147.19
11-00-92047	MWRD MILLENNIUM PARKING LOT	0.00	250,000.00	0.00	4,330.00	433,207.55
11-00-92048	DCEO GENERATOR	0.00	275,000.00	0.00	9,761.98	2,759.17

GL Number	Description	2026 BOARD	2025 YTD		2024 Activity	2023 Activity
		APPROVED	2025 Budget	As of October		
11-00-92049	ENVIR CLEAN UP PUBLIC WORKS	20,000.00	20,000.00	0.00	12,515.35	24,634.38
11-00-92050	NL LIBRARY PARKING LOT	0.00	0.00	138,076.39	83,579.64	0.00
11-00-92052	MRWD WILTSE SOTRMWATER	0.00	0.00	37,800.06	6,359.33	0.00
<b>Total Expenses:</b>		<b>15,706,000.00</b>	<b>14,560,010.00</b>	<b>9,840,293.80</b>	<b>4,095,057.75</b>	<b>7,841,935.43</b>
<b>Net of Revenues &amp; Expenses Fund 11:</b>		<b>(5,326,000.00)</b>	<b>(7,950,010.00)</b>	<b>(6,754,559.51)</b>	<b>(1,530,100.29)</b>	<b>(5,754,546.87)</b>

## Water & Sewer Fund Summary

The Water & Sewer Fund remains financially strong, supported by consistent user-based revenues and well-managed expenditures. FY2026 projections continue this trend, with revenues expected to exceed expenses by approximately **\$905,539**. The fund benefits from a reliable water-billing base, steady sewer receipts, and predictable operational costs.

The expenditure plan prioritizes essential system maintenance, water purchasing obligations, and infrastructure reliability. Routine line replacements, valve and meter upgrades, sewer repairs, and building maintenance ensure the City's water and sewer system remains safe, compliant, and efficient.

This fund's positive financial outlook provides the City with the resources needed to address long-term system needs, prepare for capital improvements, and maintain high-quality utility service to residents and businesses.

WATER & SEWER FUND	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 APPROVED BUDGET
REVENUE	\$ 6,764,851	\$ 7,354,866	\$ 6,216,938	\$ 6,424,515	\$ 6,508,510
EXPENSE	\$ 5,416,141	\$ 5,793,126	\$ 5,420,427	\$ 5,580,254	\$ 5,602,971
NET OF REVENUES & EXPENSES	\$ 1,348,710	\$ 1,561,740	\$ 796,512	\$ 844,261	\$ 905,539

GL Number	Description	2026 BOARD	2025 YTD		2024 Activity	2023 Activity
		APPROVED	2025 Budget	As of October		
<b>Water &amp; Sewer Fund 30</b>						
--- Estimated Revenue ---						
30-00-40825	INTEREST	10.00	15.00	12.53	19.15	20.75
30-00-47619	MISC	0.00	0.00	13,013.00	14,560.42	29,605.94
30-00-47620	WATER RECEIPTS	6,075,000.00	6,000,000.00	5,216,216.89	5,779,237.64	6,808,764.59
30-00-47621	SEWER RECEIPTS	355,000.00	350,000.00	313,535.78	337,067.45	424,581.23
30-00-47622	PENALTIES	75,000.00	70,000.00	80,619.25	110,566.20	87,264.52
30-00-47625	\$5.00 CREDIT E BILLING	0.00	0.00	(37,816.03)	(27,930.00)	0.00
30-00-47626	MISC FEES	0.00	0.00	0.00	0.00	0.00
30-00-47630	OPERATION ROUND UP	3,500.00	2,500.00	7,109.64	1,867.33	3,603.83
30-00-47700	WATER BILLS ADS	0.00	2,000.00	0.00	1,550.00	1,025.00
<b>Total Estimated Revenue:</b>		<b>6,508,510.00</b>	<b>6,424,515.00</b>	<b>5,592,691.06</b>	<b>6,216,938.19</b>	<b>7,354,865.86</b>

--- Expenses ---

30-00-67001	PW ADMINISTRATION	125,580.00	120,750.00	102,018.26	95,635.07	102,850.05
30-00-67002	LABORERS	477,041.00	449,130.00	366,212.10	399,322.88	408,229.27
30-00-67003	CLERICAL	400,171.00	400,000.00	381,689.47	464,299.56	445,729.39
30-00-67005	LABORERS OVERTIME	56,000.00	56,000.00	37,863.90	40,993.51	47,871.56
30-00-67007	BUILDING DEPT STAFF	0.00	75,000.00	0.00	26,153.45	53,316.91
30-00-67015	CLERICAL OVERTIME	0.00	5,000.00	7,561.01	4,855.84	6,417.02
30-00-70070	DUES & SUBSCRIPTIONS	1,000.00	0.00	1,000.00	0.00	0.00
30-00-70125	UNIFORMS	6,600.00	6,600.00	5,375.00	7,890.57	6,300.00
30-00-70395	GAS & OIL	14,000.00	14,000.00	13,240.34	17,672.32	17,931.76
30-00-70400	OFFICE SUPPLIES	5,000.00	5,000.00	1,519.98	3,016.74	3,240.23
30-00-70771	REFUNDS	1,000.00	1,000.00	175.00	876.00	750.28
30-00-77731	MAINT BUILDINGS & GROUNDS	50,000.00	50,000.00	26,531.91	53,176.78	39,421.16
30-00-77732	PUMP STATION SUPPLIES	500.00	500.00	0.00	108.95	41.22
30-00-77733	ELECTRICITY	90,000.00	75,000.00	75,521.97	75,924.48	27,981.94
30-00-77734	WATER PURCHASES	3,500,000.00	3,500,000.00	2,950,017.72	3,599,806.55	3,732,547.37
30-00-77735	HEATING	5,000.00	5,000.00	3,474.64	5,182.61	5,151.72
30-00-77736	PURFICATION	12,000.00	7,500.00	11,935.58	5,147.58	4,233.84
30-00-77739	MAINT OF VEHICLES	25,000.00	25,000.00	11,587.56	16,395.55	19,680.32
30-00-77740	PAVEMENT REPAIRS	75,000.00	75,000.00	50,750.87	55,358.18	74,580.80
30-00-77742	WATER METER REPLACEMENT	10,000.00	10,000.00	10,237.42	7,318.00	2,745.00
30-00-77745	MAINT OF SEWERS	33,000.00	33,000.00	19,319.49	23,949.59	131,823.65
30-00-77748	FIRE HYDRANT REPLACEMENT	6,000.00	6,000.00	0.00	3,714.00	0.00
30-00-77749	WATER VALVE REPLACEMENT	8,000.00	8,000.00	2,116.00	7,608.47	7,664.46
30-00-77750	WATER OPERATIONS	17,500.00	16,000.00	20,396.49	17,578.06	16,011.40
30-00-80500	POSTAGE	13,000.00	12,000.00	6,000.00	8,000.00	18,310.00
30-00-80700	TELEPHONE	6,000.00	5,000.00	1,173.15	5,996.95	5,509.85
30-00-80801	NEW EQUIPMENT	170,000.00	170,000.00	146,951.00	9,919.00	176,716.06
30-00-80900	EMPLOYEE MEDICAL TESTING	500.00	500.00	0.00	0.00	0.00
30-00-81914	ZERO INTEREST LOAN REPAYMEN	34,284.00	34,284.00	17,141.79	34,283.58	34,283.58
30-00-81916	OPERATION ROUND UP	1,500.00	2,500.00	0.00	0.00	2,500.00
30-00-90623	SOCIAL SECURITY TAXES	81,045.00	65,000.00	64,955.11	73,707.66	77,882.30
30-00-90802	INFORMATION TECHNOLOGY	75,000.00	60,000.00	39,299.61	53,436.53	32,637.48
30-00-90803	ELECTRONICS RECYLING	1,250.00	1,250.00	486.54	552.67	251.77

GL Number	Description	2026 BOARD	2025 YTD		2024 Activity	2023 Activity
		APPROVED	2025 Budget	As of October		
30-00-92000	SEWER BACK UP	2,000.00	5,000.00	0.00	0.00	0.00
30-00-93000	WATER SERVICE LINE	2,000.00	5,000.00	0.00	0.00	0.00
30-00-94620	EMPLOYER HEALTH INS EXP	298,000.00	276,240.00	258,697.91	302,545.44	290,515.26
<b>Total Expenses:</b>		<b>5,602,971.00</b>	<b>5,580,254.00</b>	<b>4,633,249.82</b>	<b>5,420,426.57</b>	<b>5,793,125.65</b>
<b>Net of Revenues</b>		<b>905,539.00</b>	<b>844,261.00</b>	<b>959,441.24</b>	<b>796,511.62</b>	<b>1,561,740.21</b>
<b>Net of Revenues &amp; Expenses Fund 30:</b>		<b>905,539.00</b>	<b>844,261.00</b>	<b>959,441.24</b>	<b>796,511.62</b>	<b>1,561,740.21</b>

## All Other Funds Summary

For FY2026, the City's other operating and special-purpose funds collectively show a **net positive position of \$917,715**, with **total proposed revenues of \$2,864,565** and **total proposed expenditures of \$1,946,850**. These funds support street improvements, housing programs, capital investment, and debt service outside of the General, Utility Tax, and Water & Sewer Funds.

### Motor Fuel Tax (MFT) Fund 12

The MFT Fund receives restricted state motor fuel tax revenue and related interest income. No project expenditures are budgeted for 2026, allowing the City to **accumulate MFT resources** for upcoming roadway and bridge construction projects. The positive net position of \$575,000 will be reserved for future eligible transportation improvements.

- **2026 Proposed Revenue: \$575,000**
  - **2026 Proposed Expenditures: \$0**
  - **Net of Revenues & Expenses: \$575,000**
- 

### CDBG Fund 13

No new Community Development Block Grant (CDBG) revenues or expenditures are programmed for FY2026. Prior-year CDBG projects, such as roadway and bridge work, are either completed or being closed out, and the fund remains available for future grant awards as new allocations or opportunities arise.

- **2026 Proposed Revenue: \$0**
  - **2026 Proposed Expenditures: \$0**
  - **Net of Revenues & Expenses: \$0**
- 

### Wolf Ridge Condos Fund 56

The Wolf Ridge Condos Fund is supported primarily by **condo rent and interest earnings**. Expenditures cover association fees, property taxes, and operating costs related to the units. The 2026 budget projects a modest **operating surplus of \$9,800**, which helps maintain reserves for future maintenance and capital needs associated with the property.

- **2026 Proposed Revenue: \$22,800**
  - **2026 Proposed Expenditures: \$13,000**
  - **Net of Revenues & Expenses: \$9,800**
- 

### Creekside Fund 68

The Creekside Fund reflects rental income and routine operating costs such as maintenance, utilities, and insurance. For FY2026, the expected net amount is **\$59,182**

- 2026 Proposed Revenue: \$831,000
  - 2026 Proposed Expenditures: \$771,818
  - Net of Revenues & Expenses: \$59,182
- 

### 21st Century Fund 69

The 21st Century Fund is used for **major capital and redevelopment initiatives**, receiving deposits, interest income, grants, and other one-time revenues. For 2026, the City is **building fund balance** in this account, with no expenditures programmed. The resulting net increase of **\$1,435,765** strengthens the City's capacity to undertake future large-scale infrastructure or economic development projects.

- 2026 Proposed Revenue: \$1,435,765
  - 2026 Proposed Expenditures: \$0
  - Net of Revenues & Expenses: \$1,435,765
- 

### 2015 Bond Fund 74

The 2015 Bond Fund is dedicated to **debt service** on the City's 2015 bond issue. No new transfers or property tax revenues are budgeted in 2026; instead, the fund is being used to make scheduled principal and interest payments totaling **\$1,162,032**. This planned **drawdown of bond resources** is consistent with the long-term debt repayment schedule.

- 2026 Proposed Revenue: \$0
  - 2026 Proposed Expenditures: \$1,162,032
  - Net of Revenues & Expenses: -\$1,162,032
- 

## Overall Summary – Other Funds

Across all other funds combined:

- Total 2026 Proposed Revenue: \$2,864,565
- Total 2026 Proposed Expenditures: \$1,946,850
- Total Net of Revenues & Expenses: \$917,715

Taken together, these funds **support targeted projects and obligations**, including transportation, housing, property operations, redevelopment, and debt service while maintaining an overall positive net position. This diversified fund structure allows the City to align restricted revenues with their intended purposes and to plan multi-year infrastructure and redevelopment initiatives without overburdening the General Fund.

GL Number	Description	2026 BOARD APPROVED	2025 YTD		2024 Activity	2023 Activity
			2025 Budget	As of October		
<b>MFT Fund 12</b>						
--- Estimated Revenue ---						
12-00-40193	MFT INTEREST	100,000.00	50,000.00	121,793.03	171,034.38	30,241.03
12-00-40925	MOTOR FUEL ALLOTMENTS	475,000.00	425,000.00	483,469.89	570,740.03	554,194.42
12-00-40926	REBUILD ILLINOIS	0.00	0.00	0.00	0.00	0.00
12-00-44200	MISC REVENUE	0.00	0.00	0.00	0.00	(1.00)
12-00-45000	STATE GRANT REVENUES	0.00	0.00	95,951.34	152,140.47	0.00
<b>Total Estimated Revenue:</b>		<b>575,000.00</b>	<b>475,000.00</b>	<b>701,214.26</b>	<b>893,914.88</b>	<b>584,434.45</b>
--- Expenses ---						
12-00-80010	ROY AV BRIDGE	0.00	0.00	0.00	0.00	1,011.14
12-00-86788	2025 WOLF & WILTSE PH III	0.00	0.00	100,724.29	0.00	0.00
11-00-86789	2026 CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
12-00-89204	PRATER BRIDGE	0.00	0.00	53,921.80	0.00	0.00
12-00-89206	WOLF ROAD STP	0.00	0.00	0.00	125.00	35,853.19
12-00-89207	ROY AVE RESURFACING	0.00	0.00	0.00	0.00	18,609.90
12-00-89208	PARKVIEW BRIDGE	0.00	0.00	7,820.80	378,241.93	102,776.88
12-00-89211	PALMER PARKVIEW BRIDGES	0.00	0.00	0.00	0.00	15,931.20
12-00-89301	E FULLERTON AVE MFT	0.00	0.00	0.00	0.00	4,812.65
12-00-89303	RAILROAD AVE	0.00	965,866.00	0.00	0.00	0.00
12-00-89304	IL 64 RAILROAD IMPROVE	0.00	0.00	362.50	0.00	0.00
<b>Total Expenses:</b>		<b>0.00</b>	<b>965,866.00</b>	<b>162,829.39</b>	<b>378,366.93</b>	<b>178,994.96</b>
<b>Net of Revenues &amp; Expenses Fund 12:</b>		<b>575,000.00</b>	<b>(490,866.00)</b>	<b>538,384.87</b>	<b>515,547.95</b>	<b>405,439.49</b>
<b>CDBG Fund 13</b>						
--- Estimated Revenue ---						
13-00-43300	GRANTS	0.00	0.00	0.00	6,717.80	381,188.56
<b>Total Estimated Revenue:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,717.80</b>	<b>381,188.56</b>
--- Expenses ---						
13-00-86700	CDBG FULLERTON AVE	0.00	0.00	0.00	321,509.60	11,686.01
13-00-87006	NORTH AVE RESURFACING	0.00	0.00	0.00	0.00	0.00
13-00-87007	KING ARTHUR COURT CENTER ROADW	0.00	0.00	0.00	(29,574.47)	671,204.46
13-00-87008	INVEST IN COOK RAILROAD AVE PHAS	0.00	0.00	13,069.39	138,827.39	36,097.50
13-00-87009	RAILROAD AVE ACQUITION INVEST IN	0.00	0.00	0.00	0.00	0.00
13-00-87010	INVEST IN COOK HIRSH BRIDGE	0.00	0.00	36.25	161,338.83	28,888.25
<b>Total Expenses:</b>		<b>0.00</b>	<b>0.00</b>	<b>13,105.64</b>	<b>592,101.35</b>	<b>747,876.22</b>
<b>Net of Revenues &amp; Expenses Fund 13:</b>		<b>0.00</b>	<b>0.00</b>	<b>(13,105.64)</b>	<b>(585,383.55)</b>	<b>(366,687.66)</b>

GL Number	Description	2026 BOARD APPROVED	2025 YTD		2024 Activity	2023 Activity
			2025 Budget	As of October		
<b>Wolf Ridge Condos Fund 56</b>						
--- Estimated Revenue ---						
56-00-40200	INTEREST	3,000.00	1,500.00	3,502.12	4,602.66	3,835.76
56-00-44301	CONDO RENT	19,800.00	19,800.00	16,500.00	19,800.00	18,150.00
56-00-46050	CONDO MORTGAGE REVENUE	0.00	0.00	207,959.51	225,020.74	151,017.78
<b>Total Estimated Revenue:</b>		<b>22,800.00</b>	<b>21,300.00</b>	<b>227,961.63</b>	<b>249,423.40</b>	<b>173,003.54</b>
--- Expenses ---						
56-00-70013	CONDO ASSOCIATION FEES	4,500.00	4,608.00	4,183.56	5,767.56	3,845.04
56-00-70014	CONDO EXPENSES	2,000.00	2,000.00	1,946.75	1,483.00	4,939.25
56-00-70024	CONDO PROPERTY TAXES	6,500.00	6,300.00	3,387.47	6,159.03	6,666.87
<b>Total Expenses:</b>		<b>13,000.00</b>	<b>12,908.00</b>	<b>9,517.78</b>	<b>13,409.59</b>	<b>15,451.16</b>
<b>Net of Revenues &amp; Expenses Fund 56:</b>		<b>9,800.00</b>	<b>8,392.00</b>	<b>218,443.85</b>	<b>236,013.81</b>	<b>157,552.38</b>

### Creekside Fund 68

--- Estimated Revenue ---						
68-00-40200	INTEREST NL ACCOUNT	12,000.00	15,000.00	12,548.02	10,587.29	32,956.76
68-00-41000	RENTAL INCOME	800,000.00	800,000.00	1,040,888.27	716,581.22	702,150.95
68-00-41100	UNDEPOSITED FUNDS	5,000.00	0.00	8,537.74	3,960.00	6,531.35
68-00-43304	IEPA GRANT	0.00	0.00	0.00	0.00	362,154.06
68-00-59450	PET FEE INCOME	5,000.00	2,000.00	5,447.42	4,915.00	2,460.00
68-00-59550	NSF LATE FEE INCOME	3,500.00	2,750.00	3,527.00	5,119.00	3,970.00
68-00-59575	PRE PAID INCOME	0.00	0.00	(3,690.61)	0.00	0.00
68-00-59600	LAUNDRY INCOME	5,500.00	5,500.00	5,445.06	6,141.21	5,894.13
<b>Total Estimated Revenue:</b>		<b>831,000.00</b>	<b>825,250.00</b>	<b>1,072,702.90</b>	<b>747,303.72</b>	<b>1,116,117.25</b>
--- Expenses ---						
68-00-61040	CREEKSIDE CREDIT CARD EXPEND	2,500.00	2,500.00	1,953.97	2,032.58	1,149.19
68-00-61052	SECURITY DEPOSIT REIMBURSEMENT	0.00	0.00	0.00	(6,805.00)	(4,210.00)
68-00-61846	UNIT RENTALS	0.00	0.00	11,725.00	0.00	8,660.00
68-00-61900	PROFESSIONAL FEES	3,500.00	2,000.00	(1,936.43)	3,701.75	4,000.00
68-00-61920	TELECOMMUNICATIONS	3,000.00	3,000.00	3,775.25	2,851.24	2,155.72
68-00-61950	SITE SERVICES	0.00	0.00	0.00	0.00	0.00
68-00-64000	OTHER MAINTENANCE	40,000.00	30,000.00	41,039.36	55,223.42	77,198.48
68-00-64100	REPAIRS - SUPPLIES	1,500.00	1,000.00	1,583.67	0.00	1,346.67
68-00-64300	JANITORIAL/WASTE	1,000.00	2,000.00	0.00	225.00	0.00
68-00-64310	PEST CONTROL	3,500.00	3,000.00	3,350.00	4,325.00	3,650.00
68-00-64320	LANDSCAPE CONTRACT	13,000.00	12,000.00	7,500.00	16,550.00	14,250.00
68-00-64390	SNOW REMOVAL	7,000.00	7,000.00	9,810.00	3,990.00	7,400.00
68-00-64550	PLUMBING CONTRACT	4,500.00	4,500.00	1,387.07	5,782.00	4,967.00
68-00-64850	PAINTING	0.00	0.00	0.00	0.00	0.00
68-00-65000	OTHER MAKE READY	5,000.00	10,000.00	0.00	0.00	0.00
68-00-65100	CARPET SHAMPOO	2,000.00	2,000.00	0.00	0.00	0.00
68-00-65200	PAINTING CONTRACT	2,000.00	2,000.00	0.00	0.00	0.00
68-00-65300	HOUSEKEEPING	3,500.00	2,500.00	3,060.00	3,850.00	2,475.00

GL Number	Description	2026 BOARD	2025 YTD		2024 Activity	2023 Activity
		APPROVED	2025 Budget	As of October		
68-00-66010	MANAGEMENT FEES	42,000.00	42,000.00	31,500.00	40,447.97	42,000.00
68-00-68050	ELECTRIC UTILITY	11,000.00	10,000.00	9,774.61	13,152.85	11,573.16
68-00-68052	WASTE REMOVAL	10,000.00	7,000.00	8,344.24	10,226.07	9,244.59
68-00-68200	WATER SEWER	42,000.00	42,000.00	43,168.88	53,513.84	39,851.48
68-00-70000	BANK CHARGES	0.00	0.00	3.00	0.00	0.00
68-00-70001	CREEKSIDE INSURANCE	37,355.00	30,000.00	37,355.00	31,640.58	30,006.00
68-00-72100	CARPETS	2,500.00	2,000.00	2,514.17	0.00	1,210.66
68-00-75090	BUILDING EXTERIO	10,000.00	15,000.00	0.00	0.00	0.00
68-00-75100	MISC	10,000.00	10,000.00	9,411.00	7,875.02	31,105.79
68-00-75101	CREEKSIDE CREEK BANK	5,000.00	0.00	3,926.25	8,044.82	755,893.67
68-00-75105	CREEKSIDE PAVILION	0.00	0.00	0.00	0.00	14,067.50
68-00-75107	BOND PAYMENT	509,963.00	509,963.00	0.00	0.00	0.00
<b>Total Expenses:</b>		<b>771,818.00</b>	<b>751,463.00</b>	<b>229,245.04</b>	<b>256,627.14</b>	<b>1,057,994.91</b>

<b>Net of Revenues &amp; Expenses Fund 68:</b>	<b>59,182.00</b>	<b>73,787.00</b>	<b>843,457.86</b>	<b>490,676.58</b>	<b>58,122.34</b>
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### 21st Century Fund 69

#### --- Estimated Revenue ---

69-00-40925	FUND DEPOSITS	125,000.00	100,000.00	264,472.56	375,702.00	17,414.03
69-00-40951	ARPA	0.00	0.00	0.00	827,462.72	0.00
69-00-43300	GRANTS	0.00	0.00	6,717.80	60,000.00	400,000.00
69-00-44100	FIRST AMERICAN INTEREST	260,000.00	200,000.00	290,717.64	484,693.73	303,222.57
69-00-44150	RENTAL INCOME	37,080.00	0.00	15,450.00	0.00	0.00
69-00-44170	MORTGAGE INCOME	15,647.00	0.00	0.00	0.00	0.00
69-00-44200	MISCELLANEOUS	5,000.00	100,000.00	5,625.00	1,833.28	500.46
69-00-44852	MELROSE WATER BOND PAYMENT	0.00	0.00	0.00	0.00	0.00
69-00-49915	WISDOM II LOAN	43,038.00	43,038.00	35,863.83	43,037.76	39,451.28
69-00-75102	36 W LAKE	9,000.00	9,000.00	6,750.00	8,250.00	9,000.00
69-00-75103	80 W LAKE STREET	11,000.00	14,000.00	10,084.02	9,167.86	10,083.44
69-00-75104	FORMER MELROSE PARK BOND	916,000.00	916,000.00	0.00	0.00	0.00
69-00-75106	KING ARTHUR PARKING LOT	14,000.00	0.00	14,000.00	14,000.00	14,000.00
<b>Total Estimated Revenue:</b>		<b>1,435,765.00</b>	<b>1,382,038.00</b>	<b>649,680.85</b>	<b>1,824,147.35</b>	<b>793,671.78</b>

#### --- Expenses ---

69-00-40821	EXPENSES	0.00	400,000.00	415,315.00	0.00	883,012.86
69-00-49916	DCEO N RAILROAD	0.00	0.00	0.00	0.00	170,758.35
69-00-75105	101-107 N WOLF RD	0.00	0.00	0.00	55,910.04	22,312.90
69-00-87002	200 E. FULLERTON	0.00	0.00	392,046.38	0.00	0.00
69-00-87008	INVEST IN COOK PHASE 1	0.00	64,000.00	0.00	0.00	161.25
69-00-87009	RAILROAD AVE ACQUITION INVEST IN	0.00	140,000.00	0.00	0.00	0.00
69-00-87010	INVEST IN COOK HIRSH BRIDGE	0.00	0.00	20,239.20	265,988.27	596,067.55
69-00-87011	ARPA EXPENDITURE	0.00	0.00	28,031.48	1,117,417.10	0.00
69-00-87012	332 EAST NORTH AVE	0.00	0.00	1,500.00	21,442.20	0.00
69-00-92044	WATER RESERVOIR & PUMP STATION	0.00	0.00	0.00	0.00	15,286.90
<b>Total Expenses:</b>		<b>0.00</b>	<b>604,000.00</b>	<b>857,132.06</b>	<b>1,460,757.61</b>	<b>1,687,599.81</b>

GL Number	Description	2026 BOARD APPROVED	2025 YTD		2024 Activity	2023 Activity
			2025 Budget	As of October		
<b>Net of Revenues &amp; Expenses Fund 69:</b>		<b>1,435,765.00</b>	<b>778,038.00</b>	<b>(207,451.21)</b>	<b>363,389.74</b>	<b>(893,928.03)</b>

**2015 Bond Fund 74**

--- Estimated Revenue ---

74-00-40100	PROPERTY TAX	0.00	0.00	0.00	0.00	0.00
74-00-49000	OPERATING TRANSFERS IN	0.00	0.00	0.00	4,520,400.02	3,481,139.91
<b>Total Estimated Revenue:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,520,400.02</b>	<b>3,481,139.91</b>

--- Expenses ---

74-00-92010	2015 BOND PRINCIPAL	795,000.00	755,000.00	1,185,000.00	11,225,000.00	690,000.00
74-00-92020	2015 BOND INTEREST	66,557.00	258,675.00	112,550.02	294,925.02	329,425.02
74-00-92025	BOND PREPAYMENT	300,000.00	0.00	0.00	0.00	0.00
74-00-92031	MISC EXPENSE	475.00	0.00	475.00	475.00	475.00
<b>Total Expenses:</b>		<b>1,162,032.00</b>	<b>1,013,675.00</b>	<b>1,298,025.02</b>	<b>11,520,400.02</b>	<b>1,019,900.02</b>

<b>Net of Revenues &amp; Expenses Fund 74:</b>		<b>(1,162,032.00)</b>	<b>(1,013,675.00)</b>	<b>(1,298,025.02)</b>	<b>(7,000,000.00)</b>	<b>2,461,239.89</b>
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<b>Total All Fund Revenues</b>	<b>39,714,144.00</b>	<b>34,026,687.00</b>	<b>30,803,450.38</b>	<b>40,218,591.49</b>	<b>36,760,029.83</b>
<b>Total All Fund Expenses</b>	<b>39,439,728.44</b>	<b>37,073,838.00</b>	<b>28,618,439.03</b>	<b>39,509,579.45</b>	<b>31,926,593.89</b>
<b>All Funds Net of Revenues &amp; Expenses:</b>	<b>274,415.56</b>	<b>(3,047,151.00)</b>	<b>2,185,011.35</b>	<b>709,012.04</b>	<b>4,833,435.94</b>