Proposed Budget Fiscal Year 2027

Village of Oak Park

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Introduction

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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Village of Oak Park
Illinois

For the Fiscal Year Beginning

January 01, 2026



Executive Director

Budget Transmittal Letter

October 27, 2026

Honorable President Scaman and Board of Trustees,

It is my honor to present you with the proposed operating budget for Fiscal Year (FY) 2027. The proposed FY2027 Budget continues to reflect a strong commitment to the delivery of quality core Village services while also advancing Village Board goals and strategic priorities. It is the result of significant development, refinement, review, and communication between departments, the Board of Trustees, and community partners over the past few months.

The proposed FY2027 Budget is structurally balanced, including $84,568,213 in recurring, General Fund operating expenditures and revenues, supporting recurring spending commitments for baseline service delivery. The proposed FY2027 Budget does include adding structural funding for Health positions funded via ARPA-grants in prior budgets, structural funding for Sustainability, and Engaging Community for Healthy Outcomes (E.C.H.O).

Also included in the proposed FY2027 Budget is $1.7 million for one-time spending commitments (i.e., non-recurring expenditures) to address non-recurring strategic priorities for the Village. Total proposed expenditures (recurring and one-time) are $86,268,213.

I would like to acknowledge the contributions of the Board of Trustees, executive and department leadership, contributing staff throughout the Village, and our Finance Department. Their collaboration was invaluable to the development of this proposed budget.

Economic and Fiscal Environment

The FY2027 Proposed Budget is being developed in an economic environment in which overall inflation has moderated from the elevated levels experienced earlier in the decade, but significant cost pressures remain. As of September 2026, consumer prices in the Chicago metropolitan area were 2.9% higher than one year earlier. Certain categories continue to experience substantially greater volatility, including energy costs, which increased 15.1% over the same period. These conditions affect the cost of operating municipal facilities, maintaining infrastructure, purchasing equipment and materials, and procuring contracted services.

Labor and benefit costs also continue to place upward pressure on municipal operating budgets. The U.S. Bureau of Labor Statistics reported that compensation costs for state and local government employees increased 3.6% during the 12 months ending June 2026, including a 3.4% increase in wages and salaries and a 4.0% increase in benefit costs. The Federal Reserve Bank of Chicago similarly reported moderate increases in prices across the region, modest wage growth, and moderate growth in benefit costs, with several employers reporting significant increases in health insurance quotes.

These conditions are reflected throughout the FY2027 Proposed Budget in higher personnel and benefit costs, operating materials, equipment, contractual services, and infrastructure-related expenditures. They reinforce the importance of disciplined expenditure growth, competitive procurement, operational efficiencies, and multiyear financial planning. The Village will continue monitoring economic conditions and adjusting financial assumptions as appropriate while balancing current core service delivery and infrastructure needs with long-term fiscal sustainability.

Oak Park at an Inflection Point

This brings us to an important inflection point in Fiscal Year 2027. Federal grant money from the American Rescue Plan completed in 2026 and other temporary revenues and resources used in past years are largely exhausted or diminishing. Operating costs are

continuing to rise, particularly personnel, contractual services, infrastructure, technology, insurance, and commitments to partner agencies.

- **Salaries and Benefits** - $2,864,806 General Fund budgeted increase (4.77%) from 2026 to 2027 (including a vacancy adjustment that reflects actual cost savings for positions that are included in the budget but anticipated to be vacant). This increase also incorporates the structural funding of ECHO, Public Health, and Sustainability as ongoing Village priorities. ECHO and Public Health positions were previously supported on a one-time basis from excess fund balance and ARPA funding but are now being incorporated as recurring structural commitments in the General Fund, while Sustainability staffing, previously funded outside the General Fund, is being incorporated into and fully funded by the General Fund beginning in FY2027. Even with these additional structural commitments, the overall increase in General Fund salaries and benefits remains relatively modest. The increase also incorporates the actuarial-recommended contribution for the Police and Firefighters' Pension funds to achieve the Village Board Goal of 100% funded by 2040.
- **Contractual Services** - $1,278,782.93 budgeted increase (8.62%) from 2026 to 2027 (including structural changes to Public Works department contractual services budget consolidation from the General Improvement Fund (3095) to the General Fund totaling $495,000).

As temporary funding recedes, financial pressure shifts back to the Village's General Fund and its recurring revenue sources – including local tax dollars, along with other state and federal sources. The Village is focusing on a strategy to avoid using one-time revenues to support recurring operating expenses. This year's budget takes major steps towards this goal, and upcoming budget years will continue this trend.

The upcoming fiscal year is not a crisis. It reflects emerging economic conditions that have been building for several years, both in Oak Park and nationally, from declining Federal and state revenues to increased post-COVID interest rates, rising operational costs, and changing demands and desires from Village residents. This is a point at which prior year funding strategies and current policies require updates to be sufficient over the long term.

Building on Village Board Goals and Priorities

This year's proposed budget will advance the goals and priorities set out by the Board of Trustees for 2026-2027. It seeks to maintain quality core services, make new investments with lasting durability, and build in high-priority areas.

Community Affordability

- The Village is continuing to pursue **governmental partnerships with organizations like IDOT, CDOT, DCEO, and NITA**, to fund important infrastructure projects and ensure the Village is reimbursed for services it provides to other governmental agencies.
- **Expansion of the Village's partnerships for emergency dispatch** (West Suburban Consolidated Dispatch Center) including two new member jurisdictions (Elwood Park and Rosemont) that realize cost savings for all consortium members.

Community Health & Safety

- Adding the **Engaging Community for Healthy Outcomes (E.C.H.O.)** as a structurally funded program to provide alternative response for non-emergency and low-risk calls.
- Expanding the Village's partnership with Thrive Counseling Center to implement a new, emergency (dispatched) **mental health alternative crisis response program**.
- Continued expansion of the **Strengthen Oak Park Public Health Network**.
- Advances implementation of **Civilian Police Oversight reforms** via implementation of the approved Pivot civilian police oversight recommendations.
- Continued advancement of **safe mobility** in the village via implementation of the **Vision Zero Infrastructure Plan.**

- Advances full-design and start of construction for a **new Police Headquarters**.
- Continued **interim support to sustain operations of the new Anderson Emergency Shelter** in partnership with Housing Forward.

Racial Equity

- Implements Village's updated **fair housing enforcement program** by expanding the Village's fair housing enforcement tools to support additional violation reporting by residents and greater compliance by housing providers.
- Advances **affordable homeownership** support programing by finalizing administrative procedures, coordinating with lenders and community partners, developing outreach materials, and providing guidance to prospective homebuyers in accordance with the adopted Strategic Vision for Housing.
- Reinitiates revised **affirmative marketing program** through the planned homeownership activities, particularly the intentional marketing of Oak Park as an ownership option for many buyers.

Vibrant, Diverse, Connected Neighborhoods

- Continued implementation of the adopted **Bike Plan.**
- Complete design and begin construction of the first phase of the **Dr. Percy L. Julian Chicago Avenue Streetscape** improvements along Chicago Avenue.
- Complete update to the **Envision Oak Park Comprehensive Plan**.

Sustainability & Resiliency

- Implementation of the **Biodiversity and Green Infrastructure Plan.**
- Building a **Green Business Program** to increase sustainable practices and connect local businesses to resources and financing.
- Continuing the **Oak Park Energy Navigator** program to connect residents to energy grants and expand uptake to more households.

Economic Vitality

- Expanding the **Business Assistance Grant Program**, supporting investments in facades and interior work, climate grants, and fire safety.
- Advancing implementation of the **Roosevelt Road Corridor Plan**.
- Completion of a **Tax Increment Financing (TIF) feasibility assessment** of priority corridors and redevelopment sites to examine opportunities to continue growth of the Village tax base, enhance affordability and support fiscal sustainability.

Organizational Effectiveness

- Investing in **modern technology** to support organizational effectiveness, including the following activities:
    - Finalizing Microsoft 365 integration to increase collaboration and information sharing between Village Departments;
    - Tracking and reporting on Village Board Goal progress in real time with the support Envisio software;
    - Optimizing Euna Grants (formerly known as AmpliFund) to collect data on awarded and Village-issued grants;
    - Finalize the procurement and begin the implementation of a Human Resources Information System (HRIS); and,

    - Update the Information Technology Strategic Plan.
- Continuation of **training and development** opportunities for Village personnel.

Developing the FY2027 Budget

This year's budget process included several changes, intended to result in a strategic and performance-oriented document as opposed to an automatic carry-over of prior-year spending.

Expanding Internal Collaboration in the Budget Process

The annual budget process started earlier this year and involved a new wave of collaborative meetings between Departments and Finance to arrive at forecasts for spending and anticipated revenues. The Village launched, Euna, a new software system for interactive budgeting and was able to increase direct contributions from departments in the process. Going forward, we are building an approach for multi-year planning, improved reporting, data visualization, and access to reliable financial data.

Limiting Spending and Finding Cost Savings

Departments were tasked with limiting non-personnel operating expenditure growth to 3%. They also identified efficiencies and cost savings opportunities for the coming year, targeting a goal of 2% of fiscal year 2026 operating expenses.

This resulted in an overall 3.39% increase in budgeted General Fund operational spending (excluding Personnel Services, Fringe Benefits, & Transfers Out) compared to last year's adopted budget. (note that this percent increase excludes the budgeted increase in the General Fund for Public Works department operational spending previously budgeted in the General Improvement Fund (3095), totaling $521,500). Each department reviewed their performance goals with the Village Manager's Office; these plans will help departments stay on budget and maintain visibility on performance metrics as they carry out core activities in 2027

Evaluating New Positions and Service Expansion

The Village Manager's Office received numerous requests for additional staffing and for the conversion of temporary positions to permanent roles. Each request was evaluated against Village Board priorities, service needs, and its immediate and ongoing financial impact. The review also considered opportunities to offset personnel costs by bringing contracted services in-house, improving operating efficiency, and strengthening the administration and collection of existing revenues.

A central commitment of the FY2027 Proposed Budget is to structurally fund Sustainability, Public Health, and Alternative Response positions as core priorities aligned with the Village Board's adopted goals. Providing recurring budget support for these positions recognizes the continuing role these services play in meeting community needs. This includes sustaining the Village's public health capacity and its Engaging Community for Healthy Outcomes (E.C.H.O.) alternative response program at its current staffing level. Incorporating these commitments into the ongoing operating budget provides greater continuity for established services and ensures that their costs are recognized in the Village's long-term financial planning.

Other proposed staffing additions reflect targeted opportunities to improve operations while limiting additional costs. A Plan Reviewer would bring more work in-house, with anticipated reductions in contracted plan-review expenses expected to offset the position's salary and benefits. Additional Parking Compliance Specialists are expected to be supported by associated citation revenues while improving compliance and the collection of revenues already due to the Village. These recommendations connect staffing decisions to specific operational improvements and identified financial offsets.

The review also considered opportunities to use outside funding and reduce reliance on external assistance. Proposed property maintenance inspection staffing includes partial support from Community Development Block Grant funding, while limited part-time event staffing provides an opportunity to reduce the need for contracted event support. These additions were evaluated based on their service benefits and their remaining cost to the Village after anticipated offsets.

Several additional staffing requests were not included in the proposed budget after consideration of available resources and competing priorities. The resulting recommendations reflect a deliberate approach to sustaining core Board commitments,

addressing targeted operational needs, and limiting the growth of ongoing personnel obligations.

General Funding Strategy

There are several notable choices in this year's budget that help understand the Village's budgeting strategy and practices going forward.

- Tracking one-time and structurally recurring costs to better monitor spending and guard against unapproved long-term commitments
- Shifting several revenues from capital funds to the General Fund to better align revenue types with day-to-day operations
- Moving from a largely pay-as-you go (aka "Pay-Go") funding model for capital projects to a financing model, based on the long-term value of these assets
- Using a "Non-Departmental" division in the chart of accounts to more clearly show inter-fund transfers, vacancy savings, and cross-departmental projects

Budgeting for One-Time Costs

The Village's FY 2027 Proposed Budget includes approximately $1.7 million budgeted, non-capital, one-time operating expenditures within the General Fund. These expenditures are not included as structural, recurring costs and are therefore not budgeted for using corresponding structural, recurring revenues. They are budgeted for through use of fund balance within the General Fund.

Agency/Project/Expenditure	Department	Amount
Comprehensive Plan	Development Services	$200,000.00
Pattern Book	Development Services	$100,000.00
AP and Purchasing Operational Audit	Finance	$25,000.00
Property Acquisitions	VMO - Economic Vitality	$170,000.00
Architectural Design Consultant	Development Services	$30,000.00
New Technology	Non-Departmental	$150,000.00
Records Digitization	Village Clerk's Office	$61,800.00
Community Safety Consultant	VMO - Admin	$75,000.00
CPOC and Police Accountability	VMO - DEI	$40,000.00
TIF Consulting	VMO - Economic Vitality	$150,000.00
National Community Survey	VMO - Communications	$28,000.00
Equity and ADA Plan Implementation	VMO - DEI	$58,000.00
Living Room Facility	Neighborhood Services	$150,000.00
Housing Emergency Services	Neighborhood Services	$400,000.00

Identifying New Revenues for Operating Activities

A key structural change in the FY2027 budget is moving a series of recurring revenue streams from the General Improvement Fund (3095), where they previously funded capital projects, to the General Fund (1001), where they are proposed to be dedicated regular operating revenues going forward. This strategic change is recommended to bring Oak Park's capital budget approach in line with general best practices, because capital investments deliver value to residents for many years or decades and are thus better suited to long-term financing. The revenues proposed to move to the General Fund include:

Revenue Source	FY2027 Shift to General Fund
Cannabis Tax	$155,000
Homerule Sales Tax	$6,200,000
Infrastructure Maintenance Fee	$100,000
Local Option Gasoline Tax	$500,000

Moving these revenues will shift approximately $7 million in recurring annual funding to the General Fund, which are accompanied by approximately $1.5 million in operating costs (personnel and contracts) that had previously been included in the Village's capital fund. Going forward, the Village proposes to fund capital projects in its Capital Improvement Plan (CIP) through a combination of bond issuances, surplus transfers from the General Fund, and non-recurring dedicated revenues (e.g., grants).

Budgeting Non-Departmental Expenses

Previous years' budgets included numerous transfers between funds that were associated with specific departments, even cases in which they were not clearly aligned with a single department. Similarly, anticipated savings for vacant positions and other enterprise-level finances were budgeted under the Finance department. For these types of expenses and revenues that affect the entire Village's budget, the FY2027 budget includes a new "Non-Departmental" section to more easily track financial information.

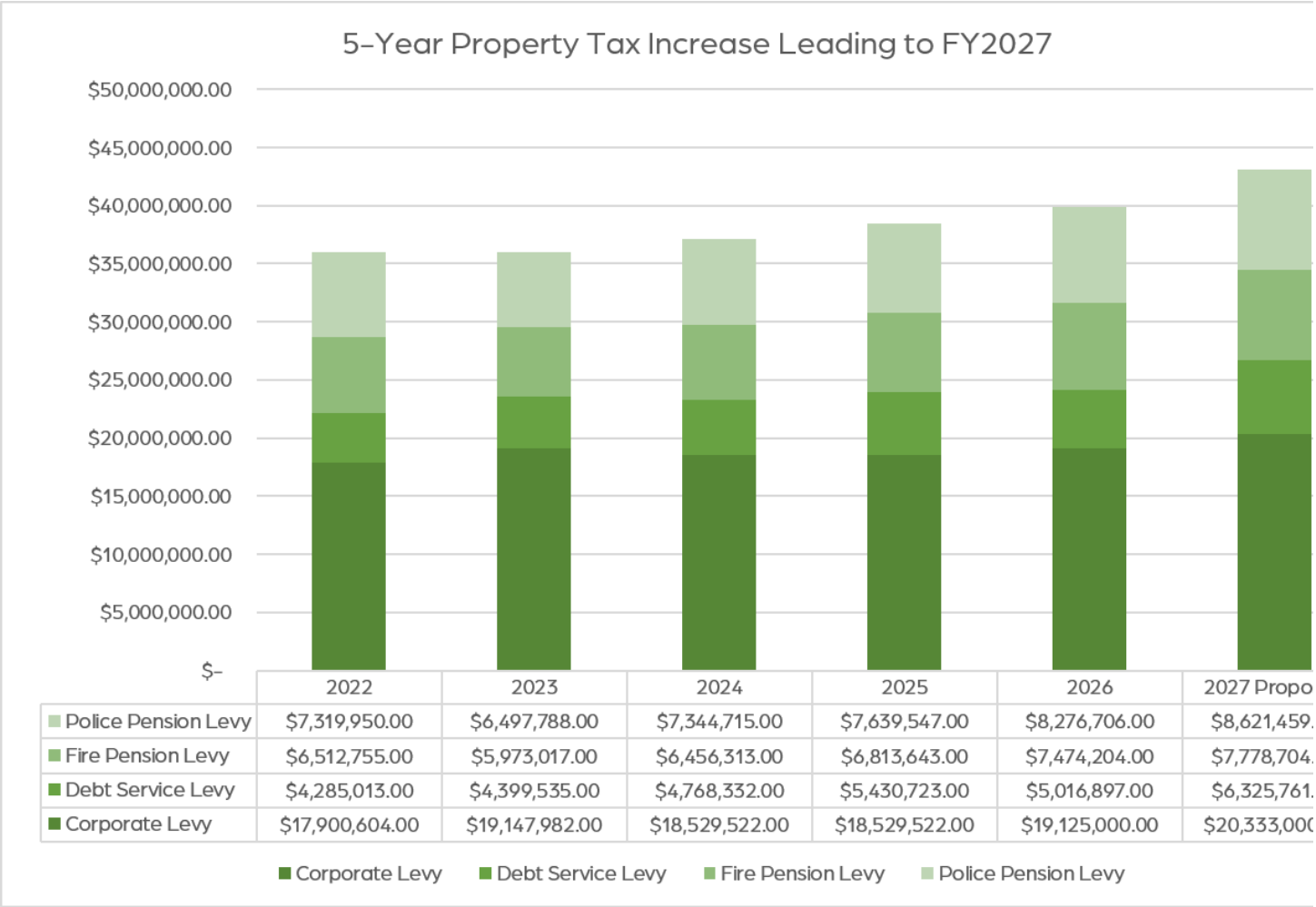
Planning for Property Taxes Going Forward

The Village's property tax levy policy has, in recent history, targeted an annual increase of 3%. This policy was intended to support predictability and fiscal discipline, keeping rough pace with inflationary trends. However, the Village has not consistently hit its own target. It instituted lower levy increases in some past years – including maintaining the levy flat in 2022. It also did not tie the levy to inflation, which regularly outpaced Village spending. This approach met spending needs in each budget year, including some spend-down of reserves, but it did not grow revenues at a pace that reflected multi-year spending forecasts. Now firmly in the post-pandemic fiscal era, the Village faces a choice between sustainably budgeting for growing costs related to capital investment, personnel, and services, and making cuts to core services.

The proposed budget for 2027 recommends increasing the property tax levy 7.94%, broken out in the table below.

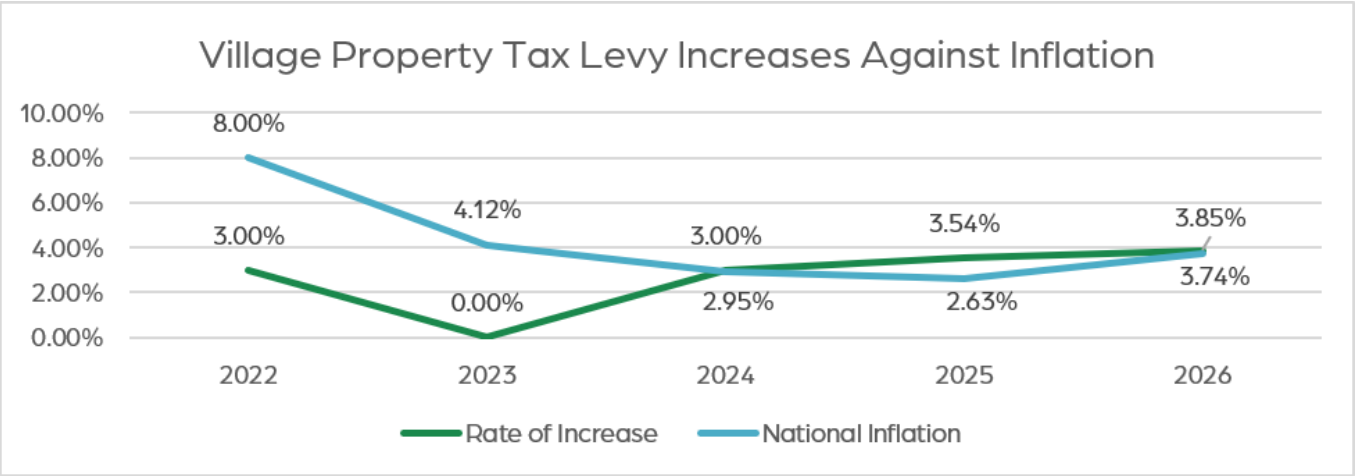
Property Tax Component	FY26 Amount	FY27 Proposed Amount	% Change
Corporate Levy	$19,125,000	$20,333,000	6.32%
Debt Service Levy	$5,016,897	$6,325,761	26.09%
Fire Pension Levy	7,474,204	$7,778,704	4.07%
Police Pension Levy	$8,276,706	$8,621,459	4.17%
Total	**$39,892,807**	**$43,058,924**	**7.94%**

The changes driving this levy are 1) increased debt service for capital projects, 2) a 6.32% increase driven by service and personnel costs in the operating budget, and 3) accelerated pension contributions that allow the Village to meet the Village Board goal to reach 100% funded by 2040.



	2022	2023	2024	2025	2026	2027 Propo
Police Pension Levy	$7,319,950.00	$6,497,788.00	$7,344,715.00	$7,639,547.00	$8,276,706.00	$8,621,459.
Fire Pension Levy	$6,512,755.00	$5,973,017.00	$6,456,313.00	$6,813,643.00	$7,474,204.00	$7,778,704.
Debt Service Levy	$4,285,013.00	$4,399,535.00	$4,768,332.00	$5,430,723.00	$5,016,897.00	$6,325,761.
Corporate Levy	$17,900,604.00	$19,147,982.00	$18,529,522.00	$18,529,522.00	$19,125,000.00	$20,333,000

Emerging from pandemic-era spending, it is instructive to look back on the last 5-years of the Village's budget within the context of national inflationary pressures. During that time period, property tax increases for Village spending either kept pace with inflation or fell significantly below increases in the Consumer Price Index. This proposed increase will allow the Village to sustain core services and effectively "catch up" for previous years in which levy increases were below inflation or did not fully reflect actual costs (i.e., years in which fund balance supported significant one-time costs).



Source: US Bureau of Labor Statistics, Consumer Price Index for All Urban Consumers (CPI-U)

Going forward, the Village's Finance Committee is discussing updating its policy for property levy increases to a standard range of 3 – 5% annually, reflecting expanded criteria like considering inflation trends. The Finance Department is recommending guiding criteria for instances when a levy would be recommended above or below that threshold, with a focus on achieving long-term, multi-year sustainable spending patterns – not just within each budget year. Previously, the Village focused on the overall direct dollar levy increase; going forward, it will also focus on managing the rate of increase for the tax levy. Conversations on tax levy policy will continue in 2027 with feedback from the public, Finance Committee, and the Board of Trustees. Our commitment is for the Village to arrive at an appropriate balance of service levels, efficiencies, alternative revenues, and future property tax levies.

Capital Financing and Future Debt Service

In July 2026, the Village Board approved a multiyear financing plan to guide how the Village funds major capital needs over time. The plan establishes a strategy that combines pay-as-you-go resources with debt financing for investments that provide benefits over many years. It gives the Village a framework for evaluating the scale, timing, and affordability of capital improvements alongside the Capital Improvement Plan (CIP) and the annual operating budget.

Under this approach, pay-as-you-go funding will continue to support routine maintenance, smaller improvements, and other projects that can be accommodated within available annual resources. Debt financing provides an additional tool for larger investments in facilities and infrastructure with long useful lives. Financing these improvements over time distributes their costs among the current and future residents who benefit from them, while reducing the amount that must be funded entirely from resources available in a single budget year. Grants and other available funding can complement these sources and help reduce borrowing needs.

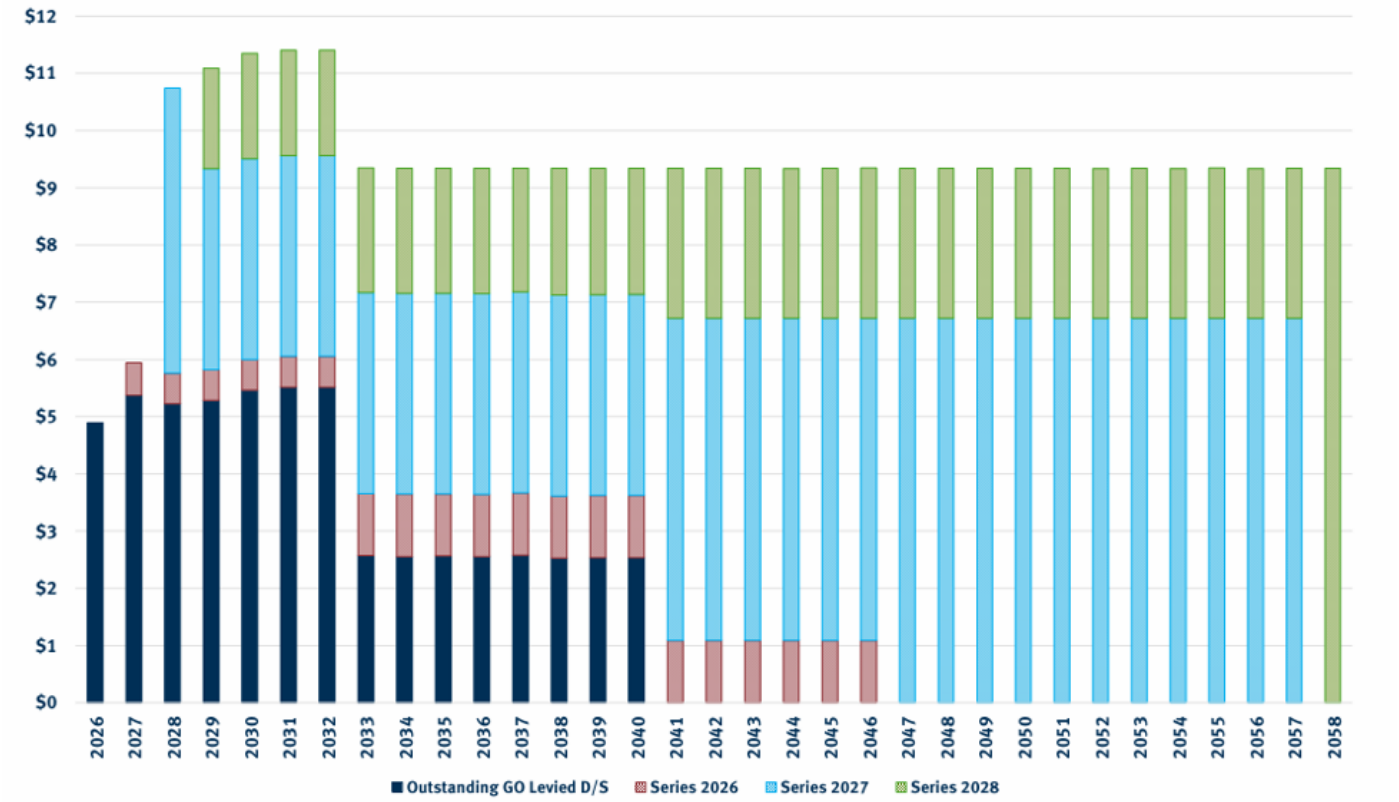
Flexibility is an essential feature of the financing strategy. The projects initially considered provide a starting point for evaluating potential financing needs, with their scope, timing, and funding sources subject to refinement as planning advances. The new Police Station remains a principal priority with general Board support. Other potential projects will continue to be evaluated as needs, cost estimates, and Board priorities develop. The financing plan allows the Village to consider these investments within an established financial framework and adjust their scale or sequence as circumstances change.

Planning across multiple years also allows the Village to assess how individual projects fit together. Staff can evaluate the effects of advancing, phasing, reducing, or deferring a project on annual debt service, available capital resources, and the organization's capacity to carry out the work. This approach helps coordinate major investments with ongoing infrastructure maintenance and preserves room to consider emerging needs. The financing plan and CIP will continue to inform one another as project decisions and financial projections are updated.

Bond proceeds provide resources upfront for eligible capital investments and create future obligations to repay principal and interest. Although these proceeds appear as available resources in the budget, they do not provide recurring operating revenue. The associated debt service must be incorporated into future annual budgets and evaluated alongside the Village's ongoing service commitments. Decisions about financing will therefore consider both the initial investment and its continuing effect on the Village's financial position, including any additional operating and maintenance costs associated with completed projects.

Under current planning assumptions, the proposed 2027 bond issuance is anticipated in fall 2027, with associated debt service payments beginning in 2028. This timing reflects how the financing schedule can be adjusted as implementation plans develop. The size, timing, and repayment structure of future borrowings will continue to be evaluated against project readiness, updated costs, market conditions, and available financial resources.

The projection below illustrates how the general obligation debt service shown in the financing scenario would change as planned borrowings are implemented alongside the repayment of existing obligations. It identifies the years in which payment requirements would be higher and how those requirements change over time. The projection is a planning tool that will evolve with decisions about future projects and financing terms.



Source: July 2026 Financing Plan presentation. Amounts shown in millions. Projections reflect the financing assumptions shown and are subject to changes in the timing, size, and terms of future borrowings.

As future phases of the plan advance, recommendations will consider annual repayment requirements, revenue capacity, reserves, and the resources needed to maintain core services. Specific project and financing decisions will continue through Village Board review and the applicable approval process, supported by updated cost estimates and financial projections. This ongoing review will allow the Village to adjust the financing strategy while maintaining a clear view of its commitments over time.

Looking Beyond Fiscal Year 2027

Adopting the FY2027 Budget will not conclude the Village's longer-term financial work. We will focus in the year ahead and beyond on further strengthening the Village's financial position, including by:

- Improving long-term General Fund sustainability
- Defining and expanding our property tax levy policy and other financial policies
- Assessing internal performance and return on investment of initiative
- Reviewing organizational capacity and setting clear staff expectations
- Diversifying revenues, including through improved grants management
- Managing debt strategically to address long-term capital and pension needs
- Addressing infrastructure and facility needs
- Developing and revising financial policies and procedures
- Improving reporting and transparency efforts with the Board and public

In particular, we affirm several commitments in 2027 and beyond that will maintain strong, clear, and adaptive finances and operations within the Village:

Pursue Expanded and Diversified Revenues
The Village will continue evaluating opportunities to diversify and strengthen its revenue base to support core services, address capital needs, and moderate pressure on property taxes. Staff anticipates bringing these opportunities to the Finance Committee and Village Board for discussion during the first half of 2027. This work will include reviewing existing local revenue sources and examining approaches already used by surrounding and comparable municipalities.

Several of these opportunities are established components of municipal revenue systems elsewhere in the region. For example, Evanston administers taxes on streaming services, automobile rentals, and rideshare activity, while Arlington Heights also administers a streaming amusement tax. Their experience provides a practical foundation for evaluating potential collections, administration, and applicability to Oak Park.

As transportation choices, entertainment consumption, and energy use evolve, the Village's revenue strategy should be reviewed to determine how well it reflects current economic activity. This includes evaluating revenue opportunities associated with vehicle rentals, digital streaming, and rideshare services, together with the performance and structure of existing utility-related revenues and other locally administered taxes and fees. The review will distinguish between adjustments to existing Village revenues and options that would require new local authorizations.

Each option will be evaluated for its potential net revenue, reliability, administrative requirements, applicable authority, and effects on residents and businesses. Comparisons with other communities will inform the discussion, with recommendations tailored to Oak Park's circumstances and priorities.

The Village will also examine whether temporary adjustments to selected locally administered fees or taxes could support specifically identified capital needs, such as future fire station improvements. Any such proposal would identify the intended use of the revenue, anticipated proceeds, proposed duration, and relationship to the Village's capital financing strategy. This would allow the Board to consider funding for defined capital needs alongside the separate work of strengthening recurring operating revenues.

Identifying these opportunities in the FY2027 Budget establishes an agenda for further analysis and public discussion. The Finance Committee and Village Board will have the opportunity to review the alternatives, consider their financial and policy implications, and provide direction before specific changes are advanced for approval.

Deliver Financial Transparency

We commit to managing the multi-year financing plan and related activity for upcoming priority capital investments, including the new Police Station, Bike Plan and Vision Zero projects, Percy Julian Streetscape, and other large-scale investments for the Village that will benefit residents for years to come. By aligning financing management with the design and management of capital projects, we intend to maximize the impact of financed investments while continuing core capital maintenance and investments for the Village.

Manage Financing and Bond Issuances

We commit to investing time and effort towards improving financial data transparency for better public understanding of Village finances, including by publishing online dashboard, increasing the frequency and content of monthly and quarterly financial reporting, and expanding use of financial analysis tools within our upgraded technology platforms used for budgeting and enterprise resource planning.

Develop Our Economy and Tax Base

We commit to prioritizing funding initiatives that increase the Village's tax base, support our small businesses, and expand on economic development opportunities that benefit residents. We take seriously our responsibility to shepherd tax dollars effectively and recognize that sustainable government operations that continually earn public trust are built on a strategy that expands economic opportunity for residents and businesses, both current and future, throughout the Village.

Reduce Operating Expenditures While Maintaining Service Levels

We commit to exploring creative ways to reduce operating costs with minimal impact on service levels. We will achieve this by expanding performance measurement and accountability for results of Village programming, focusing effort and inputs to priority programming and services with demonstrable outcomes and return on public investment. We will continue and expand what works to maintain core services at sustainable levels of spending.

Maintain Clear and Up-to-date Financial Policies

We commit to guiding these efforts through defined, objective policies and procedures that provide for efficient government activities and allow us to improve areas where our service delivery may fall short. On the budgeting and financial management side, we will complete revision of the Village's financial policies in 2027 with input from Finance Committee and present for Board adoption in the coming fiscal year.

On behalf of the Village, I want to reaffirm our commitment to service delivery, transparency, and responsible financial stewardship. This budget reflects these commitments. It represents a sustainable starting point for 2027, but it is just the beginning. It requires effort and accountability to carry out, which we are will we do in the year ahead.

I invite feedback on this draft from members of the Board and members of the public and look forward to the review and discussion process.

A recurring theme of this year's budget is the many changes from previous years in this decade. Oak Park, like other municipalities, faces rising costs, changing revenues, uncertainties at the Federal level, increasing service needs, and many more pressures. I am confident that we are well-prepared to navigate the challenges ahead through deliberate choices, clear priorities, and multi-year planning and strategy. I am excited for the Village's future and look forward to the year ahead and beyond.

Thank you,

Kevin Jackson, Village Manager

Board Goals 2026 - 27

Vision Statement

The Village of Oak Park is a highly desirable place to live and visit because of our people, our shared values, our culture, and our location.

We have a strong sense of responsibility to embrace our historic past and support our thriving present as a diverse, welcoming, inclusive, and integrated community.

Oak Park is a leader in transformational thought and action committed to making brave decisions that are racially and environmentally just and create a safe, equitable, affordable, and vibrant future.

Village Board Core Values & Guiding Principles

- We are Community-Centered in Our Thinking
- We are Fiscally Responsible with Our Public Resources
- We Build Trust through Respectful Dialogue and Board Actions
- We are Transparent and Accountable to the Community
- We Engage and Collaborate with the Community and Partners
- We are Focused on Equity, Innovation, and Sustainability
- We Evolve to Meet the Changing Needs and Desires of the Community

The following categories are not listed in any priority order



1 COMMUNITY AFFORDABILITY

Priority 1: Remove Economic Barriers
Priority 2: Limit the Tax Levy per a Financial Strategic Plan
Priority 3: Pursue Governmental Partnerships



2 COMMUNITY HEALTH & SAFETY

Priority 1: Reduce Crime
Priority 2: Reimagine Community Safet
Priority 3: Provide for Safe Mobility
Priority 4: Ensure Healthy Work Environments for Village Workersy
Priority 5: Strengthen Oak Park's Public Health Network to Improve Current and Future Health Outcomes
Priority 6: Support for Unhoused Residents



3 RACIAL EQUITY

Priority 1: Ensure Equitable Access to Government Services and Contracts
Priority 2: Assess and Address Historical Lack of Equity
Priority 3: Support Integration and Diverse Community Entry Points
Priority 4: Enhance Cultural Sense of Belonging



4 VIBRANT, DIVERSE, CONNECTED NEIGHBORHOODS

Priority 1: Support Sustainable Advancement of Affordable Housing
Priority 2: Support Strategies Related to Parking, Mobility and Sustainable Transportation
Priority 3: Create Opportunities for Neighborhood & Community Engagement
Priority 4: Emphasis on Relationship Between Neighborhoods and Business Districts through Infrastructure and Suppor



5 SUSTAINABILITY & RESILIENCY

Priority 1: Implement, Report and Educate on the Climate Action Plan
Priority 2: Maintain Viable Sustainability Fund



6 ECONOMIC VITALITY STRATEGY

Priority 1: Adopt and Implement the Village's Formal Economic Vitality Strategy
Priority 2: Support New and Existing Small Businesses and Districts
Priority 3: Implement Economic Development Strategies in Commercial Corridors with Approved Plans or Major Infrastructure Investments



7 ORGANIZATIONAL EFFECTIVENESS

Priority 1: Create an Environment of Innovation and Efficiency that Supports Effective Core Services.
Priority 2: Foster Community and Civic Engagement to Enhance Service Delivery and Village Governance
Priority 3: Maintain High Quality Core Services Across the Village

Budget Process

The Budget Adoption Process

The process for adoption and amendment of the Village of Oak Park budget, along with a calendar of the major dates and activities related to the development of the Village of Oak Park Budget is outlined in this section. Chapter 2 of the Village of Oak Park's Municipal Code establishes the foundation for the Municipal Budget. Excerpts from Chapter 2 follow:

- The Village's fiscal year is January 1 - December 31.
- The Board of Trustees must adopt the annual budget prior to the start of the Fiscal Year and passage of the annual budget shall be in lieu of passage of the appropriation ordinance.
- On or before the Village Board of Trustees' first regular meeting in November of each year, the Village Manager shall submit to the Board of Trustees an annual Municipal budget which contains estimates of revenues together with recommended expenditures in conformity with good fiscal management practice.
- The recommended budget presented by the Village Manager shall show the specific fund from which anticipated expenditures are charged.
- The annual budget may contain funds set aside for contingency purposes not to exceed ten percent (10%) of the total budget, commonly referred to as the Working Cash Fund.
- At least one public hearing shall be held by the Board of Trustees on the tentative annual budget prior to final action by the Board of Trustees. Copies of the tentative annual budget shall be made available for public inspection for at least ten (10) days prior to the hearing. After said hearing, the tentative budget may be further revised and passed without further notice, inspection or hearing.

The Budget Amendment Process

Annually, following adoption of the Budget, it may be necessary for the Village Board to consider amendments to the Adopted Budget in response to unforeseen issues as follows:

- §2-6-5 (F) Revision of Annual Budget: The Municipal Budget Officer, subject to approval by the Village Manager, may delete, add to, or change items within object classes, provided the budget for the object class is not increased.
- The Municipal Budget Officer, subject to approval by the Village Manager, may delete, add to, or change items, up to an amount of three thousand dollars ($3,000) between object classes, provided the total fund budget is not increased and the annual aggregate of such transfers does not exceed one percent (1%) of the total fund budget.
- The corporate authorities, by a vote of two-thirds (2/3) of the members then holding office, shall have the authority to revise the budget by transferring monies from one fund to another or adding to any fund. No revision of the annual budget shall be made increasing the budget in the event monies are not available to do so. (Ord. 1989-0-52, 7-5-89).
- Budget amendments will be compiled and submitted to the Board of Trustees for consideration in the month subsequent to each quarter end with the exception of the fourth quarter. Therefore, it is anticipated that a budget amendment will be included in Board agenda in the following months:
    - April (for the quarter ended 3/31)
    - July (for the quarter ended 6/30)
    - October (for the quarter ended 9/30)
    - December (to adjust budget based on final year-end projections)

- Should a requested budget amendment increase an account without an offsetting decrease in a different account, adequate revenue and/or reserves are required for an amended appropriated amount.

2027 Budget Development Calendar

Operating Budget Process

The Village began developing its Operating Budget for Fiscal Year 2027 in June. The Proposed FY 2027 Budget was published on October 27th. The Operating Budget consists of non-capital spending, including personnel and related recurring costs for programming and services. All dates are current as of October 27 - subsequent dates are subject to change.

Operating Budget Milestone	Dates
Internal Village Budget Kick-off	June 10th
Department Revenue Review Meetings	June/July
Department Expenditure Review Meetings	June/July
Budget Kick-off Presentation to Village Board	July 27th,
Village Manager (VMO) Department Meetings	August/S
Village Manager's Proposed FY 2027 Budget	October 2
Finance Committee Presentations: Village Manager (VMO), Village Clerk, Law, Human Resources	October 2
Finance Committee Presentations: VMO, Finance, Police, Fire, Public Health	Novembe
Finance Committee Presentations: IT, Development Services, Neighborhood Services, Public Works	Novembe

Capital Plan Budget Process

The Fiscal Year 2027 Operating Budget is accompanied by a separate 2027 Capital Plan, which breaks out capital spending in greater detail on a project-by-project basis. The Capital Budget provides additional detail on the method of selection, prioritization, and sequencing for large capital projects within the Village, related to new infrastructure, maintenance, and other non-recurring items of spend such as equipment.

Capital Budget Milestone	Dates
Initial CIP Project Review	August 6th, 2026
CIP Budget Development and Project Prioritization	August 15th - October 15th, 2026
Finance Committee Presentations: Capital Plan Part I	September 24th, 2026
Finance Committee Presentations: Capital Plan Part II	November 11th, 2026

Fiscal Year 2027 Budget Finalization Milestones

Both the Operating Budget and Capital Budget underwent public review and guidance from the Village Board of Trustees. In addition to the public meetings that took place during the budget development process with Finance Committee members (noted in sections above), full Village Board meetings and related public review milestones are listed below.

Budget Milestone	Dates
Truth In Taxation Posting	November 3rd, 2026
Village Board: Truth in Taxation Hearing	November 17th, 2026

Village Board: Proposed FY2027 Operating Budget Presentation Part I	November 17th, 2026
Village Board: Proposed FY2027 Operating Budget Presentation Part II	December 1st, 2026
Budget Adoption	December 8th, 2026

Financial Policy Summary

The following is a summary of the Village of Oak Park's financial policies related to the following areas:

- Accounting and Budgeting Methods
- Balanced Budget
- Fund Balance
- Debt Limits
- Purchasing Practices
- Investment Practices

Accounting and Budgeting Methods – The accounting and budgeting records for general governmental operations are maintained on the modified accrual basis of accounting. Under this method, revenues are recorded when available and measurable and expenditures are recorded when materials or services are received and the liability is incurred. Accounting and budgeting records for the Village's enterprise funds, internal services funds and pension trust funds are maintained on the accrual basis of accounting.

Balanced Budget – A balanced budget is defined as a Fund in which annual budgeted revenues either meet or exceed annual budgeted expenditures or expenses, without the necessity of utilizing reserves or fund balance as a revenue source.

Fund Balance Policy – Appropriate fund balance levels are necessary to respond to unexpected emergencies and annual cash flow requirements. For the General Fund, the objective is to have an on hand unreserved fund balance between 10% and 20% of the current year's estimated operating expenditures. Since unreserved fund balance is often comprised of non-cash amounts, it is furthermore the goal that cash and investment comprise no less than 60% of the targeted unreserved fund balance under this policy. Thus, it is the policy that total General Fund cash and investment balances be in the range of 6% and 12% of annual operating expenditures. For example, if the General Fund has annual budgeted expenditures of $50 million, the goal would be for the General Fund to have a net (after offsetting inter-fund receivables/payables) $3 million to $6 million in cash/investments.

Debt Management Policy – Under the 1970 Illinois Constitution, there is no legal limit for home rule municipalities, of which Oak Park is, except as set by the General Assembly. The Village's Finance Committee reviewed a draft of this policy on August 20, 2026 and expects to refer a second draft of the policy for adoption by the Board of Trustees in quarter 1, 2027. The proposed policy consolidates borrowing authorization, bond ordinances, budgeting, and connection to the tax levy, and related affordability measures into a stand-alone debt management policy.

Purchasing Policy – When the total cost of any contract made for supplies, equipment, repair work or personal services exceeds $25,000, or the total cost of making any public improvement exceeds $10,000, the expenditure must be authorized by the Board of Trustees.

Additional policies on the bidding process – When the total cost of a public work or improvement is expected to exceed $10,000, or when the total cost of any supplies, equipment or repair work is
expected to exceed $25,000, a call for bids is to be formally advertised. Bidding in all instances may be waived by a two-thirds vote of the Board of Trustees. In cases of urgently needed material or urgent repairs involving labor and material, repairs and material may be obtained through negotiated contract without formal advertising with the approval of the Village Manager, when it is in the best interest of the Village and when it is not practical to convene a meeting of the Board of Trustees. Negotiated purchases without formal advertising may be approved by the Board of Trustees when it is impractical to secure competition, impossible to draft

adequate specifications or any other adequately detailed description of the required property or services, or when the contemplated contract involves maintenance, repair, alteration or inspection and the exact nature or amount of work to be done is not known. However, staff shall first obtain in writing, whenever possible, at least three informal bids for the work whenever possible.

Investment Policy - The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into Investment risk constraints and liquidity needs. Return on investment is of least importance compared to the safety and liquidity objectives. The core of investments is limited to relatively low-risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall not be sold prior to maturity with the following exceptions:

- Declining credit security could be sold early to minimize loss of principal
- Security swap would improve the quality, yield or target duration in the portfolio
- Liquidity needs of the portfolio require that the security be sold.

Consistent with Illinois Compiled Statutes 23 5/2, the following investments will be permitted by this policy:

- U.S. Government obligations, U.S. Government agency obligations and U.S. Government instrumentality obligations, which have a liquid market and a readily determinable market value
- Investment-grade obligations of state, provincial and local governments and public authorities
- Certificates of deposits and other evidences of deposit at financial institutions, bankers' acceptances and commercial paper, rated in the highest tier by a nationally recognized rating agency
- Money market mutual funds regulated by the SEC and whose portfolios consist only of domestic securities
- Local government investment pools, either state-administered or through joint powers, statutes or other intergovernmental agreement legislation.

In accordance with Illinois Compiled Statutes, collateralization of Public Deposits will be required on non-negotiable certificates of deposits.

- The Village of Oak Park will limit maximum final stated maturities to five (5) years unless specific authority is given to exceed or the investment is matched to a specific cash flow. To the extent possible, the Village will attempt to match its investments with anticipated cash flow requirements.
- Reserve funds and other funds with longer-term investment horizons may be invested in securities exceeding five (5) years if the maturity of such investments is made to coincide with the expected use of funds.

Additionally, the Village investment policy provides guidance on the application of Sustainability Factors and Village values, allowing for the evaluation of investment decisions with consistent standards related to racial justice and equity; economic justice and community well-being; human rights, equality, and inclusion; public health and safety; peace and humanitarian responsibility; environmental sustainability and climate resilience; and ethical governance, transparency, and accountability. These factors and values are applied consistent with requirements of the Public Funds Investment Act (PFIA), 30 ILCS 235/0.01 et seq., as amended, and the Illinois Sustainable Investing Act, 30 ILCS 238/0.01 et seq.

Policy and Procedure Revisions and Updates - The Village is also revising numerous policies and procedures and providing training to departments to standardize and make more efficient program spending and service delivery, including but not limited to Procurement and Purchasing, External Agency Support, Grant Administration and Management, along with a range of additional standard operating procedure updates to clarify implementation processes for existing policies.

How to Navigate This Budget Book

Navigating the FY2027 Budget Book

The 2027 proposed budget uses a new platform called Open Book, which can be accessed at **https://oakparkgov.openbook.questica.com**. The final budget can be accessed in printed and PDF formats but is primarily designed to be navigated online for an interactive experience. This new presentation brings many improvements from past years' budget presentations, including visuals, information drill-downs, and an embedded AI tool. Below are some tips and tricks for new users to use the Village's new platform and take full advantage of its new features.

Embedded AI Tool

When accessing the Budget Book online, you will see a chat window in the right-hand side of the screen. You can enter your questions about the budget into the text box or use it to navigate the document to find specific information.



Here are some questions and prompts that you might try out as you explore the tool:

- "Describe changes to revenues in the General Fund budget from past years' budgets."
- "What are the major sources of spending in this year's budget?"
- What is the total proposed property tax levy for 2027 and what are its primary intended uses?"
- "Which departments in the Village of Oak Park spend the most money and how is the money spent?"

Navigating Data Visuals

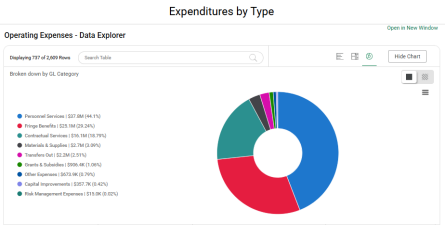
The budget includes a detailed visuals that allow residents to explore expenditures and revenues by type and department to see how funds are being spent.

- **Accessing Visuals:** you can find these interactive visuals in the General Fund section under *Revenues by Department and Type* and *Expenditures by Department and Type*.

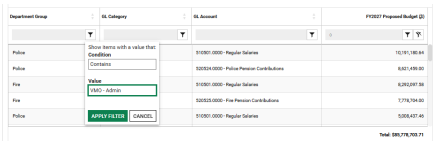
- **Filtering Data:** you can drill down to see spending by type (e.g., salaries), Village department, and spending level using the filter tools below each data visual.

- **Changing the Data View:** you can select from different chart styles, including bar charts, donut charts, and treemaps.

The Village's new budgeting platform, Euna Budget, facilitates many additional visuals and formats, such as dashboards. The Village looks forward to expanding these interactive tools in 2027 and beyond for residents to better understand the budget.



Data Chart Example - Expenditures by Type



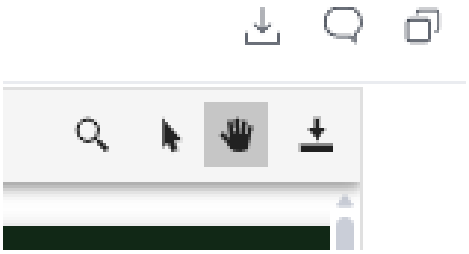
Department Filter and Search Tool



Data Visual View Toggle

Downloading as a PDF

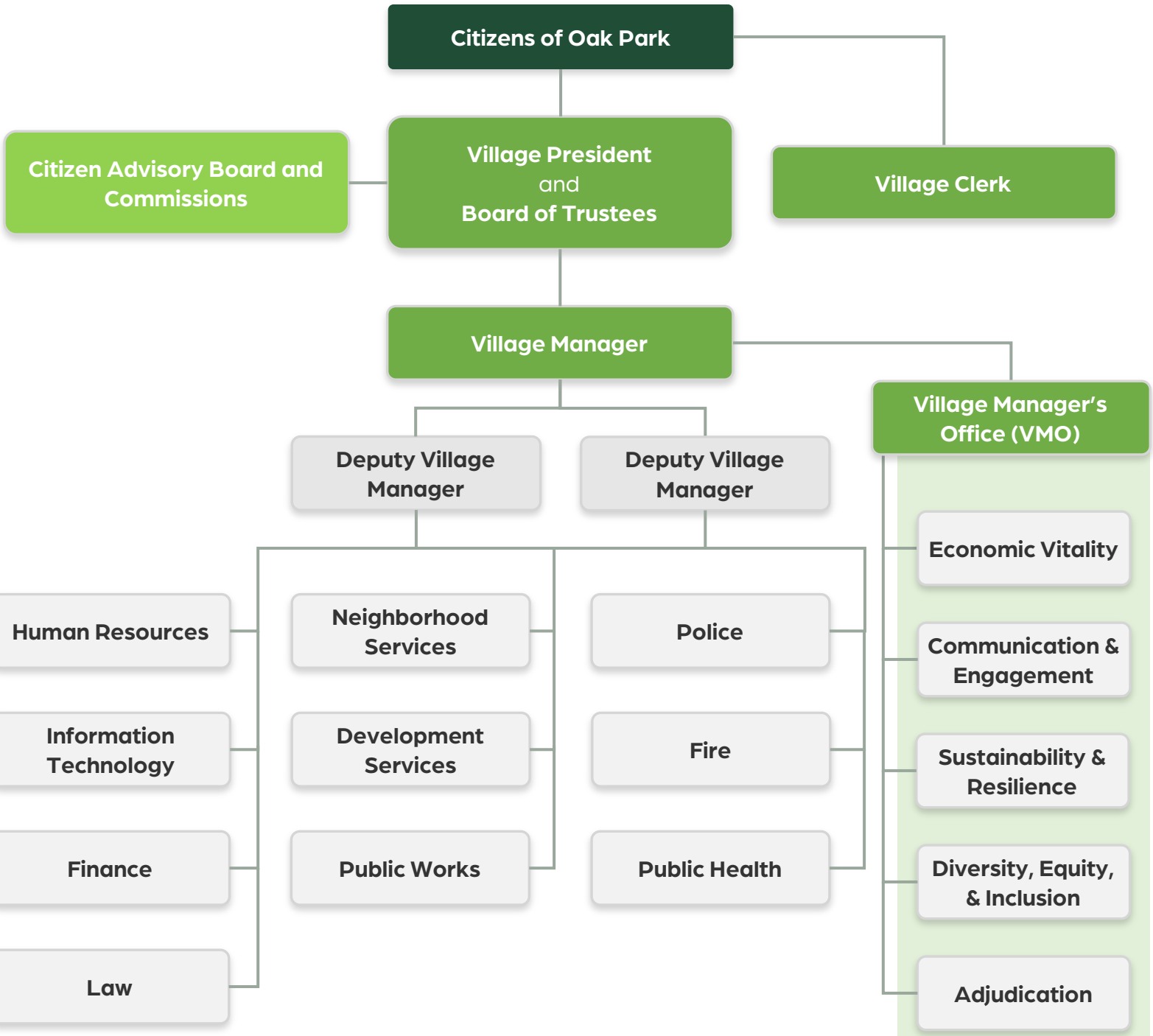
The full budget document may also be downloaded as a PDF. Look for the download icon in the upper right-hand corner on any page of the budget.



Note that some features of the budget book are unavailable in PDF format, including the interactive table of contents, data visuals, and table and the AI chat tool. Some portions of the budget may format differently in PDF as well, including content that spills across multiple pages.

Budget Overview

Village-Wide Organization



Village Position Control

The Village's Position Control is a list of formally authorized positions and their full-time equivalent (FTE) by department. These positions are included in the budget each year. In some cases, a position may be vacant (i.e., there is not an active employee in the role), in which case those estimated cost savings are also included in the budget as a vacancy adjustment. The Position Control categorizes positions by Permanent/Full-Time, Permanent/Part-Time, Permanent/Seasonal, Temporary positions (e.g., grant-funded), and new FY27 Proposed positions. The FY 2027 Proposed Budget includes 414.20 total budgeted positions, a 5.20 increase relative to the 2026 adopted budget.

	Position FTE
Board of Trustees	**7.00**
Permanent/Full-Time	7.00
President	1.00
Trustee	6.00
Development Services	**36.00**
FY27 Proposed	4.00
Parking Compliance Specialist	3.00
Plan Reviewer I	1.00
Permanent/Full-Time	32.00
Account Clerk II	1.00
Administrative Clerk	1.00
Administrative Officer / Business Services Manager	1.00
Assistant Manager Parking & Mobility Services	1.00
Building Inspector	1.00
Business License Officer	2.00
Customer Service Rep. II	2.00
Customer Service Rep. III	3.00
Development Services Director	1.00
Executive Coordinator	2.00
Parking & Mobility Services Manager	1.00
Parking Compliance Specialist	6.00
Parking Enforcement Supervisor	2.00
Parking Facilities Supervisor	1.00
Parking Meter Technician	1.00
Parking Restrictions Coordinator	1.00
Permit and Development Manager/Chief Building Officer	1.00
Permit and Development Supervisor	1.00
Planning and Urban Design Manager/Village Planner	1.00
Urban Planner	1.00

	Position FTE
Zoning Administrator	1.00
Finance	**12.00**
Permanent/Full-Time	12.00
Account Clerk III	2.00
Cashier	2.00
Chief Financial Officer	1.00
Comptroller	1.00
Deputy Chief Financial Officer	1.00
Finance Coordinator	1.00
Grants Coordinator	1.00
Payroll Accountant	1.00
Senior Accountant	1.00
Senior Financial Analyst	1.00
Fire	**73.00**
Permanent/Full-Time	72.00
Battalion Chief	3.00
Deputy Fire Chief - EMS Operations & Infectious Diseases	1.00
Deputy Fire Chief - Operations	1.00
Fire Chief	1.00
Fire Marshal	1.00
Firefighter/Paramedic	51.00
Lieutenant	12.00
Lieutenant: Training	1.00
Office Coordinator	1.00
Permanent/Part Time	1.00
Fire Inspector - Civilian	1.00
Health	**12.40**
FY27 Proposed	2.00
Environmental Health Manager	1.00
Health Education Manager	1.00
Permanent/Full-Time	9.00
Administrative Assistant	1.00
Animal Control Officer	1.00
Community Health Advisor	1.00
Emergency Preparedness and Response Coordinator	1.00
Farmer's Market Manager	1.00
Licensed Environmental Health Practitioner	2.00

	Position FTE
Public Health Director	1.00
Public Health Nurse	1.00
Permanent/Seasonal	0.40
Farmer's Market Assistant	0.30
Intern - Health	0.10
Temporary	1.00
COVID-19 Epidemiologist	1.00
Human Resources	**6.00**
Permanent/Full-Time	6.00
Assistant Human Resources Director	1.00
HR Director/Asst. Village Manager	1.00
Human Resources Coordinator	2.00
Human Resources Generalist	2.00
IT	**8.00**
Permanent/Full-Time	8.00
Business Intelligence Officer	2.00
IT Director	1.00
IT Office Coordinator	1.00
IT Operations Manager	1.00
IT Operations Specialist	2.00
Systems Analyst	1.00
Law	**5.00**
Permanent/Full-Time	5.00
Assistant Village Attorney	2.00
Law Office Coordinator	1.00
Paralegal	1.00
Village Attorney	1.00
Neighborhood Services	**23.00**
FY27 Proposed	4.00
Care Coordinator	2.00
ECHO Program Manager	1.00
Property Maint/Community Dev Inspector	1.00
Permanent/Full-Time	18.00
Account Clerk II	1.00
Assistant Village Manager / Neighborhood Services Director	1.00
Budget and Revenue Analyst	1.00
Community Services Administrator	1.00

	Position FTE
Customer Service Rep. II	1.00
Executive Coordinator	1.00
Grants Coordinator	1.00
Housing Programs Coordinator	1.00
Neighborhood Code Compliance Manager	1.00
Neighborhood Partnerships Administrator	1.00
Neighborhood Programs Manager	1.00
Property Maint/Community Dev Inspector	6.00
Welcome Center Coordinator	1.00
Permanent/FY26 Amended	1.00
Housing License Coordinator	1.00
Police	**139.00**
Permanent/Full-Time	139.00
Commander - Administrative	1.00
Commander - Investigations	1.00
Commander - Patrol	3.00
Community Engagement Manager	1.00
Community Service Officer	8.00
Community Service Officer / Property & Evidence Custodian	1.00
Court Services Liaison	1.00
Crime Analyst	1.00
Deputy Police Chief	2.00
Evidence/Detention Custodian	1.00
Executive Coordinator	1.00
Management Analyst	1.00
Patrol Officer - Field	62.00
Police Chief	1.00
Police Officer (Administrative Services Coordinator)	1.00
Police Officer (Foot Patrol)	3.00
Police Officer (Investigations)	16.00
Police Officer (Neighborhood Resource Officer)	2.00
Police Officer (Resident Beat Officer)	6.00
Police Officer (Training)	1.00
Police Officer (Youth Officer)	1.00
Police Records Clerk	3.00
Police Records Supervisor	1.00
Senior Police Records Clerk	2.00
Sergeant - Field	12.00

	Position FTE
Sergeant - Internal Affairs	1.00
Sergeant - Support	4.00
Strategic Intelligence Manager	1.00
Public Works	**64.00**
Permanent/Full-Time	63.00
Administrative Assistant	1.00
Asst. Public Works Director/Village Engineer	1.00
Building Maintenance Superintendent	1.00
Building Maintenance Supervisor	1.00
Civil Engineer I	3.00
Civil Engineer II	3.00
Crew Chief	1.00
Customer Service Rep. II	1.00
Deputy Public Works Director	1.00
Electrician	2.00
Environmental Services Manager	1.00
Equipment Operator	10.00
Fleet Automotive Technician	5.00
Fleet Superintedent	1.00
Forestry Superintendent	1.00
Forestry Supervisor	1.00
Forestry Technician II	3.00
Maintenance Crew Chief	1.00
Management Analyst	1.00
Parts Attendant	1.00
Parts Supervisor	1.00
Public Works Director	1.00
Pumping Station Operator	2.00
Senior Electrician	1.00
Senior Pumping Station Operator	1.00
Sr. Fleet Automotive Service & Body Technician	1.00
Sr. Sign & Marking Technician	1.00
Street Supervisor	1.00
Streets Superintendent	1.00
Transportation Engineer/Assistant Village Engineer	1.00
Water & Sewer Superintendent	1.00
Water & Sewer Supervisor	1.00
Water Meter Supervisor	1.00

	Position FTE
Water/Sewer Worker I	6.00
Water/Sewer Worker II	3.00
Permanent/Seasonal	1.00
Intern - PW Capital Projects	0.10
Intern - PW Engineering	0.10
Intern - PW Fleet	0.20
Intern - PW Forestry	0.20
Intern - PW Streets	0.20
Intern - PW Water	0.20
Village Clerk's Office	**3.00**
Permanent/Full-Time	2.00
Deputy Village Clerk	1.00
Village Clerk	1.00
Permanent/FY26 Amended	0.50
File Clerk	0.50
Permanent/Part Time	0.50
Graduate Fellow	0.50
VMO - Adjudication	**4.00**
Permanent/Full-Time	3.00
Adjudication Administrator	1.00
Adjudication Hearing Clerk	1.00
Executive Coordinator	1.00
Permanent/Part Time	1.00
Account Clerk II	0.50
Bailiff	0.50
VMO - Admin	**6.50**
Permanent/Full-Time	6.00
Assistant to the Village Manager	1.00
Deputy Village Manager	2.00
Executive Coordinator	2.00
Village Manager	1.00
Permanent/Part Time	0.50
Graduate Fellow	0.50
VMO - Communications	**4.00**
Permanent/Full-Time	4.00
Chief Communications Officer	1.00
Communications & Social Media Coordinator	1.00

	Position FTE
Communications & Social Media Manager	1.00
Media Production Manager	1.00
VMO - DEI	**4.30**
FY27 Proposed	0.30
DEI Assistant	0.30
Permanent/Full-Time	4.00
Chief Diversity, Equity & Inclusion Officer	1.00
Collective Impact Manager	1.00
Community Relations Coordinator	1.00
DEI Manager	1.00
VMO - Economic Vitality	**4.00**
Permanent/Full-Time	4.00
Assistant Village Manager/Director of Economic Vitality	1.00
Economic Vitality Administrator	2.00
Economic Vitality Office Coordinator	1.00
VMO - Sustainability	**3.00**
Permanent/Full-Time	3.00
Chief Sustainability Officer	1.00
Sustainability Analyst	1.00
Sustainability Coordinator	1.00
Grand Total	**414.20**

Property Tax Levy Summary

The Village's overall proposed tax levy for FY2027 represents a 7.94% total increase relative to FY2026. This increase is driven primarily by the increase to the debt service levy in 2027 due to the forthcoming 2026A bond issuance, and the 6.32% increase in the Village operating levy for 2027. Due to strong investment returns and fund experience in 2026, the Village's pension contributions, and corresponding levy amounts, saw modest increases relative to 2026.

	FISCAL YEAR 2026 ADOPTED BUDGET	***FISCAL YEAR 2027 PROPOSED BUDGET***	***FY 2026 - 2027 VARIANCE***	
	Tax Year 2025 Levy	Tax Year 2026 Levy	Levy	% Change
Corporate	$19,125,000	$20,333,000	$1,208,000	6.32%
Debt Service	$5,016,897	$6,325,761	$1,308,864	26.09%
Police Pension	$8,276,706	$8,621,459	$344,753	4.17%
Fire Pension	$7,474,204	$7,778,704	$304,500	4.07%
SUBTOTAL:	**$39,892,807**	**$43,058,924**	**$3,166,117**	**7.94%**
Library	$11,979,000	$12,460,000	$481,000	4.02%
SSA#1	$800,000	$775,000	-$25,000	-3.13%
TOTAL:	**$52,671,807**	**$56,293,924**	**$3,622,117**	**6.88%**

Village All Funds Overview

The table below summarizes the expenditures and revenues for each of the Village's funds.

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
General Fund	**1,799,935**	**(5,218,346)**	**0**	**(823,357)**	**(15,205,892)**	**(1,700,000)**	**(1,700,000)**	**0.00%**
1001 - General Fund	1,799,935	(5,218,346)	0	(823,357)	(15,205,892)	(1,700,000)	(1,700,000)	0.00%
Expenses / Expenditure	(82,867,171)	(73,093,376)	(96,810,837)	(95,634,194)	(89,223,802)	(86,268,213)	10,542,624	(10.89%)
Revenues / Funding Source	84,667,106	67,875,030	96,810,837	94,810,837	74,017,910	84,568,213	(12,242,624)	(12.65%)
Special Revenue Funds	**(174,102)**	**1,850,281**	**0**	**(7,687,828)**	**(6,485,942)**	**(3,135,975)**	**(3,135,975)**	**0.00%**
1050 - Travel, Training & Wellness Fund	46,159	681	0	0	5,000	0	0	0.00%
Expenses / Expenditure	(3,505)	(51,444)	(45,000)	(45,000)	(45,000)	(50,000)	(5,000)	11.11%
Revenues / Funding Source	49,664	52,125	45,000	45,000	50,000	50,000	5,000	11.11%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
2014 - Foreign Fire Insurance Fund	(22,936)	80,725	0	0	(500)	(1,200)	(1,200)	0.00%
Expenses / Expenditure	(192,723)	(130,537)	(161,200)	(161,200)	(160,500)	(161,200)	0	0.00%
Revenues / Funding Source	169,786	211,262	161,200	161,200	160,000	160,000	(1,200)	(0.74%)
2020 - Community Development Loan Fund	(271,269)	183,163	0	0	(50,100)	(290,634)	(290,634)	0.00%
Expenses / Expenditure	(271,269)	178,914	(176,000)	(176,000)	(50,100)	(290,634)	(114,634)	65.13%
Revenues / Funding Source	0	4,250	176,000	176,000	0	0	(176,000)	(100.00%)
2021 - State RICO Fund	(18,000)	5,783	0	0	5,000	0	0	0.00%
Expenses / Expenditure	(18,000)	0	(10,000)	(10,000)	(5,000)	(10,000)	0	0.00%
Revenues / Funding Source	0	5,783	10,000	10,000	10,000	10,000	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
2024 - Federal RICO Fund	(58,325)	(38,596)	0	0	(125,000)	(105,000)	(105,000)	0.00%
Expenses / Expenditure	(150,000)	(150,000)	(210,000)	(210,000)	(210,000)	(215,000)	(5,000)	2.38%
Revenues / Funding Source	91,675	111,404	210,000	210,000	85,000	110,000	(100,000)	(47.62%)
2025 - Equitable Sharing Treasury Fund	19,522	0	0	0	0	0	0	0.00%
Revenues / Funding Source	19,522	0	0	0	0	0	0	0.00%
2027 - Farmers' Market Fund	(97,677)	(149,049)	0	0	53,726	38,840	38,840	0.00%
Expenses / Expenditure	(123,991)	(160,286)	(161,256)	(161,256)	(98,530)	(138,160)	23,096	(14.32%)
Revenues / Funding Source	26,314	11,237	161,256	161,256	152,256	177,000	15,744	9.76%
2038 - Motor Fuel Tax Fund	1,511,393	1,493,608	0	(2,066,223)	(1,238,006)	(726,532)	(726,532)	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Expenses / Expenditure	(1,253,926)	(1,501,313)	(2,543,351)	(4,609,574)	(3,778,006)	(3,326,532)	(783,181)	30.79%
Revenues / Funding Source	2,765,319	2,994,921	2,543,351	2,543,351	2,540,000	2,600,000	56,649	2.23%
2072 - Madison Street TIF Fund	0	50,331	0	(1,137,329)	(1,100,000)	0	0	0.00%
Expenses / Expenditure	0	0	0	(1,137,329)	(1,100,000)	0	0	0.00%
Revenues / Funding Source	0	50,331	0	0	0	0	0	0.00%
2077 - Affordable Housing Fund	(65,038)	(217,770)	0	(1,440,853)	(1,255,000)	(839,244)	(839,244)	0.00%
Expenses / Expenditure	(307,177)	(534,975)	(1,010,000)	(2,450,853)	(1,500,000)	(1,115,744)	(105,744)	10.47%
Revenues / Funding Source	242,138	317,205	1,010,000	1,010,000	245,000	276,500	(733,500)	(72.62%)
2078 - American Rescue Plan Grant Fund	(500,000)	(0)	0	0	(2,117,000)	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Expenses / Expenditure	(11,841,023)	(1,322,578)	(2,140,113)	(2,140,113)	(2,117,000)	0	2,140,113	(100.00%)
Revenues / Funding Source	11,341,023	1,322,578	2,140,113	2,140,113	0	0	(2,140,113)	(100.00%)
2079 - Cook County Lead Hazard Grant Fund	0	0	0	0	0	0	0	0.00%
Expenses / Expenditure	(49,210)	0	0	0	0	0	0	0.00%
Revenues / Funding Source	49,210	0	0	0	0	0	0	0.00%
2081 - SSA #1 Fund	70,552	(4,138)	0	0	50,000	(67,500)	(67,500)	0.00%
Expenses / Expenditure	(725,000)	(725,000)	(800,000)	(800,000)	(750,000)	(842,500)	(42,500)	5.31%
Revenues / Funding Source	795,552	720,862	800,000	800,000	800,000	775,000	(25,000)	(3.13%)
2083 - Community Development	115,369	186,761	0	(2,500,000)	290,268	109,906	109,906	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Block Grant Fund								
Expenses / Expenditure	(2,322,785)	(1,794,018)	(1,579,373)	(4,079,373)	(1,284,141)	(1,466,313)	113,060	(7.16%)
Revenues / Funding Source	2,438,154	1,980,778	1,579,373	1,579,373	1,574,409	1,576,219	(3,154)	(0.20%)
2090 - SSA #7 Fund	0	480	0	0	0	0	0	0.00%
Expenses / Expenditure	0	0	0	0	0	0	0	0.00%
Revenues / Funding Source	0	480	0	0	0	0	0	0.00%
2108 - Cook County - West Nile Virus Grant Fund	0	0	0	0	0	0	0	0.00%
Expenses / Expenditure	0	(9,187)	(18,374)	(18,374)	(18,374)	(9,187)	9,187	(50.00%)
Revenues / Funding Source	0	9,187	18,374	18,374	18,374	9,187	(9,187)	(50.00%)
2114 - IDPH - Cities	0	0	0	(599)	11,520	(15,175)	(15,175)	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Readiness Initiative Grant Fund								
Expenses / Expenditure	(65,116)	(63,550)	(62,920)	(63,519)	(51,400)	(78,691)	(15,771)	25.07%
Revenues / Funding Source	65,116	63,550	62,920	62,920	62,920	63,516	596	0.95%
2117 - CDBG - Farmers' Market Incentives Grant Fund	0	0	0	0	3,183	0	0	0.00%
Expenses / Expenditure	(10,182)	(5,885)	(5,683)	(5,683)	(2,500)	0	5,683	(100.00%)
Revenues / Funding Source	10,182	5,885	5,683	5,683	5,683	0	(5,683)	(100.00%)
2119 - Exp Station Link Up IL Grant Fund	0	0	0	0	0	5,875	5,875	0.00%
Expenses / Expenditure	(11,751)	(20,145)	(9,125)	(9,125)	(9,125)	(9,125)	0	0.00%
Revenues / Funding	11,751	20,145	9,125	9,125	9,125	15,000	5,875	64.38%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Source								
2124 - IDPH - Body Art Grant Fund	(375)	0	0	0	0	0	0	0.00%
Expenses / Expenditure	(3,075)	(2,925)	(6,600)	(6,600)	(6,600)	(6,375)	225	(3.41%)
Revenues / Funding Source	2,700	2,925	6,600	6,600	6,600	6,375	(225)	(3.41%)
2137 - PHIMC - Region 8 HIV Prevention Grant Fund	0	0	0	0	10,641	11,623	11,623	0.00%
Expenses / Expenditure	(19,386)	(22,171)	(31,131)	(31,131)	(20,490)	(19,508)	11,623	(37.34%)
Revenues / Funding Source	19,386	22,171	31,131	31,131	31,131	31,131	0	0.00%
2139 - COVID-19 Response Grant Fund	(16,215)	(20,028)	0	0	0	0	0	0.00%
Expenses / Expenditure	(16,215)	0	0	0	0	0	0	0.00%
Revenues / Funding	0	(20,028)	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Source								
2141 - COVID-19 Crisis Grant Fund	0	0	0	0	0	0	0	0.00%
Expenses / Expenditure	(761)	0	0	0	0	0	0	0.00%
Revenues / Funding Source	761	0	0	0	0	0	0	0.00%
2143 - COVID-19 Vaccination Grant Fund	0	0	0	0	0	0	0	0.00%
Expenses / Expenditure	1,009	0	0	0	0	0	0	0.00%
Revenues / Funding Source	(1,009)	0	0	0	0	0	0	0.00%
2144 - Tick Surveillance Grant Fund	0	0	0	0	2,300	(2,437)	(2,437)	0.00%
Expenses / Expenditure	0	(1,957)	(8,000)	(8,000)	(5,700)	(10,437)	(2,437)	30.46%
Revenues / Funding	0	1,957	8,000	8,000	8,000	8,000	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Source								
2147 - Strengthening Illinois Grant - SIPA Grant Fund	0	0	0	0	57,463	(63,300)	(63,300)	0.00%
Expenses / Expenditure	(32,493)	(69,027)	(147,042)	(147,042)	(89,579)	(143,590)	3,452	(2.35%)
Revenues / Funding Source	32,493	69,027	147,042	147,042	147,042	80,291	(66,751)	(45.40%)
2154 - Respiratory Surveillance & Outbreak Response Grant Fund	0	0	0	0	64,810	(37,567)	(37,567)	0.00%
Expenses / Expenditure	(17,017)	(89,023)	(176,827)	(196,827)	(108,870)	(37,567)	139,260	(78.75%)
Revenues / Funding Source	17,017	89,023	176,827	196,827	173,680	0	(176,827)	(100.00%)
2158 - IDPH - Vector Surveillance &	0	0	0	0	798	300	300	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Control Grant Fund								
Expenses / Expenditure	(11,061)	(1,466)	(12,000)	(12,000)	(11,202)	(14,700)	(2,700)	22.50%
Revenues / Funding Source	11,061	1,466	12,000	12,000	12,000	15,000	3,000	25.00%
2159 - LHPG Opioid Overdose Prevention Grant Fund	0	0	0	0	3,000	0	0	0.00%
Expenses / Expenditure	0	(3,000)	(3,000)	(3,000)	0	(3,000)	0	0.00%
Revenues / Funding Source	0	3,000	3,000	3,000	3,000	3,000	0	0.00%
2163 - IDPH - Lead Case Management Grant Fund	0	(0)	0	0	(1,520)	(20,035)	(20,035)	0.00%
Expenses / Expenditure	(31,950)	(28,494)	(31,480)	(31,480)	(33,000)	(41,375)	(9,895)	31.43%
Revenues / Funding	31,950	28,494	31,480	31,480	31,480	21,340	(10,140)	(32.21%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Source								
2174 - IDPH - Local Health Protection Grant Fund	0	0	0	0	(4,000)	(22,635)	(22,635)	0.00%
Expenses / Expenditure	(106,737)	(69,883)	(75,000)	(75,000)	(79,000)	(97,635)	(22,635)	30.18%
Revenues / Funding Source	106,737	69,883	75,000	75,000	75,000	75,000	0	0.00%
2184 - IDPH - Public Health Emergency Preparedness Grant Fund	0	0	0	(4,013)	18,098	(12,273)	(12,273)	0.00%
Expenses / Expenditure	(56,369)	(50,670)	(60,098)	(64,111)	(42,000)	(65,825)	(5,727)	9.53%
Revenues / Funding Source	56,369	50,670	60,098	60,098	60,098	53,552	(6,546)	(10.89%)
2194 - IDPH - Illinois Tobacco-Free Communities Grant Fund	1	0	0	0	2,219	8,834	8,834	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Expenses / Expenditure	(17,520)	(19,134)	(30,819)	(30,819)	(28,600)	(24,530)	6,289	(20.40%)
Revenues / Funding Source	17,521	19,134	30,819	30,819	30,819	33,364	2,545	8.26%
2200 - Bullet Proof Vest Grant Fund	0	0	0	0	0	0	0	0.00%
Expenses / Expenditure	(14,572)	(16,209)	(12,000)	(12,000)	(12,000)	(12,000)	0	0.00%
Revenues / Funding Source	14,573	16,209	12,000	12,000	12,000	12,000	0	0.00%
2219 - JAG Grant Fund	0	0	0	(17,500)	(15,100)	0	0	0.00%
Expenses / Expenditure	0	(2,495)	(19,500)	(37,000)	(34,600)	(22,000)	(2,500)	12.82%
Revenues / Funding Source	0	2,495	19,500	19,500	19,500	22,000	2,500	12.82%
2220 - Tobacco Enforcement Program Fund	(5,776)	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Expenses / Expenditure	0	0	0	0	0	0	0	0.00%
Revenues / Funding Source	(5,776)	0	0	0	0	0	0	0.00%
2230 - IDOT Grant Fund	0	3,063	0	0	0	0	0	0.00%
Expenses / Expenditure	0	0	0	0	0	0	0	0.00%
Revenues / Funding Source	0	3,063	0	0	0	0	0	0.00%
2235 - Police Youth Basketball Camp Fund	(1,317)	0	0	0	0	0	0	0.00%
Expenses / Expenditure	0	0	0	0	0	0	0	0.00%
Revenues / Funding Source	(1,317)	0	0	0	0	0	0	0.00%
2310 - Sustainability Fund	319,621	287,086	0	(351,475)	(913,350)	(1,107,820)	(1,107,820)	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Expenses / Expenditure	(173,834)	(752,722)	(2,226,978)	(2,578,453)	(1,638,350)	(1,777,820)	449,158	(20.17%)
Revenues / Funding Source	493,456	1,039,808	2,226,978	2,226,978	725,000	670,000	(1,556,978)	(69.91%)
2311 - C4 State Appropriations Grant Fund	0	0	0	0	(94,392)	0	0	0.00%
Expenses / Expenditure	0	(454,546)	(188,000)	(188,000)	(188,000)	0	188,000	(100.00%)
Revenues / Funding Source	0	454,546	188,000	188,000	93,608	0	(188,000)	(100.00%)
2410 - SMASS Grant Fund	(382,788)	0	0	0	(50,000)	0	0	0.00%
Expenses / Expenditure	(2,013,054)	0	(50,000)	(50,000)	(50,000)	0	50,000	(100.00%)
Revenues / Funding Source	1,630,266	0	50,000	50,000	0	0	(50,000)	(100.00%)
3040 - Rebuild Illinois IDOT Grant Fund	(817,002)	(11,819)	0	(169,836)	(100,000)	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Expenses / Expenditure	(817,002)	(11,819)	0	(169,836)	(100,000)	0	0	0.00%
Revenues / Funding Source	0	0	0	0	0	0	0	0.00%
Debt Service Fund	**(50,917)**	**635,775**	**0**	**0**	**(415,751)**	**(8,000)**	**(8,000)**	**0.00%**
4025 - Debt Service Fund	(50,917)	635,775	0	0	(415,751)	(8,000)	(8,000)	0.00%
Expenses / Expenditure	(5,792,409)	(6,655,364)	(6,446,734)	(6,446,734)	(6,441,734)	(8,294,576)	(1,847,842)	28.66%
Revenues / Funding Source	5,741,492	7,291,139	6,446,734	6,446,734	6,025,983	8,286,576	1,839,842	28.54%
Enterprise Funds	**8,241,519**	**8,727,951**	**0**	**(2,705,760)**	**(9,836,739)**	**2,640,874**	**2,640,874**	**0.00%**
5040 - Water/Sewer Fund	6,289,463	6,352,101	0	(2,129,448)	(9,101,824)	2,131,845	2,131,845	0.00%
Expenses / Expenditure	(14,841,657)	(15,734,809)	(38,720,760)	(40,850,208)	(35,941,424)	(24,126,582)	14,594,178	(37.69%)
Revenues / Funding Source	21,131,121	22,086,910	38,720,760	38,720,760	26,839,600	26,258,427	(12,462,333)	(32.19%)
5055 - Environmental	837,876	32,408	0	(4,000)	347,329	(16,476)	(16,476)	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Services Fund								
Expenses / Expenditure	(4,232,982)	(4,999,232)	(5,345,000)	(5,349,000)	(5,077,971)	(5,361,476)	(16,476)	0.31%
Revenues / Funding Source	5,070,857	5,031,640	5,345,000	5,345,000	5,425,300	5,345,000	0	0.00%
5060 - Parking Fund	1,114,180	2,343,443	0	(572,312)	(1,082,244)	525,505	525,505	0.00%
Expenses / Expenditure	(5,364,026)	(6,178,252)	(11,213,120)	(11,785,432)	(7,661,344)	(8,566,495)	2,646,625	(23.60%)
Revenues / Funding Source	6,478,207	8,521,694	11,213,120	11,213,120	6,579,100	9,092,000	(2,121,120)	(18.92%)
Internal Service Funds	**1,441,816**	**750,079**	**0**	**0**	**668,050**	**(461,902)**	**(461,902)**	**0.00%**
6026 - Self-Insured Retention Fund	1,177,380	1,071,018	0	0	1,008,390	(654,513)	(654,513)	0.00%
Expenses / Expenditure	(2,124,757)	(2,325,004)	(3,641,891)	(3,641,891)	(2,241,610)	(3,954,513)	(312,622)	8.58%
Revenues / Funding Source	3,302,136	3,396,022	3,641,891	3,641,891	3,250,000	3,300,000	(341,891)	(9.39%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
6028 - Health Insurance Fund	264,436	(320,939)	0	0	(340,340)	192,611	192,611	0.00%
Expenses / Expenditure	(7,928,491)	(8,446,232)	(10,149,172)	(10,149,172)	(9,933,640)	(11,617,889)	(1,468,717)	14.47%
Revenues / Funding Source	8,192,927	8,125,294	10,149,172	10,149,172	9,593,300	11,810,500	1,661,328	16.37%
Custodial Funds	**12,305,588**	**34,960,029**	**0**	**0**	**(2,048,457)**	**(1,970,534)**	**(1,970,534)**	**0.00%**
7022 - Police Pension Fund	6,447,152	21,170,609	0	0	(2,688,874)	(2,483,223)	(2,483,223)	0.00%
Expenses / Expenditure	(13,150,787)	(12,269,705)	(10,550,000)	(10,550,000)	(12,765,580)	(13,104,682)	(2,554,682)	24.21%
Revenues / Funding Source	19,597,939	33,440,314	10,550,000	10,550,000	10,076,706	10,621,459	71,459	0.68%
7023 - Firefighters' Pension Fund	5,858,437	13,789,420	0	0	640,417	512,689	512,689	0.00%
Expenses / Expenditure	(8,506,358)	(8,898,028)	(9,509,204)	(9,509,204)	(9,068,787)	(9,301,015)	208,189	(2.19%)
Revenues / Funding Source	14,364,794	22,687,448	9,509,204	9,509,204	9,709,204	9,813,704	304,500	3.20%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Grand Total	**23,563,840**	**41,705,770**	**0**	**(11,216,945)**	**(33,324,731)**	**(4,635,537)**	**(4,635,537)**	**0.00%**

Village Total Operating Budget

The total FY 2027 Proposed Operating Budget (excluding the Village's Capital Funds) includes $180,584,890 of proposed expenditures, and $175,949,353 in proposed revenues. These totals include budgeted interfund transfers.

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Expenses / Expenditure	(165,484,334)	(146,485,545)	(204,397,588)	(213,634,533)	(191,983,559)	(180,584,890)	23,812,698	(11.65%)
Revenues / Funding Source	189,048,174	188,191,315	204,397,588	202,417,588	158,658,828	175,949,353	(28,448,235)	(13.92%)
Grand Total	**23,563,840**	**41,705,770**	**0**	**(11,216,945)**	**(33,324,731)**	**(4,635,537)**	**(4,635,537)**	**0.00%**

Interfund Transfer Schedule

The FY 2027 Proposed Budget includes $7,795,815 in budgeted interfund transfer activity. These transfers include 3 transfers to the Self-Insured Retention Fund (6026) to subsidize the Village's share of its self-paid insurance liability, 3 transfers from Village enterprise funds to the Debt Service Fund (4025) to abate the debt service portion of the Village's property tax levy, 2 transfers from Village enterprise funds to the Sustainability Fund (2310) to fund sustainability initiatives, 1 transfer from the General Fund (1001) to the Farmer's Market Fund (2027) to fund Farmers' Market operations, 1 transfer from the Federal RICO Fund (2024) to the Fleet Replacement Fund (3032) to fund police vehicle purchases, and 2 transfers into the General Improvement Fund (3095) from the General Fund (1001) and Parking Fund (5060) to finance capital projects. A full summary of these transfers can be found below.

	2027 Proposed Budget
Revenues / Funding Source	**7,795,815**
2027 - Farmers' Market Fund	150,000
491401.0000 - Transfer From General Fund	150,000
2310 - Sustainability Fund	270,000
491440.0000 - Transfer From Water/Sewer Fund	120,000
491455.0000 - TRANSFER FROM ENV. SRVC. FUND	150,000
3032 - Fleet Replacement Fund	215,000
491424.0000 - Transfer From Rico Fund	215,000
3095 - General Improvement Fund	2,000,000
491401.0000 - Transfer From General Fund	489,509
491460.0000 - Transfer From Parking Fund	1,510,491
4025 - Debt Service Fund	1,960,815
491440.0000 - Transfer From Water/Sewer Fund	486,187
491455.0000 - TRANSFER FROM ENV. SRVC. FUND	440,000
491460.0000 - Transfer From Parking Fund	1,034,628
6026 - Self-Insured Retention Fund	3,200,000
491401.0000 - Transfer From General Fund	2,000,000
491440.0000 - Transfer From Water/Sewer Fund	600,000
491460.0000 - Transfer From Parking Fund	600,000
Expenses / Expenditure	**(7,795,815)**
1001 - General Fund	(2,639,509)
591826.0000 - Transfer To Sir Fund	(2,000,000)
591891.0000 - TRANSFER TO FARMERS MARKET FUND	(150,000)
591895.0000 - Transfer To Cip Fund	(489,509)
2024 - Federal RICO Fund	(215,000)
591832.0000 - Transfer To Fleet Replacement	(215,000)
5040 - Water/Sewer Fund	(1,206,187)

	2027 Proposed Budget
591825.0000 - Transfer To Debt Service Fund	(486,187)
591826.0000 - Transfer To Sir Fund	(600,000)
591850.0000 - TRANSFER TO SUSTAINABILITY	(120,000)
5055 - Environmental Services Fund	(590,000)
591825.0000 - Transfer To Debt Service Fund	(440,000)
591850.0000 - TRANSFER TO SUSTAINABILITY	(150,000)
5060 - Parking Fund	(3,145,119)
591825.0000 - Transfer To Debt Service Fund	(1,034,628)
591826.0000 - Transfer To Sir Fund	(600,000)
591895.0000 - Transfer To Cip Fund	(1,510,491)
Grand Total	**0**

General Fund Overview

1001 - General Fund

The General Fund is the Village's primary operating fund, accounting for all financial resources and activities not required to be accounted for in another fund. The General Fund finances the core services delivered to Oak Park residents and businesses on a daily basis.

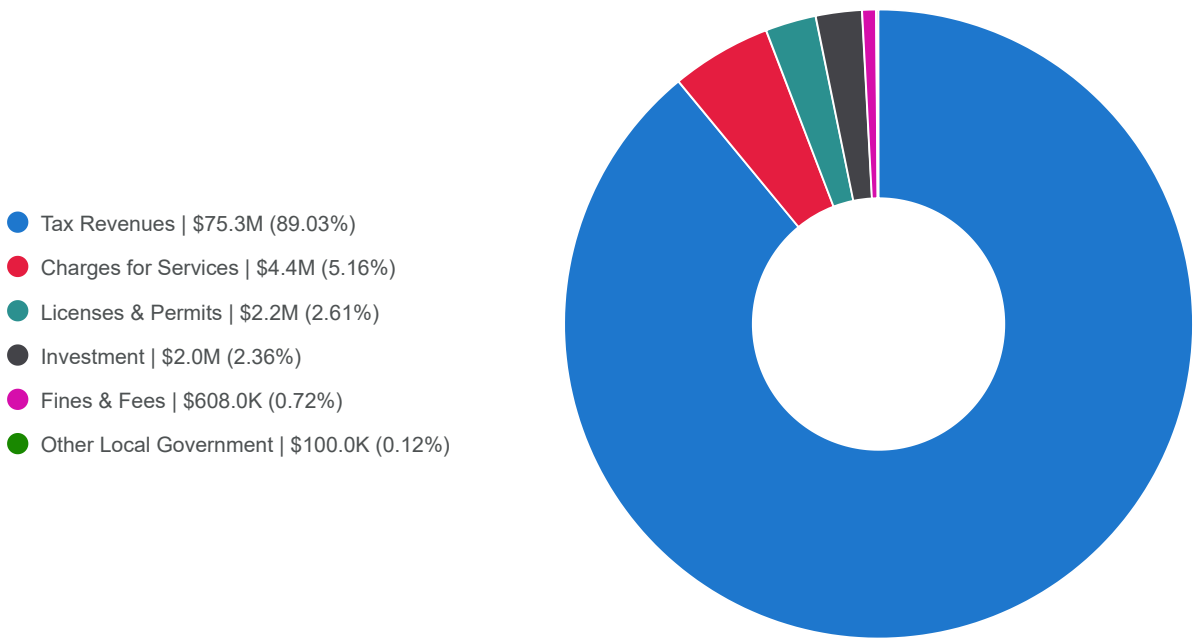
General Fund revenues come from a range of different sources, including the Village's primary operating property tax levy, municipal sales and use taxes, state income tax distributions, licenses & permits, and charges for services, among others. General Fund expenditures are appropriated by department and are subject to the Village Board's annual budget ordinance, which constitutes the legal appropriation authority for the fund.

The General Fund is accounted for on the modified accrual basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP) as established by the Governmental Accounting Standards Board (GASB), and is reported as a major governmental fund in the Village's Annual Comprehensive Financial Report (ACFR). The formal General Fund balance policy requires a minimum unrestricted balance equal to at least 10% of the current year's expenditures, 60% of which should be cash and investments.

Revenues by Type and Department

Operating Revenues - Data Explorer

Broken down by GL Category



Department Group	GL Category	GL Account	2027 Proposed Budget ($)
Finance	Tax Revenues	411401.0000 - Property Tax Levy	20,333,000.00
Finance	Tax Revenues	435407.0000 - State Income Tax Revenue	10,000,000.00
Police	Tax Revenues	411403.0000 - Police Pension Levy	8,621,459.00
Finance	Tax Revenues	413405.0000 - Retailers' Occupation Tax Rev	7,950,000.00
Fire	Tax Revenues	411404.0000 - Fire Pension Levy	7,778,704.00
Finance	Tax Revenues	413406.0000 - Homerule Sales Tax	6,200,000.00
Finance	Tax Revenues	414409.0000 - Real Estate Transfer Tax	4,000,000.00
Fire	Charges for Services	440458.0000 - Ambulance Charges	3,500,000.00
Finance	Tax Revenues	435410.0000 - Personal Prop Replacement Tax	2,250,000.00
Finance	Investment	461490.0000 - Interest Revenue	2,000,000.00
Development Services	Licenses & Permits	422425.0000 - Building Permits	1,500,000.00
Finance	Tax Revenues	416406.0000 - Electric Utility Tax	1,500,000.00
Finance	Tax Revenues	418408.0000 - VEHICLE TAX	1,500,000.00
Finance	Tax Revenues	413402.0000 - Municipal Grocery Tax	1,200,000.00

Department Group	GL Category	GL Account	2027 Proposed Budget ($)
Finance	Tax Revenues	416407.0000 - Natural Gas Tax	1,050,000.00
Finance	Tax Revenues	414413.0000 - Liquor Tax	670,000.00
Finance	Tax Revenues	414416.0000 - Local Option Gasoline Tax	500,000.00
Finance	Tax Revenues	414412.0000 - Hotel Motel Tax	475,000.00
Finance	Fines & Fees	441431.0000 - Cable TV Franchise Fee	450,000.00
Finance	Tax Revenues	413404.0000 - Use Tax Revenue	400,000.00
Development Services	Licenses & Permits	421426.0000 - Business Licenses	330,000.00
Finance	Tax Revenues	414425.0000 - Natural Gas Use Tax	300,000.00
Finance	Tax Revenues	416408.0000 - Telecommunication Tax Rev	300,000.00
Fire	Charges for Services	440491.0000 - NITA Reimbursement Revenue	300,000.00
Finance	Tax Revenues	414414.0000 - CANNABIS TAX	155,000.00
Development Services	Licenses & Permits	421427.0000 - Liquor Licenses	145,000.00
Police	Charges for Services	440480.0000 - CTA Reimbursement	100,000.00
Public Works	Fines & Fees	441432.0000 - Infrastructure Maintenance Fee	100,000.00
Public Works	Charges for Services	440488.0000 - Sale of Liquid Gas	100,000.00
Public Works	Charges for Services	434451.0000 - State Aid Route Maintenance	95,000.00
Finance	Tax Revenues	413403.0000 - CANNABIS STATE EXCISE TAX ALLOTMENT	90,000.00
Finance	Other Local Government	441462.0000 - Miscellaneous Revenue	75,000.00
Public Works	Charges for Services	440490.0000 - Charges for Repairs Parts	75,000.00
Police	Charges for Services	440492.0000 - Reimbursement of Expenses	70,000.00
Neighborhood Services	Licenses & Permits	421428.0000 - Multi Family Dwelling License	60,000.00
Development Services	Licenses & Permits	422428.0000 - Street Permits	50,000.00
Neighborhood Services	Licenses & Permits	421423.0000 - SHORT-TERM RENTAL LICENSE FEES	29,000.00
VMO - DEI	Charges for Services	441465.0000 - Special Events Revenue	25,000.00
Development Services	Licenses & Permits	422436.0000 - Building Permits Penalties	25,000.00
Development Services	Licenses & Permits	441455.0000 - Elevator Inspection Fees	25,000.00
Fire	Other Local Government	441462.0000 - Miscellaneous Revenue	25,000.00
Neighborhood Services	Fines & Fees	445456.0000 - Condo Inspection Fees	22,000.00
Fire	Fines & Fees	442460.0000 - Alarm Fees	20,000.00
Development Services	Licenses & Permits	422426.0000 - PLANNING APPLICATION	18,000.00
Finance	Tax Revenues	414410.0000 - Exempt Real Estate Transaction	15,000.00
Health	Licenses & Permits	422429.0000 - Animal Licenses	15,000.00
Police	Charges for Services	441465.0000 - Special Events Revenue	15,000.00
Finance	Charges for Services	462477.0000 - Rental of Property	11,000.00
Police	Charges for Services	441470.0000 - Police Reports	10,000.00
Neighborhood Services	Charges for Services	440476.0000 - 100% Sales Inspection Revenue	10,000.00
Police	Charges for Services	440493.0000 - OPRFHS Event Reimbursement	10,000.00
Police	Charges for Services	440496.0000 - Arrest Warrant Reimburse Reven	10,000.00

Department Group	GL Category	GL Account	2027 Proposed Budget ($)
Health	Fines & Fees	445459.0000 - BAG FEE - ENVIRON, SERV. - VOP	9,000.00
Police	Charges for Services	434463.0000 - Drug Enforcement Agency Reimb	8,000.00
Neighborhood Services	Licenses & Permits	441467.0000 - Special Events Application Fee	6,300.00
Fire	Charges for Services	440482.0000 - Fire CPR Classes Fees	6,000.00
Public Works	Charges for Services	413408.0000 - Traffic Signal Maintenance Rev	5,000.00
Public Works	Charges for Services	441465.0000 - Special Events Revenue	5,000.00
Health	Fines & Fees	445452.0000 - Pound Other Fees	5,000.00
Development Services	Charges for Services	462477.0000 - Rental of Property	3,000.00
Fire	Fines & Fees	442461.0000 - UNREGISTERED ALARM FINE	2,000.00
Fire	Charges for Services	440493.0000 - OPRFHS Event Reimbursement	2,000.00
Neighborhood Services	Licenses & Permits	422424.0000 - Film Permits	2,000.00
Neighborhood Services	Charges for Services	441465.0000 - Special Events Revenue	1,850.00
Neighborhood Services	Licenses & Permits	421424.0000 - Residential Rental License	1,700.00
Neighborhood Services	Licenses & Permits	441458.0000 - Vacant Bldg Registration Reven	1,500.00
Public Works	Charges for Services	441464.0000 - Scrap Revenue	1,000.00
Health	Licenses & Permits	422431.0000 - Beekeeping	375.00
Police	Charges for Services	440497.0000 - Police Evidence Revenue	150.00
Fire	Charges for Services	441451.0000 - Copy Fees	100.00
Police	Charges for Services	441471.0000 - Subpoena Fees	75.00
			Total: $84,568,213.00

Revenue Summary

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Revenues / Funding Source	**84,667,106**	**67,875,030**	**96,810,837**	**94,810,837**	**74,017,910**	**84,568,213**	**(12,242,624)**	**(12.65%)**
Charges for Services	5,515,781	1,585,016	4,436,325	4,436,325	4,092,025	4,363,175	(73,150)	(1.65%)
413408.0000 - Traffic Signal Maintenance Rev	1,367	3,858	5,000	5,000	5,000	5,000	0	0.00%
434451.0000 - State Aid Route Maintenance	74,565	125,603	95,000	95,000	95,000	95,000	0	0.00%
434462.0000 - RCFL OT Reimbursement	14,425	16,669	0	0	0	0	0	0.00%
434463.0000 - Drug Enforcement Agency Reimb	0	7,206	8,000	8,000	80,000	8,000	0	0.00%
440458.0000 - Ambulance Charges	4,981,159	1,109,799	4,000,000	4,000,000	3,600,000	3,500,000	(500,000)	(12.50%)
440476.0000 - 100% Sales Inspection Revenue	14,186	12,978	5,000	5,000	13,000	10,000	5,000	100.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
440480.0000 - CTA Reimbursement	94,874	7,692	100,000	100,000	50,000	100,000	0	0.00%
440482.0000 - Fire CPR Classes Fees	5,555	5,560	6,000	6,000	6,000	6,000	0	0.00%
440483.0000 - Tree Removal Revenue	0	0	0	0	0	0	0	0.00%
440488.0000 - Sale of Liquid Gas	103,769	87,370	100,000	100,000	100,000	100,000	0	0.00%
440490.0000 - Charges for Repairs Parts	118,480	78,802	75,000	75,000	80,000	75,000	0	0.00%
440491.0000 - NITA Reimbursement Revenue	0	0	0	0	0	300,000	300,000	0.00%
440492.0000 - Reimbursement of Expenses	0	0	0	0	0	70,000	70,000	0.00%
440493.0000 - OPRFHS Event Reimbursement	16,916	12,858	12,000	12,000	12,000	12,000	0	0.00%
440494.0000 - School Resource Police Officer	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
440495.0000 - Crossing Guard Reimbursement	0	0	0	0	0	0	0	0.00%
440496.0000 - Arrest Warrant Reimburse Reven	21,356	24,895	10,000	10,000	10,000	10,000	0	0.00%
440497.0000 - Police Evidence Revenue	657	57	150	150	150	150	0	0.00%
441451.0000 - Copy Fees	55	65	100	100	100	100	0	0.00%
441464.0000 - Scrap Revenue	17,079	326	1,000	1,000	1,200	1,000	0	0.00%
441465.0000 - Special Events Revenue	36,005	61,821	1,000	1,000	15,500	46,850	45,850	4,585.00%
441470.0000 - Police Reports	10,982	8,178	10,000	10,000	10,000	10,000	0	0.00%
441471.0000 - Subpoena Fees	75	25	75	75	75	75	0	0.00%
441472.0000 - False Alarm Revenue	0	200	0	0	0	0	0	0.00%
462477.0000 - Rental of Property	4,276	21,052	8,000	8,000	14,000	14,000	6,000	75.00%
Fines & Fees	2,331,724	770,732	2,605,700	605,700	550,700	608,000	(1,997,700)	(76.67%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
431425.0000 - Grant or Loan Application Fees	0	0	0	0	0	0	0	0.00%
441431.0000 - Cable TV Franchise Fee	584,107	518,731	500,000	500,000	475,000	450,000	(50,000)	(10.00%)
441432.0000 - Infrastructure Maintenance Fee	0	0	0	0	0	100,000	100,000	0.00%
442460.0000 - Alarm Fees	16,235	20,501	20,000	20,000	20,000	20,000	0	0.00%
442461.0000 - UNREGISTERED ALARM FINE	0	1,625	2,000	2,000	2,000	2,000	0	0.00%
445452.0000 - Pound Other Fees	4,981	2,672	5,000	5,000	5,000	5,000	0	0.00%
445456.0000 - Condo Inspection Fees	34,460	46,575	22,000	22,000	27,000	22,000	0	0.00%
445459.0000 - BAG FEE - ENVIRON, SERV. - VOP	5,625	6,985	6,700	6,700	6,700	9,000	2,300	34.33%
451110.0000 - Court Fines	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
451111.0000 - DUI COURT FINES	0	0	0	0	0	0	0	0.00%
451441.0000 - Parking Fines	1,656,862	156,658	2,000,000	0	0	0	(2,000,000)	(100.00%)
451446.0000 - Non-Compliance Fines	29,454	16,985	50,000	50,000	15,000	0	(50,000)	(100.00%)
Grant Revenue	311,424	345,168	0	0	152,000	0	0	0.00%
431400.0000 - Grant Revenue	311,424	345,168	0	0	152,000	0	0	0.00%
Investment	2,221,452	1,184,557	2,000,000	2,000,000	1,800,000	2,000,000	0	0.00%
461450.0000 - Loan Interest	0	0	0	0	0	0	0	0.00%
461489.0000 - REALIZED GAIN ON INVESTMENTS	0	0	0	0	0	0	0	0.00%
461490.0000 - Interest Revenue	2,221,452	1,184,557	2,000,000	2,000,000	1,800,000	2,000,000	0	0.00%
Licenses & Permits	2,483,259	2,118,248	2,363,075	2,363,075	2,114,375	2,208,875	(154,200)	(6.53%)
421423.0000 - SHORT-TERM RENTAL LICENSE FEES	0	0	29,000	29,000	26,000	29,000	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
421424.0000 - Residential Rental License	1,830	3,891	1,700	1,700	2,600	1,700	0	0.00%
421426.0000 - Business Licenses	276,620	304,463	300,000	300,000	310,000	330,000	30,000	10.00%
421427.0000 - Liquor Licenses	161,521	174,768	145,000	145,000	145,000	145,000	0	0.00%
421428.0000 - Multi Family Dwelling License	55,490	101,856	45,000	45,000	71,900	60,000	15,000	33.33%
421429.0000 - Chauffeur License Revenue	0	0	0	0	0	0	0	0.00%
421430.0000 - Chauffeur Background Check	0	0	0	0	0	0	0	0.00%
422424.0000 - Film Permits	0	0	0	0	0	2,000	2,000	0.00%
422425.0000 - Building Permits	1,806,507	1,398,902	1,700,000	1,700,000	1,400,000	1,500,000	(200,000)	(11.76%)
422426.0000 - PLANNING APPLICATION	13,380	12,305	18,000	18,000	13,000	18,000	0	0.00%
422428.0000 - Street Permits	29,520	28,360	50,000	50,000	35,000	50,000	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
422429.0000 - Animal Licenses	14,925	11,075	20,000	20,000	15,000	15,000	(5,000)	(25.00%)
422431.0000 - Beekeeping	0	375	375	375	375	375	0	0.00%
422436.0000 - Building Permits Penalties	87,140	51,553	25,000	25,000	50,000	25,000	0	0.00%
441455.0000 - Elevator Inspection Fees	30,425	23,950	25,000	25,000	25,000	25,000	0	0.00%
441458.0000 - Vacant Bldg Registration Reven	2,000	1,200	1,500	1,500	18,000	1,500	0	0.00%
441467.0000 - Special Events Application Fee	3,900	5,550	2,500	2,500	2,500	6,300	3,800	152.00%
Other Local Government	255,856	25,212	19,599,827	19,599,827	304,900	100,000	(19,499,827)	(99.49%)
441447.0000 - Cashier Difference	1	0	0	0	0	0	0	0.00%
441462.0000 - Miscellaneous Revenue	130,009	17,002	75,000	75,000	280,300	100,000	25,000	33.33%
441469.0000 - OUTDOOR	14,466	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
ONSTREET DINING								
441475.0000 - Recovered Damages	14,227	6,829	0	0	24,600	0	0	0.00%
441500.0000 - DONATIONS	0	1,382	0	0	0	0	0	0.00%
446101.0000 - PUBLIC ART INITIATIVE	22,000	0	0	0	0	0	0	0.00%
462476.0000 - Gain/Loss on Sale of Property	75,153	0	0	0	0	0	0	0.00%
491350.0000 - Contribution Revenue	0	0	0	0	0	0	0	0.00%
491500.0000 - FUND BALANCE APPROPRIATION	0	0	19,524,827	19,524,827	0	0	(19,524,827)	(100.00%)
491501.0000 - UNCOMPLETED PROJECTS FROM PRIOR YEAR	0	0	0	0	0	0	0	0.00%
493807.0000 - INSTALLMENT CONTRACT ISSUANCE	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Tax Revenues	62,491,624	62,345,486	65,805,910	65,805,910	65,003,910	75,288,163	9,482,253	14.41%
411401.0000 - Property Tax Levy	18,664,746	17,896,715	19,125,000	19,125,000	19,125,000	20,333,000	1,208,000	6.32%
411403.0000 - Police Pension Levy	7,362,299	7,376,467	8,276,706	8,276,706	8,276,706	8,621,459	344,753	4.17%
411404.0000 - Fire Pension Levy	6,490,971	6,576,537	7,474,204	7,474,204	7,474,204	7,778,704	304,500	4.07%
413402.0000 - Municipal Grocery Tax	0	0	0	0	0	1,200,000	1,200,000	0.00%
413403.0000 - CANNABIS STATE EXCISE TAX ALLOTMENT	87,494	82,165	90,000	90,000	90,000	90,000	0	0.00%
413404.0000 - Use Tax Revenue	1,934,728	489,671	500,000	500,000	410,000	400,000	(100,000)	(20.00%)
413405.0000 - Retailers' Occupation Tax Rev	6,470,546	8,292,053	7,400,000	7,400,000	8,800,000	7,950,000	550,000	7.43%
413406.0000 - Homerule Sales Tax	0	0	0	0	0	6,200,000	6,200,000	0.00%
414409.0000 - Real Estate	4,348,166	4,333,372	4,000,000	4,000,000	3,600,000	4,000,000	0	0.00%

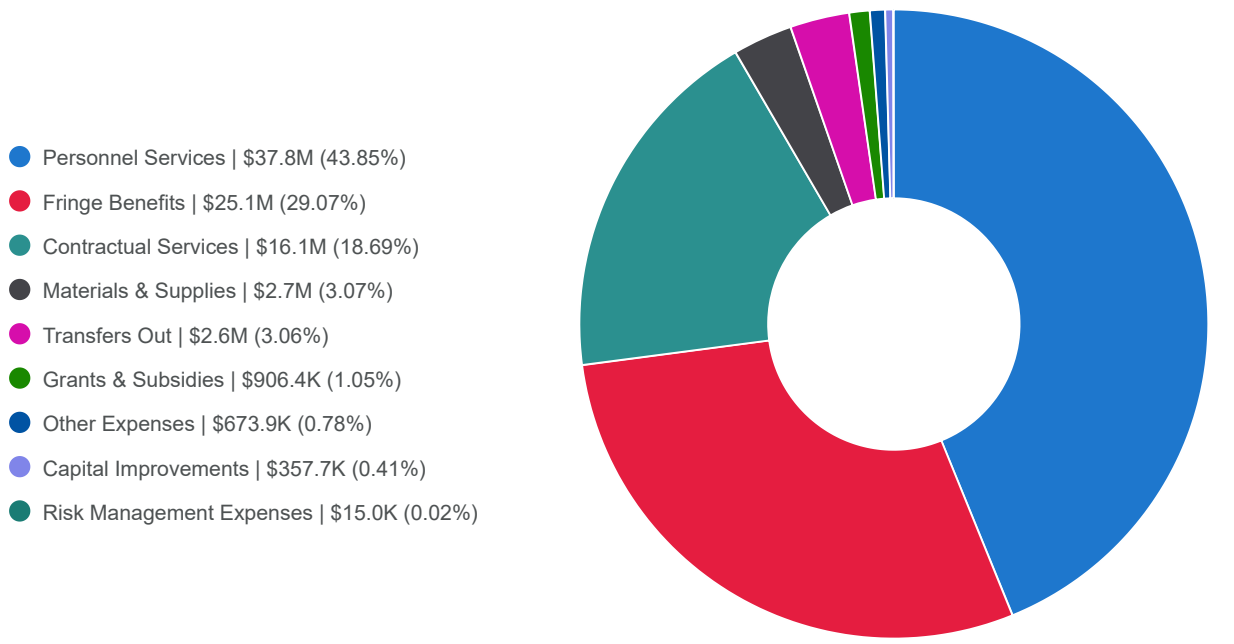
	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Transfer Tax								
414410.0000 - Exempt Real Estate Transaction	14,730	14,700	15,000	15,000	15,000	15,000	0	0.00%
414412.0000 - Hotel Motel Tax	319,356	289,899	350,000	350,000	450,000	475,000	125,000	35.71%
414413.0000 - Liquor Tax	671,329	731,021	650,000	650,000	770,000	670,000	20,000	3.08%
414414.0000 - CANNABIS TAX	0	0	0	0	0	155,000	155,000	0.00%
414416.0000 - Local Option Gasoline Tax	0	0	0	0	0	500,000	500,000	0.00%
414425.0000 - Natural Gas Use Tax	323,396	384,467	575,000	575,000	300,000	300,000	(275,000)	(47.83%)
416406.0000 - Electric Utility Tax	1,563,133	1,526,127	1,600,000	1,600,000	1,500,000	1,500,000	(100,000)	(6.25%)
416407.0000 - Natural Gas Tax	935,916	1,059,886	1,050,000	1,050,000	1,040,000	1,050,000	0	0.00%
416408.0000 - Telecommunication Tax Rev	506,491	467,443	500,000	500,000	300,000	300,000	(200,000)	(40.00%)
418408.0000 - VEHICLE TAX	1,188,783	1,098,173	2,000,000	2,000,000	1,050,000	1,500,000	(500,000)	(25.00%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
435407.0000 - State Income Tax Revenue	9,269,306	9,843,754	9,950,000	9,950,000	9,950,000	10,000,000	50,000	0.50%
435410.0000 - Personal Prop Replacement Tax	2,340,235	1,883,036	2,250,000	2,250,000	1,853,000	2,250,000	0	0.00%
441463.0000 - MFT Tax Refund	0	0	0	0	0	0	0	0.00%
Transfers In	9,055,985	(499,389)	0	0	0	0	0	0.00%
491401.0000 - Transfer From General Fund	0	0	0	0	0	0	0	0.00%
491460.0000 - Transfer From Parking Fund	0	0	0	0	0	0	0	0.00%
491490.0000 - TRANSFER FROM ARP FUND	9,055,985	(499,389)	0	0	0	0	0	0.00%
491499.0000 - Transfer From Other Funds	0	0	0	0	0	0	0	0.00%
Grand Total	**84,667,106**	**67,875,030**	**96,810,837**	**94,810,837**	**74,017,910**	**84,568,213**	**(12,242,624)**	**(12.65%)**

Expenditures by Type

Operating Expenses - Data Explorer

Broken down by GL Category



Department Group	GL Category	GL Account	FY2027 Proposed Budget ($)
Police	Personnel Services	510501.0000 - Regular Salaries	10,191,180.64
Police	Fringe Benefits	520524.0000 - Police Pension Contributions	8,621,459.00
Fire	Personnel Services	510501.0000 - Regular Salaries	8,292,097.58
Fire	Fringe Benefits	520525.0000 - Fire Pension Contributions	7,778,704.00
Police	Personnel Services	510501.0000 - Regular Salaries	5,008,437.46
Non-Departmental	Transfers Out	591826.0000 - Transfer To Sir Fund	2,000,000.00
Police	Fringe Benefits	520521.0000 - Health Insurance Expense	1,905,552.92
Fire	Fringe Benefits	520521.0000 - Health Insurance Expense	1,860,122.37
Public Works	Contractual Services	530667.0000 - External Support	1,165,000.00
Development Services	Contractual Services	530667.0000 - External Support	1,100,000.00
Finance	Personnel Services	510501.0000 - Regular Salaries	1,054,723.87
Police	Personnel Services	510501.0000 - Regular Salaries	1,051,578.12
Neighborhood Services	Contractual Services	530667.0000 - External Support	1,046,596.00
Police	Contractual Services	530681.0000 - WSCDC Contract	1,045,089.00

Department Group	GL Category	GL Account	FY2027 Proposed Budget ($)
Fire	Contractual Services	530681.0000 - WSCDC Contract	1,045,089.00
Public Works	Contractual Services	530660.0000 - General Contractuals	1,036,400.00
Police	Fringe Benefits	520521.0000 - Health Insurance Expense	1,031,142.16
VMO - Admin	Personnel Services	510501.0000 - Regular Salaries	945,481.33
Fire	Personnel Services	510501.0000 - Regular Salaries	943,876.08
Public Works	Personnel Services	510501.0000 - Regular Salaries	879,612.79
IT	Personnel Services	510501.0000 - Regular Salaries	838,653.21
Fire	Personnel Services	510503.0000 - Overtime	800,000.00
VMO - Admin	Contractual Services	530667.0000 - External Support	793,531.00
Law	Contractual Services	530667.0000 - External Support	792,600.00
Law	Personnel Services	510501.0000 - Regular Salaries	708,672.82
Public Works	Contractual Services	530667.0000 - External Support	700,000.00
Public Works	Personnel Services	510501.0000 - Regular Salaries	554,581.41
VMO - Economic Vitality	Personnel Services	510501.0000 - Regular Salaries	541,810.97
Development Services	Personnel Services	510501.0000 - Regular Salaries	538,792.45
Neighborhood Services	Personnel Services	510501.0000 - Regular Salaries	518,502.80
Public Works	Personnel Services	510501.0000 - Regular Salaries	510,733.68
Non-Departmental	Transfers Out	591895.0000 - Transfer To Cip Fund	489,509.00
Public Works	Contractual Services	530667.0000 - External Support	475,000.00
Police	Personnel Services	510503.0000 - Overtime	450,000.00
IT	Contractual Services	550663.0000 - Software Licenses & Updates	431,900.00
Neighborhood Services	Contractual Services	530667.0000 - External Support	425,671.00
Public Works	Materials & Supplies	560636.0000 - Fuel	425,000.00
VMO - DEI	Personnel Services	510501.0000 - Regular Salaries	414,162.53
VMO - Communications	Personnel Services	510501.0000 - Regular Salaries	389,680.93
Human Resources	Personnel Services	510501.0000 - Regular Salaries	388,812.46
Development Services	Grants & Subsidies	585652.0000 - Operating Subsidies	368,875.00
Neighborhood Services	Personnel Services	510501.0000 - Regular Salaries	362,663.97
Development Services	Contractual Services	530667.0000 - External Support	335,000.00
Finance	Contractual Services	550663.0000 - Software Licenses & Updates	329,830.00
Development Services	Personnel Services	510501.0000 - Regular Salaries	309,513.61
Neighborhood Services	Personnel Services	510501.0000 - Regular Salaries	304,410.32
VMO - Adjudication	Personnel Services	510501.0000 - Regular Salaries	299,846.33
VMO - Sustainability	Personnel Services	510501.0000 - Regular Salaries	289,063.32
Neighborhood Services	Personnel Services	510501.0000 - Regular Salaries	287,839.99
Public Works	Personnel Services	510501.0000 - Regular Salaries	276,147.40
Public Works	Materials & Supplies	560637.0000 - Vehicle Equipment Parts	275,000.00
Development Services	Personnel Services	510501.0000 - Regular Salaries	269,907.35

Department Group	GL Category	GL Account	FY2027 Proposed Budget ($)
Public Works	Personnel Services	510501.0000 - Regular Salaries	254,525.32
Development Services	Personnel Services	510501.0000 - Regular Salaries	253,631.94
Village Clerk's Office	Personnel Services	510501.0000 - Regular Salaries	250,590.08
VMO - Economic Vitality	Grants & Subsidies	585652.0000 - Operating Subsidies	230,000.00
Development Services	Grants & Subsidies	585651.0000 - Retail Rehab Grant Programs	225,000.00
Health	Personnel Services	510501.0000 - Regular Salaries	223,805.16
Neighborhood Services	Personnel Services	510501.0000 - Regular Salaries	216,382.85
Public Works	Personnel Services	510501.0000 - Regular Salaries	214,755.74
Public Works	Contractual Services	530667.0000 - External Support	211,400.00
Public Works	Contractual Services	540674.0000 - Property Repair	205,000.00
Public Works	Contractual Services	530667.0000 - External Support	205,000.00
Finance	Fringe Benefits	520521.0000 - Health Insurance Expense	200,816.99
IT	Fringe Benefits	520521.0000 - Health Insurance Expense	200,103.93
Public Works	Materials & Supplies	560631.0000 - OPERATIONAL SUPPLIES	200,000.00
Finance	Contractual Services	530675.0000 - Bank Charges	198,000.00
Public Works	Personnel Services	510501.0000 - Regular Salaries	193,733.73
Public Works	Contractual Services	530660.0000 - General Contractuals	190,000.00
Health	Personnel Services	510501.0000 - Regular Salaries	187,028.22
Development Services	Contractual Services	530667.0000 - External Support	183,000.00
IT	Contractual Services	530667.0000 - External Support	175,800.00
Police	Personnel Services	510503.0000 - Overtime	175,000.00
VMO - Admin	Fringe Benefits	520521.0000 - Health Insurance Expense	172,335.12
VMO - Economic Vitality	Capital Improvements	570704.0000 - Property Acquisition	170,000.00
VMO - Communications	Contractual Services	530660.0000 - General Contractuals	167,109.93
Public Works	Personnel Services	510501.0000 - Regular Salaries	159,078.33
Fire	Contractual Services	530667.0000 - External Support	155,000.00
Board of Trustees	Personnel Services	510501.0000 - Regular Salaries	154,003.00
Police	Fringe Benefits	520521.0000 - Health Insurance Expense	151,824.64
Non-Departmental	Transfers Out	591891.0000 - TRANSFER TO FARMERS MARKET FUND	150,000.00
Non-Departmental	Contractual Services	550663.0000 - Software Licenses & Updates	150,000.00
Public Works	Contractual Services	540692.0000 - Electricity	150,000.00
VMO - Economic Vitality	Contractual Services	530667.0000 - External Support	150,000.00
VMO - DEI	Contractual Services	530667.0000 - External Support	149,700.00
IT	Contractual Services	540690.0000 - Telecommunication Charges	149,000.00
Police	Other Expenses	530650.0000 - Conferences Training	148,200.00
Police	Fringe Benefits	520523.0000 - Medicare Expense	147,772.12
Health	Contractual Services	530667.0000 - External Support	147,719.00

Department Group	GL Category	GL Account	FY2027 Proposed Budget ($)
Fire	Fringe Benefits	520521.0000 - Health Insurance Expense	142,454.07
VMO - DEI	Materials & Supplies	560638.0000 - Special Events	139,050.00
Neighborhood Services	Contractual Services	530667.0000 - External Support	137,500.00
VMO - Adjudication	Contractual Services	530667.0000 - External Support	133,000.00
Health	Personnel Services	510501.0000 - Regular Salaries	132,199.47
Fire	Materials & Supplies	560625.0000 - Clothing	130,000.00
Public Works	Personnel Services	510501.0000 - Regular Salaries	127,262.66
VMO - Communications	Fringe Benefits	520521.0000 - Health Insurance Expense	124,319.11
Finance	Contractual Services	530670.0000 - Audit Service Fees	122,400.00
Fire	Fringe Benefits	520523.0000 - Medicare Expense	120,235.41
Fire	Personnel Services	510521.0000 - Holiday Pay	120,000.00
Human Resources	Contractual Services	530667.0000 - External Support	120,000.00
Police	Contractual Services	530642.0000 - Background Check	120,000.00
Public Works	Personnel Services	510501.0000 - Regular Salaries	119,922.90
Public Works	Fringe Benefits	520521.0000 - Health Insurance Expense	118,236.19
Public Works	Contractual Services	530667.0000 - External Support	115,000.00
Public Works	Fringe Benefits	520521.0000 - Health Insurance Expense	114,476.28
Development Services	Fringe Benefits	520521.0000 - Health Insurance Expense	112,102.97
Fire	Contractual Services	530660.0000 - General Contractuals	110,600.00
Neighborhood Services	Fringe Benefits	520521.0000 - Health Insurance Expense	110,102.06
VMO - DEI	Contractual Services	530667.0000 - External Support	109,000.00
Police	Contractual Services	530667.0000 - External Support	108,170.00
Public Works	Materials & Supplies	560627.0000 - Building Materials	103,000.00
VMO - Adjudication	Materials & Supplies	550603.0000 - Postage	102,000.00
VMO - Communications	Contractual Services	530667.0000 - External Support	101,000.00
Police	Materials & Supplies	560625.0000 - Clothing	100,000.00
Development Services	Contractual Services	530649.0000 - Sales Tax Rebate	100,000.00
Human Resources	Contractual Services	530652.0000 - Training Services	100,000.00
Health	Contractual Services	530667.0000 - External Support	97,700.00
Health	Personnel Services	510501.0000 - Regular Salaries	96,408.00
Fire	Contractual Services	530667.0000 - External Support	95,150.00
Health	Contractual Services	530667.0000 - External Support	95,000.00
Human Resources	Contractual Services	530667.0000 - External Support	95,000.00
Village Clerk's Office	Contractual Services	530667.0000 - External Support	92,700.00
Neighborhood Services	Contractual Services	530667.0000 - External Support	91,500.00
Finance	Fringe Benefits	520515.0000 - Health Insurance Opt Out	90,000.00
Fire	Personnel Services	510516.0000 - FD 7G Pay	80,000.00
VMO - Economic Vitality	Fringe Benefits	520521.0000 - Health Insurance Expense	79,252.77

Department Group	GL Category	GL Account	FY2027 Proposed Budget ($)
Public Works	Fringe Benefits	520521.0000 - Health Insurance Expense	79,035.63
Law	Fringe Benefits	520521.0000 - Health Insurance Expense	76,772.90
Neighborhood Services	Fringe Benefits	520521.0000 - Health Insurance Expense	76,000.77
Police	Personnel Services	510508.0000 - CTA Patrol Pay	75,000.00
Police	Personnel Services	510514.0000 - Court Time	75,000.00
Public Works	Materials & Supplies	560634.0000 - Sign Replacement	75,000.00
Police	Fringe Benefits	520523.0000 - Medicare Expense	72,622.34
Board of Trustees	Contractual Services	530667.0000 - External Support	72,000.00
Public Works	Contractual Services	550663.0000 - Software Licenses & Updates	68,300.00
Fire	Other Expenses	530650.0000 - Conferences Training	68,000.00
Finance	Materials & Supplies	560670.0000 - Equipment Rental	67,872.00
Human Resources	Fringe Benefits	520521.0000 - Health Insurance Expense	67,738.81
Village Clerk's Office	Fringe Benefits	520521.0000 - Health Insurance Expense	66,210.58
Development Services	Fringe Benefits	520521.0000 - Health Insurance Expense	66,158.38
Public Works	Fringe Benefits	520521.0000 - Health Insurance Expense	65,574.25
Human Resources	Contractual Services	530658.0000 - Temporary Services	65,000.00
Finance	Contractual Services	530667.0000 - External Support	64,360.00
Finance	Fringe Benefits	520522.0000 - Social Security Expense	64,030.12
VMO - Economic Vitality	Contractual Services	540669.0000 - Rent Expense	64,000.00
Neighborhood Services	Fringe Benefits	520521.0000 - Health Insurance Expense	62,099.24
Neighborhood Services	Fringe Benefits	520521.0000 - Health Insurance Expense	62,025.31
Police	Contractual Services	530660.0000 - General Contractuals	61,850.00
Health	Personnel Services	510501.0000 - Regular Salaries	60,840.00
IT	Contractual Services	540699.0000 - Hardware Maintenance	59,000.00
Health	Fringe Benefits	520521.0000 - Health Insurance Expense	57,907.59
Public Works	Fringe Benefits	520521.0000 - Health Insurance Expense	55,757.49
Public Works	Fringe Benefits	520521.0000 - Health Insurance Expense	55,328.27
Human Resources	Materials & Supplies	560639.0000 - Advertising	55,000.00
Public Works	Fringe Benefits	520522.0000 - Social Security Expense	54,535.99
Public Works	Fringe Benefits	520521.0000 - Health Insurance Expense	53,062.27
Police	Capital Improvements	570710.0000 - Equipment	52,900.00
VMO - Admin	Fringe Benefits	520522.0000 - Social Security Expense	52,322.25
IT	Fringe Benefits	520522.0000 - Social Security Expense	51,996.50
VMO - DEI	Materials & Supplies	560638.0000 - Special Events	50,775.00
Development Services	Fringe Benefits	520521.0000 - Health Insurance Expense	50,561.29
Fire	Fringe Benefits	510510.0000 - Sick Time Payout	50,000.00
Police	Fringe Benefits	510519.0000 - Vacation Time Payout	50,000.00
VMO - Admin	Other Expenses	550602.0000 - Membership Dues	49,675.00

Department Group	GL Category	GL Account	FY2027 Proposed Budget ($)
VMO - Sustainability	Fringe Benefits	520521.0000 - Health Insurance Expense	49,297.13
Neighborhood Services	Grants & Subsidies	585652.0000 - Operating Subsidies	47,500.00
Fire	Capital Improvements	570710.0000 - Equipment	46,300.00
Police	Fringe Benefits	520522.0000 - Social Security Expense	44,843.42
VMO - Admin	Other Expenses	530650.0000 - Conferences Training	43,360.00
Health	Fringe Benefits	520521.0000 - Health Insurance Expense	41,580.60
Law	Fringe Benefits	520522.0000 - Social Security Expense	41,122.91
Neighborhood Services	Fringe Benefits	520521.0000 - Health Insurance Expense	41,120.27
VMO - DEI	Fringe Benefits	520521.0000 - Health Insurance Expense	41,120.27
Public Works	Fringe Benefits	520521.0000 - Health Insurance Expense	40,983.90
Public Works	Contractual Services	540691.0000 - Water Charges	40,000.00
Police	Materials & Supplies	560625.0000 - Clothing	40,000.00
Police	Personnel Services	510515.0000 - Comp Time	40,000.00
VMO - DEI	Contractual Services	530660.0000 - General Contractuals	40,000.00
Health	Fringe Benefits	520521.0000 - Health Insurance Expense	39,076.29
VMO - Adjudication	Fringe Benefits	520521.0000 - Health Insurance Expense	38,970.17
VMO - Economic Vitality	Contractual Services	550663.0000 - Software Licenses & Updates	38,000.00
Development Services	Materials & Supplies	550690.0000 - Public Art	36,250.00
Health	Fringe Benefits	520521.0000 - Health Insurance Expense	35,168.66
Neighborhood Services	Grants & Subsidies	585652.0000 - Operating Subsidies	35,000.00
Development Services	Fringe Benefits	520521.0000 - Health Insurance Expense	34,679.09
Public Works	Fringe Benefits	520522.0000 - Social Security Expense	34,384.05
VMO - Economic Vitality	Fringe Benefits	520522.0000 - Social Security Expense	33,592.28
Development Services	Fringe Benefits	520522.0000 - Social Security Expense	33,405.13
Public Works	Fringe Benefits	520521.0000 - Health Insurance Expense	32,787.12
Police	Fringe Benefits	520522.0000 - Social Security Expense	32,282.53
Neighborhood Services	Fringe Benefits	520522.0000 - Social Security Expense	32,147.17
Public Works	Fringe Benefits	520522.0000 - Social Security Expense	31,665.49
VMO - Communications	Materials & Supplies	550603.0000 - Postage	31,550.00
Finance	Fringe Benefits	520527.0000 - IMRF Contributions	30,692.46
Fire	Fringe Benefits	510519.0000 - Vacation Time Payout	30,000.00
Police	Materials & Supplies	560631.0000 - OPERATIONAL SUPPLIES	27,250.00
Public Works	Fringe Benefits	520521.0000 - Health Insurance Expense	27,134.29
VMO - Communications	Materials & Supplies	550601.0000 - Printing	27,000.00
VMO - Admin	Fringe Benefits	520527.0000 - IMRF Contributions	26,946.06
Public Works	Materials & Supplies	560631.0000 - OPERATIONAL SUPPLIES	26,000.00
VMO - DEI	Fringe Benefits	520522.0000 - Social Security Expense	25,678.08
Public Works	Fringe Benefits	520527.0000 - IMRF Contributions	25,596.73

Department Group	GL Category	GL Account	FY2027 Proposed Budget ($)
Police	Personnel Services	510508.0000 - CTA Patrol Pay	25,000.00
Police	Personnel Services	510514.0000 - Court Time	25,000.00
Non-Departmental	Materials & Supplies	560690.0000 - Contingency	25,000.00
Development Services	Contractual Services	530675.0000 - Bank Charges	25,000.00
Health	Contractual Services	530667.0000 - External Support	25,000.00
IT	Fringe Benefits	520527.0000 - IMRF Contributions	24,404.81
VMO - Communications	Fringe Benefits	520522.0000 - Social Security Expense	24,160.22
Human Resources	Fringe Benefits	520522.0000 - Social Security Expense	24,106.37
Police	Materials & Supplies	550705.0000 - Ammunition and Guns	24,100.00
Police	Materials & Supplies	560625.0000 - Clothing	23,000.00
Board of Trustees	Other Expenses	550602.0000 - Membership Dues	22,966.00
Neighborhood Services	Fringe Benefits	520522.0000 - Social Security Expense	22,485.17
Police	Fringe Benefits	520522.0000 - Social Security Expense	21,857.54
Law	Fringe Benefits	520527.0000 - IMRF Contributions	20,622.38
Village Clerk's Office	Materials & Supplies	560638.0000 - Special Events	20,600.00
Board of Trustees	Other Expenses	530650.0000 - Conferences Training	20,235.00
Fire	Materials & Supplies	560631.0000 - OPERATIONAL SUPPLIES	20,000.00
Fire	Materials & Supplies	560631.0000 - OPERATIONAL SUPPLIES	20,000.00
Police	Fringe Benefits	510510.0000 - Sick Time Payout	20,000.00
Police	Fringe Benefits	510519.0000 - Vacation Time Payout	20,000.00
Public Works	Materials & Supplies	560631.0000 - OPERATIONAL SUPPLIES	20,000.00
Public Works	Contractual Services	540691.0000 - Water Charges	20,000.00
VMO - Admin	Contractual Services	530662.0000 - Boards Commissions Support	20,000.00
Board of Trustees	Materials & Supplies	560631.0000 - OPERATIONAL SUPPLIES	19,950.00
Finance	Materials & Supplies	560617.0000 - Paper Supply	19,190.00
Development Services	Fringe Benefits	520522.0000 - Social Security Expense	19,189.84
Police	Materials & Supplies	560638.0000 - Special Events	19,000.00
Neighborhood Services	Fringe Benefits	520522.0000 - Social Security Expense	18,873.44
Fire	Materials & Supplies	550673.0000 - Repairs	18,800.00
Fire	Contractual Services	530660.0000 - General Contractuals	18,750.00
VMO - Adjudication	Fringe Benefits	520522.0000 - Social Security Expense	18,590.47
Public Works	Materials & Supplies	560644.0000 - Lubricants	18,000.00
VMO - Sustainability	Fringe Benefits	520522.0000 - Social Security Expense	17,921.93
Neighborhood Services	Fringe Benefits	520522.0000 - Social Security Expense	17,846.08
Public Works	Fringe Benefits	520522.0000 - Social Security Expense	17,121.14
Board of Trustees	Materials & Supplies	560638.0000 - Special Events	17,070.00
Fire	Personnel Services	510504.0000 - ACTING OUT OF RANK	17,000.00
Development Services	Fringe Benefits	520522.0000 - Social Security Expense	16,734.26

Department Group	GL Category	GL Account	FY2027 Proposed Budget ($)
Fire	Capital Improvements	570710.0000 - Equipment	16,500.00
Public Works	Materials & Supplies	560631.0000 - OPERATIONAL SUPPLIES	16,000.00
Police	Fringe Benefits	520527.0000 - IMRF Contributions	15,865.16
Public Works	Fringe Benefits	520522.0000 - Social Security Expense	15,780.57
VMO - Economic Vitality	Fringe Benefits	520527.0000 - IMRF Contributions	15,766.70
Development Services	Fringe Benefits	520522.0000 - Social Security Expense	15,725.18
Development Services	Fringe Benefits	520527.0000 - IMRF Contributions	15,678.86
Village Clerk's Office	Fringe Benefits	520522.0000 - Social Security Expense	15,536.58
Finance	Fringe Benefits	520523.0000 - Medicare Expense	15,293.50
VMO - DEI	Other Expenses	530650.0000 - Conferences Training	15,260.00
Police	Fringe Benefits	520523.0000 - Medicare Expense	15,247.88
Fire	Fringe Benefits	520522.0000 - Social Security Expense	15,093.34
Neighborhood Services	Fringe Benefits	520527.0000 - IMRF Contributions	15,088.43
Police	Fringe Benefits	510509.0000 - Comp Time Payout	15,000.00
Police	Fringe Benefits	510510.0000 - Sick Time Payout	15,000.00
Public Works	Contractual Services	540692.0000 - Electricity	15,000.00
Fire	Materials & Supplies	560631.0000 - OPERATIONAL SUPPLIES	15,000.00
Board of Trustees	Contractual Services	530655.0000 - Consultant Fees	15,000.00
Human Resources	Risk Management Expenses	520668.0000 - Unempl Ins Payments	15,000.00
Human Resources	Contractual Services	530646.0000 - PRE-EMPLOYMENT TESTING	15,000.00
Public Works	Fringe Benefits	520527.0000 - IMRF Contributions	14,996.61
Public Works	Other Expenses	530650.0000 - Conferences Training	14,930.00
Public Works	Fringe Benefits	520527.0000 - IMRF Contributions	14,862.35
Finance	Other Expenses	530650.0000 - Conferences Training	14,800.00
Police	Contractual Services	540659.0000 - Lease Payments	14,500.00
Fire	Other Expenses	550602.0000 - Membership Dues	14,150.00
Finance	Capital Improvements	570725.0000 - Office Equipment	14,000.00
Health	Fringe Benefits	520522.0000 - Social Security Expense	13,875.92
Police	Fringe Benefits	520527.0000 - IMRF Contributions	13,855.67
Police	Contractual Services	550663.0000 - Software Licenses & Updates	13,850.00
VMO - Admin	Fringe Benefits	520523.0000 - Medicare Expense	13,709.48
Fire	Fringe Benefits	520523.0000 - Medicare Expense	13,686.20
Neighborhood Services	Materials & Supplies	560631.0000 - OPERATIONAL SUPPLIES	13,507.00
Neighborhood Services	Fringe Benefits	520522.0000 - Social Security Expense	13,415.74
Public Works	Fringe Benefits	520522.0000 - Social Security Expense	13,314.86
Neighborhood Services	Contractual Services	540660.0000 - Emergency Services (bps)	13,000.00
VMO - Economic Vitality	Other Expenses	530650.0000 - Conferences Training	13,000.00

Department Group	GL Category	GL Account	FY2027 Proposed Budget ($)
Public Works	Fringe Benefits	520523.0000 - Medicare Expense	12,754.39
Public Works	Materials & Supplies	560625.0000 - Clothing	12,500.00
Village Clerk's Office	Contractual Services	530659.0000 - Records Management	12,360.00
IT	Fringe Benefits	520523.0000 - Medicare Expense	12,160.47
Public Works	Fringe Benefits	520522.0000 - Social Security Expense	12,011.49
Village Clerk's Office	Contractual Services	530662.0000 - Boards Commissions Support	12,000.00
Fire	Materials & Supplies	560630.0000 - Small Tools	12,000.00
VMO - DEI	Fringe Benefits	520527.0000 - IMRF Contributions	11,711.66
Health	Fringe Benefits	520522.0000 - Social Security Expense	11,595.75
Public Works	Other Expenses	530650.0000 - Conferences Training	11,350.00
VMO - Communications	Fringe Benefits	520527.0000 - IMRF Contributions	11,339.72
Human Resources	Fringe Benefits	520527.0000 - IMRF Contributions	11,314.44
Health	Materials & Supplies	560631.0000 - OPERATIONAL SUPPLIES	11,100.00
Public Works	Materials & Supplies	550603.0000 - Postage	11,000.00
Public Works	Other Expenses	530650.0000 - Conferences Training	10,850.00
Development Services	Materials & Supplies	560620.0000 - Office Supplies	10,650.00
Village Clerk's Office	Other Expenses	530650.0000 - Conferences Training	10,600.00
Neighborhood Services	Fringe Benefits	520527.0000 - IMRF Contributions	10,553.52
VMO - Communications	Capital Improvements	570710.0000 - Equipment	10,500.00
Law	Fringe Benefits	520523.0000 - Medicare Expense	10,275.76
Police	Fringe Benefits	520527.0000 - IMRF Contributions	10,258.94
Police	Materials & Supplies	550689.0000 - Operational Mainten Support	10,000.00
Police	Personnel Services	510515.0000 - Comp Time	10,000.00
Police	Materials & Supplies	560651.0000 - Employees Awards Recognition	10,000.00
Police	Fringe Benefits	510509.0000 - Comp Time Payout	10,000.00
Public Works	Materials & Supplies	560631.0000 - OPERATIONAL SUPPLIES	10,000.00
Development Services	Other Expenses	550620.0000 - SHOP LOCAL PROMOTION	10,000.00
VMO - Admin	Materials & Supplies	560631.0000 - OPERATIONAL SUPPLIES	10,000.00
VMO - Admin	Materials & Supplies	560638.0000 - Special Events	10,000.00
VMO - Admin	Materials & Supplies	560651.0000 - Employees Awards Recognition	10,000.00
Public Works	Fringe Benefits	520522.0000 - Social Security Expense	9,862.86
Board of Trustees	Fringe Benefits	520522.0000 - Social Security Expense	9,548.19
Village Clerk's Office	Capital Improvements	570711.0000 - Software	9,040.00
Development Services	Fringe Benefits	520527.0000 - IMRF Contributions	9,006.85
VMO - Admin	Other Expenses	530694.0000 - GOVERNMENT ACTIVITIES	9,000.00
Neighborhood Services	Fringe Benefits	520527.0000 - IMRF Contributions	8,858.34
Fire	Other Expenses	530650.0000 - Conferences Training	8,700.00
Fire	Contractual Services	540690.0000 - Telecommunication Charges	8,500.00

Department Group	GL Category	GL Account	FY2027 Proposed Budget ($)
Development Services	Other Expenses	530650.0000 - Conferences Training	8,500.00
Law	Other Expenses	530650.0000 - Conferences Training	8,500.00
VMO - Sustainability	Fringe Benefits	520527.0000 - IMRF Contributions	8,411.74
Neighborhood Services	Fringe Benefits	520527.0000 - IMRF Contributions	8,376.14
Health	Fringe Benefits	520522.0000 - Social Security Expense	8,196.37
Public Works	Fringe Benefits	520523.0000 - Medicare Expense	8,041.43
Public Works	Fringe Benefits	520527.0000 - IMRF Contributions	8,035.89
Development Services	Materials & Supplies	550652.0000 - Legal Postings and Doc. Fees	8,000.00
VMO - Adjudication	Other Expenses	530650.0000 - Conferences Training	7,989.00
Police	Fringe Benefits	520520.0000 - Life Insurance Expense	7,905.00
Public Works	Fringe Benefits	520522.0000 - Social Security Expense	7,890.29
VMO - Economic Vitality	Fringe Benefits	520523.0000 - Medicare Expense	7,856.26
Development Services	Fringe Benefits	520527.0000 - IMRF Contributions	7,854.30
Development Services	Fringe Benefits	520523.0000 - Medicare Expense	7,812.49
Neighborhood Services	Fringe Benefits	520523.0000 - Medicare Expense	7,518.29
Neighborhood Services	Materials & Supplies	550601.0000 - Printing	7,500.00
Public Works	Contractual Services	540691.0000 - Water Charges	7,500.00
Public Works	Personnel Services	510503.0000 - Overtime	7,500.00
Human Resources	Materials & Supplies	560652.0000 - Employee Physicals	7,500.00
Public Works	Fringe Benefits	520522.0000 - Social Security Expense	7,435.22
Public Works	Fringe Benefits	520527.0000 - IMRF Contributions	7,406.69
Public Works	Fringe Benefits	520523.0000 - Medicare Expense	7,405.64
Development Services	Fringe Benefits	520527.0000 - IMRF Contributions	7,380.69
VMO - Adjudication	Fringe Benefits	520527.0000 - IMRF Contributions	7,111.42
VMO - DEI	Materials & Supplies	550601.0000 - Printing	7,000.00
Fire	Capital Improvements	570720.0000 - Computer Equipment	7,000.00
Public Works	Materials & Supplies	550632.0000 - Laundry Service	7,000.00
Police	Materials & Supplies	560616.0000 - Toner Cartridges	7,000.00
Police	Capital Improvements	570725.0000 - Office Equipment	7,000.00
IT	Other Expenses	530650.0000 - Conferences Training	6,700.00
VMO - Communications	Other Expenses	530650.0000 - Conferences Training	6,600.00
Health	Fringe Benefits	520527.0000 - IMRF Contributions	6,512.73
Law	Materials & Supplies	550606.0000 - Books & Subscriptions	6,500.00
Finance	Materials & Supplies	550601.0000 - Printing	6,500.00
Neighborhood Services	Other Expenses	530650.0000 - Conferences Training	6,500.00
Neighborhood Services	Fringe Benefits	520527.0000 - IMRF Contributions	6,296.74
Development Services	Other Expenses	530650.0000 - Conferences Training	6,275.00
Public Works	Fringe Benefits	520527.0000 - IMRF Contributions	6,249.39

Department Group	GL Category	GL Account	FY2027 Proposed Budget ($)
Public Works	Materials & Supplies	550671.0000 - Office Machine Service	6,200.00
VMO - DEI	Other Expenses	585854.0000 - PROGRAMMING	6,200.00
Fire	Fringe Benefits	520520.0000 - Life Insurance Expense	6,138.00
VMO - DEI	Fringe Benefits	520523.0000 - Medicare Expense	6,005.36
Fire	Fringe Benefits	510509.0000 - Comp Time Payout	6,000.00
IT	Materials & Supplies	540698.0000 - Computer Supplies	6,000.00
Health	Other Expenses	530650.0000 - Conferences Training	6,000.00
Public Works	Other Expenses	530650.0000 - Conferences Training	6,000.00
Public Works	Materials & Supplies	560625.0000 - Clothing	6,000.00
Police	Contractual Services	550697.0000 - Contractual Towing & Plowing	6,000.00
Health	Fringe Benefits	520522.0000 - Social Security Expense	5,977.30
Neighborhood Services	Other Expenses	530650.0000 - Conferences Training	5,920.00
Village Clerk's Office	Fringe Benefits	520527.0000 - IMRF Contributions	5,776.13
VMO - Adjudication	Contractual Services	550663.0000 - Software Licenses & Updates	5,700.00
VMO - Communications	Fringe Benefits	520523.0000 - Medicare Expense	5,650.37
Human Resources	Fringe Benefits	520523.0000 - Medicare Expense	5,637.78
Public Works	Fringe Benefits	520527.0000 - IMRF Contributions	5,637.65
Health	Fringe Benefits	520527.0000 - IMRF Contributions	5,442.52
Development Services	Other Expenses	550602.0000 - Membership Dues	5,428.00
Neighborhood Services	Fringe Benefits	520523.0000 - Medicare Expense	5,258.63
Development Services	Materials & Supplies	550606.0000 - Books & Subscriptions	5,255.00
Police	Other Expenses	550602.0000 - Membership Dues	5,250.00
Health	Materials & Supplies	560631.0000 - OPERATIONAL SUPPLIES	5,200.00
Neighborhood Services	Other Expenses	530650.0000 - Conferences Training	5,190.00
Fire	Fringe Benefits	520527.0000 - IMRF Contributions	5,146.93
Fire	Fringe Benefits	520522.0000 - Social Security Expense	5,000.00
Development Services	Materials & Supplies	560631.0000 - OPERATIONAL SUPPLIES	5,000.00
Human Resources	Fringe Benefits	520505.0000 - Tuition Reimbursement	5,000.00
Human Resources	Contractual Services	530642.0000 - Background Check	5,000.00
Police	Materials & Supplies	560628.0000 - Lab Supplies	5,000.00
Police	Materials & Supplies	560620.0000 - Office Supplies	5,000.00
Public Works	Other Expenses	530650.0000 - Conferences Training	5,000.00
Public Works	Contractual Services	540691.0000 - Water Charges	5,000.00
VMO - Admin	Materials & Supplies	560620.0000 - Office Supplies	5,000.00
VMO - DEI	Materials & Supplies	550601.0000 - Printing	5,000.00
VMO - DEI	Personnel Services	510503.0000 - Overtime	5,000.00
Public Works	Contractual Services	550663.0000 - Software Licenses & Updates	4,800.00
Public Works	Other Expenses	530650.0000 - Conferences Training	4,750.00

Department Group	GL Category	GL Account	FY2027 Proposed Budget ($)
Public Works	Fringe Benefits	520527.0000 - IMRF Contributions	4,629.18
Public Works	Other Expenses	550602.0000 - Membership Dues	4,503.00
Public Works	Other Expenses	530650.0000 - Conferences Training	4,500.00
Public Works	Other Expenses	530650.0000 - Conferences Training	4,500.00
Human Resources	Materials & Supplies	560651.0000 - Employees Awards Recognition	4,500.00
Human Resources	Materials & Supplies	560638.0000 - Special Events	4,500.00
Development Services	Other Expenses	530650.0000 - Conferences Training	4,500.00
Fire	Materials & Supplies	560625.0000 - Clothing	4,500.00
VMO - DEI	Other Expenses	530650.0000 - Conferences Training	4,500.00
VMO - DEI	Materials & Supplies	550603.0000 - Postage	4,500.00
Development Services	Fringe Benefits	520523.0000 - Medicare Expense	4,487.95
Neighborhood Services	Fringe Benefits	520523.0000 - Medicare Expense	4,413.95
VMO - Communications	Capital Improvements	570711.0000 - Software	4,400.00
VMO - Adjudication	Fringe Benefits	520523.0000 - Medicare Expense	4,347.77
Police	Fringe Benefits	520520.0000 - Life Insurance Expense	4,278.00
Police	Fringe Benefits	520537.0000 - HSA EMPLOYER EXPENSE	4,200.00
VMO - Sustainability	Fringe Benefits	520523.0000 - Medicare Expense	4,191.42
Neighborhood Services	Fringe Benefits	520523.0000 - Medicare Expense	4,173.68
Police	Capital Improvements	570711.0000 - Software	4,100.00
Public Works	Fringe Benefits	520523.0000 - Medicare Expense	4,004.14
Public Works	Contractual Services	530660.0000 - General Contractuals	4,000.00
Public Works	Personnel Services	510503.0000 - Overtime	4,000.00
Police	Capital Improvements	570720.0000 - Computer Equipment	4,000.00
Police	Materials & Supplies	560642.0000 - Basketball Camp Expenses	4,000.00
Neighborhood Services	Materials & Supplies	560620.0000 - Office Supplies	4,000.00
Neighborhood Services	Personnel Services	510503.0000 - Overtime	4,000.00
Fire	Materials & Supplies	560620.0000 - Office Supplies	4,000.00
Human Resources	Materials & Supplies	560616.0000 - Toner Cartridges	4,000.00
Fire	Materials & Supplies	560638.0000 - Special Events	4,000.00
VMO - Economic Vitality	Contractual Services	530660.0000 - General Contractuals	4,000.00
VMO - Adjudication	Materials & Supplies	560620.0000 - Office Supplies	4,000.00
Development Services	Fringe Benefits	520523.0000 - Medicare Expense	3,913.66
Finance	Other Expenses	550602.0000 - Membership Dues	3,900.00
Neighborhood Services	Other Expenses	530650.0000 - Conferences Training	3,800.00
Health	Fringe Benefits	520522.0000 - Social Security Expense	3,772.08
Public Works	Fringe Benefits	520527.0000 - IMRF Contributions	3,703.34
Health	Fringe Benefits	520527.0000 - IMRF Contributions	3,700.89
Public Works	Fringe Benefits	520523.0000 - Medicare Expense	3,690.62

Department Group	GL Category	GL Account	FY2027 Proposed Budget ($)
Development Services	Fringe Benefits	520523.0000 - Medicare Expense	3,677.66
Village Clerk's Office	Fringe Benefits	520523.0000 - Medicare Expense	3,633.56
VMO - DEI	Other Expenses	550602.0000 - Membership Dues	3,606.00
Neighborhood Services	Materials & Supplies	560631.0000 - OPERATIONAL SUPPLIES	3,600.00
Public Works	Other Expenses	550602.0000 - Membership Dues	3,500.00
Public Works	Materials & Supplies	560625.0000 - Clothing	3,500.00
Public Works	Personnel Services	510503.0000 - Overtime	3,500.00
VMO - DEI	Materials & Supplies	550606.0000 - Books & Subscriptions	3,500.00
Public Works	Fringe Benefits	520527.0000 - IMRF Contributions	3,489.76
Public Works	Other Expenses	550602.0000 - Membership Dues	3,420.00
Health	Fringe Benefits	520523.0000 - Medicare Expense	3,245.17
Neighborhood Services	Materials & Supplies	550652.0000 - Legal Postings and Doc. Fees	3,245.00
Finance	Materials & Supplies	550605.0000 - Travel & Mileage Reimbursement	3,200.00
Neighborhood Services	Fringe Benefits	520523.0000 - Medicare Expense	3,137.55
Public Works	Fringe Benefits	520523.0000 - Medicare Expense	3,113.96
Public Works	Other Expenses	530650.0000 - Conferences Training	3,000.00
Public Works	Materials & Supplies	560631.0000 - OPERATIONAL SUPPLIES	3,000.00
Police	Contractual Services	530657.0000 - Legal Fees	3,000.00
Finance	Materials & Supplies	550603.0000 - Postage	3,000.00
Fire	Materials & Supplies	560625.0000 - Clothing	3,000.00
Fire	Materials & Supplies	550673.0000 - Repairs	3,000.00
Health	Materials & Supplies	560631.0000 - OPERATIONAL SUPPLIES	3,000.00
Health	Contractual Services	530667.0000 - External Support	3,000.00
Health	Other Expenses	530650.0000 - Conferences Training	3,000.00
Human Resources	Other Expenses	530650.0000 - Conferences Training	3,000.00
Health	Materials & Supplies	560638.0000 - Special Events	3,000.00
VMO - Adjudication	Materials & Supplies	550601.0000 - Printing	3,000.00
VMO - Adjudication	Personnel Services	510503.0000 - Overtime	3,000.00
VMO - Admin	Materials & Supplies	550601.0000 - Printing	3,000.00
Public Works	Fringe Benefits	520523.0000 - Medicare Expense	2,809.14
Health	Fringe Benefits	520527.0000 - IMRF Contributions	2,805.47
Health	Fringe Benefits	520523.0000 - Medicare Expense	2,711.91
Police	Contractual Services	540699.0000 - Hardware Maintenance	2,700.00
Law	Other Expenses	550602.0000 - Membership Dues	2,600.00
IT	Fringe Benefits	510506.0000 - Equip Allow (Auto,Phone,Tools)	2,520.00
Finance	Contractual Services	540690.0000 - Telecommunication Charges	2,520.00
Development Services	Contractual Services	530642.0000 - Background Check	2,500.00
Development Services	Personnel Services	510503.0000 - Overtime	2,500.00

Department Group	GL Category	GL Account	FY2027 Proposed Budget ($)
Development Services	Personnel Services	510503.0000 - Overtime	2,500.00
Human Resources	Contractual Services	530642.0000 - Background Check	2,500.00
Law	Materials & Supplies	560620.0000 - Office Supplies	2,500.00
Human Resources	Materials & Supplies	560620.0000 - Office Supplies	2,500.00
Health	Personnel Services	510503.0000 - Overtime	2,500.00
Police	Materials & Supplies	550603.0000 - Postage	2,500.00
Public Works	Materials & Supplies	560631.0000 - OPERATIONAL SUPPLIES	2,500.00
Public Works	Materials & Supplies	550673.0000 - Repairs	2,500.00
Public Works	Materials & Supplies	550601.0000 - Printing	2,500.00
Public Works	Personnel Services	510503.0000 - Overtime	2,500.00
VMO - Admin	Fringe Benefits	510506.0000 - Equip Allow (Auto,Phone,Tools)	2,500.00
VMO - Economic Vitality	Contractual Services	540692.0000 - Electricity	2,500.00
VMO - Economic Vitality	Capital Improvements	570725.0000 - Office Equipment	2,500.00
Health	Other Expenses	550602.0000 - Membership Dues	2,490.00
Development Services	Fringe Benefits	520537.0000 - HSA EMPLOYER EXPENSE	2,400.00
Police	Fringe Benefits	520537.0000 - HSA EMPLOYER EXPENSE	2,400.00
VMO - Sustainability	Fringe Benefits	520537.0000 - HSA EMPLOYER EXPENSE	2,400.00
Development Services	Capital Improvements	570720.0000 - Computer Equipment	2,320.00
Public Works	Fringe Benefits	520523.0000 - Medicare Expense	2,306.64
Finance	Materials & Supplies	550652.0000 - Legal Postings and Doc. Fees	2,300.00
Public Works	Other Expenses	550602.0000 - Membership Dues	2,250.00
Board of Trustees	Fringe Benefits	520523.0000 - Medicare Expense	2,233.04
Board of Trustees	Materials & Supplies	560620.0000 - Office Supplies	2,200.00
Health	Capital Improvements	570710.0000 - Equipment	2,200.00
Village Clerk's Office	Materials & Supplies	560620.0000 - Office Supplies	2,200.00
Health	Personnel Services	510501.0000 - Regular Salaries	2,004.85
Health	Other Expenses	530650.0000 - Conferences Training	2,000.00
Human Resources	Other Expenses	550602.0000 - Membership Dues	2,000.00
Health	Materials & Supplies	560631.0000 - OPERATIONAL SUPPLIES	2,000.00
Fire	Other Expenses	550602.0000 - Membership Dues	2,000.00
Board of Trustees	Materials & Supplies	560625.0000 - Clothing	2,000.00
Development Services	Materials & Supplies	550603.0000 - Postage	2,000.00
Development Services	Materials & Supplies	560625.0000 - Clothing	2,000.00
Development Services	Materials & Supplies	560631.0000 - OPERATIONAL SUPPLIES	2,000.00
Fire	Materials & Supplies	550671.0000 - Office Machine Service	2,000.00
Public Works	Materials & Supplies	550652.0000 - Legal Postings and Doc. Fees	2,000.00
Public Works	Materials & Supplies	550673.0000 - Repairs	2,000.00
Public Works	Materials & Supplies	560631.0000 - OPERATIONAL SUPPLIES	2,000.00

Department Group	GL Category	GL Account	FY2027 Proposed Budget ($)
Public Works	Materials & Supplies	560620.0000 - Office Supplies	2,000.00
Public Works	Personnel Services	510503.0000 - Overtime	2,000.00
Public Works	Personnel Services	510503.0000 - Overtime	2,000.00
Public Works	Materials & Supplies	560620.0000 - Office Supplies	2,000.00
Police	Materials & Supplies	550601.0000 - Printing	2,000.00
VMO - Admin	Materials & Supplies	560625.0000 - Clothing	2,000.00
Neighborhood Services	Materials & Supplies	560625.0000 - Clothing	1,950.00
Health	Fringe Benefits	520523.0000 - Medicare Expense	1,916.89
Public Works	Fringe Benefits	520523.0000 - Medicare Expense	1,845.31
Public Works	Materials & Supplies	550652.0000 - Legal Postings and Doc. Fees	1,800.00
Public Works	Fringe Benefits	520537.0000 - HSA EMPLOYER EXPENSE	1,800.00
Fire	Fringe Benefits	520537.0000 - HSA EMPLOYER EXPENSE	1,800.00
Finance	Materials & Supplies	560620.0000 - Office Supplies	1,800.00
Development Services	Other Expenses	550602.0000 - Membership Dues	1,787.00
Public Works	Fringe Benefits	510506.0000 - Equip Allow (Auto,Phone,Tools)	1,778.37
Health	Fringe Benefits	520527.0000 - IMRF Contributions	1,770.44
VMO - Communications	Other Expenses	550602.0000 - Membership Dues	1,750.00
Public Works	Fringe Benefits	520523.0000 - Medicare Expense	1,738.88
Neighborhood Services	Materials & Supplies	550601.0000 - Printing	1,725.00
Neighborhood Services	Capital Improvements	570720.0000 - Computer Equipment	1,720.00
Village Clerk's Office	Other Expenses	550602.0000 - Membership Dues	1,715.00
VMO - Economic Vitality	Materials & Supplies	560631.0000 - OPERATIONAL SUPPLIES	1,700.00
Public Works	Materials & Supplies	560625.0000 - Clothing	1,700.00
Health	Other Expenses	530650.0000 - Conferences Training	1,700.00
Health	Contractual Services	550663.0000 - Software Licenses & Updates	1,700.00
Public Works	Other Expenses	550602.0000 - Membership Dues	1,685.00
Development Services	Other Expenses	530650.0000 - Conferences Training	1,680.00
Development Services	Other Expenses	550602.0000 - Membership Dues	1,621.00
Neighborhood Services	Capital Improvements	570720.0000 - Computer Equipment	1,620.00
Finance	Materials & Supplies	560616.0000 - Toner Cartridges	1,550.00
Fire	Materials & Supplies	560638.0000 - Special Events	1,500.00
Development Services	Materials & Supplies	550601.0000 - Printing	1,500.00
Health	Materials & Supplies	560620.0000 - Office Supplies	1,500.00
Health	Materials & Supplies	560638.0000 - Special Events	1,500.00
Health	Materials & Supplies	560639.0000 - Advertising	1,500.00
IT	Materials & Supplies	560620.0000 - Office Supplies	1,500.00
Police	Materials & Supplies	550673.0000 - Repairs	1,500.00
Public Works	Materials & Supplies	550603.0000 - Postage	1,500.00

Department Group	GL Category	GL Account	FY2027 Proposed Budget ($)
VMO - DEI	Materials & Supplies	550605.0000 - Travel & Mileage Reimbursement	1,500.00
Finance	Other Expenses	530665.0000 - AWARD APPLICATION FEES	1,435.00
Fire	Materials & Supplies	560622.0000 - Special Supplies	1,400.00
Health	Fringe Benefits	520523.0000 - Medicare Expense	1,397.92
Village Clerk's Office	Contractual Services	540690.0000 - Telecommunication Charges	1,236.00
Public Works	Materials & Supplies	550603.0000 - Postage	1,200.00
Police	Contractual Services	540690.0000 - Telecommunication Charges	1,200.00
Health	Materials & Supplies	550603.0000 - Postage	1,200.00
Fire	Other Expenses	550602.0000 - Membership Dues	1,200.00
VMO - Adjudication	Other Expenses	550602.0000 - Membership Dues	1,200.00
VMO - Admin	Materials & Supplies	550606.0000 - Books & Subscriptions	1,105.00
Health	Contractual Services	540690.0000 - Telecommunication Charges	1,080.00
Health	Contractual Services	540690.0000 - Telecommunication Charges	1,044.00
Village Clerk's Office	Fringe Benefits	510506.0000 - Equip Allow (Auto,Phone,Tools)	1,008.00
Public Works	Personnel Services	510503.0000 - Overtime	1,000.00
Public Works	Materials & Supplies	550603.0000 - Postage	1,000.00
Neighborhood Services	Capital Improvements	570720.0000 - Computer Equipment	1,000.00
Neighborhood Services	Personnel Services	510503.0000 - Overtime	1,000.00
Neighborhood Services	Materials & Supplies	550601.0000 - Printing	1,000.00
Health	Personnel Services	510503.0000 - Overtime	1,000.00
Health	Materials & Supplies	550601.0000 - Printing	1,000.00
Health	Materials & Supplies	550601.0000 - Printing	1,000.00
Health	Personnel Services	510503.0000 - Overtime	1,000.00
Health	Materials & Supplies	550601.0000 - Printing	1,000.00
Fire	Materials & Supplies	550673.0000 - Repairs	1,000.00
Fire	Other Expenses	550602.0000 - Membership Dues	1,000.00
IT	Personnel Services	510503.0000 - Overtime	1,000.00
Fire	Materials & Supplies	560630.0000 - Small Tools	1,000.00
Finance	Personnel Services	510503.0000 - Overtime	1,000.00
Development Services	Materials & Supplies	550601.0000 - Printing	1,000.00
VMO - Adjudication	Materials & Supplies	550652.0000 - Legal Postings and Doc. Fees	1,000.00
VMO - Adjudication	Materials & Supplies	560625.0000 - Clothing	1,000.00
VMO - DEI	Materials & Supplies	560620.0000 - Office Supplies	1,000.00
VMO - DEI	Materials & Supplies	560625.0000 - Clothing	1,000.00
VMO - DEI	Materials & Supplies	560631.0000 - OPERATIONAL SUPPLIES	1,000.00
VMO - Economic Vitality	Materials & Supplies	550605.0000 - Travel & Mileage Reimbursement	1,000.00
Neighborhood Services	Other Expenses	530650.0000 - Conferences Training	950.00
Finance	Fringe Benefits	520520.0000 - Life Insurance Expense	930.00

Department Group	GL Category	GL Account	FY2027 Proposed Budget ($)
Finance	Fringe Benefits	520537.0000 - HSA EMPLOYER EXPENSE	900.00
Neighborhood Services	Other Expenses	550602.0000 - Membership Dues	900.00
Police	Materials & Supplies	550656.0000 - Miscellaneous Expense	900.00
Police	Fringe Benefits	520537.0000 - HSA EMPLOYER EXPENSE	900.00
VMO - Communications	Fringe Benefits	520537.0000 - HSA EMPLOYER EXPENSE	900.00
Neighborhood Services	Other Expenses	550602.0000 - Membership Dues	897.00
Health	Fringe Benefits	520523.0000 - Medicare Expense	882.18
Public Works	Fringe Benefits	520537.0000 - HSA EMPLOYER EXPENSE	855.00
Neighborhood Services	Materials & Supplies	560631.0000 - OPERATIONAL SUPPLIES	800.00
Village Clerk's Office	Materials & Supplies	560625.0000 - Clothing	800.00
VMO - Communications	Materials & Supplies	560631.0000 - OPERATIONAL SUPPLIES	800.00
Public Works	Other Expenses	550602.0000 - Membership Dues	750.00
Public Works	Other Expenses	550602.0000 - Membership Dues	750.00
Public Works	Fringe Benefits	520520.0000 - Life Insurance Expense	744.00
Police	Fringe Benefits	520520.0000 - Life Insurance Expense	744.00
IT	Fringe Benefits	520520.0000 - Life Insurance Expense	744.00
Neighborhood Services	Materials & Supplies	550606.0000 - Books & Subscriptions	700.00
Neighborhood Services	Materials & Supplies	550652.0000 - Legal Postings and Doc. Fees	700.00
Village Clerk's Office	Materials & Supplies	550601.0000 - Printing	675.00
Development Services	Fringe Benefits	520520.0000 - Life Insurance Expense	660.30
Neighborhood Services	Fringe Benefits	520520.0000 - Life Insurance Expense	651.00
Development Services	Materials & Supplies	560625.0000 - Clothing	650.00
Health	Other Expenses	550602.0000 - Membership Dues	630.00
Health	Capital Improvements	570710.0000 - Equipment	600.00
Health	Materials & Supplies	560620.0000 - Office Supplies	600.00
Public Works	Contractual Services	540690.0000 - Telecommunication Charges	600.00
Village Clerk's Office	Materials & Supplies	550652.0000 - Legal Postings and Doc. Fees	600.00
VMO - Admin	Fringe Benefits	520520.0000 - Life Insurance Expense	558.00
Fire	Fringe Benefits	520520.0000 - Life Insurance Expense	558.00
IT	Other Expenses	550602.0000 - Membership Dues	550.00
Health	Contractual Services	540690.0000 - Telecommunication Charges	540.00
Health	Contractual Services	540690.0000 - Telecommunication Charges	540.00
Public Works	Fringe Benefits	520520.0000 - Life Insurance Expense	539.40
Public Works	Materials & Supplies	550603.0000 - Postage	500.00
Public Works	Materials & Supplies	550605.0000 - Travel & Mileage Reimbursement	500.00
Public Works	Materials & Supplies	560625.0000 - Clothing	500.00
Public Works	Materials & Supplies	560625.0000 - Clothing	500.00
Neighborhood Services	Materials & Supplies	550601.0000 - Printing	500.00

Department Group	GL Category	GL Account	FY2027 Proposed Budget ($)
Neighborhood Services	Materials & Supplies	560625.0000 - Clothing	500.00
Neighborhood Services	Materials & Supplies	560625.0000 - Clothing	500.00
Neighborhood Services	Materials & Supplies	560625.0000 - Clothing	500.00
Police	Fringe Benefits	520532.0000 - SLEP Contributions	500.00
Police	Materials & Supplies	550605.0000 - Travel & Mileage Reimbursement	500.00
Police	Personnel Services	510503.0000 - Overtime	500.00
Health	Other Expenses	550602.0000 - Membership Dues	500.00
Health	Materials & Supplies	560631.0000 - OPERATIONAL SUPPLIES	500.00
Health	Materials & Supplies	560625.0000 - Clothing	500.00
Health	Other Expenses	530650.0000 - Conferences Training	500.00
Health	Materials & Supplies	550605.0000 - Travel & Mileage Reimbursement	500.00
Law	Fringe Benefits	510506.0000 - Equip Allow (Auto,Phone,Tools)	500.00
Law	Materials & Supplies	550605.0000 - Travel & Mileage Reimbursement	500.00
Fire	Materials & Supplies	550603.0000 - Postage	500.00
Finance	Materials & Supplies	550604.0000 - Freight & Shipping Expense	500.00
Fire	Materials & Supplies	550673.0000 - Repairs	500.00
VMO - Adjudication	Materials & Supplies	550606.0000 - Books & Subscriptions	500.00
Village Clerk's Office	Materials & Supplies	550666.0000 - Public Information Promotions	500.00
VMO - Communications	Fringe Benefits	510506.0000 - Equip Allow (Auto,Phone,Tools)	500.00
VMO - Admin	Personnel Services	510503.0000 - Overtime	500.00
Law	Fringe Benefits	520520.0000 - Life Insurance Expense	465.00
Public Works	Fringe Benefits	520520.0000 - Life Insurance Expense	465.00
Neighborhood Services	Fringe Benefits	520520.0000 - Life Insurance Expense	463.14
Police	Materials & Supplies	560655.0000 - Reimbursements	400.00
Public Works	Materials & Supplies	550652.0000 - Legal Postings and Doc. Fees	400.00
VMO - Communications	Materials & Supplies	550606.0000 - Books & Subscriptions	400.00
VMO - Communications	Materials & Supplies	560620.0000 - Office Supplies	400.00
Village Clerk's Office	Materials & Supplies	550605.0000 - Travel & Mileage Reimbursement	400.00
VMO - Economic Vitality	Materials & Supplies	550601.0000 - Printing	400.00
VMO - Economic Vitality	Materials & Supplies	550603.0000 - Postage	400.00
Human Resources	Fringe Benefits	520520.0000 - Life Insurance Expense	395.25
VMO - DEI	Fringe Benefits	520520.0000 - Life Insurance Expense	372.00
VMO - Economic Vitality	Fringe Benefits	520520.0000 - Life Insurance Expense	372.00
VMO - Communications	Fringe Benefits	520520.0000 - Life Insurance Expense	372.00
Development Services	Other Expenses	550602.0000 - Membership Dues	365.00
Village Clerk's Office	Materials & Supplies	540698.0000 - Computer Supplies	360.50
Development Services	Fringe Benefits	520520.0000 - Life Insurance Expense	353.40
Board of Trustees	Materials & Supplies	550601.0000 - Printing	350.00

Department Group	GL Category	GL Account	FY2027 Proposed Budget ($)
Public Works	Other Expenses	550602.0000 - Membership Dues	350.00
Neighborhood Services	Fringe Benefits	520520.0000 - Life Insurance Expense	325.50
Neighborhood Services	Other Expenses	550602.0000 - Membership Dues	300.00
Neighborhood Services	Other Expenses	550602.0000 - Membership Dues	300.00
Neighborhood Services	Materials & Supplies	550601.0000 - Printing	300.00
Board of Trustees	Materials & Supplies	550605.0000 - Travel & Mileage Reimbursement	300.00
Health	Other Expenses	550602.0000 - Membership Dues	300.00
IT	Materials & Supplies	550652.0000 - Legal Postings and Doc. Fees	300.00
Health	Materials & Supplies	560620.0000 - Office Supplies	300.00
Health	Materials & Supplies	550603.0000 - Postage	300.00
Health	Materials & Supplies	560620.0000 - Office Supplies	300.00
VMO - Economic Vitality	Materials & Supplies	560625.0000 - Clothing	300.00
Development Services	Fringe Benefits	520520.0000 - Life Insurance Expense	292.95
Health	Fringe Benefits	520521.0000 - Health Insurance Expense	279.72
Neighborhood Services	Fringe Benefits	520520.0000 - Life Insurance Expense	279.00
VMO - Sustainability	Fringe Benefits	520520.0000 - Life Insurance Expense	279.00
VMO - Adjudication	Fringe Benefits	520520.0000 - Life Insurance Expense	279.00
Public Works	Fringe Benefits	520520.0000 - Life Insurance Expense	267.84
Neighborhood Services	Fringe Benefits	520520.0000 - Life Insurance Expense	251.10
Neighborhood Services	Materials & Supplies	560625.0000 - Clothing	250.00
Public Works	Materials & Supplies	550652.0000 - Legal Postings and Doc. Fees	250.00
Human Resources	Fringe Benefits	510506.0000 - Equip Allow (Auto,Phone,Tools)	250.00
Health	Materials & Supplies	550605.0000 - Travel & Mileage Reimbursement	250.00
Fire	Materials & Supplies	550601.0000 - Printing	250.00
Health	Materials & Supplies	550605.0000 - Travel & Mileage Reimbursement	250.00
Development Services	Materials & Supplies	550605.0000 - Travel & Mileage Reimbursement	250.00
Finance	Materials & Supplies	560623.0000 - Cleaning Supplies	250.00
Public Works	Fringe Benefits	520520.0000 - Life Insurance Expense	247.38
Development Services	Fringe Benefits	520520.0000 - Life Insurance Expense	234.36
Public Works	Fringe Benefits	520520.0000 - Life Insurance Expense	225.99
Village Clerk's Office	Materials & Supplies	550603.0000 - Postage	225.00
Village Clerk's Office	Materials & Supplies	560616.0000 - Toner Cartridges	210.00
VMO - Admin	Materials & Supplies	550605.0000 - Travel & Mileage Reimbursement	200.00
Neighborhood Services	Materials & Supplies	550605.0000 - Travel & Mileage Reimbursement	200.00
Development Services	Materials & Supplies	550605.0000 - Travel & Mileage Reimbursement	200.00
Development Services	Materials & Supplies	550605.0000 - Travel & Mileage Reimbursement	200.00
Development Services	Materials & Supplies	550605.0000 - Travel & Mileage Reimbursement	200.00
Board of Trustees	Materials & Supplies	550606.0000 - Books & Subscriptions	200.00

Department Group	GL Category	GL Account	FY2027 Proposed Budget ($)
Board of Trustees	Materials & Supplies	550656.0000 - Miscellaneous Expense	200.00
Fire	Materials & Supplies	550601.0000 - Printing	200.00
IT	Materials & Supplies	550605.0000 - Travel & Mileage Reimbursement	200.00
IT	Materials & Supplies	550606.0000 - Books & Subscriptions	200.00
Health	Fringe Benefits	520520.0000 - Life Insurance Expense	186.00
Village Clerk's Office	Fringe Benefits	520520.0000 - Life Insurance Expense	186.00
Public Works	Fringe Benefits	520520.0000 - Life Insurance Expense	186.00
Health	Fringe Benefits	520520.0000 - Life Insurance Expense	176.70
Public Works	Fringe Benefits	520520.0000 - Life Insurance Expense	167.40
Health	Other Expenses	550602.0000 - Membership Dues	150.00
Human Resources	Materials & Supplies	550605.0000 - Travel & Mileage Reimbursement	150.00
Human Resources	Materials & Supplies	550606.0000 - Books & Subscriptions	150.00
VMO - Admin	Materials & Supplies	550603.0000 - Postage	150.00
VMO - DEI	Fringe Benefits	510506.0000 - Equip Allow (Auto,Phone,Tools)	150.00
Public Works	Fringe Benefits	520520.0000 - Life Insurance Expense	133.92
Health	Fringe Benefits	520520.0000 - Life Insurance Expense	125.55
Health	Fringe Benefits	520522.0000 - Social Security Expense	124.30
Board of Trustees	Materials & Supplies	550603.0000 - Postage	120.00
Human Resources	Materials & Supplies	550601.0000 - Printing	100.00
Human Resources	Materials & Supplies	550603.0000 - Postage	100.00
IT	Materials & Supplies	550603.0000 - Postage	100.00
Human Resources	Personnel Services	510503.0000 - Overtime	100.00
Law	Materials & Supplies	550603.0000 - Postage	100.00
Public Works	Materials & Supplies	560730.0000 - Reference Material	100.00
Public Works	Personnel Services	510503.0000 - Overtime	100.00
Law	Personnel Services	510503.0000 - Overtime	100.00
Neighborhood Services	Personnel Services	510503.0000 - Overtime	100.00
Public Works	Fringe Benefits	520520.0000 - Life Insurance Expense	93.00
Health	Fringe Benefits	520520.0000 - Life Insurance Expense	93.00
Health	Fringe Benefits	520520.0000 - Life Insurance Expense	93.00
Board of Trustees	Fringe Benefits	520520.0000 - Life Insurance Expense	93.00
Health	Fringe Benefits	520527.0000 - IMRF Contributions	58.34
Fire	Materials & Supplies	550601.0000 - Printing	50.00
VMO - Communications	Materials & Supplies	550605.0000 - Travel & Mileage Reimbursement	50.00
Health	Fringe Benefits	520523.0000 - Medicare Expense	29.07
Health	Fringe Benefits	520520.0000 - Life Insurance Expense	1.86
Neighborhood Services	Fringe Benefits	520999.0000 - Grant Admin. - Benefits	(21,000.00)
Neighborhood Services	Fringe Benefits	520999.0000 - Grant Admin. - Benefits	(31,540.00)

Department Group	GL Category	GL Account	FY2027 Proposed Budget ($)
Neighborhood Services	Personnel Services	510999.0000 - Grant Admin. - Salaries	(53,550.00)
Neighborhood Services	Personnel Services	510999.0000 - Grant Admin. - Salaries	(79,000.00)
Non-Departmental	Fringe Benefits	510523.0000 - HEALTH INSURANCE OFFSET	(1,200,000.00)
Non-Departmental	Personnel Services	510522.0000 - Payroll Exp Turnover Savings	(2,800,000.00)
			Total: $86,268,212.71

Expenditures by Department

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Expenses / Expenditure	**(82,867,171)**	**(73,093,376)**	**(96,810,837)**	**(95,634,194)**	**(89,223,802)**	**(86,268,213)**	**10,542,624**	**(10.89%)**
Board of Trustees	(122,657)	(207,083)	(271,987)	(271,987)	(175,228)	(338,468)	(66,481)	24.44%
Development Services	(3,783,300)	(3,669,558)	(4,702,205)	(4,921,080)	(4,277,834)	(4,246,161)	456,044	(9.70%)
Finance	(19,658,784)	(5,042,523)	(16,318,609)	(14,660,130)	(17,017,153)	(2,315,794)	14,002,815	(85.81%)
Fire	(18,754,762)	(19,852,460)	(21,173,351)	(21,229,737)	(20,589,241)	(22,128,551)	(955,200)	4.51%
Health	(1,176,704)	(1,340,115)	(1,476,638)	(1,484,337)	(1,229,467)	(1,385,383)	91,255	(6.18%)
Human Resources	(861,122)	(832,927)	(1,018,547)	(1,098,019)	(824,110)	(1,004,355)	14,192	(1.39%)
IT	(1,625,374)	(1,679,601)	(2,083,893)	(2,037,945)	(1,590,010)	(1,962,833)	121,060	(5.81%)
Law	(820,710)	(1,177,846)	(1,288,521)	(1,288,521)	(1,214,730)	(1,671,832)	(383,311)	29.75%
Neighborhood Services	(1,189,289)	(2,436,663)	(3,869,889)	(3,870,842)	(2,953,593)	(3,908,911)	(39,022)	1.01%
Non-Departmental	0	0	0	0	0	1,185,491	1,185,491	0.00%
Police	(24,598,864)	(25,708,701)	(30,209,075)	(30,228,029)	(26,903,783)	(31,242,167)	(1,033,092)	3.42%
Public Works	(6,803,602)	(6,899,194)	(8,343,247)	(8,367,042)	(7,669,320)	(10,253,891)	(1,910,644)	22.90%
Village Clerk's Office	(228,229)	(264,317)	(458,716)	(490,842)	(323,850)	(509,162)	(50,446)	11.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
VMO - Adjudication	(488,858)	(465,196)	(702,148)	(702,148)	(453,130)	(631,534)	70,614	(10.06%)
VMO - Admin	(1,576,590)	(1,894,881)	(2,101,951)	(2,101,951)	(1,747,910)	(2,171,373)	(69,422)	3.30%
VMO - Communications	(666,401)	(696,645)	(831,138)	(886,662)	(708,060)	(908,482)	(77,344)	9.31%
VMO - DEI	(509,738)	(460,064)	(964,781)	(964,781)	(733,972)	(1,046,791)	(82,010)	8.50%
VMO - Economic Vitality	(2,186)	(465,604)	(996,141)	(1,030,141)	(812,410)	(1,356,451)	(360,310)	36.17%
VMO - Sustainability	0	0	0	0	0	(371,565)	(371,565)	0.00%
Grand Total	**(82,867,171)**	**(73,093,376)**	**(96,810,837)**	**(95,634,194)**	**(89,223,802)**	**(86,268,213)**	**10,542,624**	**(10.89%)**

Revenues & Expenditures by Account Type

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Revenues / Funding Source	**84,667,106**	**67,875,030**	**96,810,837**	**94,810,837**	**74,017,910**	**84,568,213**	**(12,242,624)**	**(12.65%)**
Investment	2,221,452	1,184,557	2,000,000	2,000,000	1,800,000	2,000,000	0	0.00%
Tax Revenues	62,491,624	62,345,486	65,805,910	65,805,910	65,003,910	75,288,163	9,482,253	14.41%
Licenses & Permits	2,483,259	2,118,248	2,363,075	2,363,075	2,114,375	2,208,875	(154,200)	(6.53%)
Charges for Services	5,515,781	1,585,016	4,436,325	4,436,325	4,092,025	4,363,175	(73,150)	(1.65%)
Fines & Fees	2,331,724	770,732	2,605,700	605,700	550,700	608,000	(1,997,700)	(76.67%)
Other Local Government	255,856	25,212	19,599,827	19,599,827	304,900	100,000	(19,499,827)	(99.49%)
Transfers In	9,055,985	(499,389)	0	0	0	0	0	0.00%
Grant Revenue	311,424	345,168	0	0	152,000	0	0	0.00%
Expenses / Expenditure	**(82,867,171)**	**(73,093,376)**	**(96,810,837)**	**(95,634,194)**	**(89,223,802)**	**(86,268,213)**	**10,542,624**	**(10.89%)**
Non Cash	0	0	0	0	0	0	0	0.00%
Personnel Services	(31,295,246)	(33,302,616)	(35,228,315)	(35,059,263)	(34,144,190)	(37,824,806)	(2,596,491)	7.37%
Fringe Benefits	(21,063,841)	(21,321,251)	(24,810,877)	(24,771,340)	(23,186,111)	(25,079,192)	(268,315)	1.08%
Contractual	(9,365,891)	(12,140,143)	(14,842,502)	(15,752,706)	(12,857,096)	(16,121,285)	(1,278,783)	8.62%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Services								
Materials & Supplies	(1,814,337)	(2,024,858)	(2,545,501)	(2,549,501)	(2,079,400)	(2,650,434)	(104,933)	4.12%
Debt Service	0	0	0	0	0	0	0	0.00%
Grants & Subsidies	(700,642)	(549,046)	(1,023,542)	(1,092,417)	(1,086,375)	(906,375)	117,167	(11.45%)
Other Expenses	(525,372)	(475,091)	(735,345)	(785,904)	(450,546)	(673,912)	61,433	(8.35%)
Capital Improvements	(129,009)	(248,472)	(361,350)	(581,155)	(374,175)	(357,700)	3,650	(1.01%)
Transfers Out	(17,943,829)	(3,000,000)	(17,253,405)	(15,031,908)	(15,031,908)	(2,639,509)	14,613,896	(84.70%)
Risk Management Expenses	(29,003)	(31,900)	(10,000)	(10,000)	(14,000)	(15,000)	(5,000)	50.00%
Grand Total	**1,799,935**	**(5,218,346)**	**0**	**(823,357)**	**(15,205,892)**	**(1,700,000)**	**(1,700,000)**	**0.00%**

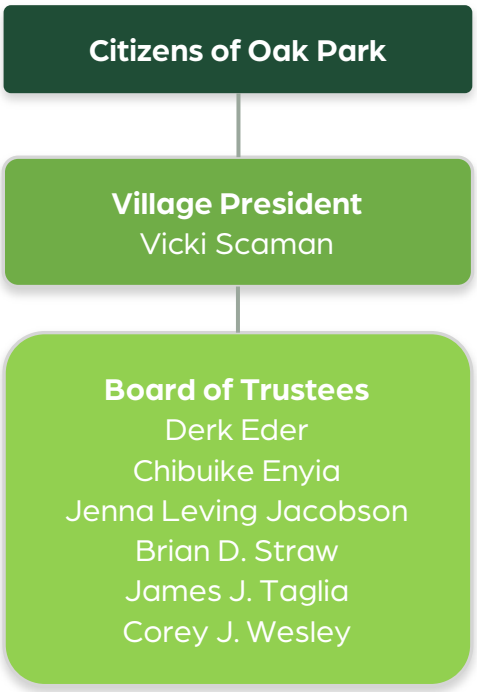
Department Budgets

Board of Trustees

Department Overview

Pursuant to §2-2-4 of the Municipal Code the Village President and Board of Trustees via their legislative authority established under state law are elected by the citizens of Oak Park to establish the policies related to the operation of the Village Government. The Village President and Board of Trustees are responsible for the selection and employment of the Village Manager and annually establish the goals and vision for the organization and authorize the annual budget/appropriations document to support the implementation of these goals.

Village Board of Trustees



Board of Trustees Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
1001.41010.101	**(122,657)**	**(207,083)**	**(271,987)**	**(271,987)**	**(175,228)**	**(338,468)**	**(66,481)**	**24.44%**
Personnel Services	(103,313)	(144,373)	(162,004)	(162,004)	(130,000)	(154,003)	8,001	(4.94%)
510501.0000 - Regular Salaries	(103,313)	(144,373)	(162,004)	(162,004)	(130,000)	(154,003)	8,001	(4.94%)
Fringe Benefits	(8,921)	(11,091)	(12,493)	(12,493)	(10,228)	(11,874)	619	(4.95%)
520520.0000 - Life Insurance Expense	(93)	(93)	(93)	(93)	(78)	(93)	0	0.00%
520522.0000 - Social Security Expense	(7,155)	(8,913)	(10,048)	(10,048)	(8,250)	(9,548)	500	(4.97%)
520523.0000 - Medicare Expense	(1,673)	(2,085)	(2,352)	(2,352)	(1,900)	(2,233)	119	(5.06%)
Contractual Services	0	(18,000)	(15,000)	(15,000)	0	(87,000)	(72,000)	480.00%
530655.0000 - Consultant Fees	0	0	(15,000)	(15,000)	0	(15,000)	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
530667.0000 - External Support	0	(18,000)	0	0	0	(72,000)	(72,000)	0.00%
Materials & Supplies	(5,488)	(19,567)	(43,090)	(43,090)	(17,000)	(42,390)	700	(1.62%)
550601.0000 - Printing	(96)	(352)	(350)	(350)	0	(350)	0	0.00%
550603.0000 - Postage	(102)	0	(120)	(120)	0	(120)	0	0.00%
550605.0000 - Travel & Mileage Reimbursement	0	0	(300)	(300)	0	(300)	0	0.00%
550606.0000 - Books & Subscriptions	(181)	0	(200)	(200)	0	(200)	0	0.00%
550656.0000 - Miscellaneous Expense	0	0	(200)	(200)	0	(200)	0	0.00%
560620.0000 - Office Supplies	(1,545)	(235)	(2,200)	(2,200)	0	(2,200)	0	0.00%
560625.0000 - Clothing	(319)	0	(1,000)	(1,000)	0	(2,000)	(1,000)	100.00%
560631.0000 - OPERATIONAL SUPPLIES	0	(12,189)	(21,650)	(21,650)	(10,000)	(19,950)	1,700	(7.85%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
560638.0000 - Special Events	(3,244)	(6,790)	(17,070)	(17,070)	(7,000)	(17,070)	0	0.00%
Other Expenses	(4,936)	(14,052)	(39,400)	(39,400)	(18,000)	(43,201)	(3,801)	9.65%
530650.0000 - Conferences Training	(4,936)	(7,168)	(19,260)	(19,260)	(11,000)	(20,235)	(975)	5.06%
550602.0000 - Membership Dues	0	(6,884)	(20,140)	(20,140)	(7,000)	(22,966)	(2,826)	14.03%
Grand Total	**(122,657)**	**(207,083)**	**(271,987)**	**(271,987)**	**(175,228)**	**(338,468)**	**(66,481)**	**24.44%**

Development Services

Mission Statement

The Development Services Department's mission is to enhance the quality of life in the Village of Oak Park by providing efficient, consistent, cost-effective, courteous and prompt customer services designed to encourage investment in our community.

Department Overview

The Development Services Department is comprised of the following five divisions: Administration, Business Services, Parking and Mobility Services, Permit & Development and Planning & Urban Design. The Department delivers its services through the divisions listed below.

Administration

Oversees the work of the department's divisions and manages the department budgeting, as well as various development activities of the Village.

Business Services Division

Responsible for working with all Village business partner organizations including the Chamber of Commerce and all active business districts through the recently initiated one-stop-shop program for the business environment. Responsible for the Village's Business District Inspection Program; and the licensing and inspection of all businesses in Oak Park. Assists existing and potential business owners with economic vitality matters and manages the Village's business grant programs.

Parking and Mobility Services Division

Manages all aspects of the Village's public parking program, including on street, surface and garage parking as well as parking enforcement. (Accomplishment and Work Plan listed in the Parking Fund)

Permit & Development Division

Responsible for issuing of permits for all construction activities in the Village. The division is also responsible for the administration of inspection and plan review contracts, Village's detailed plan review, contractor registration/issuance and construction inspections.

Planning & Urban Design Division

Responsible for all planning activities including new developments and administering existing Village plans as well as administering consultant contracts. The Division also is responsible for managing zoning, historic preservation and Village business signage.

Department Work Aligned with 2026-2027 Village Board Goals

2026 Accomplishments

Priority 1 : Update the Village's Formal Economic Vitality Strategy

- *Encourage and support redevelopment and real estate and business investments in priority areas and under utilized sites within the Village, consistent with Village growth priorities*

Facilitated 20 public hearings and processed a diverse workload from January through June, including 5 special use applications, 8 variance applications, 18 certificates of appropriateness, 10 advisory review applications, and 2 zoning text amendments to support continued investment and development in the Village.

- *Advance strategic and coordinated marketing of community assets to expand tourism, support growth of local businesses, and assist with attracting new investments and residents*

Staff created and managed the text amendment process to add cocktail lounge use within the multiple zoning districts in Oak Park. Managed the application and public hearing process for the Village Board to approve a banquet facility to operate on Roosevelt Road.

- *Renew the Village vision and plan for redevelopment of the Roosevelt Road corridor*

Evaluated and adopted Lakota Group's recommended update to the Roosevelt Corridor Plan. Utilized the adopted plan to guide the review of a 28-unit affordable housing Planned Development application, resulting in a favorable recommendation from the Plan Commission. Staff have adopted an update to the Roosevelt Road Corridor Plan.

Priority 2 : Support New and Existing Small Businesses and Districts

- *Conduct an operations and technology assessment of Village owned parking structures with the goal of optimizing efficiency and improving business district parking experiences*

Continued administration of the Village's parking permit programs that support businesses and visitors while maximizing utilization of public parking assets.

- *Support strategies related to parking and mobility by evaluating the effectiveness of the 2023 parking piolet expansion to select overnight on-street parking permit zones, in order to determine if overnight parking access has improved for residents, particularly those in multi-family dwellings, and consider if additional overnight parking access is possible within the operation of the overall parking system.*

Implemented enhancements to residential parking programs, including overnight parking permits, guest parking administration and residential parking policies.

Priority 3 : Create opportunities for Neighborhood and Community Engagement

- *Provide various Village educational workshops and forums and various other topics relating to Village operations and key initiatives.*

Conducted targeted public outreach campaigns supporting implementation of the Vehicle License requirement. Issued more than 700 new Vehicle Licenses through targeted compliance and outreach efforts, increasing participation and awareness of parking requirements.

Department Performance Measures

Outcomes	2025 Actual	2026 Goal	2026 (Projected)	2027 Goal

Building Permits Issued	2,410	2,500	2,500	3,000
Business Licenses Issued	133	130	140	160
Historic Certification of Appropriateness Applications	55	60	60	60
Planning Applications	45	50	50	50
Zoning/Historic Building Permit Reviews	6,897	7,000	7,000	7,200

2027 Initiatives & Projects

Priority 3: Provide for Safe Mobility

- Implement the Village's adopted Vision Zero in accordance with the Village approved Capital Improvement Program in 2026 and 2027.

Priority 1: Support Sustainable Advancement of Affordable Housing

- Review and develop financial incentives to support the development of "missing middle" housing that includes an affordable housing component.

Priority 2: Support Strategies Related to Parking, Mobility and Sustainable Transportation

- Evaluate impacts on parking requirements, demand and supply relative to residential and commercial development due to the Parking over People Act and Missing Middle Housing Initiatives.

Priority 3: Create Opportunities for Neighborhood & Community Engagement

- Begin Envision Oak Park Comprehensive Plan update process. Engage the public on key components of the current plan. Evaluate the overall completion and ongoing projects within the document.

Priority 1: Implement, Report and Educate on the Climate Action Plan

- Adopt an energy stretch code for major building renovations and public facilities that requires enhanced building system performance, electrification and readiness for on-site solar energy and electric vehicle charging (based on CROP EE01).
- Continue to work with businesses to increase sustainable practices, connect businesses to resources for furthering sustainability practices, and recognize businesses for their efforts.
- Conduct public outreach to promote walking, biking, and transit use as well as to provide information and technical assistance to transition personal vehicles to electric vehicles (VT10, DP03).

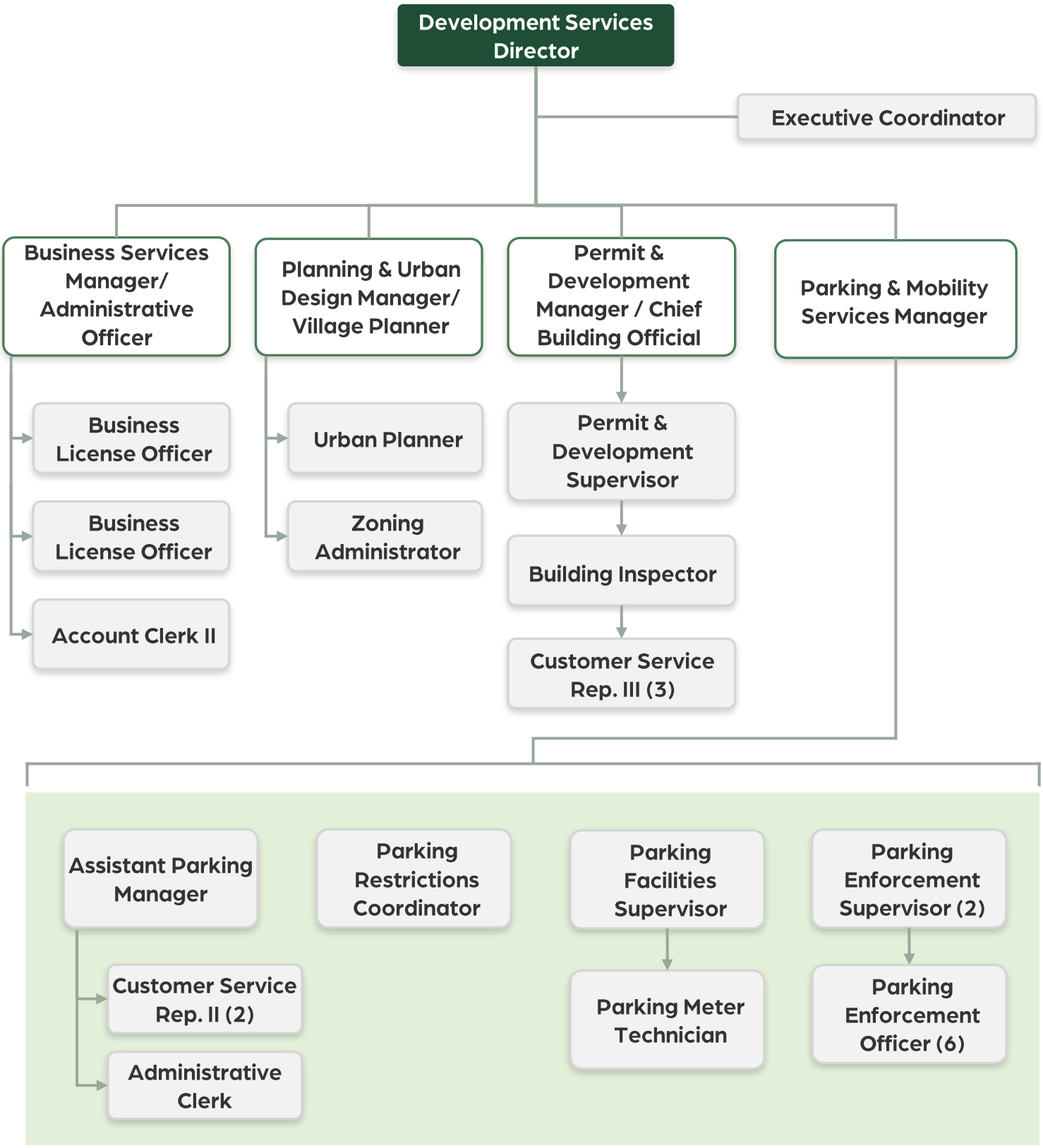
Priority 1: Adopt and Implement the Village's Formal Economic Vitality Strategy

- Encourage and support redevelopment and real estate and business investments in priority areas and underutilized sites within the Village, consistent with Village growth priorities.
- Strategically encourage and grow the nighttime economy of Oak Park.
- Grow the organizational capacity and vibrancy of neighborhood business districts as a foundational element of growing the economic vitality of the Village.

Efficiency & Cost Savings

- Business Services Division: With the launch of the Village's grant platform of Euna Grants, staff have increased the percentage of grant applications to be electronically to 100%. This has resulted in staff administrative time spent on processing grant applications by 60%, allowing staff to dedicate more time for businesses in the Village. This change is estimated to generate approximately $3,000 in FY2027 savings.
- The Parking & Mobility Services Division will pursue the Village's 2% efficiency target through ongoing evaluation of operating expenditures, optimization of software licensing and vendor contracts, expanded use of digital customer service tools, strategic preventative maintenance, and continuous process improvements. These efforts will maximize operational efficiency, reduce long-term operating costs, preserve service levels, and support the Village Board's Organizational Effectiveness goals.
- Permit Division: Permit Processing Division is working on web updates to provide clearer guidance for permit applicants, improving the quality and completeness of initial submittals. By reducing failed plan reviews and repeat submittals, this initiative will decrease reliance on external plan reviewers, shorten permit review times, improve customer service, and generate cost savings for the Village. These changes are estimated to generate approximately $29,000 in FY2027 savings.
- Planning Division: Streamline the Advisory Review Committee (ARC) process by transitioning from in-person meetings to a written review format. Committee members will submit comments and clarifying questions through staff, who will coordinate responses with the applicant and compile all feedback into a single advisory review letter for the petitioner. This approach maintains a comprehensive review process while improving efficiency and reducing operating costs. The change is expected to save approximately $120 per meeting by eliminating the need for after-hours security (approximately $2,000 annually) and $180 per meeting in staff overtime (approximately $3,600 annually). Additional efficiencies will be realized by eliminating the need to review meeting recordings and prepare meeting minutes, allowing staff to dedicate more time to planning initiatives and customer service. In total, these changes are estimated to generate approximately $5,600 in FY2027 savings.

Development Services



Development Services Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
1001.46202.101	**(432,174)**	**(472,540)**	**(674,099)**	**(824,099)**	**(636,050)**	**(764,566)**	**(90,467)**	**13.42%**
Personnel Services	(279,459)	(240,564)	(290,979)	(290,979)	(282,550)	(312,014)	(21,035)	7.23%
510501.0000 - Regular Salaries	(276,760)	(238,031)	(288,479)	(288,479)	(280,000)	(309,514)	(21,035)	7.29%
510503.0000 - Overtime	(1,237)	(2,344)	(2,500)	(2,500)	(2,000)	(2,500)	0	0.00%
510515.0000 - Comp Time	(1,462)	(189)	0	0	(550)	0	0	0.00%
Fringe Benefits	(93,809)	(77,387)	(107,540)	(107,540)	(82,040)	(99,136)	8,404	(7.81%)
510509.0000 - Comp Time Payout	(1,638)	8	0	0	0	0	0	0.00%
520515.0000 - Health Insurance Opt Out	0	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(271)	(229)	(293)	(293)	(240)	(293)	0	(0.02%)
520521.0000 - Health Insurance Expense	(63,337)	(51,286)	(73,717)	(73,717)	(50,400)	(66,158)	7,559	(10.25%)
520522.0000 - Social Security	(15,952)	(13,989)	(17,889)	(17,889)	(16,500)	(19,190)	(1,301)	7.27%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Expense								
520523.0000 - Medicare Expense	(3,731)	(3,272)	(4,186)	(4,186)	(3,900)	(4,488)	(302)	7.21%
520527.0000 - IMRF Contributions	(8,881)	(8,620)	(11,455)	(11,455)	(11,000)	(9,007)	2,448	(21.37%)
Contractual Services	(47,417)	(146,846)	(258,500)	(408,500)	(258,500)	(335,000)	(76,500)	29.59%
530667.0000 - External Support	(47,417)	(146,846)	(258,500)	(408,500)	(258,500)	(335,000)	(76,500)	29.59%
Materials & Supplies	(7,488)	(4,951)	(9,120)	(9,120)	(6,000)	(8,200)	920	(10.09%)
550601.0000 - Printing	0	0	0	0	0	0	0	0.00%
550605.0000 - Travel & Mileage Reimbursement	0	0	(200)	(200)	0	(200)	0	0.00%
550606.0000 - Books & Subscriptions	(17)	0	(920)	(920)	0	0	920	(100.00%)
550652.0000 - Legal Postings and Doc. Fees	(7,471)	(4,951)	(8,000)	(8,000)	(6,000)	(8,000)	0	0.00%
Other Expenses	(4,017)	(2,792)	(7,960)	(7,960)	(6,960)	(7,896)	64	(0.80%)
530650.0000 - Conferences Training	(2,561)	(1,288)	(6,000)	(6,000)	(5,000)	(6,275)	(275)	4.58%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
550602.0000 - Membership Dues	(1,456)	(1,504)	(1,960)	(1,960)	(1,960)	(1,621)	339	(17.30%)
Capital Improvements	17	0	0	0	0	(2,320)	(2,320)	0.00%
570720.0000 - Computer Equipment	17	0	0	0	0	(2,320)	(2,320)	0.00%
1001.46250.101	**(1,716,194)**	**(1,681,722)**	**(2,002,212)**	**(2,002,212)**	**(1,879,400)**	**(1,853,274)**	**148,938**	**(7.44%)**
Personnel Services	(379,160)	(380,309)	(449,203)	(449,203)	(432,800)	(541,292)	(92,089)	20.50%
510501.0000 - Regular Salaries	(378,880)	(380,296)	(446,703)	(446,703)	(431,000)	(538,792)	(92,089)	20.62%
510503.0000 - Overtime	(280)	(13)	(2,500)	(2,500)	(1,800)	(2,500)	0	0.00%
Fringe Benefits	(124,668)	(94,558)	(109,809)	(109,809)	(109,960)	(172,060)	(62,251)	56.69%
510519.0000 - Vacation Time Payout	(590)	(11,046)	0	0	0	0	0	0.00%
520515.0000 - Health Insurance Opt Out	0	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(4,301)	0	(568)	(568)	(460)	(660)	(92)	16.25%
520521.0000 - Health Insurance Expense	(76,154)	(42,967)	(57,324)	(54,924)	(58,000)	(112,103)	(54,779)	95.56%
520522.0000 - Social Security	(23,502)	(21,852)	(27,700)	(27,700)	(26,000)	(33,405)	(5,705)	20.60%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Expense								
520523.0000 - Medicare Expense	(5,496)	(5,110)	(6,480)	(6,480)	(6,100)	(7,812)	(1,332)	20.56%
520527.0000 - IMRF Contributions	(12,813)	(13,097)	(17,737)	(17,737)	(17,000)	(15,679)	2,058	(11.60%)
520537.0000 - HSA EMPLOYER EXPENSE	(1,811)	(486)	0	(2,400)	(2,400)	(2,400)	(2,400)	0.00%
Contractual Services	(1,191,771)	(1,187,351)	(1,425,000)	(1,425,000)	(1,325,000)	(1,125,000)	300,000	(21.05%)
530667.0000 - External Support	(1,170,002)	(1,148,024)	(1,400,000)	(1,400,000)	(1,300,000)	(1,100,000)	300,000	(21.43%)
530675.0000 - Bank Charges	(21,770)	(39,327)	(25,000)	(25,000)	(25,000)	(25,000)	0	0.00%
Materials & Supplies	(10,008)	(10,986)	(8,200)	(8,200)	(8,200)	(11,455)	(3,255)	39.70%
550601.0000 - Printing	(549)	(2,000)	(1,000)	(1,000)	(1,000)	(1,000)	0	0.00%
550605.0000 - Travel & Mileage Reimbursement	(56)	0	(200)	(200)	(200)	(200)	0	0.00%
550606.0000 - Books & Subscriptions	(4,854)	(5,000)	(2,000)	(2,000)	(2,000)	(5,255)	(3,255)	162.75%
560631.0000 - OPERATIONAL SUPPLIES	(4,549)	(3,986)	(5,000)	(5,000)	(5,000)	(5,000)	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Other Expenses	(10,587)	(8,518)	(10,000)	(10,000)	(3,440)	(3,467)	6,533	(65.33%)
530650.0000 - Conferences Training	(10,197)	(7,918)	(9,400)	(9,400)	(2,840)	(1,680)	7,720	(82.13%)
550602.0000 - Membership Dues	(390)	(600)	(600)	(600)	(600)	(1,787)	(1,187)	197.83%
1001.46260.101	**(628,863)**	**(583,057)**	**(686,383)**	**(686,383)**	**(525,131)**	**(697,283)**	**(10,900)**	**1.59%**
Personnel Services	(316,185)	(218,294)	(195,310)	(195,310)	(202,000)	(269,907)	(74,597)	38.19%
510501.0000 - Regular Salaries	(343,199)	(218,294)	(195,310)	(195,310)	(202,000)	(269,907)	(74,597)	38.19%
510503.0000 - Overtime	(198)	0	0	0	0	0	0	0.00%
510999.0000 - Grant Admin. - Salaries	27,212	0	0	0	0	0	0	0.00%
Fringe Benefits	(66,666)	(62,202)	(54,153)	(54,153)	(54,884)	(79,298)	(25,145)	46.43%
510506.0000 - Equip Allow (Auto,Phone,Tools)	0	0	0	0	0	0	0	0.00%
510519.0000 - Vacation Time Payout	0	(6,708)	0	0	0	0	0	0.00%
520515.0000 - Health Insurance Opt Out	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520520.0000 - Life Insurance Expense	(257)	(94)	(196)	(196)	(84)	(234)	(38)	19.57%
520521.0000 - Health Insurance Expense	(35,422)	(31,073)	(31,256)	(31,256)	(32,000)	(50,561)	(19,305)	61.77%
520522.0000 - Social Security Expense	(20,495)	(13,291)	(12,111)	(12,111)	(12,000)	(16,734)	(4,623)	38.17%
520523.0000 - Medicare Expense	(4,793)	(3,108)	(2,834)	(2,834)	(2,800)	(3,914)	(1,080)	38.10%
520527.0000 - IMRF Contributions	(10,829)	(7,905)	(7,756)	(7,756)	(8,000)	(7,854)	(98)	1.27%
520537.0000 - HSA EMPLOYER EXPENSE	(265)	(23)	0	0	0	0	0	0.00%
520999.0000 - Grant Admin. - Benefits	5,396	0	0	0	0	0	0	0.00%
Contractual Services	(223,845)	(285,169)	(357,000)	(357,000)	(226,227)	(283,000)	74,000	(20.73%)
530649.0000 - Sales Tax Rebate	(42,237)	(123,169)	(200,000)	(200,000)	(69,227)	(100,000)	100,000	(50.00%)
530658.0000 - Temporary Services	0	(10,000)	0	0	0	0	0	0.00%
530667.0000 - External Support	(181,607)	(152,000)	(157,000)	(157,000)	(157,000)	(183,000)	(26,000)	16.56%
Materials & Supplies	(13,173)	(13,283)	(65,250)	(65,250)	(28,750)	(51,150)	14,100	(21.61%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
550601.0000 - Printing	0	0	0	0	0	0	0	0.00%
550603.0000 - Postage	(2,543)	(896)	(2,000)	(2,000)	(2,000)	(2,000)	0	0.00%
550605.0000 - Travel & Mileage Reimbursement	(39)	0	(250)	(250)	0	(250)	0	0.00%
550690.0000 - Public Art	0	0	(50,000)	(50,000)	(13,750)	(36,250)	13,750	(27.50%)
560620.0000 - Office Supplies	(8,599)	(10,914)	(11,000)	(11,000)	(11,000)	(10,650)	350	(3.18%)
560625.0000 - Clothing	(1,991)	(1,473)	(2,000)	(2,000)	(2,000)	(2,000)	0	0.00%
Grants & Subsidies	0	0	0	0	0	0	0	0.00%
540668.0000 - BUSINESS DISTRICT OUTDOOR DINING	0	0	0	0	0	0	0	0.00%
585651.0000 - Retail Rehab Grant Programs	0	0	0	0	0	0	0	0.00%
585652.0000 - Operating Subsidies	0	0	0	0	0	0	0	0.00%
Other Expenses	(8,995)	(4,110)	(14,670)	(14,670)	(13,270)	(13,928)	742	(5.06%)
530650.0000 - Conferences	(7,532)	(3,895)	(9,400)	(9,400)	(8,000)	(8,500)	900	(9.57%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Training								
550602.0000 - Membership Dues	(1,463)	(215)	(5,270)	(5,270)	(5,270)	(5,428)	(158)	3.00%
1001.46260.231	**(209,042)**	**(139,361)**	**(229,042)**	**(229,042)**	**(230,000)**	**0**	**229,042**	**(100.00%)**
Grants & Subsidies	(209,042)	(139,361)	(229,042)	(229,042)	(230,000)	0	229,042	(100.00%)
585652.0000 - Operating Subsidies	(209,042)	(139,361)	(229,042)	(229,042)	(230,000)	0	229,042	(100.00%)
1001.46260.232	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Grants & Subsidies	0	0	0	0	0	0	0	0.00%
585652.0000 - Operating Subsidies	0	0	0	0	0	0	0	0.00%
1001.46260.233	**(252,100)**	**(277,917)**	**(300,000)**	**(368,875)**	**(368,875)**	**(368,875)**	**(68,875)**	**22.96%**
Grants & Subsidies	(252,100)	(277,917)	(300,000)	(368,875)	(368,875)	(368,875)	(68,875)	22.96%
585652.0000 - Operating Subsidies	(252,100)	(277,917)	(300,000)	(368,875)	(368,875)	(368,875)	(68,875)	22.96%
1001.46262.101	**(544,927)**	**(514,961)**	**(810,469)**	**(810,469)**	**(638,378)**	**(562,163)**	**248,306**	**(30.64%)**
Personnel Services	(257,256)	(174,601)	(255,764)	(255,764)	(144,000)	(253,632)	2,132	(0.83%)
510501.0000 - Regular Salaries	(257,136)	(174,601)	(255,764)	(255,764)	(144,000)	(253,632)	2,132	(0.83%)
510503.0000 - Overtime	(120)	0	0	0	0	0	0	0.00%
Fringe Benefits	(48,675)	(42,781)	(79,990)	(79,990)	(31,313)	(61,816)	18,174	(22.72%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
510519.0000 - Vacation Time Payout	0	(1,196)	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(253)	(225)	(354)	(354)	(163)	(353)	1	(0.17%)
520521.0000 - Health Insurance Expense	(21,028)	(22,131)	(49,909)	(49,909)	(17,250)	(34,679)	15,230	(30.52%)
520522.0000 - Social Security Expense	(15,614)	(10,557)	(15,860)	(15,860)	(5,000)	(15,725)	135	(0.85%)
520523.0000 - Medicare Expense	(3,652)	(2,469)	(3,711)	(3,711)	(2,400)	(3,678)	33	(0.90%)
520527.0000 - IMRF Contributions	(8,128)	(6,203)	(10,156)	(10,156)	(6,500)	(7,381)	2,775	(27.33%)
Contractual Services	(135,203)	(220,719)	(27,500)	(27,500)	(22,000)	(2,500)	25,000	(90.91%)
530642.0000 - Background Check	(2,141)	(378)	(2,500)	(2,500)	(1,000)	(2,500)	0	0.00%
530667.0000 - External Support	(133,061)	(220,341)	(25,000)	(25,000)	(21,000)	0	25,000	(100.00%)
Materials & Supplies	(2,358)	(2,286)	(4,350)	(4,350)	(3,200)	(4,350)	0	0.00%
550601.0000 - Printing	0	(546)	(1,500)	(1,500)	(1,000)	(1,500)	0	0.00%
550605.0000 - Travel & Mileage	0	0	(200)	(200)	(200)	(200)	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Reimbursement								
560625.0000 - Clothing	(157)	(373)	(650)	(650)	(500)	(650)	0	0.00%
560631.0000 - OPERATIONAL SUPPLIES	(2,201)	(1,367)	(2,000)	(2,000)	(1,500)	(2,000)	0	0.00%
Grants & Subsidies	(83,665)	(54,268)	(410,000)	(410,000)	(405,000)	(225,000)	185,000	(45.12%)
550608.0000 - BUSINESS VACANCY PROGRAM	0	0	0	0	0	0	0	0.00%
585625.0000 - HEMINGWAY GRANT PROGRAMS	0	(6,000)	(305,000)	(305,000)	(300,000)	0	305,000	(100.00%)
585651.0000 - Retail Rehab Grant Programs	(83,665)	(48,268)	(105,000)	(105,000)	(105,000)	(225,000)	(120,000)	114.29%
Other Expenses	(17,770)	(20,305)	(32,865)	(32,865)	(32,865)	(14,865)	18,000	(54.77%)
530650.0000 - Conferences Training	(1,921)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	0	0.00%
550602.0000 - Membership Dues	(15,849)	(10,050)	(18,365)	(18,365)	(18,365)	(365)	18,000	(98.01%)
550607.0000 - VILLAGE/CHAMBER	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
HOLIDAY GIFT GUIDE								
550620.0000 - SHOP LOCAL PROMOTION	0	(5,755)	(10,000)	(10,000)	(10,000)	(10,000)	0	0.00%
Grand Total	**(3,783,300)**	**(3,669,558)**	**(4,702,205)**	**(4,921,080)**	**(4,277,834)**	**(4,246,161)**	**456,044**	**(9.70%)**

Finance

Mission Statement

The Finance Department's mission is to safeguard Oak Park's public resources through responsible fiscal stewardship, transparent reporting, strategic planning, and responsive service while modernizing systems, strengthening internal controls, and aligning resources with Village Board priorities to support efficient operations, long-term financial sustainability, community affordability, and public trust.

Department Overview

The Finance Department oversees and manages all financial operations of the Village. The Department is responsible for providing internal customer service to other Village Departments and maintaining the financial health of the Village in accordance with the annual budget and the requirements of the Municipal Code. The Finance Department directly oversees accounting, audit, budget, debt issuances, purchasing, and payroll. The department also oversees utility billing and cashier operations at Village Hall. Services are provided through the following divisions: Administration, Accounting, Budgeting and Performance Management, Payroll, and Purchasing.

Department Work Aligned with 2026-2027 Village Board Goals

2026 Accomplishments

- Refunding Bond Issuance (Community Affordability)
- Reorganized the Finance department with new staff roles and responsibilities to improve service delivery (Organizational Effectiveness)
- Completed an Enterprise Resource Planning (ERP) system and budgeting platform upgrade for more effective management, enhanced internal controls, and improved transparency (Organizational Effectiveness)
- Developed a comprehensive borrowing plan to finance Village capital projects, establishing sustainable debt service and maintaining strong financial position (Community Affordability, Sustainability & Resiliency)

Department Performance Measures

Outcomes	2025 Actual	2026 Goal	2026 (Projected)	2027 (Projected)
Financial audit corrective actions completed	0	3	3	Pending
Core Finance functions documented with revised procedures and designated backup coverage	40%	45%	45%	90%
Annual prior year fiscal audit completed by target date (September 30)	December 30	October 1	October 30	September 30
Annual prior year Single Audit completed by target date (September 30)	December 24	December 31	December 31	September 30

2027 Initiatives & Projects

- Improve the department's Financial Planning & Analysis cadence (Organizational Effectiveness)
- Revise the Village's Financial Policies & standard operating procedures for improved internal processes and alignment with national best practices (Community Affordability, Organizational Effectiveness)
- Review and consolidate the Village's Chart of Accounts for more efficient financial management and improved compliance with statutes and regulatory mandates (Organizational Effectiveness)
- Expand internal and public-facing dashboards and data access to support decision-making and transparency (Organizational Effectiveness)

Department Initiatives and Projects

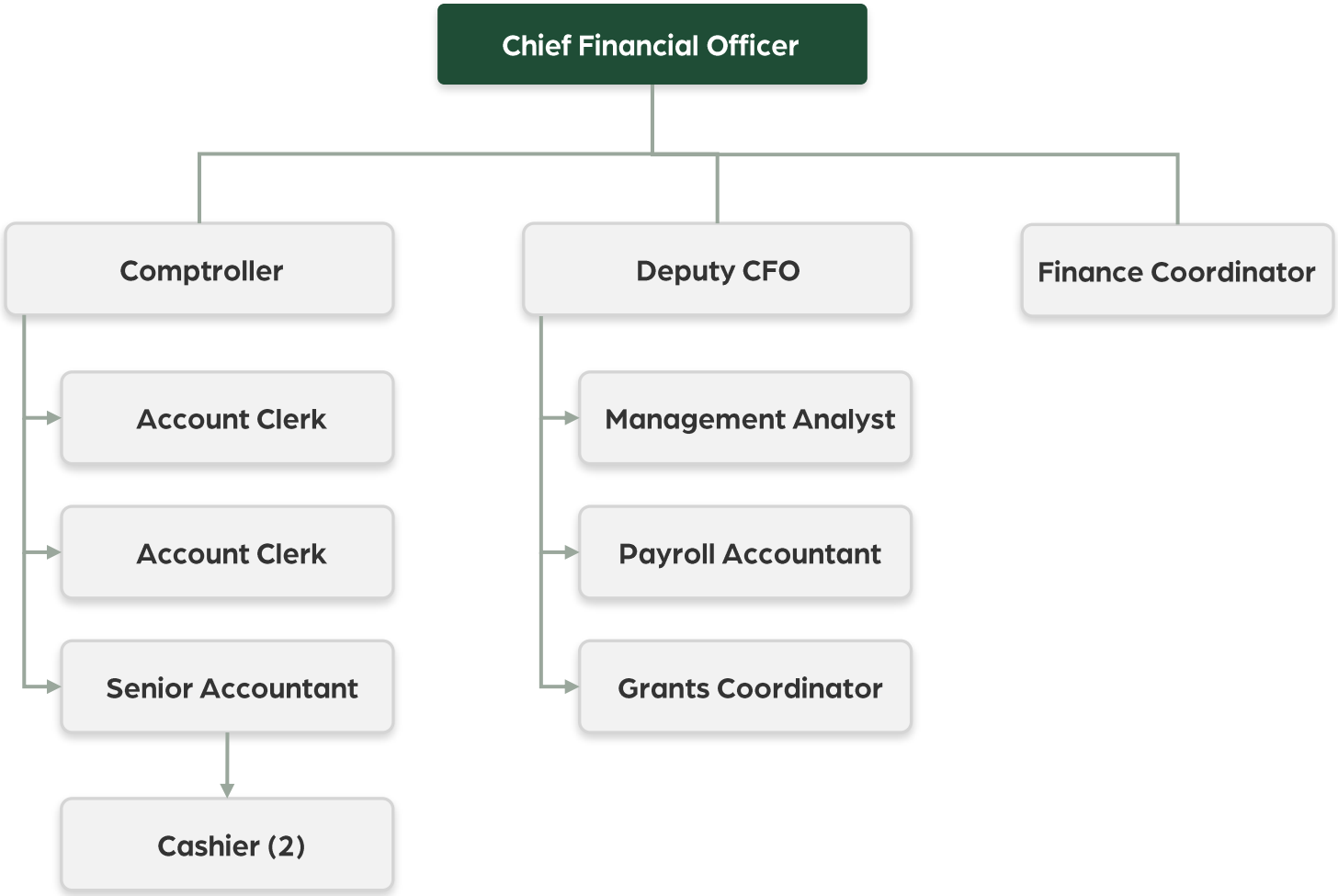
Project/Initiative	2027 Goal	KPIs
Payroll transactions processed without requiring post-payroll corrections	Achieve 90% payroll accuracy without corrections	Timesheet entry and approval revisions; paycheck corrections flagged by staff; end of year payroll audit
Centralize tracking of Village grants in ERP finance system and Grant Management database	95% centralized grant tracking	Update all active grants in Grant Management database; assign grant codes to each active grant and use for accounting purposes; consolidate grant funds as part of chart of accounts cleanup
Finance Policies & Procedures	90% of core finance functions documented with policies and standard operating procedures (SOPs)	Inventory and review existing finance policies; propose revisions and policy frameworks to Finance Committee and Village Board; develop SOPs, prioritizing policy areas relevant to ratings agency review and audit resiliency.
Chart of Accounts Restructuring and Cleanup	Redesign and standardize the Village's chart of accounts to improve financial	Review 100% of active accounts; complete account crosswalk and standardized naming conventions;

	reporting, budgeting, grant tracking, and departmental accountability.	configure the approved structure in BS&A; create SOPs; train affected departments before implementation.
Audit Readiness and Financial Close Improvement	Strengthen year-end readiness and establish consistent monthly closing, reconciliation, and supporting-documentation procedures.	Complete 100% of bank and balance-sheet reconciliations within established timelines; submit audit requests by agreed deadlines; reduce audit adjustments from the FY2026 baseline; reduce the number of material weaknesses.
Financial Data Transparency and Visualization	Implement Euna Budget's transparency and visualization tools to make Village budget and financial information more accessible, understandable, and useful to residents, the Village Board, and operating departments.	Launch a public-facing financial transparency portal during FY2027; publish interactive adopted-budget, revenue, expenditure, and capital-plan dashboards; establish a regular schedule for updating financial data; provide visual budget-to-actual reporting to Village departments; and monitor public use of the platform.

Efficiency & Cost Savings

- Finance is achieving an estimated cost savings of **$45,000** in Fiscal Year 2027 by reducing contracted consulting and temporary staffing services that were carried out by external parties in past years, shifting these activities to be carried out by internal staff on a more cost-effective basis.
- Finance will target approximately **$10,000** in annual staff-capacity and payment-processing efficiencies by increasing enrollment in automatic debit and promoting convenient online utility-payment options. In-person payment and customer assistance will remain fully available. Reducing routine manual transactions will allow existing staff to dedicate more time to complex billing matters, account research, reconciliations, collections, and enhanced resident assistance. The estimate represents the value of staff capacity redirected to higher-priority responsibilities and related processing efficiencies, rather than a reduction in staffing.
- Finance will target up to approximately **$17,400** in payroll savings and cost avoidance during FY2027 through the phased HRIS transition and enhanced payroll analytics. This preliminary target uses 1% of the Village's $1.8 Million overtime budget as a conservative planning benchmark and will be refined based on the system's implementation date, as the new HRIS is expected to become operational during 2027 and will therefore provide only a partial year of benefits. Improved reporting will help Finance and operating departments proactively manage employee time banks, identify payroll errors, analyze overtime and scheduling trends, and address recurring cost drivers. The estimate also reflects related efficiencies and cost avoidance associated with employer IMRF contributions, payroll taxes, and the preparation, reconciliation, and administration of required state and federal payroll filings.

Finance Department



Finance Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
1001.41300.101	**(19,614,284)**	**(4,995,625)**	**(16,318,609)**	**(14,660,130)**	**(17,017,153)**	**(2,315,794)**	**14,002,815**	**(85.81%)**
Non Cash	0	0	0	0	0	0	0	0.00%
582100.0000 - Loss on Investments	0	0	0	0	0	0	0	0.00%
Personnel Services	(490,401)	(645,600)	2,015,535	1,993,462	(900,450)	(1,055,724)	(3,071,259)	(152.38%)
510501.0000 - Regular Salaries	(490,201)	(644,412)	(884,419)	(925,267)	(900,000)	(1,054,724)	(170,305)	19.26%
510502.0000 - Merit Incentives	0	0	0	0	0	0	0	0.00%
510503.0000 - Overtime	(200)	(1,188)	(1,000)	(1,000)	(450)	(1,000)	0	0.00%
510507.0000 - ESTIMATED COLA INCREASES	0	0	0	0	0	0	0	0.00%
510512.0000 - NON-UNION SALARY STUDY CONTINGENCY	0	0	(99,046)	(80,271)	0	0	99,046	(100.00%)
510522.0000 - Payroll Exp	0	0	3,000,000	3,000,000	0	0	(3,000,000)	(100.00%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Turnover Savings								
510999.0000 - Grant Admin. - Salaries	0	0	0	0	0	0	0	0.00%
Fringe Benefits	(244,816)	(259,732)	(303,534)	(313,746)	(196,620)	(402,663)	(99,129)	32.66%
510506.0000 - Equip Allow (Auto,Phone,Tools)	(1,438)	(495)	0	0	0	0	0	0.00%
510519.0000 - Vacation Time Payout	(6,290)	(10,102)	0	0	0	0	0	0.00%
520515.0000 - Health Insurance Opt Out	(78,846)	(84,615)	(90,000)	(90,000)	(96,000)	(90,000)	0	0.00%
520520.0000 - Life Insurance Expense	(581)	(720)	(837)	(930)	(620)	(930)	(93)	11.11%
520521.0000 - Health Insurance Expense	(92,997)	(87,290)	(109,917)	(115,289)	(10,500)	(200,817)	(90,900)	82.70%
520522.0000 - Social Security Expense	(32,344)	(42,102)	(54,837)	(57,370)	(47,000)	(64,030)	(9,193)	16.76%
520523.0000 - Medicare Expense	(7,803)	(8,383)	(12,828)	(13,420)	(11,500)	(15,293)	(2,465)	19.22%
520526.0000 - Dental Insurance	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Expense								
520527.0000 - IMRF Contributions	(24,517)	(26,025)	(35,115)	(36,737)	(31,000)	(30,692)	4,423	(12.59%)
520537.0000 - HSA EMPLOYER EXPENSE	0	0	0	0	0	(900)	(900)	0.00%
520999.0000 - Grant Admin. - Benefits	0	0	0	0	0	0	0	0.00%
Contractual Services	(705,640)	(917,447)	(592,610)	(934,131)	(565,000)	(717,110)	(124,500)	21.01%
530654.0000 - Collection Agency Expense	0	0	0	0	0	0	0	0.00%
530667.0000 - External Support	(384,113)	(622,270)	(100,000)	(440,000)	(100,000)	(64,360)	35,640	(35.64%)
530670.0000 - Audit Service Fees	(75,600)	(52,211)	(90,000)	(90,000)	(30,000)	(122,400)	(32,400)	36.00%
530675.0000 - Bank Charges	(182,478)	(160,415)	(192,000)	(192,000)	(175,000)	(198,000)	(6,000)	3.13%
530685.0000 - Oak Park Area Arts Council	0	0	(2,500)	(2,500)	0	0	2,500	(100.00%)
540690.0000 - Telecommunication Charges	0	0	(2,520)	(2,520)	0	(2,520)	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
550663.0000 - Software Licenses & Updates	(63,449)	(82,551)	(205,590)	(207,111)	(260,000)	(329,830)	(124,240)	60.43%
Materials & Supplies	(69,821)	(130,601)	(108,942)	(102,942)	(66,400)	(106,162)	2,780	(2.55%)
550601.0000 - Printing	(5,271)	(7,260)	(8,500)	(8,500)	(8,600)	(6,500)	2,000	(23.53%)
550603.0000 - Postage	(3,093)	(2,816)	(3,000)	(3,000)	(1,000)	(3,000)	0	0.00%
550604.0000 - Freight & Shipping Expense	0	0	(500)	(500)	0	(500)	0	0.00%
550605.0000 - Travel & Mileage Reimbursement	0	0	(1,100)	(1,100)	0	(3,200)	(2,100)	190.91%
550652.0000 - Legal Postings and Doc. Fees	0	0	(2,300)	(2,300)	(200)	(2,300)	0	0.00%
550656.0000 - Miscellaneous Expense	(1,405)	(56,751)	(2,000)	(2,000)	(1,000)	0	2,000	(100.00%)
560616.0000 - Toner Cartridges	0	0	(1,550)	(1,550)	(500)	(1,550)	0	0.00%
560617.0000 - Paper Supply	(11,110)	(11,955)	(19,190)	(19,190)	(10,000)	(19,190)	0	0.00%
560620.0000 - Office Supplies	(7,238)	(9,842)	(1,800)	(1,800)	(3,000)	(1,800)	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
560623.0000 - Cleaning Supplies	0	0	(250)	(250)	(100)	(250)	0	0.00%
560625.0000 - Clothing	0	0	(880)	(880)	0	0	880	(100.00%)
560670.0000 - Equipment Rental	(41,706)	(41,978)	(67,872)	(61,872)	(42,000)	(67,872)	0	0.00%
Other Expenses	(158,199)	(42,244)	(20,953)	(39,728)	(26,775)	(20,135)	818	(3.90%)
530650.0000 - Conferences Training	135	(2,061)	(13,500)	(13,500)	(3,000)	(14,800)	(1,300)	9.63%
530665.0000 - AWARD APPLICATION FEES	0	0	(1,435)	(1,435)	(1,000)	(1,435)	0	0.00%
530695.0000 - ALTERNATIVE RESPONSE PILOT PROGRAM	0	0	0	0	0	0	0	0.00%
530696.0000 - CRISIS RESPONSE	0	(38,524)	0	(18,775)	(18,775)	0	0	0.00%
550602.0000 - Membership Dues	(1,345)	(1,660)	(6,018)	(6,018)	(4,000)	(3,900)	2,118	(35.19%)
580705.0000 - FRAUD LOSSES	(156,989)	0	0	0	0	0	0	0.00%
Capital Improvements	(1,578)	0	(54,700)	(231,137)	(230,000)	(14,000)	40,700	(74.41%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
570710.0000 - Equipment	(1,578)	0	0	0	0	0	0	0.00%
570711.0000 - Software	0	0	(51,200)	(221,637)	(221,000)	0	51,200	(100.00%)
570725.0000 - Office Equipment	0	0	(3,500)	(9,500)	(9,000)	(14,000)	(10,500)	300.00%
570949.0000 - CAPITAL OUTLAY - INSTALLMENT CONTRACT	0	0	0	0	0	0	0	0.00%
Transfers Out	(17,943,829)	(3,000,000)	(17,253,405)	(15,031,908)	(15,031,908)	0	17,253,405	(100.00%)
591825.0000 - Transfer To Debt Service Fund	(500,000)	(500,000)	(569,086)	(569,086)	(569,086)	0	569,086	(100.00%)
591826.0000 - Transfer To Sir Fund	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	0	2,000,000	(100.00%)
591829.0000 - Transfer To Equip Repl	0	0	(1,566,139)	(1,344,642)	(1,344,642)	0	1,566,139	(100.00%)
591850.0000 - TRANSFER TO SUSTAINABILITY	0	(500,000)	(250,000)	(250,000)	(250,000)	0	250,000	(100.00%)
591860.0000 - TRANSFER TO PARKING FUND	(40,000)	0	(2,000,000)	0	0	0	2,000,000	(100.00%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
591890.0000 - Transfer To Other Funds	0	0	0	0	0	0	0	0.00%
591891.0000 - TRANSFER TO FARMERS MARKET FUND	0	0	(134,256)	(134,256)	(134,256)	0	134,256	(100.00%)
591895.0000 - Transfer To Cip Fund	(15,403,829)	0	(10,733,924)	(10,733,924)	(10,733,924)	0	10,733,924	(100.00%)
1001.41300.199	**(44,500)**	**(46,898)**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Debt Service	0	0	0	0	0	0	0	0.00%
581801.0000 - Bond Principal Payment	0	0	0	0	0	0	0	0.00%
Other Expenses	(44,500)	(46,898)	0	0	0	0	0	0.00%
581800.0000 - INSTALLMENT CONTRACT PRINCIPAL PAYMENT	(44,500)	(46,898)	0	0	0	0	0	0.00%
Grand Total	**(19,658,784)**	**(5,042,523)**	**(16,318,609)**	**(14,660,130)**	**(17,017,153)**	**(2,315,794)**	**14,002,815**	**(85.81%)**

Fire

Mission Statement

The mission of the Village of Oak Park Fire Department is to protect life, property, and the environment through dedication to excellence in fire prevention, emergency response, public education, and community service. We are committed to the highest standards of professionalism, integrity, and compassion while working collaboratively to ensure the safety and well-being of all those we serve.

Department Overview

The Oak Park Fire Department is an all-hazard Fire Rescue agency, providing excellent emergency response and standards of care that enhances the quality of life in our community. This is accomplished through fire suppression operations, emergency medical services, and fire prevention and inspections, public education, and code enforcement. The department provides both advanced and basic life support with highly trained paramedics. The Fire Department assists the public in all areas of emergency and non-emergency situations and provides mutual aid to other local and state agencies.

The Oak Park Fire Department prioritizes human life, property, and the environment. Risk is determined by a continuous evaluation based on the department's expertise, education, experience, and resources. The Oak Park Fire Department maintains three fire stations located throughout the Village. Divisions for Administration, Operations, and Emergency Medical Services (EMS) answer calls for service 24 hours a day 365 days a year.

The Fire Department consists of sworn firefighter/paramedics, officers and civilian personnel assigned to the following divisions: Administration, Operations, EMS, Fire Prevention Bureau, Investigation Bureau, Public Education Bureau, and Training.

Department Work Aligned with 2026-2027 Village Board Goals

2026 Accomplishments

- Updated hiring process to reduce start of application process to swearing in and onboarding, increasing start time for new hires (Community Health & Safety).
- Initiated cancer screening program in partnership with University of Illinois (Community Health & Safety).
- Met over-hire commitment by hiring six additional Firefighter/Paramedic positions to assure continued service provision for the Village (Community Health & Safety).

2027 Initiatives & Projects

- Continue implementation of the Rescue Squad concept, increasing service offerings and reducing economic outlay of larger vehicles, as the department modernizes its responses based on current data and immerging trends (Community Health & Safety).
- Invest in improved Personal Protective Equipment (PPE) for Fire Investigators (Community Health & Safety).
- Pursue Station 2 design and construction (Community Health & Safety)

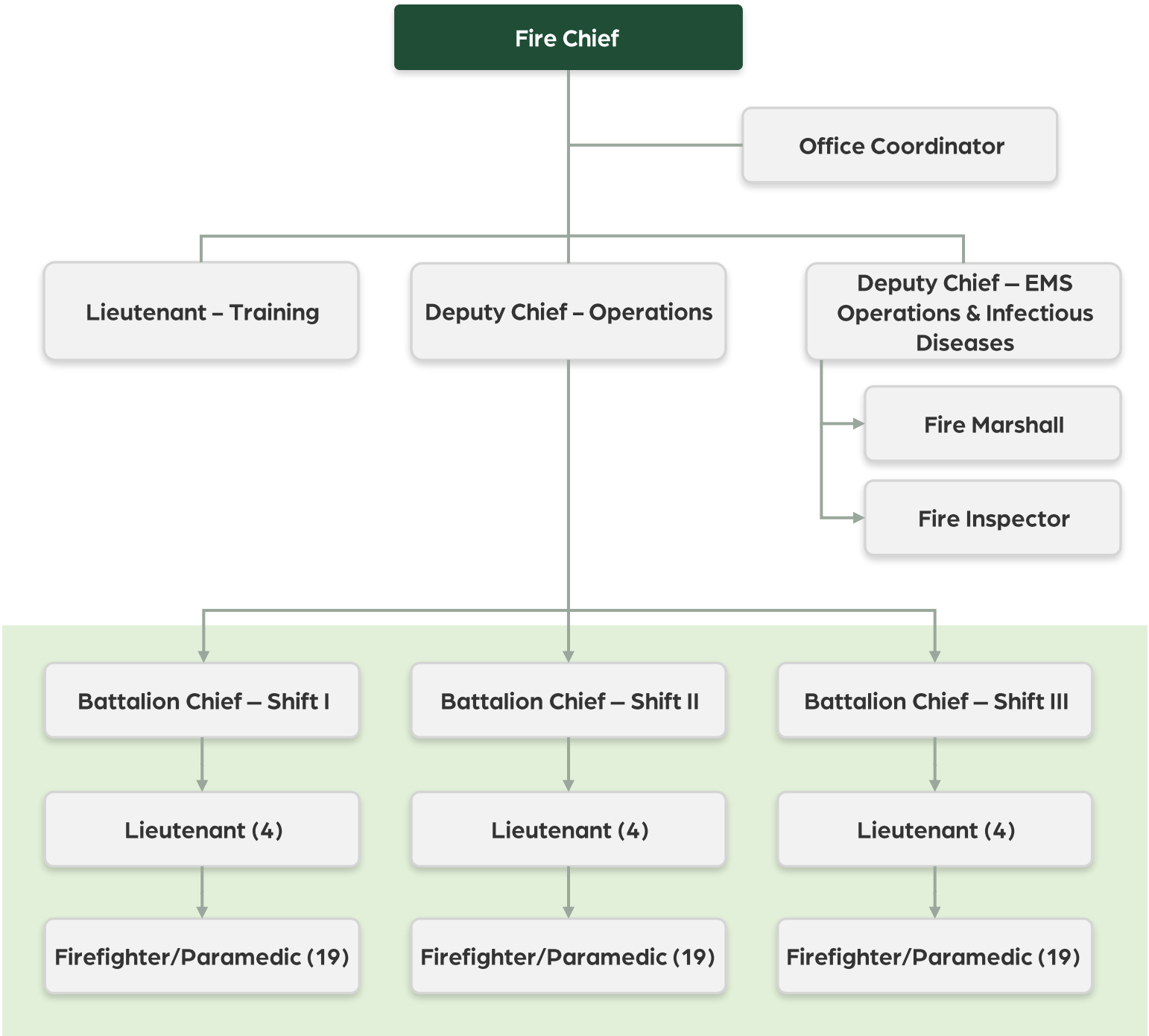
Department Performance Measures

Outcome	2025 Actual	2026 (Jan- Sept)	2026 (Projected)	2027 (Projected)
Fire Service Call Responses	3,719	2,319	3,091	3,333
EMS Service Call Responses	5,755	4,807	6,409	6,767

Efficiency & Cost Savings

- Used outside grant funding to purchase SCBA Washer lifesaving equipment, valued at **$31,993**.
- Secured **$12,700** in additional grant funding for ballistic shields and related equipment.
- Secure Assistance to Firefighter Grant (AFG) to purchase new SCBA and RIT bag for new squad $32, 727
- Station 3 window rehab program was initiated in 2026 and will complete in early 2027, decreasing utility costs related to energy inefficiency.

Fire Department



Fire Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
1001.42500.101	**(7,397,012)**	**(7,657,429)**	**(8,647,674)**	**(8,647,674)**	**(8,540,054)**	**(9,030,119)**	**(382,445)**	**4.42%**
Personnel Services	(607,501)	(679,622)	(883,131)	(883,131)	(800,000)	(943,876)	(60,745)	6.88%
510501.0000 - Regular Salaries	(607,501)	(679,622)	(883,131)	(883,131)	(800,000)	(943,876)	(60,745)	6.88%
510503.0000 - Overtime	0	0	0	0	0	0	0	0.00%
Fringe Benefits	(6,702,727)	(6,880,017)	(7,660,143)	(7,660,143)	(7,642,854)	(7,955,643)	(295,500)	3.86%
510519.0000 - Vacation Time Payout	0	(34,035)	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(403)	(441)	(652)	(652)	(450)	(558)	94	(14.42%)
520521.0000 - Health Insurance Expense	(111,781)	(123,916)	(151,890)	(151,890)	(140,000)	(142,454)	9,436	(6.21%)
520522.0000 - Social Security Expense	(11,871)	(12,178)	(13,836)	(13,836)	(11,000)	(15,093)	(1,257)	9.09%
520523.0000 - Medicare Expense	(5,827)	(8,436)	(12,810)	(12,810)	(11,000)	(13,686)	(876)	6.84%
520525.0000 - Fire Pension	(6,567,791)	(6,695,090)	(7,474,204)	(7,474,204)	(7,474,204)	(7,778,704)	(304,500)	4.07%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Contributions								
520527.0000 - IMRF Contributions	(5,054)	(5,921)	(6,751)	(6,751)	(6,200)	(5,147)	1,604	(23.76%)
Contractual Services	(67,879)	(71,660)	(75,200)	(75,200)	(75,000)	(95,150)	(19,950)	26.53%
530667.0000 - External Support	(67,879)	(71,660)	(75,200)	(75,200)	(75,000)	(95,150)	(19,950)	26.53%
Materials & Supplies	(5,896)	(10,276)	(11,200)	(11,200)	(4,200)	(12,600)	(1,400)	12.50%
550601.0000 - Printing	(185)	(41)	(200)	(200)	(100)	(200)	0	0.00%
550603.0000 - Postage	(318)	(562)	(500)	(500)	(100)	(500)	0	0.00%
550671.0000 - Office Machine Service	(1,533)	(1,998)	(2,000)	(2,000)	(1,000)	(2,000)	0	0.00%
560620.0000 - Office Supplies	(2,932)	(3,964)	(4,000)	(4,000)	(2,000)	(4,000)	0	0.00%
560622.0000 - Special Supplies	0	0	0	0	0	(1,400)	(1,400)	0.00%
560625.0000 - Clothing	50	(2,723)	(3,000)	(3,000)	0	(3,000)	0	0.00%
560638.0000 - Special Events	(978)	(988)	(1,500)	(1,500)	(1,000)	(1,500)	0	0.00%
Other Expenses	(13,009)	(15,853)	(18,000)	(18,000)	(18,000)	(22,850)	(4,850)	26.94%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
530650.0000 - Conferences Training	(17)	(3,766)	(4,000)	(4,000)	(4,000)	(8,700)	(4,700)	117.50%
550602.0000 - Membership Dues	(12,992)	(12,087)	(14,000)	(14,000)	(14,000)	(14,150)	(150)	1.07%
1001.42510.101	**(11,112,569)**	**(11,872,594)**	**(12,229,177)**	**(12,261,170)**	**(11,852,437)**	**(12,786,682)**	**(557,505)**	**4.56%**
Personnel Services	(8,739,679)	(8,898,664)	(9,149,873)	(9,149,873)	(8,814,200)	(9,309,098)	(159,225)	1.74%
510501.0000 - Regular Salaries	(7,686,800)	(7,603,861)	(8,149,873)	(8,149,873)	(7,750,000)	(8,292,098)	(142,225)	1.75%
510503.0000 - Overtime	(903,916)	(1,119,703)	(800,000)	(800,000)	(860,000)	(800,000)	0	0.00%
510504.0000 - ACTING OUT OF RANK	0	(6,125)	0	0	(17,000)	(17,000)	(17,000)	0.00%
510515.0000 - Comp Time	0	(1,533)	0	0	(3,200)	0	0	0.00%
510516.0000 - FD 7G Pay	(48,970)	(68,034)	(80,000)	(80,000)	(84,000)	(80,000)	0	0.00%
510521.0000 - Holiday Pay	(99,993)	(99,409)	(120,000)	(120,000)	(100,000)	(120,000)	0	0.00%
Fringe Benefits	(1,718,062)	(1,651,881)	(1,886,104)	(1,886,104)	(1,825,550)	(2,079,296)	(193,192)	10.24%
510509.0000 - Comp Time Payout	(5,540)	(1,988)	(6,000)	(6,000)	(6,000)	(6,000)	0	0.00%
510510.0000 - Sick Time Payout	(43,318)	(22,527)	(50,000)	(50,000)	(66,800)	(50,000)	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
510519.0000 - Vacation Time Payout	(23,646)	(17,854)	(30,000)	(30,000)	(31,000)	(30,000)	0	0.00%
520515.0000 - Health Insurance Opt Out	0	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(6,124)	(5,894)	(6,138)	(6,138)	(5,100)	(6,138)	0	0.00%
520521.0000 - Health Insurance Expense	(1,521,078)	(1,479,788)	(1,669,862)	(1,668,962)	(1,600,000)	(1,860,122)	(190,260)	11.39%
520522.0000 - Social Security Expense	(3,073)	(4,156)	(5,000)	(5,000)	(4,850)	(5,000)	0	0.00%
520523.0000 - Medicare Expense	(115,237)	(118,724)	(118,204)	(118,204)	(110,000)	(120,235)	(2,031)	1.72%
520537.0000 - HSA EMPLOYER EXPENSE	(46)	(950)	(900)	(1,800)	(1,800)	(1,800)	(900)	100.00%
Contractual Services	(459,325)	(1,005,629)	(959,100)	(959,100)	(1,052,187)	(1,164,189)	(205,089)	21.38%
530660.0000 - General Contractuals	(78,627)	(70,296)	(70,600)	(70,600)	(82,000)	(110,600)	(40,000)	56.66%
530681.0000 - WSCDC Contract	(373,115)	(929,906)	(880,000)	(880,000)	(961,687)	(1,045,089)	(165,089)	18.76%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
540690.0000 - Telecommunication Charges	(7,583)	(5,427)	(8,500)	(8,500)	(8,500)	(8,500)	0	0.00%
Materials & Supplies	(164,363)	(165,388)	(180,800)	(180,800)	(121,000)	(180,800)	0	0.00%
550673.0000 - Repairs	(16,107)	(16,134)	(18,800)	(18,800)	(12,000)	(18,800)	0	0.00%
560625.0000 - Clothing	(117,399)	(122,562)	(130,000)	(130,000)	(90,000)	(130,000)	0	0.00%
560630.0000 - Small Tools	(30,857)	(11,983)	(12,000)	(12,000)	(1,000)	(12,000)	0	0.00%
560631.0000 - OPERATIONAL SUPPLIES	0	(14,708)	(20,000)	(20,000)	(18,000)	(20,000)	0	0.00%
Other Expenses	0	0	0	0	0	0	0	0.00%
530650.0000 - Conferences Training	0	0	0	0	0	0	0	0.00%
Capital Improvements	(31,140)	(151,032)	(53,300)	(85,293)	(39,500)	(53,300)	0	0.00%
570710.0000 - Equipment	(18,917)	(144,899)	(46,300)	(78,293)	(32,000)	(46,300)	0	0.00%
570720.0000 - Computer Equipment	(12,223)	(6,133)	(7,000)	(7,000)	(7,500)	(7,000)	0	0.00%
1001.42520.101	**(191,663)**	**(245,223)**	**(206,750)**	**(206,750)**	**(101,550)**	**(209,500)**	**(2,750)**	**1.33%**
Contractual Services	(155,883)	(220,841)	(171,000)	(171,000)	(76,000)	(173,750)	(2,750)	1.61%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
530660.0000 - General Contractuals	(84,675)	(94,215)	(16,000)	(16,000)	(6,000)	(18,750)	(2,750)	17.19%
530667.0000 - External Support	(71,208)	(126,626)	(155,000)	(155,000)	(70,000)	(155,000)	0	0.00%
Materials & Supplies	(30,804)	(17,039)	(18,050)	(18,050)	(15,050)	(18,050)	0	0.00%
550601.0000 - Printing	41	0	(50)	(50)	(50)	(50)	0	0.00%
550673.0000 - Repairs	(267)	(2,230)	(3,000)	(3,000)	0	(3,000)	0	0.00%
560631.0000 - OPERATIONAL SUPPLIES	(30,577)	(14,809)	(15,000)	(15,000)	(15,000)	(15,000)	0	0.00%
Other Expenses	120	(683)	(1,200)	(1,200)	(500)	(1,200)	0	0.00%
550602.0000 - Membership Dues	120	(683)	(1,200)	(1,200)	(500)	(1,200)	0	0.00%
Capital Improvements	(5,097)	(6,659)	(16,500)	(16,500)	(10,000)	(16,500)	0	0.00%
570710.0000 - Equipment	(5,097)	(6,659)	(16,500)	(16,500)	(10,000)	(16,500)	0	0.00%
1001.42530.101	**(1,094)**	**(1,889)**	**(3,500)**	**(3,500)**	**(1,000)**	**(8,000)**	**(4,500)**	**128.57%**
Materials & Supplies	(769)	(485)	(1,500)	(1,500)	0	(6,000)	(4,500)	300.00%
550673.0000 - Repairs	0	0	(500)	(500)	0	(500)	0	0.00%
560625.0000 -	0	0	0	0	0	(4,500)	(4,500)	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Clothing								
560630.0000 - Small Tools	(769)	(485)	(1,000)	(1,000)	0	(1,000)	0	0.00%
Other Expenses	(325)	(1,404)	(2,000)	(2,000)	(1,000)	(2,000)	0	0.00%
550602.0000 - Membership Dues	(325)	(1,404)	(2,000)	(2,000)	(1,000)	(2,000)	0	0.00%
1001.42540.101	**(52,424)**	**(75,326)**	**(86,250)**	**(110,643)**	**(94,200)**	**(94,250)**	**(8,000)**	**9.28%**
Materials & Supplies	(20,069)	(24,847)	(25,250)	(25,250)	(18,200)	(25,250)	0	0.00%
550601.0000 - Printing	0	(185)	(250)	(250)	(200)	(250)	0	0.00%
550673.0000 - Repairs	0	(950)	(1,000)	(1,000)	0	(1,000)	0	0.00%
560631.0000 - OPERATIONAL SUPPLIES	(17,253)	(19,996)	(20,000)	(20,000)	(17,000)	(20,000)	0	0.00%
560638.0000 - Special Events	(2,816)	(3,715)	(4,000)	(4,000)	(1,000)	(4,000)	0	0.00%
Other Expenses	(32,355)	(50,479)	(61,000)	(85,393)	(76,000)	(69,000)	(8,000)	13.11%
530650.0000 - Conferences Training	(32,455)	(49,747)	(60,000)	(84,393)	(76,000)	(68,000)	(8,000)	13.33%
550602.0000 - Membership Dues	100	(733)	(1,000)	(1,000)	0	(1,000)	0	0.00%
Grand Total	**(18,754,762)**	**(19,852,460)**	**(21,173,351)**	**(21,229,737)**	**(20,589,241)**	**(22,128,551)**	**(955,200)**	**4.51%**

Health Services

Mission Statement

To provide services to prepare for and respond to community health needs; prevent injuries, communicable and chronic diseases; to create equitable systems that promote health for the community; and protect the residents and employees in the Village through public health services and education.

Department Overview

Oak Park is one of 97 jurisdictions within Illinois that have a certified local health department (LHD). Of these jurisdictions, only 4 operate at the municipal level. This means public health work can be hyper-focused on the actual needs within the Oak Park community. By maintaining this certification, the Oak Park Health Department is entitled to receive numerous non-competitive grants from the Illinois Department of Public Health to assist with personnel and operational expenses.

The Health Department protects the community from environmental hazards, from the spread of infectious disease, enforces health regulations, encourages residents to take actions that benefit their health, and work to make the healthy choice the easy choice. This work is conducted by 13 full-time staff from the following divisions: Administration, Animal Control, Environmental Health, Emergency Preparedness & Response, Health Promotion and Policy, Farmers Market, Nursing and Communicable Disease

The Health Department is guided by the following principles:

- Equity - A fair and just opportunity for optimal health
- Data-Driven - Using up to date research and scientific evidence for decision making and program planning
- Collaboration - Utilize the expertise of our community to achieve public health goals
- Communication - Clear, concise and timely messaging and information delivered in an accessible manner
- Compassion - Normalize helping people
- Growth - Growing towards excellence
- Integrity - Doing what's right for the public's health, even when it is the hard choice
- Public Service - Dedicated to giving our residents what they need when they need it

Department Work Aligned with 2026-2027 Village Board Goals

2026 Accomplishments

- Completion of the 2026 IPLAN (Community Health and Safety)
- Successfully created an e-ride educational campaign (Community Health and Safety)

- Transitioned to a new emergency notification system (Community Health and Safety)
- Transitioned Environmental Health Food inspections to be conducted electronically (Community Health and Safety)
- Collaboration with the ECHO program in which the Public Health Nurse makes weekly visits to the unhoused population for health counseling and basic wound care (Community Health and Safety)
- Successfully created a Safe Sharps Disposal program (Community Health and Safety)
- Participated in a community-wide emergency response exercise (Community Health and Safety)

2027 Initiatives & Projects

- Foster strong partnerships with community organizations to collaboratively advance health priorities using an equity lens for those needs identified in the IPLAN
- Collaborate with local schools and organizations to promote a vaccine educational campaign
- Maintain a public dashboard of key health metrics
- Collaborate with the Office of Diversity, Equity, and Inclusion in the development and implementation of an Age-Friendly Strategic Plan
- Re-establish regular meetings with community partners on emergency preparedness and response planning
- Establish a referral system to connect residents with the services needed
- Maintain a public dashboard of searchable food inspections

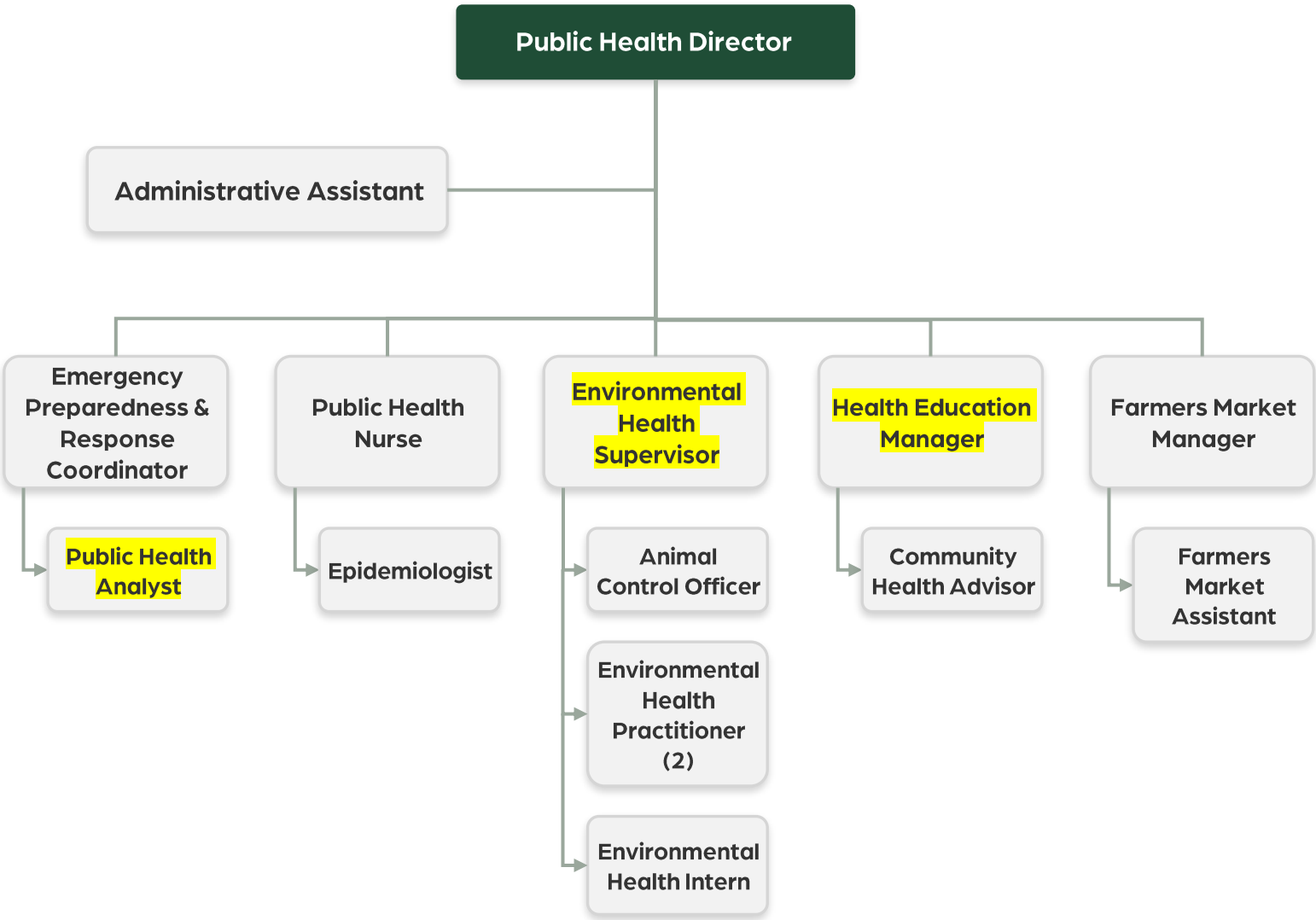
Department Performance Measures

Outcome	2025 Actual	2026 Goal	2026 End-of-Year (Estimate)	2027 (Projected)
Animal Licenses Issued; Cats	49	50	50	50
Animal Licenses Issued; Dogs	1,259	1,300	1,259	1,300
Animals Impounded	108	100	115	100
Animals Returned to Owner	3	5	5	5
Child Lead Poisoning Cases Investigated	16	15	20	15
Food Inspections Conducted	347	350	380	350
Rat Cases Investigated	2,384	2,400	2,500	2,400
Smoking Compliance Checks	60	60	60	60
SNAP/Link Transactions at Farmers Market	971	1,000	1,300	1,000
SNAP/Link Vouchers Distributed at Farmers	$42,087	$42,000	$50,000	$42,000
Farmers Market Attendance	95,447	95,000	110,000	95,000
Narcan Doses Distributed	2,204	2,000	2,300	2,000

Efficiency & Cost Savings

- Beginning in 2025, Health has adjusted their General Fund budget to be more in line with actual expenses which has resulted in a decrease in Department budget categories
- Beginning in 2025, Health has reallocated grant funding to cover more operational and personnel costs

Public Health



Health Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
1001.44550.101	**(371,430)**	**(332,285)**	**(337,138)**	**(341,637)**	**(290,850)**	**(349,563)**	**(12,425)**	**3.69%**
Personnel Services	(274,951)	(216,823)	(214,984)	(214,984)	(200,600)	(224,805)	(9,821)	4.57%
510501.0000 - Regular Salaries	(318,746)	(214,913)	(213,984)	(213,984)	(200,000)	(223,805)	(9,821)	4.59%
510503.0000 - Overtime	(1,175)	(1,911)	(1,000)	(1,000)	(600)	(1,000)	0	0.00%
510999.0000 - Grant Admin. - Salaries	44,970	0	0	0	0	0	0	0.00%
Fringe Benefits	(58,136)	(77,616)	(81,645)	(81,645)	(66,950)	(81,727)	(82)	0.10%
510506.0000 - Equip Allow (Auto,Phone,Tools)	(1,009)	(286)	0	0	0	0	0	0.00%
510519.0000 - Vacation Time Payout	(3,454)	0	0	0	0	0	0	0.00%
520515.0000 - Health Insurance Opt Out	0	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(234)	(199)	(186)	(186)	(150)	(186)	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520521.0000 - Health Insurance Expense	(45,952)	(53,890)	(56,591)	(56,591)	(44,000)	(57,908)	(1,317)	2.33%
520522.0000 - Social Security Expense	(18,084)	(12,572)	(13,268)	(13,268)	(12,000)	(13,876)	(608)	4.58%
520523.0000 - Medicare Expense	(4,229)	(2,940)	(3,103)	(3,103)	(2,800)	(3,245)	(142)	4.58%
520527.0000 - IMRF Contributions	(9,657)	(7,729)	(8,497)	(8,497)	(8,000)	(6,513)	1,984	(23.35%)
520999.0000 - Grant Admin. - Benefits	24,485	0	0	0	0	0	0	0.00%
Contractual Services	(21,487)	(25,581)	(25,509)	(28,509)	(15,000)	(27,240)	(1,731)	6.79%
530667.0000 - External Support	(21,250)	(25,104)	(25,000)	(28,000)	(15,000)	(25,000)	0	0.00%
540690.0000 - Telecommunication Charges	(237)	(477)	(509)	(509)	0	(540)	(31)	6.09%
550663.0000 - Software Licenses & Updates	0	0	0	0	0	(1,700)	(1,700)	0.00%
Materials & Supplies	(7,445)	(10,152)	(7,300)	(7,300)	(2,800)	(7,300)	0	0.00%
550601.0000 - Printing	(1,593)	(983)	(1,000)	(1,000)	0	(1,000)	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
550603.0000 - Postage	(647)	(357)	(300)	(300)	(100)	(300)	0	0.00%
550605.0000 - Travel & Mileage Reimbursement	(276)	0	0	0	0	0	0	0.00%
560620.0000 - Office Supplies	(1,527)	(1,927)	(1,500)	(1,186)	(1,000)	(1,500)	0	0.00%
560631.0000 - OPERATIONAL SUPPLIES	(3,402)	(4,272)	(3,000)	(3,314)	(200)	(3,000)	0	0.00%
560638.0000 - Special Events	0	(2,614)	(1,500)	(1,500)	(1,500)	(1,500)	0	0.00%
Other Expenses	(6,895)	(1,920)	(7,700)	(4,700)	(3,000)	(8,490)	(790)	10.26%
530650.0000 - Conferences Training	(5,210)	(1,060)	(6,000)	(3,000)	(2,000)	(6,000)	0	0.00%
550602.0000 - Membership Dues	(1,685)	(860)	(1,700)	(1,700)	(1,000)	(2,490)	(790)	46.47%
Capital Improvements	(2,517)	(192)	0	(4,499)	(2,500)	0	0	0.00%
570710.0000 - Equipment	(2,517)	(192)	0	(4,499)	(2,500)	0	0	0.00%
1001.44550.612	**(186,874)**	**(279,481)**	**(271,840)**	**(271,840)**	**(216,394)**	**(288,600)**	**(16,760)**	**6.17%**
Personnel Services	(97,403)	(128,420)	(132,189)	(132,189)	(117,000)	(134,699)	(2,510)	1.90%
510501.0000 - Regular Salaries	(219,713)	(128,421)	(129,689)	(129,689)	(117,000)	(132,199)	(2,510)	1.94%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
510503.0000 - Overtime	(1,350)	0	(2,500)	(2,500)	0	(2,500)	0	0.00%
510999.0000 - Grant Admin. - Salaries	123,659	0	0	0	0	0	0	0.00%
Fringe Benefits	(46,601)	(61,631)	(66,250)	(66,250)	(45,294)	(55,520)	10,730	(16.20%)
510506.0000 - Equip Allow (Auto,Phone,Tools)	0	0	0	0	0	0	0	0.00%
510519.0000 - Vacation Time Payout	808	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(170)	(163)	(308)	(308)	(94)	(126)	182	(59.24%)
520521.0000 - Health Insurance Expense	(23,890)	(35,510)	(38,258)	(38,258)	(32,000)	(41,581)	(3,323)	8.68%
520522.0000 - Social Security Expense	(13,497)	(14,374)	(14,950)	(14,950)	(7,000)	(8,196)	6,754	(45.17%)
520523.0000 - Medicare Expense	(3,157)	(3,362)	(3,499)	(3,499)	(1,600)	(1,917)	1,582	(45.22%)
520527.0000 - IMRF Contributions	(6,695)	(8,222)	(9,235)	(9,235)	(4,600)	(3,701)	5,534	(59.93%)
Contractual Services	(39,860)	(85,663)	(70,000)	(70,000)	(52,000)	(95,000)	(25,000)	35.71%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
530667.0000 - External Support	(39,860)	(85,663)	(70,000)	(70,000)	(52,000)	(95,000)	(25,000)	35.71%
Materials & Supplies	(841)	(1,196)	(1,050)	(1,050)	(700)	(1,050)	0	0.00%
550601.0000 - Printing	(511)	0	0	0	0	0	0	0.00%
550605.0000 - Travel & Mileage Reimbursement	(140)	(186)	(250)	(250)	(200)	(250)	0	0.00%
560620.0000 - Office Supplies	(281)	(329)	(300)	(300)	(200)	(300)	0	0.00%
560631.0000 - OPERATIONAL SUPPLIES	91	(681)	(500)	(500)	(300)	(500)	0	0.00%
Other Expenses	(1,993)	(2,571)	(2,351)	(2,351)	(1,400)	(2,330)	21	(0.89%)
530650.0000 - Conferences Training	(1,625)	(2,063)	(1,700)	(1,700)	(1,000)	(1,700)	0	0.00%
550602.0000 - Membership Dues	(368)	(508)	(651)	(651)	(400)	(630)	21	(3.23%)
Capital Improvements	(175)	0	0	0	0	0	0	0.00%
570710.0000 - Equipment	(175)	0	0	0	0	0	0	0.00%
1001.44550.613	**(196,485)**	**(188,611)**	**(248,824)**	**(248,824)**	**(215,378)**	**(255,988)**	**(7,164)**	**2.88%**
Personnel Services	(94,222)	(59,288)	(96,408)	(96,408)	(84,000)	(96,408)	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
510501.0000 - Regular Salaries	(97,874)	(59,288)	(96,408)	(96,408)	(84,000)	(96,408)	0	0.00%
510503.0000 - Overtime	0	0	0	0	0	0	0	0.00%
510999.0000 - Grant Admin. - Salaries	3,652	0	0	0	0	0	0	0.00%
Fringe Benefits	(15,803)	(27,622)	(44,696)	(44,696)	(39,178)	(49,350)	(4,654)	10.41%
510506.0000 - Equip Allow (Auto,Phone,Tools)	0	0	0	0	0	0	0	0.00%
510519.0000 - Vacation Time Payout	0	(2,924)	0	0	0	0	0	0.00%
520515.0000 - Health Insurance Opt Out	0	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(93)	(62)	(93)	(93)	(78)	(93)	0	0.00%
520521.0000 - Health Insurance Expense	(5,309)	(18,166)	(33,399)	(33,399)	(30,000)	(39,076)	(5,677)	17.00%
520522.0000 - Social Security Expense	(5,922)	(3,519)	(5,978)	(5,978)	(4,700)	(5,977)	1	(0.01%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520523.0000 - Medicare Expense	(1,385)	(823)	(1,398)	(1,398)	(1,100)	(1,398)	0	(0.01%)
520527.0000 - IMRF Contributions	(3,094)	(2,127)	(3,828)	(3,828)	(3,300)	(2,805)	1,023	(26.71%)
Contractual Services	(76,918)	(91,932)	(95,820)	(95,820)	(90,000)	(98,780)	(2,960)	3.09%
530667.0000 - External Support	(75,902)	(91,325)	(94,800)	(94,800)	(90,000)	(97,700)	(2,900)	3.06%
540690.0000 - Telecommunication Charges	(1,016)	(607)	(1,020)	(1,020)	0	(1,080)	(60)	5.88%
Materials & Supplies	(3,234)	(2,007)	(4,200)	(4,200)	(2,000)	(5,750)	(1,550)	36.90%
550601.0000 - Printing	0	(82)	(200)	(200)	0	0	200	(100.00%)
550603.0000 - Postage	0	0	0	0	0	0	0	0.00%
550605.0000 - Travel & Mileage Reimbursement	0	0	(250)	(250)	0	(250)	0	0.00%
560620.0000 - Office Supplies	(750)	(80)	(750)	(750)	0	(300)	450	(60.00%)
560631.0000 - OPERATIONAL SUPPLIES	(2,484)	(1,845)	(3,000)	(3,000)	(2,000)	(5,200)	(2,200)	73.33%
560638.0000 -	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Special Events								
Other Expenses	(3,499)	(1,985)	(3,500)	(3,500)	(200)	(3,500)	0	0.00%
530650.0000 - Conferences Training	(3,164)	(1,985)	(3,000)	(3,000)	(200)	(3,000)	0	0.00%
550602.0000 - Membership Dues	(335)	0	(500)	(500)	0	(500)	0	0.00%
Capital Improvements	(2,810)	(5,778)	(4,200)	(4,200)	0	(2,200)	2,000	(47.62%)
570710.0000 - Equipment	(2,810)	(5,778)	(4,200)	(4,200)	0	(2,200)	2,000	(47.62%)
1001.44550.615	**(185,952)**	**(209,128)**	**(224,004)**	**(224,004)**	**(204,902)**	**(222,567)**	**1,437**	**(0.64%)**
Personnel Services	(33,554)	(50,263)	(51,105)	(51,105)	(46,250)	(61,840)	(10,735)	21.01%
510501.0000 - Regular Salaries	(32,902)	(47,540)	(50,105)	(50,105)	(45,000)	(60,840)	(10,735)	21.43%
510503.0000 - Overtime	(652)	(2,723)	(1,000)	(1,000)	(1,250)	(1,000)	0	0.00%
Fringe Benefits	(13,686)	(16,491)	(17,871)	(17,871)	(15,152)	(6,518)	11,353	(63.53%)
510519.0000 - Vacation Time Payout	(246)	0	0	0	(3,800)	0	0	0.00%
520520.0000 - Life Insurance Expense	(70)	(101)	(93)	(93)	(47)	(93)	0	0.00%
520521.0000 - Health Insurance Expense	(9,891)	(10,958)	(11,954)	(11,954)	(5,500)	0	11,954	(100.00%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520522.0000 - Social Security Expense	(1,954)	(2,937)	(3,107)	(3,107)	(3,100)	(3,772)	(665)	21.41%
520523.0000 - Medicare Expense	(457)	(687)	(727)	(727)	(705)	(882)	(155)	21.35%
520527.0000 - IMRF Contributions	(1,068)	(1,809)	(1,990)	(1,990)	(2,000)	(1,770)	220	(11.03%)
Contractual Services	(134,358)	(137,057)	(148,228)	(148,228)	(140,000)	(148,259)	(31)	0.02%
530667.0000 - External Support	(133,947)	(136,574)	(147,719)	(147,719)	(140,000)	(147,719)	0	0.00%
540690.0000 - Telecommunication Charges	(410)	(483)	(509)	(509)	0	(540)	(31)	6.09%
Materials & Supplies	(3,995)	(3,871)	(5,300)	(5,300)	(3,000)	(4,700)	600	(11.32%)
550601.0000 - Printing	(377)	(312)	(1,500)	(1,500)	(1,000)	(1,000)	500	(33.33%)
550603.0000 - Postage	(689)	(1,417)	(1,200)	(1,200)	0	(1,200)	0	0.00%
550605.0000 - Travel & Mileage Reimbursement	0	0	(100)	(100)	0	0	100	(100.00%)
560625.0000 - Clothing	(727)	(323)	(500)	(500)	0	(500)	0	0.00%
560631.0000 - OPERATIONAL	(2,203)	(1,819)	(2,000)	(2,000)	(2,000)	(2,000)	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
SUPPLIES								
Other Expenses	(325)	(250)	(900)	(900)	(200)	(650)	250	(27.78%)
530650.0000 - Conferences Training	(225)	(250)	(500)	(500)	0	(500)	0	0.00%
550602.0000 - Membership Dues	(100)	0	(400)	(400)	(200)	(150)	250	(62.50%)
Capital Improvements	(35)	(1,195)	(600)	(600)	(300)	(600)	0	0.00%
570710.0000 - Equipment	(35)	(1,195)	(600)	(600)	(300)	(600)	0	0.00%
1001.44550.617	**(218,018)**	**(305,903)**	**(369,522)**	**(372,722)**	**(299,850)**	**(266,168)**	**103,354**	**(27.97%)**
Personnel Services	(157,773)	(234,911)	(246,527)	(246,527)	(235,000)	(187,028)	59,499	(24.13%)
510501.0000 - Regular Salaries	(164,721)	(234,897)	(246,527)	(246,527)	(235,000)	(187,028)	59,499	(24.13%)
510503.0000 - Overtime	(351)	(14)	0	0	0	0	0	0.00%
510999.0000 - Grant Admin. - Salaries	7,298	0	0	0	0	0	0	0.00%
Fringe Benefits	(47,672)	(56,849)	(97,177)	(97,177)	(54,850)	(55,096)	42,081	(43.30%)
520515.0000 - Health Insurance Opt Out	0	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(93)	(186)	(281)	(281)	(150)	(177)	104	(37.12%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520521.0000 - Health Insurance Expense	(30,382)	(29,899)	(66,798)	(66,798)	(28,000)	(35,169)	31,629	(47.35%)
520522.0000 - Social Security Expense	(9,709)	(14,458)	(16,058)	(16,058)	(14,000)	(11,596)	4,462	(27.79%)
520523.0000 - Medicare Expense	(2,271)	(3,381)	(3,757)	(3,757)	(3,200)	(2,712)	1,045	(27.82%)
520527.0000 - IMRF Contributions	(5,218)	(8,925)	(10,283)	(10,283)	(9,500)	(5,443)	4,840	(47.07%)
Contractual Services	(1,508)	(682)	(4,018)	(4,018)	0	(4,044)	(26)	0.65%
530660.0000 - General Contractuals	0	0	0	0	0	0	0	0.00%
530667.0000 - External Support	(1,000)	(185)	(3,000)	(3,000)	0	(3,000)	0	0.00%
540690.0000 - Telecommunication Charges	(508)	(497)	(1,018)	(1,018)	0	(1,044)	(26)	2.55%
Materials & Supplies	(10,220)	(13,051)	(20,200)	(20,200)	(10,000)	(17,700)	2,500	(12.38%)
550601.0000 - Printing	(241)	(102)	(1,000)	(1,000)	(500)	(1,000)	0	0.00%
550603.0000 - Postage	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
550605.0000 - Travel & Mileage Reimbursement	(1,899)	0	(3,000)	(3,000)	0	(500)	2,500	(83.33%)
560620.0000 - Office Supplies	(286)	(403)	(600)	(600)	0	(600)	0	0.00%
560631.0000 - OPERATIONAL SUPPLIES	(6,594)	(9,457)	(11,100)	(11,100)	(9,000)	(11,100)	0	0.00%
560638.0000 - Special Events	(1,199)	(2,089)	(3,000)	(3,000)	(500)	(3,000)	0	0.00%
560639.0000 - Advertising	0	(1,000)	(1,500)	(1,500)	0	(1,500)	0	0.00%
Other Expenses	(845)	(410)	(1,600)	(1,600)	0	(2,300)	(700)	43.75%
530650.0000 - Conferences Training	(845)	(200)	(1,300)	(1,300)	0	(2,000)	(700)	53.85%
550602.0000 - Membership Dues	0	(210)	(300)	(300)	0	(300)	0	0.00%
Capital Improvements	0	0	0	(3,200)	0	0	0	0.00%
570710.0000 - Equipment	0	0	0	(3,200)	0	0	0	0.00%
1001.44550.618	**(16,874)**	**(24,707)**	**(25,310)**	**(25,310)**	**(2,093)**	**(2,498)**	**22,812**	**(90.13%)**
Personnel Services	3,200	113	(1,947)	(1,947)	(1,700)	(2,005)	(58)	2.97%
510501.0000 - Regular Salaries	(87,565)	113	(1,947)	(1,947)	(1,700)	(2,005)	(58)	2.97%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
510999.0000 - Grant Admin. - Salaries	90,765	0	0	0	0	0	0	0.00%
Fringe Benefits	(20,074)	(23,405)	(23,363)	(23,363)	(393)	(493)	22,870	(97.89%)
520520.0000 - Life Insurance Expense	(93)	(93)	(93)	(93)	(2)	(2)	91	(98.00%)
520521.0000 - Health Insurance Expense	(10,791)	(12,632)	(11,956)	(11,956)	(200)	(280)	11,676	(97.66%)
520522.0000 - Social Security Expense	(5,205)	(5,814)	(6,035)	(6,035)	(100)	(124)	5,911	(97.94%)
520523.0000 - Medicare Expense	(1,217)	(1,360)	(1,413)	(1,413)	(25)	(29)	1,384	(97.94%)
520527.0000 - IMRF Contributions	(2,768)	(3,506)	(3,866)	(3,866)	(66)	(58)	3,808	(98.49%)
Contractual Services	0	(1,415)	0	0	0	0	0	0.00%
530660.0000 - General Contractuals	0	0	0	0	0	0	0	0.00%
530667.0000 - External Support	0	(1,415)	0	0	0	0	0	0.00%
1001.44560.101	**(1,071)**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Personnel Services	(72)	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
510501.0000 - Regular Salaries	(72)	0	0	0	0	0	0	0.00%
Contractual Services	(888)	0	0	0	0	0	0	0.00%
530656.0000 - Grant Contractuals	(888)	0	0	0	0	0	0	0.00%
Materials & Supplies	(110)	0	0	0	0	0	0	0.00%
560631.0000 - OPERATIONAL SUPPLIES	(110)	0	0	0	0	0	0	0.00%
Grand Total	**(1,176,704)**	**(1,340,115)**	**(1,476,638)**	**(1,484,337)**	**(1,229,467)**	**(1,385,383)**	**91,255**	**(6.18%)**

Human Resources

Mission Statement

The Human Resources Department’s mission is to recruit and retain a diverse and highly qualified workforce.

Department Overview

The Human Resources department serves as an internal service provider and consultant to all departments via highly complex administrative support of the Village Manager, Department Directors, and all staff. Human Resources manages and supports a wide variety of processes and procedures related to employee recruitment and retention, health and welfare benefits administration, employment law compliance, employee compensation, records maintenance, leave management, staff training and development, employee/labor relations, and retirement plan administration.

Services are provided through the following programs: Administration, Labor Relations, Benefits Administration, Employment Engagement, Recruitment & Selection, and Training.

Department Work Aligned with 2026-2027 Village Board Goals

2026 Accomplishments

- Implementation of Pivot police oversight recommendations including the hiring of a DEI Manager, adoption of a Community Impact Case Review Framework, ongoing review and implementation of other police oversight recommendations. (Community Health & Safety)
- Ongoing implementation of the Village's employee wellness strategic plan. (Community Health & Safety)
- Assessed baseline services and other resources needed to maintain a high-quality municipal workforce and strong core services for the community. (Organizational Effectiveness)
- Managed the recruitment and hiring/promotional process for over 60 employees (as of August 1, 2026), with an estimated annual hiring rate of over 70.
- Partnered with the Board of Fire and Police Commissioners to implement a continuous testing model for the sworn entry-level public safety testing process, accelerating the hiring timeline for critical public safety positions.
- Completed the bi-annual non-union compensation and classification review.
- Reimagined the employee onboarding experience to enhance employee recruitment, retention, productivity and engagement.
- Issued an Request for Proposal for a new comprehensive Human Resources Information System (HRIS) with the intent to implement new HRIS in FY2027.

Department Performance Measures

Outcomes	2025 Actual	2026 Goal	2026 (Projected)
New Hires Onboarded	82	72	70
Separations Processed	55	50	50
Retention Rate	85%	95%	92%
Avg vacancy fill time	91 days	88 days	86 days

2027 Initiatives & Projects

- Recruit and retain a diverse workforce that meets the Village's organizational needs by leveraging technology, social media, and ensuring the Village's compensation and benefits are desirable.
- Maintain partnership with all departments in performance management, succession planning, workforce planning, and other plans to support a sustainable, inclusive and productive work environment.
- Review the Village's benefits program to identify cost efficiencies or new benefit opportunities that are attractive and add value to the organization.
- Continued partnership with the Village Manager's Office to support organizational planning, development and support for Diversity, Equity and Inclusion programming.
- Implementation of newly selected HRIS to improve efficiencies in employee recruitment, onboarding, time-keeping, self-service, benefits administration and payroll.

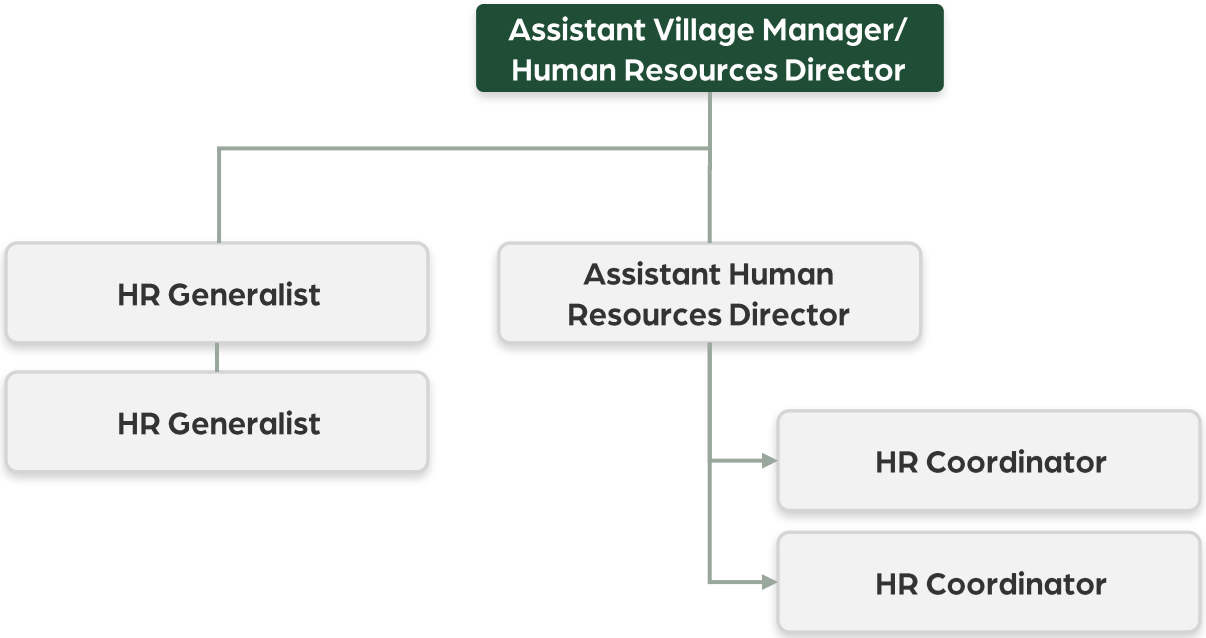
Department Initiatives and Projects

Project/Initiative	2027 Goal	KPIs
Public Safety Recruiting	95% fill rate for all public safety roles	Vacancy and retention rates
General Recruiting	98% rate for non-public safety positions	Vacancy and retention rates
Employee Retention & Engagement	Retention rate of 92% or greater	Retention Rates
HRIS Implementation	100% Core HRIS Implementation by EOY 2027	HRIS implementation milestones

Efficiency & Cost Savings

- The HR Department has transitioned to a continuous testing model for entry level sworn police and fire. This results in cost savings as compared to a scheduled testing model. It also reduces the hiring time for vacant entry-level positions which reduces mandatory overtime to ensure appropriate staffing levels. HR estimates an annual savings to the Village of approximately **$40,000** which is equivalent to approximately 500 hours of sworn overtime.
- The HR Department conducted the bi-annual non-union compensation & classification study in house, saving approximately $25,000 on professional services. The HR team also conducted senior level recruitments by using recruitment outreach services in lieu of full service executive recruitment services, saving approximately **$30,000** in external support.

Human Resources (HR)



Human Resources Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
1001.41080.101	**(728,800)**	**(711,811)**	**(886,047)**	**(886,047)**	**(689,110)**	**(866,855)**	**19,192**	**(2.17%)**
Personnel Services	(310,361)	(382,801)	(393,272)	(393,272)	(320,020)	(388,912)	4,360	(1.11%)
510501.0000 - Regular Salaries	(310,361)	(382,751)	(392,772)	(392,772)	(320,000)	(388,812)	3,960	(1.01%)
510503.0000 - Overtime	0	(50)	(500)	(500)	(20)	(100)	400	(80.00%)
Fringe Benefits	(86,681)	(114,372)	(131,175)	(131,175)	(101,990)	(114,443)	16,732	(12.76%)
510506.0000 - Equip Allow (Auto,Phone,Tools)	(502)	0	(500)	(500)	0	(250)	250	(50.00%)
510519.0000 - Vacation Time Payout	(672)	(8,119)	0	0	0	0	0	0.00%
520505.0000 - Tuition Reimbursement	(1,778)	(2,042)	(5,000)	(5,000)	(5,000)	(5,000)	0	0.00%
520515.0000 - Health Insurance Opt Out	0	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(248)	(356)	(397)	(397)	(290)	(395)	2	(0.44%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520521.0000 - Health Insurance Expense	(51,662)	(65,397)	(79,628)	(79,628)	(62,000)	(67,739)	11,889	(14.93%)
520522.0000 - Social Security Expense	(17,820)	(20,790)	(24,356)	(24,356)	(18,000)	(24,106)	250	(1.02%)
520523.0000 - Medicare Expense	(4,168)	(4,862)	(5,698)	(5,698)	(4,200)	(5,638)	60	(1.06%)
520527.0000 - IMRF Contributions	(9,830)	(12,806)	(15,596)	(15,596)	(12,500)	(11,314)	4,282	(27.45%)
520537.0000 - HSA EMPLOYER EXPENSE	0	0	0	0	0	0	0	0.00%
Contractual Services	(281,375)	(160,243)	(280,000)	(280,000)	(221,000)	(280,000)	0	0.00%
530642.0000 - Background Check	(5,948)	(4,961)	(5,000)	(5,000)	(5,000)	(5,000)	0	0.00%
530646.0000 - PRE-EMPLOYMENT TESTING	(12,309)	(15,000)	(15,000)	(15,000)	(16,000)	(15,000)	0	0.00%
530652.0000 - Training Services	(64,092)	(59,796)	(100,000)	(100,000)	(65,000)	(100,000)	0	0.00%
530658.0000 - Temporary Services	(96,950)	(38,107)	(65,000)	(65,000)	(60,000)	(65,000)	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
530667.0000 - External Support	(102,077)	(42,380)	(95,000)	(95,000)	(75,000)	(95,000)	0	0.00%
Materials & Supplies	(46,071)	(49,979)	(76,600)	(76,600)	(45,100)	(78,500)	(1,900)	2.48%
550601.0000 - Printing	0	(41)	(200)	(200)	0	(100)	100	(50.00%)
550603.0000 - Postage	(296)	(253)	(100)	(100)	(100)	(100)	0	0.00%
550605.0000 - Travel & Mileage Reimbursement	0	0	(150)	(150)	0	(150)	0	0.00%
550606.0000 - Books & Subscriptions	0	0	(150)	(150)	0	(150)	0	0.00%
550671.0000 - Office Machine Service	0	0	0	0	0	0	0	0.00%
560616.0000 - Toner Cartridges	(115)	(977)	(2,000)	(2,000)	(1,000)	(4,000)	(2,000)	100.00%
560620.0000 - Office Supplies	(2,864)	(2,657)	(2,500)	(2,500)	(2,000)	(2,500)	0	0.00%
560638.0000 - Special Events	(4,420)	(2,910)	(4,500)	(4,500)	(2,000)	(4,500)	0	0.00%
560639.0000 - Advertising	(33,823)	(36,326)	(55,000)	(55,000)	(35,000)	(55,000)	0	0.00%
560651.0000 - Employees Awards	(2,235)	(5,149)	(4,500)	(4,500)	(2,000)	(4,500)	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Recognition								
560652.0000 - Employee Physicals	(2,317)	(1,666)	(7,500)	(7,500)	(3,000)	(7,500)	0	0.00%
Other Expenses	(4,312)	(4,416)	(5,000)	(5,000)	(1,000)	(5,000)	0	0.00%
530650.0000 - Conferences Training	(2,413)	(2,407)	(3,000)	(3,000)	0	(3,000)	0	0.00%
550602.0000 - Membership Dues	(1,899)	(2,009)	(2,000)	(2,000)	(1,000)	(2,000)	0	0.00%
1001.41080.133	**(29,003)**	**(31,900)**	**(10,000)**	**(10,000)**	**(14,000)**	**(15,000)**	**(5,000)**	**50.00%**
Risk Management Expenses	(29,003)	(31,900)	(10,000)	(10,000)	(14,000)	(15,000)	(5,000)	50.00%
520668.0000 - Unempl Ins Payments	(29,003)	(31,900)	(10,000)	(10,000)	(14,000)	(15,000)	(5,000)	50.00%
1001.41080.134	**(103,319)**	**(89,216)**	**(122,500)**	**(201,972)**	**(121,000)**	**(122,500)**	**0**	**0.00%**
Contractual Services	(103,319)	(89,216)	(122,500)	(201,972)	(121,000)	(122,500)	0	0.00%
530642.0000 - Background Check	33	(1,363)	(2,500)	(2,500)	(1,000)	(2,500)	0	0.00%
530667.0000 - External Support	(103,351)	(87,853)	(120,000)	(199,472)	(120,000)	(120,000)	0	0.00%
530678.0000 - Medical Fees	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Grand Total	(861,122)	(832,927)	(1,018,547)	(1,098,019)	(824,110)	(1,004,355)	14,192	(1.39%)

Information Technology

Mission Statement

The Information Technology Department’s mission and overall objective is to enable and enhance the use technology and data in an efficient and safe manner for the operating departments to provide service in our community.

Department Overview

The Information Technology Department serves as the backbone of the organization's digital operations. It is responsible for managing and maintaining critical technological infrastructure, such as network systems, servers, and databases, to ensure smooth and secure communication and data management. Additionally, the department facilitates the implementation of digital solutions that enhance citizen services, improve internal processes, and optimize overall efficiency within the agency. By continuously monitoring emerging technologies and cybersecurity measures, the IT department remains committed to providing reliable and innovative technology solutions that support the agency's mission and enhance the lives of the residents it serves.

The department provides services listed below.

Operation Support

IT Operation Support is responsible for providing technical assistance to end-users, troubleshooting hardware and software issues, and ensuring the smooth operation of IT systems and services.

System Administration

The role of IT System Administration is to design, implement, and maintain an organization's IT infrastructure, including servers, networks, and storage systems, to ensure seamless operations and optimal performance.

Application Development

The IT Application Development role revolves around designing, creating, and maintaining application processes and core data tailored to meet the specific needs and requirements of the organization, driving innovation and enhancing efficiency in business processes.

Department Work Aligned with 2026-2027 Village Board Goals

2026 Accomplishments

- Published the Crime Incident Dashboard. Automated download files for public dashboards. (Racial Equity)
- Support migration to BS&A Cloud ERP for integration of Euna online budget book and future dashboard. (Racial Equity, Organizational Effectiveness)

- Support implementation of Tyler RMS/CAD system. (Community Health & Safety)
- Enhanced of ECHO activity dashboard and M365 workflow. (Community Health & Safety)
- Implemented MS-SharePoint and continued support of M365 project (Organizational Effectiveness)
- Implemented automated reporting of Health's Sharps notification (Community Health & Safety)
- Implemented internal dashboards and/or automation for building permits, Narcan, CityView account management, rentals & condos, boundary data review (Organizational Effectiveness)
- Initiate the IT Strategic Plan project in Q4 (Organizational Effectiveness)

2027 Initiatives & Projects

- Enhance integration with Tyler RMS/CAD for data reporting, such as, Crime Incident dashboard, Traffic Crash dashboard, Alarm Registration. (Community Health & Safety, Racial Equity,(Organizational Effectiveness)
- Support implementation or enhancements of new or existing core systems, such as, CityView, HRIS and Unified Parking systems (Organizational Effectiveness)
- Continue to maximize use of Geographic Information Systems Consortium (GISC) services for our GIS program, M365 applications, workflows and data enhancements (Organizational Effectiveness)
- Continue to sunset legacy application, such as, MS-Access, ColdFusion, and Laserfiche Forms/Workflow and migrate to new core systems (Organizational Effectiveness)

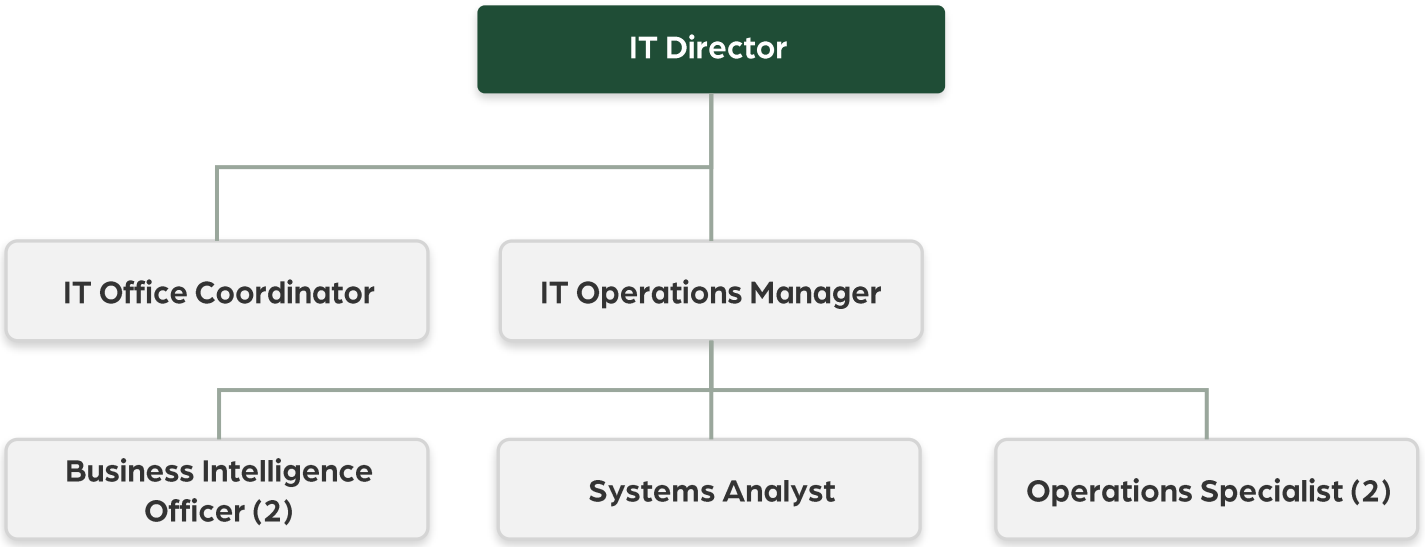
Department Performance Measures

Outcome	2025 Actual	2026 YTD	2026 (Year End)	2027 (Projected)
Infrastructure Modernization – equipment replaced/added of servers, PCs, laptops, tablets, printers, network gear etc.	144	36	71	69
Cloud & Digital Transformation – retire legacy systems and implement Cloud or SaaS solutions	3	1	4	15
Innovation & Process Improvements – digital forms, workflow automation, data quality & data transparency	9	9	13	8
User Support – received support requests	3744	1680	3360	3500

Efficiency & Cost Savings

- 2026 external support project for IT Strategic Plan of $80,000
- 2026 adjustment for initial implementation of M365 project of $14,000
- 2027 Adobe license reassignment of $18,000

Information Technology (IT)



IT Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
1001.41040.101	**(1,625,374)**	**(1,679,601)**	**(2,083,893)**	**(2,037,945)**	**(1,590,010)**	**(1,962,833)**	**121,060**	**(5.81%)**
Personnel Services	(802,535)	(786,913)	(799,185)	(799,185)	(795,200)	(839,653)	(40,468)	5.06%
510501.0000 - Regular Salaries	(799,811)	(785,763)	(798,185)	(798,185)	(795,000)	(838,653)	(40,468)	5.07%
510503.0000 - Overtime	(1,513)	(1,153)	(1,000)	(1,000)	(200)	(1,000)	0	0.00%
510515.0000 - Comp Time	(1,211)	3	0	0	0	0	0	0.00%
Fringe Benefits	(261,810)	(246,594)	(267,058)	(267,058)	(241,970)	(291,930)	(24,872)	9.31%
510506.0000 - Equip Allow (Auto,Phone,Tools)	(1,013)	(1,738)	(2,520)	(2,520)	(1,850)	(2,520)	0	0.00%
510519.0000 - Vacation Time Payout	0	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(790)	(743)	(744)	(744)	(620)	(744)	0	0.00%
520521.0000 - Health Insurance Expense	(176,494)	(159,340)	(171,032)	(171,032)	(155,000)	(200,104)	(29,072)	17.00%
520522.0000 - Social Security	(46,740)	(45,946)	(49,492)	(49,492)	(44,000)	(51,996)	(2,504)	5.06%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Expense								
520523.0000 - Medicare Expense	(10,931)	(10,745)	(11,578)	(11,578)	(10,500)	(12,160)	(582)	5.03%
520527.0000 - IMRF Contributions	(25,648)	(28,081)	(31,692)	(31,692)	(30,000)	(24,405)	7,287	(22.99%)
520537.0000 - HSA EMPLOYER EXPENSE	(193)	0	0	0	0	0	0	0.00%
Contractual Services	(539,914)	(634,088)	(1,002,100)	(956,152)	(542,000)	(815,700)	186,400	(18.60%)
530667.0000 - External Support	(119,096)	(117,458)	(332,800)	(277,276)	(220,000)	(175,800)	157,000	(47.18%)
540690.0000 - Telecommunication Charges	(191,241)	(114,364)	(153,700)	(153,700)	(100,000)	(149,000)	4,700	(3.06%)
540699.0000 - Hardware Maintenance	(43,992)	(38,857)	(51,000)	(60,576)	(22,000)	(59,000)	(8,000)	15.69%
550663.0000 - Software Licenses & Updates	(185,586)	(363,408)	(464,600)	(464,600)	(200,000)	(431,900)	32,700	(7.04%)
Materials & Supplies	(13,196)	(9,998)	(8,300)	(8,300)	(4,600)	(8,300)	0	0.00%
540698.0000 - Computer Supplies	(11,558)	(8,791)	(6,000)	(6,000)	(4,000)	(6,000)	0	0.00%
550603.0000 - Postage	(89)	(62)	(100)	(100)	0	(100)	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
550605.0000 - Travel & Mileage Reimbursement	0	(63)	(200)	(200)	0	(200)	0	0.00%
550606.0000 - Books & Subscriptions	(206)	(150)	(200)	(200)	(100)	(200)	0	0.00%
550652.0000 - Legal Postings and Doc. Fees	0	0	(300)	(300)	0	(300)	0	0.00%
550672.0000 - Telephone Maintenance	(583)	0	0	0	0	0	0	0.00%
560620.0000 - Office Supplies	(761)	(932)	(1,500)	(1,500)	(500)	(1,500)	0	0.00%
Other Expenses	(7,919)	(2,008)	(7,250)	(7,250)	(6,240)	(7,250)	0	0.00%
530650.0000 - Conferences Training	(7,369)	(1,513)	(6,700)	(6,700)	(6,000)	(6,700)	0	0.00%
550602.0000 - Membership Dues	(550)	(495)	(550)	(550)	(240)	(550)	0	0.00%
Capital Improvements	0	0	0	0	0	0	0	0.00%
570711.0000 - Software	0	0	0	0	0	0	0	0.00%
Grand Total	**(1,625,374)**	**(1,679,601)**	**(2,083,893)**	**(2,037,945)**	**(1,590,010)**	**(1,962,833)**	**121,060**	**(5.81%)**

Law

Mission Statement

The Law Department's mission is to provide high-quality legal services to the Village in a responsive, efficient, and timely manner.

Department Overview

The Law Department is responsible for all legal matters concerning the Village of Oak Park. Such matters include the following: advice and counsel, the prosecution and defense of civil litigation, workers' compensation claims and other contested matters, real estate, land use and zoning matters, transactional matters, development agreements, the drafting of ordinances, resolutions, contracts, policies, memorandums, and other documents, the enforcement of the Village Code and Village ordinances, traffic court prosecutions, collections, document review, procurement of the Village's excess insurance policies and property and casualty policy, provide legal support for Freedom of Information Act requests, the supervision of outside counsel, and various other matters as they arise. The Law Department consists of the retained Village Attorney, two Assistant Village Attorneys, Paralegal, and an Office Coordinator.

Department Work Aligned with 2026-2027 Village Board Goals

2026 Accomplishments

- Successfully defended the Village in multiple litigation matters. (Board Goals: Community Affordability and Organizational Effectiveness)
- Reduced pending civil litigation and workers' compensation cases pursuant to dismissals or settlements reached during the past year. (Board Goals: Community Affordability and Organizational Effectiveness)
- The Law Department, with the assistance of pro bono counsel successfully defended the Village's electrification Ordinance. (Board Goal: Sustainability & Resiliency)
- Negotiated resolution to vaulted sidewalk dispute in support of the Renew the Avenue project. (Board Goal: Vibrant, Diverse, Connected Neighborhoods, Priority 4)
- The Law Department reviewed and approved 372 contracts in FY 2025. (Board Goal: Organizational Effectiveness, Priorities 1, 2, and 3)
- Year-to-date (8/17/26), the Law Department reviewed 275 contracts in FY 2026 (Board Goal: Organizational Effectiveness, Priorities 1, 2, and 3)
- The Law Department recovered $78,531.61 for damaged Village property in FY 2025. (Board Goal: Community Affordability, Priority 2)

- Year-to-date (8/17/26), the Law Department has recovered $37,960.06 for damaged Village property in FY 2026. (Board Goal: Community Affordability, Priority 2)
- The Law Department oversaw the completion of 869 FOIA requests and assisted as-needed for 2,025 Police FOIA requests in FY 2025. (Board Goal : Organizational Effectiveness: Priorities 1, 2, and 3)
- Year-to-date (8/17/26), the Law Department has overseen the completion of 874 FOIA requests and assisted as-needed in 1,842 Police FOIA requests. (Board Goal : Organizational Effectiveness: Priorities 1, 2, and 3)
- Convened and managed the Electoral Board process related to the referendum objection.

  (Board Goal : Organizational Effectiveness: Priorities 1, 2, and 3)
- Provided legal support for the acquisition of property within the Village. (Board Goal: Economic Vitality, Priority 3)
- Provided legal support for a number of significant development items, including QuikTrip and Barnes & Noble. (Board Goal: Economic Vitality, Priorities 2 and 3)
- Provided extensive legal support for the Village's acquisition and redevelopment efforts involving 11 Madison Street, including negotiation of a voluntary purchase, preparation and filing of an eminent domain action, and pursuit of quick-take authority from the State legislature. (Board Goal: Health and Safety, Priorities 2 and 4)
- Completed substantial legal work associated with the acquisition, conveyance, and affordable housing redevelopment of 1106-1110 Madison Street. (Board Goal: Vibrant, Diverse and Connected Neighborhoods, Priority 1)
- Prepared and processed property tax exemption materials for Village-owned property at 6336 Roosevelt Road and continued related title and tax matters.(Board Goal : Organizational Effectiveness: Priorities 1, 2, and 3)
- Pursued litigation for abatement and life safety issues related to the demised premises at 1239 N. Taylor. (Board Goal: Health and Safety, Priorities 1 and 2)
- Provided legal advice and assisted staff in navigating 2026 grant compliance issues related to Federal government actions, including CDBG grants. (Board Goal: Community Affordability, Priority 3)

Department Performance Measures

Outcome	2025	2026 YTD	2026 Projected
Board meetings staffed by Law	32	22	30
Other Commissions and Committees staffed by Law (Finance, ZBA, HP, Plan, CPOC, LCRB)	57	32	55
Contracts Executed	372	275	360
Freedom of Information Act (FOIA) Requests Resolved (Village Hall)	869	874	1000

2027 Initiatives & Projects

- Assist in the implementation of internal processes related to the expanded authority of the Village's administrative adjudication system.
- Continue to navigate challenges posed by changes to Federal grant terms.
- Continue efforts to successfully and cost-effectively defend civil litigation and workers' compensation matters brought against the Village and affirmative litigation in favor of the Village.

- Draft ordinances amending the Village Code as applicable.
- Continued standardization and processing of contracts, intergovernmental agreements, grant agreements, and forms for use by the Law Department and other departments
- Act as a liaison to the Liquor Control Review Board and the handling and processing of liquor license matters to the Village Board.
- Serving as legal counsel to the Zoning Board of Appeals and the handling and processing of special use application to the Village Board.
- Prosecute business licensing matters and other matters as they arise.
- Oversee the legal work for other Village boards and commissions.
- Continue to provide legal support for responses to Freedom of Information Act requests.
- Successfully administer the Village's risk management and excess insurance programs.

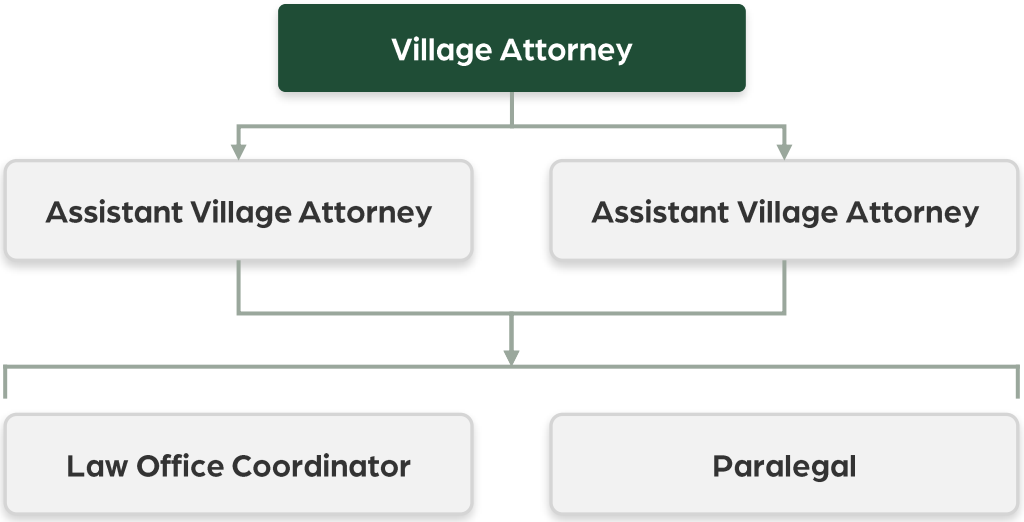
Department Initiatives and Projects

Project/Initiative	2027 Goal	KPIs
Continue Cost-Effective Defense of Village Litigation	Resolve outstanding litigation in which the Village is currently a party, concluding 5 active cases in 2027	Resolve litigation to the satisfaction of Village Manager and Board of Trustees
Contract Standardization	Contracts fully executed within 10 business days of approval by Board of Trustees	75% of contracts within 10 business days of approval
Continue to Place Affordable Insurance	Identify insurance carrier options to maintain coverage within reasonable budget, minimizing annual increase in premium through risk management	Continue to maintain current levels of insurance year-over-year, targeting a cap of 5% increase

Efficiency & Cost Savings

- The Law Department has leveraged its in-house attorneys in a portfolio-style model to provide service delivery for Department legal needs.
- The Law Department has engaged *pro bono* counsel for defense of priority items when strategically suitable, and available.
- The Law Department re-bid its traffic prosecution engagement to a flat-rate model for a three-year contract.
- The Law Department intends to recruit for an in-house Village Attorney by the end of 2nd Quarter 2027 in order to reduce overall expense on contracted legal services.

Law Department



Law Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
1001.41070.101	**(820,710)**	**(1,177,846)**	**(1,288,521)**	**(1,288,521)**	**(1,214,730)**	**(1,671,832)**	**(383,311)**	**29.75%**
Personnel Services	(400,958)	(416,911)	(669,803)	(459,803)	(440,000)	(708,773)	(38,970)	5.82%
510501.0000 - Regular Salaries	(400,958)	(416,846)	(668,803)	(458,803)	(440,000)	(708,673)	(39,870)	5.96%
510503.0000 - Overtime	0	(65)	(1,000)	(1,000)	0	(100)	900	(90.00%)
Fringe Benefits	(111,910)	(75,884)	(152,618)	(112,418)	(87,080)	(149,759)	2,859	(1.87%)
510506.0000 - Equip Allow (Auto,Phone,Tools)	(289)	0	(500)	(500)	0	(500)	0	0.00%
510519.0000 - Vacation Time Payout	(25,985)	0	0	0	0	0	0	0.00%
520515.0000 - Health Insurance Opt Out	0	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(139)	(93)	(465)	(465)	(80)	(465)	0	0.00%
520521.0000 - Health Insurance Expense	(42,008)	(31,635)	(73,931)	(55,331)	(42,000)	(76,773)	(2,842)	3.84%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520522.0000 - Social Security Expense	(25,287)	(24,784)	(41,468)	(29,468)	(25,000)	(41,123)	345	(0.83%)
520523.0000 - Medicare Expense	(5,914)	(5,796)	(9,700)	(6,900)	(6,000)	(10,276)	(576)	5.94%
520527.0000 - IMRF Contributions	(12,286)	(13,575)	(26,554)	(19,754)	(14,000)	(20,622)	5,932	(22.34%)
Contractual Services	(296,625)	(670,366)	(450,000)	(700,200)	(680,000)	(792,600)	(342,600)	76.13%
530667.0000 - External Support	(296,625)	(670,366)	(450,000)	(700,200)	(680,000)	(792,600)	(342,600)	76.13%
Materials & Supplies	(6,366)	(7,176)	(7,600)	(7,600)	(1,650)	(9,600)	(2,000)	26.32%
550601.0000 - Printing	(14)	0	0	0	0	0	0	0.00%
550603.0000 - Postage	(95)	(319)	(100)	(100)	(100)	(100)	0	0.00%
550605.0000 - Travel & Mileage Reimbursement	(61)	(56)	(500)	(500)	(150)	(500)	0	0.00%
550606.0000 - Books & Subscriptions	(4,715)	(5,090)	(5,000)	(5,000)	(400)	(6,500)	(1,500)	30.00%
560620.0000 - Office Supplies	(1,481)	(1,712)	(2,000)	(2,000)	(1,000)	(2,500)	(500)	25.00%
Other Expenses	(4,852)	(7,508)	(8,500)	(8,500)	(6,000)	(11,100)	(2,600)	30.59%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
530650.0000 - Conferences Training	(2,581)	(5,535)	(6,500)	(6,500)	(5,000)	(8,500)	(2,000)	30.77%
550602.0000 - Membership Dues	(2,271)	(1,973)	(2,000)	(2,000)	(1,000)	(2,600)	(600)	30.00%
Grand Total	**(820,710)**	**(1,177,846)**	**(1,288,521)**	**(1,288,521)**	**(1,214,730)**	**(1,671,832)**	**(383,311)**	**29.75%**

Neighborhood Services

Mission Statement

The Neighborhood Services Department's mission is to help Oak Parkers live out their shared values through neighborhood-based problem-solving, programs, and services. We do this in many ways. We welcome all Oak Park, cultivating opportunities for deeper engagement with our community and one another. We enhance quality of life through programs and grants to support households with low-to-moderate incomes and ensure access to alternative services. We are committed to safety, health, and well-being by enforcing property maintenance codes and local ordinances.

Department Overview

The Neighborhood Services Department is comprised of five divisions: Administration, Neighborhood Code Compliance, Neighborhood Programs, Neighborhood Partnerships, and Community Services. The Department delivers its services through these divisions.

Administration

The Administration Division oversees the work of the department, including coordinating with key external partners to address neighborhood-oriented issues.

Neighborhood Code Compliance

The Neighborhood Code Compliance Division is responsible for enforcing the residential property maintenance code through Neighborhood Walk inspections, rental property inspections, condominium inspections, and responses to resident complaints.

Neighborhood Programs

The Neighborhood Programs Division is responsible for the Village's housing programs including the Residential Rehabilitation Program, Emergency Rehabilitation Program, Small Rental Rehabilitation Program, Rental Licensing, Condominium Registration, Short-term Rental Licensing, the Sewer Backup Protection Grant Program, Energy Efficiency Programs, and the Affordable Housing Trust Fund.

Neighborhood Partnerships

The Neighborhood Partnerships Division coordinates responses to neighbor challenges, develops and maintains a neighborhood registry to facilitate ongoing relationship building and outreach efforts, oversees civic education and engagement activities, and serves as a welcome center at the Village Hall for assisting community members and connecting them with the appropriate resources.

Community Services

The Community Services Division oversees community service programming, which includes managing the Village's E.C.H.O. (Engaging Community Healthy Outcomes) program, coordinating the Village's response to unhoused residents in the community, and managing community service grants, which includes the Community Development Block Grant (CDBG).

Department Work Aligned with 2026-2027 Village Board Goals

2026 Accomplishments

- Evaluated the continued expansion of the ECHO program along side the need for a mental health alternative response and an alternative dispatching model. (Community Health & Safety)
- Supported Housing Forward, Thrive, NAMI, and other partners in a CTA grant application that resulted in additional funding for the emergency shelter. (Community Health & Safety)
- Received Board approval for a homeownership program and began implementation. (Racial Equity)
- HOPE Fair Housing conducted housing provider training and conducted frequent testing to determine housing provider compliance with housing regulations. (Vibrant, Diverse, Connected Communities)
- Proposed changes to the Village's Vacant Building's Ordinance to increase enforcement, including across a wider array of nuisance buildings. (Vibrant, Diverse, Connected Communities)
- Launched the Canopy Connection Neighborhood Registry Program to strengthen neighborhood organizations, foster community connections, and improve communication between residents and the Village. (Vibrant, Diverse, Connected Communities)
- Coordinated and launched the inaugural cohort of Oak Park University, graduating 28 of the 30 registered participants and expanding opportunities for civic education, community leadership, and resident engagement. (Vibrant, Diverse, Connected Communities)
- Conducted a comprehensive review of the Village's special event permitting process and amended the Special Event Ordinance to improve transparency and consistency, strengthen cost-recovery measures, and incorporate film permitting into the Village's regulatory framework. (Economic Vitality)
- Staff expanded the Better Impact platform to connect more residents with volunteer opportunities and collaborate across Village departments and community partners to recruit volunteers for programs and events. (Organizational Effectiveness)

Department Performance Measures

Outcome	2025 Actual	2026 Goal	2026 End-of-Year	2027 (Projected)
Property Code Violations Reviewed	2420	2500	2614	2600
Neighborhood Walk Inspections Completed	N/A (new for 2026)	N/A (new for 2026)	736	750
Number of Households Assisted through Housing Programs	N/A (new for 2026)	N/A (new for 2026)	94	100
Rental Licenses Outstanding (previous 5 years)	N/A (new for 2026)	N/A (new for 2026)	146	100
Condominium Registrations Outstanding (previous 5 years)	N/A (new for 2026)	N/A (new for 2026)	100	50
Number of Special Event Applications Processed	N/A (new for 2026)	N/A (new for 2026)	26	30
Number of Individuals Signed through Better Impact	N/A (new for 2026)	N/A (new for 2026)	110	100
Number of ECHO Calls/Referrals	N/A (new for 2026)	N/A (new for 2026)	1048	1300
Warming/Cooling Center Activations	N/A (new for 2026)	N/A (new for 2026)	14	14

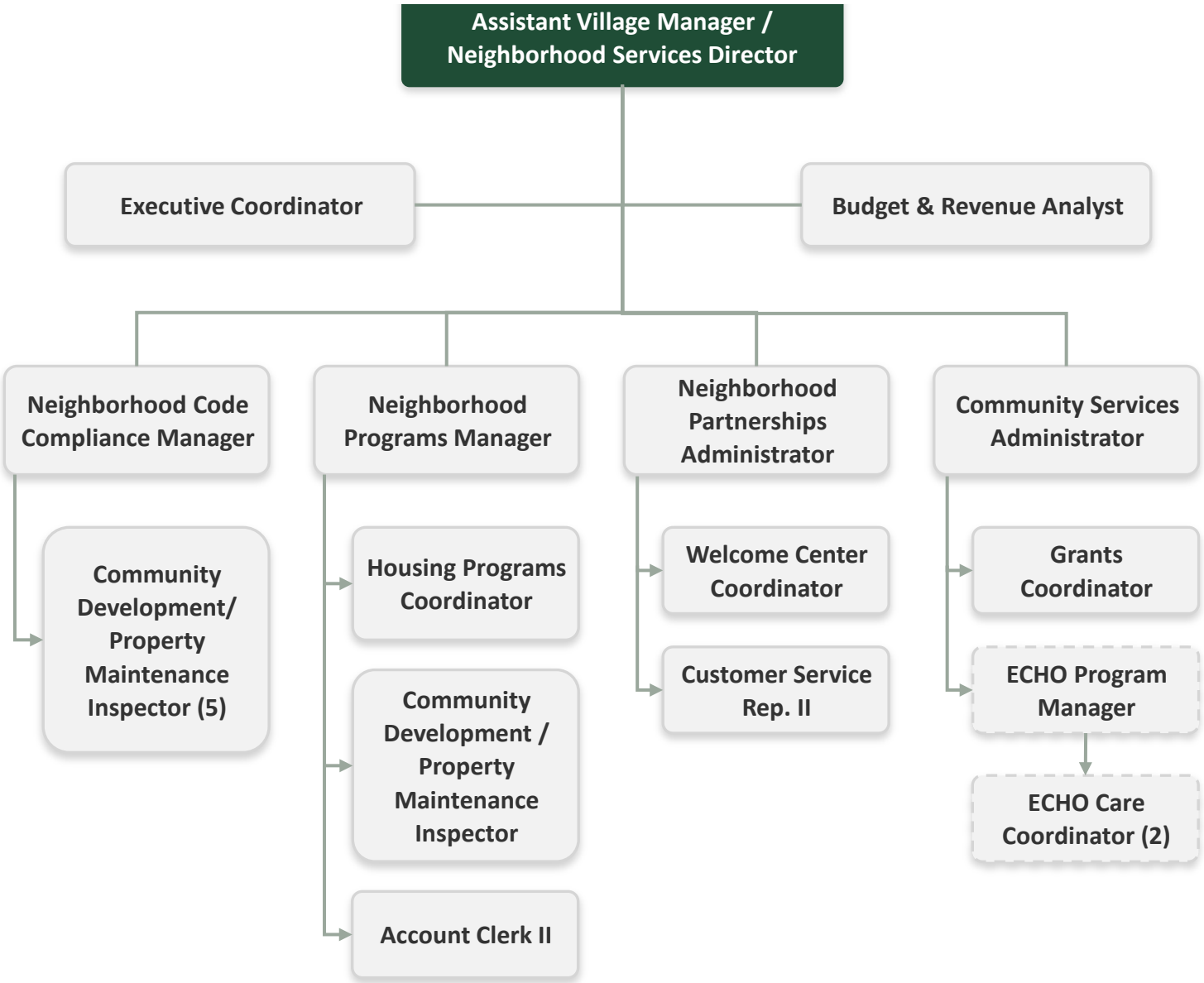
2027 Initiatives & Projects

- Launch an alternative dispatch approach that allows for the direct dispatching of an alternative response via 911. (Community Health and Safety)
- Evaluate the expanded mental health alternative response for potential opportunities for adjustment to best serve community needs. (Community Health and Safety)

- Evaluate the benefits of additional expansion of the E.C.H.O. program to create a social service alternative response. (Community Health and Safety)
- Evaluate options for the addition of a permanent bathroom in Downtown Oak Park. (Community Health and Safety)
- Continue strengthening fair housing education, compliance, testing, and complaint support by expanding the Village's fair housing enforcement tools to support additional violation reporting by residents and greater compliance by housing providers. (Racial Equity)
- Implement the Village's identified homeownership program by finalizing administrative procedures, coordinating with lenders and community partners, developing outreach materials, and providing guidance to prospective homebuyers. (Vibrant, Diverse, Connected Communities)
- Work closely with the Ad Hoc Housing Taskforce to propose additional financial incentives to support the development of "missing middle" housing that is at least affordable to households earning less than 80% of the area median income. (Vibrant, Diverse, Connected Communities)
- Explore the benefits and drawbacks of expanding rental property inspections to include buildings with three and fewer units. (Vibrant, Diverse, Connected Communities)
- Expand the Neighborhood Registry Program and Community Building Grant Program to strengthen neighborhood identity, resident leadership, and community-based partnerships. (Vibrant, Diverse, Connected Communities)
- Review the Village's offerings for condominiums and the benefits of reestablishing the "Condo Network" to support residents who live in condominiums. (Vibrant, Diverse, Connected Communities)
- Evaluate the need for additional changes to the special events and film permitting programs to support business district activation, community programming, and positive visitor experiences. (Economic Vitality)
- Expand resident access to Village information, services, and engagement opportunities through the Welcome Center, Welcome to Oak Park resources, volunteer programs, and neighborhood-based outreach. (Organizational Effectiveness)

Efficiency & Cost Savings

- The 2027 Neighborhood Services budget includes $145,000 more in CDBG funding supporting staff work in the Code Compliance and Neighborhood Programs divisions. In previous years, these costs were double budgeted, covered by General Fund allocations and CDBG annually.
- Total Village support for the Emergency Shelter will decline by $98,550 in 2027 due to financial support from CTA for 2027. The total funding from the General Fund was also offset by $175,000 in CDBG funding for 2027.
- The department consolidated operating costs into the Administration division and reduced total operating supplies costs by $10,000.
- Printing costs for the Neighborhood Partnerships division declined by $4,755 since start-up costs for Oak Park University and Canopy Connections occurred in 2026.
- Revenue for multifamily dwelling licenses and 100% sale inspections are projected to increase in 2027 due to the additional inspection and license coordinator staff by appx. $20,000 total.



Advisory Bodies

- Housing Programs Advisory Committee
- Community Development Citizens Advisory Committee

Partner Agencies

- Oak Park Housing Authority
- Housing Forward
- NAMI Metro Suburban (Living Room)
- Oak Park Homelessness Coalition

Neighborhood Services Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
1001.46201.101	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Personnel Services	0	0	0	0	0	0	0	0.00%
510501.0000 - Regular Salaries	0	0	0	0	0	0	0	0.00%
1001.46206.101	**(192,770)**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Personnel Services	(159,421)	0	0	0	0	0	0	0.00%
510501.0000 - Regular Salaries	(158,435)	0	0	0	0	0	0	0.00%
510503.0000 - Overtime	(986)	0	0	0	0	0	0	0.00%
510999.0000 - Grant Admin. - Salaries	0	0	0	0	0	0	0	0.00%
Fringe Benefits	(32,335)	0	0	0	0	0	0	0.00%
510509.0000 - Comp Time Payout	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
510519.0000 - Vacation Time Payout	0	0	0	0	0	0	0	0.00%
520515.0000 - Health Insurance Opt Out	0	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(186)	0	0	0	0	0	0	0.00%
520521.0000 - Health Insurance Expense	(21,028)	0	0	0	0	0	0	0.00%
520522.0000 - Social Security Expense	(5,536)	0	0	0	0	0	0	0.00%
520523.0000 - Medicare Expense	(539)	0	0	0	0	0	0	0.00%
520527.0000 - IMRF Contributions	(5,045)	0	0	0	0	0	0	0.00%
520999.0000 - Grant Admin. - Benefits	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Contractual Services	(814)	0	0	0	0	0	0	0.00%
530642.0000 - Background Check	0	0	0	0	0	0	0	0.00%
530667.0000 - External Support	(814)	0	0	0	0	0	0	0.00%
540660.0000 - Emergency Services (bps)	0	0	0	0	0	0	0	0.00%
Materials & Supplies	(249)	0	0	0	0	0	0	0.00%
550601.0000 - Printing	(45)	0	0	0	0	0	0	0.00%
550606.0000 - Books & Subscriptions	0	0	0	0	0	0	0	0.00%
550652.0000 - Legal Postings and Doc. Fees	(321)	0	0	0	0	0	0	0.00%
560625.0000 - Clothing	0	0	0	0	0	0	0	0.00%
560631.0000 - OPERATIONAL SUPPLIES	117	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Other Expenses	49	0	0	0	0	0	0	0.00%
530650.0000 - Conferences Training	49	0	0	0	0	0	0	0.00%
550602.0000 - Membership Dues	0	0	0	0	0	0	0	0.00%
1001.46211.101	**(240,737)**	**(997,281)**	**(1,669,957)**	**(1,669,957)**	**(1,362,570)**	**(1,467,834)**	**202,123**	**(12.10%)**
Personnel Services	(94,720)	(246,721)	(281,456)	(281,456)	(260,000)	(287,840)	(6,384)	2.27%
510501.0000 - Regular Salaries	(94,720)	(246,721)	(281,456)	(281,456)	(260,000)	(287,840)	(6,384)	2.27%
Fringe Benefits	(27,742)	(64,747)	(74,727)	(74,727)	(88,720)	(106,648)	(31,921)	42.72%
510519.0000 - Vacation Time Payout	0	(160)	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(85)	(231)	(252)	(252)	(220)	(251)	1	(0.36%)
520521.0000 - Health Insurance Expense	(17,791)	(37,420)	(41,767)	(41,767)	(60,000)	(76,001)	(34,234)	81.96%
520522.0000 - Social Security	(5,570)	(14,680)	(17,451)	(17,451)	(15,000)	(17,846)	(395)	2.26%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Expense								
520523.0000 - Medicare Expense	(1,303)	(3,433)	(4,082)	(4,082)	(3,500)	(4,174)	(92)	2.25%
520527.0000 - IMRF Contributions	(2,993)	(8,823)	(11,175)	(11,175)	(10,000)	(8,376)	2,799	(25.05%)
Contractual Services	(100,092)	(675,158)	(1,299,389)	(1,299,389)	(1,006,000)	(1,059,596)	239,793	(18.45%)
530667.0000 - External Support	(98,246)	(342,101)	(1,289,389)	(1,289,389)	(1,000,000)	(1,046,596)	242,793	(18.83%)
540660.0000 - Emergency Services (bps)	(1,846)	(333,056)	(10,000)	(10,000)	(6,000)	(13,000)	(3,000)	30.00%
Materials & Supplies	(16,168)	(8,129)	(7,950)	(7,950)	(2,000)	(9,050)	(1,100)	13.84%
550601.0000 - Printing	(349)	(66)	(300)	(300)	0	(300)	0	0.00%
550603.0000 - Postage	0	(986)	0	0	0	0	0	0.00%
550605.0000 - Travel & Mileage Reimbursement	0	(41)	(200)	(200)	0	(200)	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
550606.0000 - Books & Subscriptions	0	0	0	0	0	0	0	0.00%
550652.0000 - Legal Postings and Doc. Fees	(250)	(500)	(700)	(700)	0	(700)	0	0.00%
560620.0000 - Office Supplies	(2,826)	(3,963)	(4,000)	(4,000)	(1,000)	(4,000)	0	0.00%
560625.0000 - Clothing	0	(500)	(250)	(250)	0	(250)	0	0.00%
560631.0000 - OPERATIONAL SUPPLIES	(12,743)	(2,072)	(2,500)	(2,500)	(1,000)	(3,600)	(1,100)	44.00%
Other Expenses	(2,015)	(2,526)	(4,700)	(4,700)	(4,000)	(4,700)	0	0.00%
530650.0000 - Conferences Training	(1,029)	(1,626)	(3,800)	(3,800)	(4,000)	(3,800)	0	0.00%
550602.0000 - Membership Dues	(986)	(900)	(900)	(900)	0	(900)	0	0.00%
Capital Improvements	0	0	(1,735)	(1,735)	(1,850)	0	1,735	(100.00%)
570720.0000 - Computer Equipment	0	0	(1,735)	(1,735)	(1,850)	0	1,735	(100.00%)
1001.46211.230	**0**	**(35,000)**	**(35,000)**	**(35,000)**	**(35,000)**	**(35,000)**	**0**	**0.00%**

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Grants & Subsidies	0	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	0	0.00%
585652.0000 - Operating Subsidies	0	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	0	0.00%
1001.46211.280	**(42,500)**	**(42,500)**	**(47,500)**	**(47,500)**	**(47,500)**	**(47,500)**	**0**	**0.00%**
Grants & Subsidies	(42,500)	(42,500)	(47,500)	(47,500)	(47,500)	(47,500)	0	0.00%
585652.0000 - Operating Subsidies	(42,500)	(42,500)	(47,500)	(47,500)	(47,500)	(47,500)	0	0.00%
1001.46211.300	**(113,335)**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Grants & Subsidies	(113,335)	0	0	0	0	0	0	0.00%
585612.0000 - VOP Hsnt Prog Lead Haz Red	(113,335)	0	0	0	0	0	0	0.00%
1001.46212.101	**(364,097)**	**(463,856)**	**(506,194)**	**(528,994)**	**(474,585)**	**(596,597)**	**(90,403)**	**17.86%**
Personnel Services	(256,423)	(364,709)	(387,453)	(387,453)	(369,500)	(440,503)	(53,050)	13.69%
510501.0000 - Regular Salaries	(316,790)	(402,637)	(417,625)	(417,625)	(420,000)	(518,503)	(100,878)	24.16%
510503.0000 - Overtime	(61)	(169)	(1,000)	(1,000)	(1,500)	(1,000)	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
510999.0000 - Grant Admin. - Salaries	60,428	38,097	31,172	31,172	52,000	79,000	47,828	153.43%
Fringe Benefits	(73,243)	(89,486)	(93,959)	(93,959)	(92,960)	(144,507)	(50,548)	53.80%
510519.0000 - Vacation Time Payout	(580)	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(395)	(581)	(558)	(558)	(460)	(651)	(93)	16.67%
520521.0000 - Health Insurance Expense	(53,344)	(50,290)	(53,695)	(53,695)	(50,000)	(110,102)	(56,407)	105.05%
520522.0000 - Social Security Expense	(22,134)	(24,906)	(25,895)	(25,895)	(26,500)	(32,147)	(6,252)	24.14%
520523.0000 - Medicare Expense	(4,241)	(5,825)	(6,058)	(6,058)	(6,200)	(7,518)	(1,460)	24.11%
520527.0000 - IMRF Contributions	(9,663)	(14,769)	(16,581)	(16,581)	(18,000)	(15,088)	1,493	(9.00%)
520999.0000 - Grant Admin. - Benefits	17,114	6,884	8,828	8,828	8,200	21,000	12,172	137.88%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Contractual Services	(28,352)	0	(5,000)	(27,800)	(2,500)	0	5,000	(100.00%)
530667.0000 - External Support	(25,997)	0	(5,000)	(27,800)	(2,500)	0	5,000	(100.00%)
540660.0000 - Emergency Services (bps)	(2,354)	0	0	0	0	0	0	0.00%
Materials & Supplies	(2,770)	(2,967)	(4,674)	(4,674)	(1,400)	(3,150)	1,524	(32.61%)
550601.0000 - Printing	(183)	(356)	(500)	(500)	(400)	(500)	0	0.00%
550606.0000 - Books & Subscriptions	(1,142)	(958)	(1,306)	(1,306)	0	(700)	606	(46.40%)
550652.0000 - Legal Postings and Doc. Fees	0	0	0	0	0	0	0	0.00%
560625.0000 - Clothing	0	(1,472)	(1,400)	(1,400)	(500)	(1,950)	(550)	39.29%
560631.0000 - OPERATIONAL SUPPLIES	(1,445)	(181)	(1,468)	(1,468)	(500)	0	1,468	(100.00%)
Other Expenses	(3,309)	(6,694)	(6,983)	(6,983)	(100)	(6,817)	166	(2.38%)
530650.0000 - Conferences	(2,971)	(5,692)	(5,920)	(5,920)	(100)	(5,920)	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Training								
550602.0000 - Membership Dues	(338)	(1,002)	(1,063)	(1,063)	0	(897)	166	(15.62%)
Capital Improvements	0	0	(8,125)	(8,125)	(8,125)	(1,620)	6,505	(80.06%)
570720.0000 - Computer Equipment	0	0	(8,125)	(8,125)	(8,125)	(1,620)	6,505	(80.06%)
1001.46213.101	**(165,737)**	**(347,224)**	**(471,389)**	**(448,589)**	**(263,168)**	**(523,755)**	**(52,366)**	**11.11%**
Personnel Services	(119,759)	(241,292)	(317,457)	(306,057)	(184,020)	(309,214)	8,243	(2.60%)
510501.0000 - Regular Salaries	(189,923)	(286,599)	(316,957)	(305,557)	(218,000)	(362,664)	(45,707)	14.42%
510503.0000 - Overtime	(166)	(286)	(500)	(500)	(20)	(100)	400	(80.00%)
510999.0000 - Grant Admin. - Salaries	70,331	45,593	0	0	34,000	53,550	53,550	0.00%
Fringe Benefits	(28,798)	(45,638)	(87,282)	(75,882)	(46,848)	(69,246)	18,036	(20.66%)
520520.0000 - Life Insurance Expense	(232)	(364)	(371)	(371)	(248)	(463)	(92)	24.84%
520521.0000 - Health	(25,010)	(34,270)	(50,073)	(40,073)	(22,000)	(62,025)	(11,952)	23.87%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Insurance Expense								
520522.0000 - Social Security Expense	(11,329)	(17,090)	(19,654)	(18,254)	(13,000)	(22,485)	(2,831)	14.41%
520523.0000 - Medicare Expense	(4,341)	(3,975)	(4,599)	(4,599)	(3,100)	(5,259)	(660)	14.34%
520527.0000 - IMRF Contributions	(6,007)	(10,140)	(12,585)	(12,585)	(8,500)	(10,554)	2,031	(16.14%)
520999.0000 - Grant Admin. - Benefits	18,121	20,202	0	0	0	31,540	31,540	0.00%
Contractual Services	(16,266)	(58,342)	(61,750)	(61,750)	(30,000)	(137,500)	(75,750)	122.67%
530667.0000 - External Support	(13,872)	(58,342)	(61,750)	(61,750)	(30,000)	(137,500)	(75,750)	122.67%
540660.0000 - Emergency Services (bps)	(2,394)	0	0	0	0	0	0	0.00%
Materials & Supplies	(500)	(436)	(1,025)	(1,025)	(200)	(5,545)	(4,520)	440.98%
550601.0000 - Printing	0	0	(400)	(400)	(200)	(1,000)	(600)	150.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
550603.0000 - Postage	0	0	0	0	0	0	0	0.00%
550652.0000 - Legal Postings and Doc. Fees	0	(99)	(125)	(125)	0	(3,245)	(3,120)	2,496.00%
560625.0000 - Clothing	0	(337)	(500)	(500)	0	(500)	0	0.00%
560631.0000 - OPERATIONAL SUPPLIES	(500)	0	0	0	0	(800)	(800)	0.00%
Other Expenses	(414)	(1,516)	(1,875)	(1,875)	(100)	(1,250)	625	(33.33%)
530650.0000 - Conferences Training	(114)	(1,516)	(1,575)	(1,575)	(100)	(950)	625	(39.68%)
550602.0000 - Membership Dues	(300)	0	(300)	(300)	0	(300)	0	0.00%
Capital Improvements	0	0	(2,000)	(2,000)	(2,000)	(1,000)	1,000	(50.00%)
570720.0000 - Computer Equipment	0	0	(2,000)	(2,000)	(2,000)	(1,000)	1,000	(50.00%)
1001.46214.101	**(844)**	**(200,667)**	**(354,425)**	**(354,425)**	**(300,450)**	**(398,774)**	**(44,349)**	**12.51%**
Personnel Services	0	(156,141)	(206,189)	(206,189)	(199,100)	(220,383)	(14,194)	6.88%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
510501.0000 - Regular Salaries	0	(155,420)	(204,689)	(204,689)	(195,000)	(216,383)	(11,694)	5.71%
510503.0000 - Overtime	0	(721)	(1,500)	(1,500)	(4,100)	(4,000)	(2,500)	166.67%
Fringe Benefits	0	(34,938)	(36,021)	(36,021)	(54,050)	(64,249)	(28,228)	78.37%
520520.0000 - Life Insurance Expense	0	(248)	(279)	(279)	(250)	(279)	0	0.00%
520521.0000 - Health Insurance Expense	0	(17,362)	(11,954)	(11,954)	(31,000)	(41,120)	(29,166)	243.99%
520522.0000 - Social Security Expense	0	(9,344)	(12,692)	(12,692)	(12,000)	(13,416)	(724)	5.70%
520523.0000 - Medicare Expense	0	(2,185)	(2,969)	(2,969)	(2,800)	(3,138)	(169)	5.68%
520527.0000 - IMRF Contributions	0	(5,798)	(8,127)	(8,127)	(8,000)	(6,297)	1,830	(22.52%)
Contractual Services	(687)	(4,025)	(82,000)	(82,000)	(25,000)	(91,500)	(9,500)	11.59%
530667.0000 - External	(687)	(4,025)	(82,000)	(82,000)	(25,000)	(91,500)	(9,500)	11.59%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Support								
Materials & Supplies	(157)	(2,121)	(22,375)	(22,375)	(16,300)	(15,732)	6,643	(29.69%)
550601.0000 - Printing	0	(160)	(6,480)	(6,480)	(10,000)	(1,725)	4,755	(73.38%)
550603.0000 - Postage	0	0	(1,000)	(1,000)	0	0	1,000	(100.00%)
560625.0000 - Clothing	0	(329)	(400)	(400)	(300)	(500)	(100)	25.00%
560631.0000 - OPERATIONAL SUPPLIES	(157)	(1,633)	(14,495)	(14,495)	(6,000)	(13,507)	988	(6.82%)
Other Expenses	0	(3,442)	(5,300)	(5,300)	(4,000)	(5,190)	110	(2.08%)
530650.0000 - Conferences Training	0	(3,442)	(5,300)	(5,300)	(4,000)	(5,190)	110	(2.08%)
Capital Improvements	0	0	(2,540)	(2,540)	(2,000)	(1,720)	820	(32.28%)
570720.0000 - Computer Equipment	0	0	(2,540)	(2,540)	(2,000)	(1,720)	820	(32.28%)
1001.46215.101	**(69,268)**	**(350,134)**	**(785,424)**	**(786,377)**	**(470,320)**	**(839,452)**	**(54,028)**	**6.88%**
Personnel Services	(8,220)	(247,350)	(295,544)	(295,544)	(270,000)	(304,410)	(8,866)	3.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
510501.0000 - Regular Salaries	(148,995)	(247,350)	(295,544)	(295,544)	(270,000)	(304,410)	(8,866)	3.00%
510503.0000 - Overtime	(8)	0	0	0	0	0	0	0.00%
510999.0000 - Grant Admin. - Salaries	140,783	0	0	0	0	0	0	0.00%
Fringe Benefits	(856)	(67,849)	(87,750)	(87,750)	(76,720)	(94,570)	(6,820)	7.77%
520520.0000 - Life Insurance Expense	(170)	(316)	(326)	(326)	(270)	(325)	1	(0.15%)
520521.0000 - Health Insurance Expense	(19,640)	(40,718)	(53,077)	(53,077)	(47,250)	(62,099)	(9,022)	17.00%
520522.0000 - Social Security Expense	(8,846)	(14,665)	(18,326)	(18,326)	(15,000)	(18,873)	(547)	2.99%
520523.0000 - Medicare Expense	(2,069)	(3,307)	(4,286)	(4,286)	(3,700)	(4,414)	(128)	2.99%
520527.0000 - IMRF Contributions	(4,709)	(8,843)	(11,735)	(11,735)	(10,500)	(8,858)	2,877	(24.51%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520999.0000 - Grant Admin. - Benefits	34,578	0	0	0	0	0	0	0.00%
Contractual Services	0	(22,159)	(369,630)	(369,630)	(110,000)	(425,671)	(56,041)	15.16%
530667.0000 - External Support	0	(22,159)	(369,630)	(369,630)	(110,000)	(425,671)	(56,041)	15.16%
Materials & Supplies	0	(21,466)	(17,500)	(17,500)	(3,600)	(8,000)	9,500	(54.29%)
550601.0000 - Printing	0	(11,273)	(5,000)	(5,000)	(2,500)	(7,500)	(2,500)	50.00%
560625.0000 - Clothing	0	(1,311)	(2,500)	(2,500)	(500)	(500)	2,000	(80.00%)
560631.0000 - OPERATIONAL SUPPLIES	0	(8,882)	(10,000)	(10,000)	(600)	0	10,000	(100.00%)
Other Expenses	(1,063)	(1,811)	(15,000)	(15,953)	(10,000)	(6,800)	8,200	(54.67%)
530650.0000 - Conferences Training	(1,063)	(1,591)	(15,000)	(15,000)	(10,000)	(6,500)	8,500	(56.67%)
550602.0000 - Membership Dues	0	0	0	0	0	(300)	(300)	0.00%
570867.0000 - UNHOUSED	0	(220)	0	(953)	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
RESIDENT SUPPORT								
Capital Improvements	(59,129)	10,501	0	0	0	0	0	0.00%
570750.0000 - Vehicles	(59,129)	10,501	0	0	0	0	0	0.00%
Grand Total	**(1,189,289)**	**(2,436,663)**	**(3,869,889)**	**(3,870,842)**	**(2,953,593)**	**(3,908,911)**	**(39,022)**	**1.01%**

Non-Departmental

Department Overview

The Non-Departmental department code is an administrative designation used across multiple funds to account for budgetary activity that is cross-organizational in nature and not attributable to any single operating department. Items recorded under this code include interfund transfers and a vacancy adjustment reflecting anticipated savings from positions expected to remain unfilled for a portion of the fiscal year. Segregating this activity from individual departmental budgets ensures that department-level budget-to-actual comparisons reflect true operating performance.

Non-Departmental Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
1001.99999.999	**0**	**0**	**0**	**0**	**0**	**1,185,491**	**1,185,491**	**0.00%**
Personnel Services	0	0	0	0	0	2,800,000	2,800,000	0.00%
510522.0000 - Payroll Exp Turnover Savings	0	0	0	0	0	2,800,000	2,800,000	0.00%
Fringe Benefits	0	0	0	0	0	1,200,000	1,200,000	0.00%
510523.0000 - HEALTH INSURANCE OFFSET	0	0	0	0	0	1,200,000	1,200,000	0.00%
Contractual Services	0	0	0	0	0	(150,000)	(150,000)	0.00%
550663.0000 - Software Licenses & Updates	0	0	0	0	0	(150,000)	(150,000)	0.00%
Materials & Supplies	0	0	0	0	0	(25,000)	(25,000)	0.00%
560690.0000 - Contingency	0	0	0	0	0	(25,000)	(25,000)	0.00%
Transfers Out	0	0	0	0	0	(2,639,509)	(2,639,509)	0.00%
591825.0000 - Transfer To Debt	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Service Fund								
591826.0000 - Transfer To Sir Fund	0	0	0	0	0	(2,000,000)	(2,000,000)	0.00%
591829.0000 - Transfer To Equip Repl	0	0	0	0	0	0	0	0.00%
591850.0000 - TRANSFER TO SUSTAINABILITY	0	0	0	0	0	0	0	0.00%
591891.0000 - TRANSFER TO FARMERS MARKET FUND	0	0	0	0	0	(150,000)	(150,000)	0.00%
591895.0000 - Transfer To Cip Fund	0	0	0	0	0	(489,509)	(489,509)	0.00%
Grand Total	**0**	**0**	**0**	**0**	**0**	**1,185,491**	**1,185,491**	**0.00%**

Police Department

Mission Statement

The Police Department's mission is to provide high-quality police services that are accessible to the public while maintaining peace, order and safety through excellence in law enforcement and community service.

Department Overview

The Oak Park Police Department is a full-service law enforcement agency that serves and protects the citizens and visitors of the Village of Oak Park by treating people fairly, with dignity and respect. The Police Department implemented the six pillars from the President's taskforce report on 21st Century Policing and adopted the NAACP's Ten shared Principles to ensure the Department is exemplifying police excellence.

With a holistic approach, the Police Department operationalizes the proactive strategies of the Community Policing model. These strategies include citizen involvement, problem-solving and crime prevention to promote a desirable quality of life. The Police Department consists of sworn police officers and civilian personnel assigned to three divisions:

Field Services Bureau

The Field Services Bureau is comprised of the Patrol Division, Community Service Officers and the Field Training Program. Collectively, this Bureau is responsible for performing a variety of duties related to the protection of life and property, enforcement of criminal and traffic laws, crime prevention, preliminary investigations, collection and preservation of evidence, preservation of public peace, and the apprehension of violators of the law.

Support Services Bureau

The Support Services Bureau is composed of Investigations, the Community Policing Unit, the Criminal Intelligence Unit, the Drug Enforcement Administration (DEA) and Regional Computer Forensic Laboratory (RCFL) assignments. This Bureau conducts follow-up investigations of criminal incidents, quality of life concerns, proactively engages with the public, maintains police reports, court services, inputs and analyzes data, identifies crime trends and collaborates with federal and local partners to apprehend individuals involved in criminal activities.

Administrative Services

Administrative Services manages Professional Standards, Evidence and Property, Training, Research and Planning. Administrative Services' primary responsibilities include managing the budget, officer wellness and accountability, internal affairs, property preservation and inventory, background investigations, recruitment, department training and current trends in policing.

Department Work Aligned with 2026-2027 Village Board Goals

2026 Accomplishments

- Successfully implemented Village Board-approved technologies, including the Public Safety CAD/RMS (Tyler). (Community Health & Safety)
- Advanced the Oak Park Municipal Campus initiative by progressing through the design and prepping for construction of the new Police Station. (Community Health & Safety)
- Hired a Community Engagement manager to assist in the development of a communication and engagement strategy to strengthen the Police Department's connection with the community. (Community Health & Safety)
- Started a Citizen Police Academy to educate the community on police procedures, promote community partnership with law enforcement and potentially establish volunteer program with the graduates. (Community Health & Safety)
- Continue to use a data-informed policing strategy to prevent and reduce crime and allocate resources effectively. (Community Health & Safety)

Department Performance Measures

Outcome	2025 Actual	2026 Goal	2026 YTD	2027 (Projected)
Traffic Stops	2,922	3,000	2,674	3,200
Community Engagement	14,925	17,000	15,500	18,000
Training Hours	4,363	5,000	4,500	5,500
End of Year Sworn FTE	91	100	95	115
Average Response Time (mm:ss)	12:27	10:00	13:22	08:00

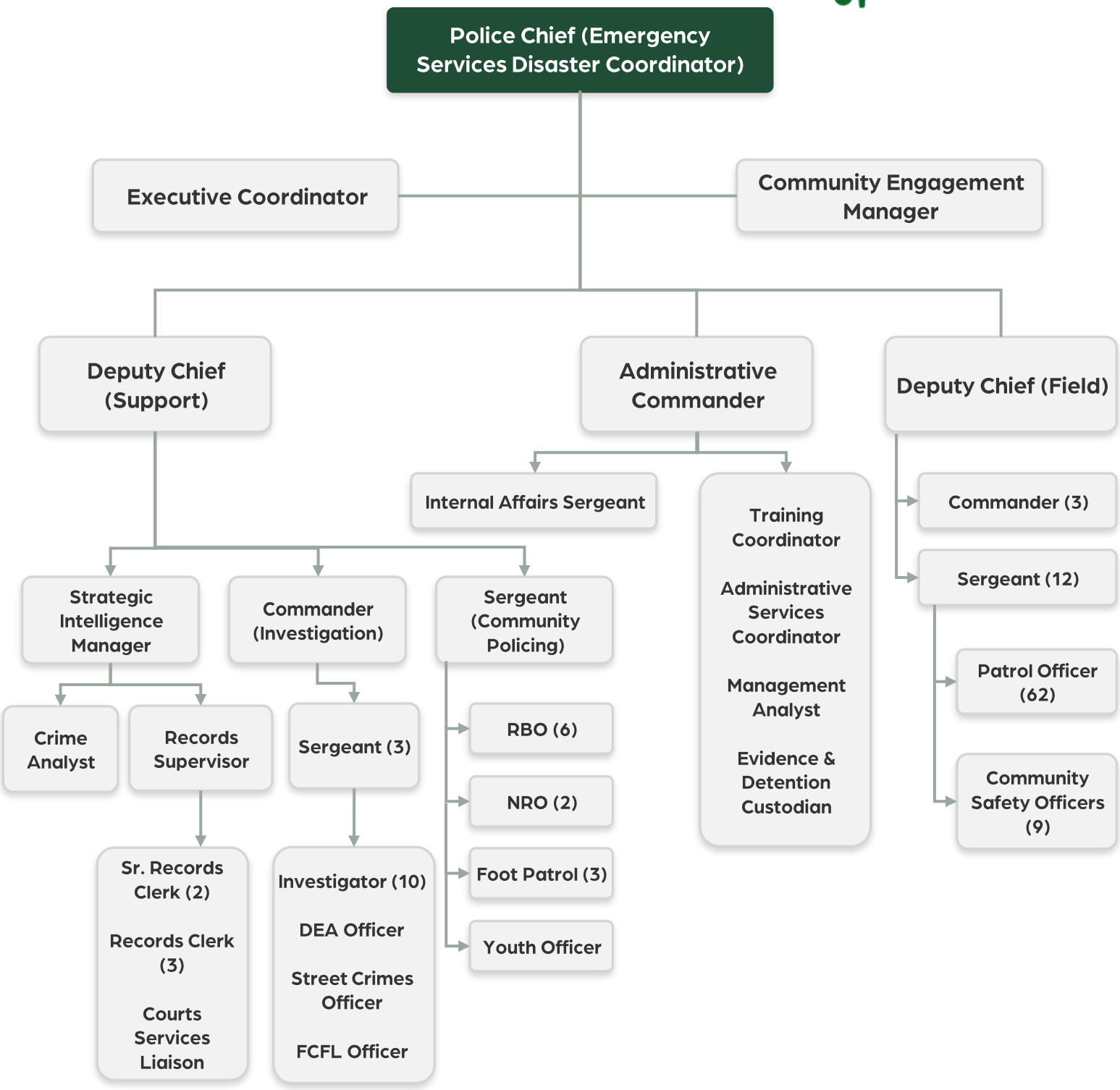
2027 Initiatives & Projects

- Update and evaluate all policies to ensure the Department is operating constitutionally based on vetted best practices to guard against the potential for any predatory policies. (Community Health & Safety)
- Create specific protocols for advancing diversity, equity and inclusion in the Police and the Fire Department. (Community Health & Safety)

Efficiency & Cost Savings

- Expanded In-House Training: Increased our internal training capabilities, enabling us to train officers in-house rather than sending them to outside courses, reducing training expenses by an estimated **$10,000** while minimizing time away from duty.
- Reduced Overtime Costs: Improved hiring efforts and increased staffing levels have allowed us to rely less on overtime, resulting in greater operational efficiency and lower personnel costs by up to **$100,000**.
- Lower Dispatch Service Costs: Supported the West Suburban Consolidated Dispatch Center's (WSCDC) decision to add new member agencies, resulting in dispatch service costs being shared among more partners and lowering our overall expenses by approximately **$200,000** in actual dispatch costs.

Police Department



Advisory Bodies

- Citizens Police Oversight Committee (CPOC)
- Board of Fire and Police Commissioner
- Police Pension Board

Police Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
1001.42400.101	**(9,177,593)**	**(9,753,235)**	**(11,242,817)**	**(11,261,771)**	**(10,674,783)**	**(11,616,329)**	**(373,512)**	**3.32%**
Personnel Services	(488,652)	(606,659)	(1,020,319)	(1,020,319)	(700,000)	(1,052,078)	(31,759)	3.11%
510501.0000 - Regular Salaries	(488,652)	(606,168)	(1,019,319)	(1,019,319)	(700,000)	(1,051,578)	(32,259)	3.16%
510503.0000 - Overtime	0	(491)	(1,000)	(1,000)	0	(500)	500	(50.00%)
Fringe Benefits	(7,541,223)	(7,614,332)	(8,481,058)	(8,481,058)	(8,406,046)	(8,824,292)	(343,234)	4.05%
510509.0000 - Comp Time Payout	(68)	0	0	0	0	0	0	0.00%
510519.0000 - Vacation Time Payout	(6,764)	0	0	0	(20,000)	0	0	0.00%
520520.0000 - Life Insurance Expense	(349)	(449)	(744)	(744)	(400)	(744)	0	0.00%
520521.0000 - Health Insurance Expense	(69,530)	(77,433)	(151,212)	(151,212)	(74,000)	(151,825)	(613)	0.41%
520522.0000 - Social Security Expense	(7,426)	(10,703)	(21,160)	(21,160)	(14,000)	(21,858)	(698)	3.30%
520523.0000 -	(6,769)	(8,423)	(14,786)	(14,786)	(9,000)	(15,248)	(462)	3.12%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Medicare Expense								
520524.0000 - Police Pension Contributions	(7,445,967)	(7,508,007)	(8,276,706)	(8,276,706)	(8,276,706)	(8,621,459)	(344,753)	4.17%
520527.0000 - IMRF Contributions	(4,018)	(6,459)	(13,550)	(13,550)	(9,000)	(10,259)	3,291	(24.29%)
520532.0000 - SLEP Contributions	(333)	(330)	(500)	(500)	(540)	(500)	0	0.00%
520537.0000 - HSA EMPLOYER EXPENSE	0	(2,529)	(2,400)	(2,400)	(2,400)	(2,400)	0	0.00%
Contractual Services	(936,593)	(1,315,842)	(1,368,790)	(1,374,630)	(1,345,187)	(1,376,359)	(7,569)	0.55%
530642.0000 - Background Check	(86,763)	(101,770)	(120,000)	(120,000)	(110,000)	(120,000)	0	0.00%
530657.0000 - Legal Fees	(1,715)	(1,692)	(3,000)	(3,000)	(2,000)	(3,000)	0	0.00%
530660.0000 - General Contractuals	(220,751)	(222,819)	(238,850)	(238,850)	(150,000)	(61,850)	177,000	(74.11%)
530667.0000 - External Support	(231,890)	(40,023)	(101,140)	(106,980)	(100,000)	(108,170)	(7,030)	6.95%
530681.0000 - WSCDC Contract	(373,115)	(929,906)	(880,000)	(880,000)	(961,687)	(1,045,089)	(165,089)	18.76%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
540659.0000 - Lease Payments	(13,860)	(12,000)	(13,500)	(13,500)	(13,000)	(14,500)	(1,000)	7.41%
540690.0000 - Telecommunication Charges	(1,093)	(547)	(2,500)	(2,500)	0	(1,200)	1,300	(52.00%)
540699.0000 - Hardware Maintenance	(1,345)	(620)	(2,200)	(2,200)	(1,500)	(2,700)	(500)	22.73%
550663.0000 - Software Licenses & Updates	(1,332)	(1,513)	(1,600)	(1,600)	(1,000)	(13,850)	(12,250)	765.63%
550697.0000 - Contractual Towing & Plowing	(4,730)	(4,953)	(6,000)	(6,000)	(6,000)	(6,000)	0	0.00%
Materials & Supplies	(106,387)	(115,633)	(136,100)	(136,100)	(87,750)	(142,150)	(6,050)	4.45%
550601.0000 - Printing	(1,730)	(1,926)	(3,000)	(3,000)	(2,000)	(2,000)	1,000	(33.33%)
550603.0000 - Postage	(2,088)	(2,759)	(2,500)	(2,500)	(1,000)	(2,500)	0	0.00%
550605.0000 - Travel & Mileage Reimbursement	(50)	0	(500)	(500)	(250)	(500)	0	0.00%
550656.0000 - Miscellaneous Expense	(5,065)	(189)	(900)	(900)	0	(900)	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
550673.0000 - Repairs	0	(350)	(1,500)	(1,500)	0	(1,500)	0	0.00%
550689.0000 - Operational Mainten Support	(6,385)	(5,815)	(10,000)	(10,000)	(5,000)	(10,000)	0	0.00%
550694.0000 - Contractual Disposal Costs	0	0	0	0	0	0	0	0.00%
550705.0000 - Ammunition and Guns	0	0	(24,100)	(24,100)	(20,000)	(24,100)	0	0.00%
560616.0000 - Toner Cartridges	(4,796)	(5,998)	(7,000)	(7,000)	(6,000)	(7,000)	0	0.00%
560620.0000 - Office Supplies	(6,102)	(3,934)	(5,000)	(5,000)	(4,000)	(5,000)	0	0.00%
560625.0000 - Clothing	(13,857)	(21,784)	(23,000)	(23,000)	(22,000)	(23,000)	0	0.00%
560628.0000 - Lab Supplies	(2,530)	(4,895)	(5,000)	(5,000)	(1,000)	(5,000)	0	0.00%
560631.0000 - OPERATIONAL SUPPLIES	(49,313)	(48,575)	(25,200)	(25,200)	(20,000)	(27,250)	(2,050)	8.13%
560638.0000 - Special Events	(9,441)	(17,642)	(19,000)	(19,000)	(500)	(19,000)	0	0.00%
560642.0000 - Basketball Camp	0	0	(4,000)	(4,000)	0	(4,000)	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Expenses								
560651.0000 - Employees Awards Recognition	(5,028)	(1,374)	(5,000)	(5,000)	(6,000)	(10,000)	(5,000)	100.00%
560655.0000 - Reimbursements	0	(393)	(400)	(400)	0	(400)	0	0.00%
Other Expenses	(95,062)	(87,360)	(164,900)	(174,338)	(66,400)	(153,450)	11,450	(6.94%)
530650.0000 - Conferences Training	(91,072)	(83,550)	(159,650)	(169,088)	(65,000)	(148,200)	11,450	(7.17%)
550602.0000 - Membership Dues	(3,990)	(3,810)	(5,250)	(5,250)	(1,400)	(5,250)	0	0.00%
Capital Improvements	(9,675)	(13,408)	(71,650)	(75,326)	(69,400)	(68,000)	3,650	(5.09%)
570710.0000 - Equipment	(1,068)	0	(52,900)	(52,900)	(52,900)	(52,900)	0	0.00%
570711.0000 - Software	(7,000)	(8,705)	(7,200)	(7,200)	(7,000)	(4,100)	3,100	(43.06%)
570720.0000 - Computer Equipment	(1,242)	(1,027)	(4,550)	(4,550)	(2,500)	(4,000)	550	(12.09%)
570725.0000 - Office Equipment	(364)	(3,676)	(7,000)	(10,676)	(7,000)	(7,000)	0	0.00%
1001.42400.412	**(11,003,844)**	**(11,801,694)**	**(12,636,505)**	**(12,636,505)**	**(11,523,500)**	**(13,122,749)**	**(486,244)**	**3.85%**
Personnel Services	(9,218,133)	(10,030,862)	(10,454,648)	(10,454,648)	(9,683,000)	(10,831,181)	(376,533)	3.60%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
510501.0000 - Regular Salaries	(8,638,946)	(9,471,607)	(9,814,648)	(9,814,648)	(9,200,000)	(10,191,181)	(376,533)	3.84%
510503.0000 - Overtime	(421,431)	(413,652)	(450,000)	(450,000)	(321,000)	(450,000)	0	0.00%
510508.0000 - CTA Patrol Pay	(47,796)	(10,069)	(75,000)	(75,000)	(24,000)	(75,000)	0	0.00%
510514.0000 - Court Time	(66,508)	(66,203)	(75,000)	(75,000)	(62,000)	(75,000)	0	0.00%
510515.0000 - Comp Time	(43,453)	(69,331)	(40,000)	(40,000)	(76,000)	(40,000)	0	0.00%
Fringe Benefits	(1,698,291)	(1,672,711)	(2,091,857)	(2,091,857)	(1,750,500)	(2,191,568)	(99,711)	4.77%
510509.0000 - Comp Time Payout	(104,433)	(91,469)	(10,000)	(10,000)	(500)	(10,000)	0	0.00%
510510.0000 - Sick Time Payout	(14,954)	(14,503)	(20,000)	(20,000)	(17,500)	(20,000)	0	0.00%
510519.0000 - Vacation Time Payout	(73,585)	(26,931)	(50,000)	(50,000)	(51,600)	(50,000)	0	0.00%
520515.0000 - Health Insurance Opt Out	0	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(6,697)	(6,521)	(7,905)	(7,905)	(5,500)	(7,905)	0	0.00%
520521.0000 - Health Insurance	(1,308,636)	(1,358,767)	(1,773,972)	(1,773,972)	(1,500,000)	(1,905,553)	(131,581)	7.42%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Expense								
520522.0000 - Social Security Expense	(41,131)	(21,555)	(63,355)	(63,355)	(24,000)	(32,283)	31,072	(49.05%)
520523.0000 - Medicare Expense	(128,058)	(137,508)	(142,352)	(142,352)	(134,000)	(147,772)	(5,420)	3.81%
520527.0000 - IMRF Contributions	(20,798)	(12,929)	(21,873)	(21,873)	(15,000)	(13,856)	8,017	(36.65%)
520537.0000 - HSA EMPLOYER EXPENSE	0	(2,529)	(2,400)	(2,400)	(2,400)	(4,200)	(1,800)	75.00%
Materials & Supplies	(87,419)	(98,121)	(90,000)	(90,000)	(90,000)	(100,000)	(10,000)	11.11%
560625.0000 - Clothing	(87,419)	(98,121)	(90,000)	(90,000)	(90,000)	(100,000)	(10,000)	11.11%
1001.42400.421	**(4,417,427)**	**(4,153,772)**	**(6,329,753)**	**(6,329,753)**	**(4,705,500)**	**(6,503,089)**	**(173,336)**	**2.74%**
Personnel Services	(3,602,492)	(3,405,038)	(5,119,016)	(5,119,016)	(3,883,700)	(5,243,437)	(124,421)	2.43%
510501.0000 - Regular Salaries	(3,416,415)	(3,267,123)	(4,884,016)	(4,884,016)	(3,750,000)	(5,008,437)	(124,421)	2.55%
510503.0000 - Overtime	(159,897)	(125,354)	(175,000)	(175,000)	(115,000)	(175,000)	0	0.00%
510508.0000 - CTA Patrol Pay	(12,589)	(1,017)	(25,000)	(25,000)	(6,000)	(25,000)	0	0.00%
510514.0000 - Court Time	(11,779)	(8,556)	(25,000)	(25,000)	(11,000)	(25,000)	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
510515.0000 - Comp Time	(1,812)	(2,989)	(10,000)	(10,000)	(1,700)	(10,000)	0	0.00%
Fringe Benefits	(791,029)	(727,957)	(1,170,737)	(1,170,737)	(791,800)	(1,219,651)	(48,914)	4.18%
510509.0000 - Comp Time Payout	(31,636)	(35,825)	(15,000)	(15,000)	0	(15,000)	0	0.00%
510510.0000 - Sick Time Payout	(13,321)	(14,934)	(15,000)	(15,000)	(14,500)	(15,000)	0	0.00%
510519.0000 - Vacation Time Payout	(17,093)	(10,036)	(20,000)	(20,000)	(18,500)	(20,000)	0	0.00%
520515.0000 - Health Insurance Opt Out	0	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(2,829)	(2,655)	(4,278)	(4,278)	(2,300)	(4,278)	0	0.00%
520521.0000 - Health Insurance Expense	(622,329)	(562,693)	(986,892)	(986,892)	(650,000)	(1,031,142)	(44,250)	4.48%
520522.0000 - Social Security Expense	(35,912)	(35,008)	(37,574)	(37,574)	(36,500)	(44,843)	(7,269)	19.35%
520523.0000 - Medicare Expense	(48,669)	(45,742)	(70,841)	(70,841)	(46,000)	(72,622)	(1,781)	2.51%
520527.0000 - IMRF Contributions	(19,240)	(21,064)	(21,152)	(21,152)	(24,000)	(15,865)	5,287	(24.99%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520537.0000 - HSA EMPLOYER EXPENSE	0	0	0	0	0	(900)	(900)	0.00%
Materials & Supplies	(23,906)	(20,777)	(40,000)	(40,000)	(30,000)	(40,000)	0	0.00%
560625.0000 - Clothing	(23,906)	(20,777)	(40,000)	(40,000)	(30,000)	(40,000)	0	0.00%
Grand Total	**(24,598,864)**	**(25,708,701)**	**(30,209,075)**	**(30,228,029)**	**(26,903,783)**	**(31,242,167)**	**(1,033,092)**	**3.42%**

Public Works

Mission Statement

The Village of Oak Park Public Works Department delivers essential services that keep the community safe, clean, and connected. With a commitment to excellence and high-quality customer service, the Department maintains infrastructure, facilities, and municipal assets—ensuring Oak Park thrives today and for generations to come.

Department Overview

The Department of Public Works is charged with a wide range of tasks associated with the Village's infrastructure. In addition to the more traditional infrastructure-related duties such as street maintenance, safe drinking water delivery, sewer collection, and capital improvements, Divisions within the Department also maintain the Village's extensive urban forest, manage refuse and recycling collections, and maintain traffic signals and streetlights. Public Works staff are also responsible for maintaining all municipal facilities and equipment, including vehicles for Police, Fire, Park District, and Township, as well as its own vehicles.

Services are provided through the following Divisions: Administration, Building Maintenance, Engineering, Fleet Services, Forestry, Streets Services, Street Lighting, Water and Sewer, and Environmental Services.

2026 Accomplishments

- Completed of the Oak Park Avenue Streetscape Project ahead of schedule and under budget.
- Installed 114 recommendations from the Vision Zero Plan and 8.3 miles of bike lanes and bike boulevard from the Bike Plan.
- Completed Schematic Design of the Oak Park Municipal Campus Project.
- Rolled out 35-gallon Refuse and Compost cart pilot program.
- Implemented a customer facing portal that will allow water customers to view and track their usage on a regular basis and receive notification for unusual water usage.
- Delivered Five-year Water and Sewer Rate Structure that accounts for future capital expenditures.
- Implemented an asset management system for all facilities that includes preventative maintenance scheduling as well as customer side work orders.
- Negotiated an IGA with District 97 to provide fleet maintenance services for a new piece of specialty equipment.

Department Performance Measures

Outcome	2025 Actual	2026 Goal	2026 (Projected)	2027 (Projected)
Miles of Streets Improved or Replaced	9.8	6.4	6.76	8.15
Number of Trees Planted	351	285	328	285
Customer Service Contacts	29,895	30,000	33,000	35,000
Feet of Water Main Replaced	1,344	4,675	4,675	1,738

Feet of Sewer Main Replaced	1,835	5,877	5,877	2,441
Number of Trees Pruned	5,702	5,500	6,500	6,000
Percent of Residential Waste Diverted from the Landfill	42%	45%	41%	45%
Number of Sidewalk Squares improved or replaced	2,511	2,500	2,600	2,500
Intersections calmed using Vision Zero Toolbox	40	31	33	20
Speed Cushions Installed	5	81	79	10
Pinch Points Installed	7	2	2	0
Miles of Bike Lane	0.1	2.3	2.3	0
Miles of Bike Boulevard	7.5	6.3	6.3	2.1

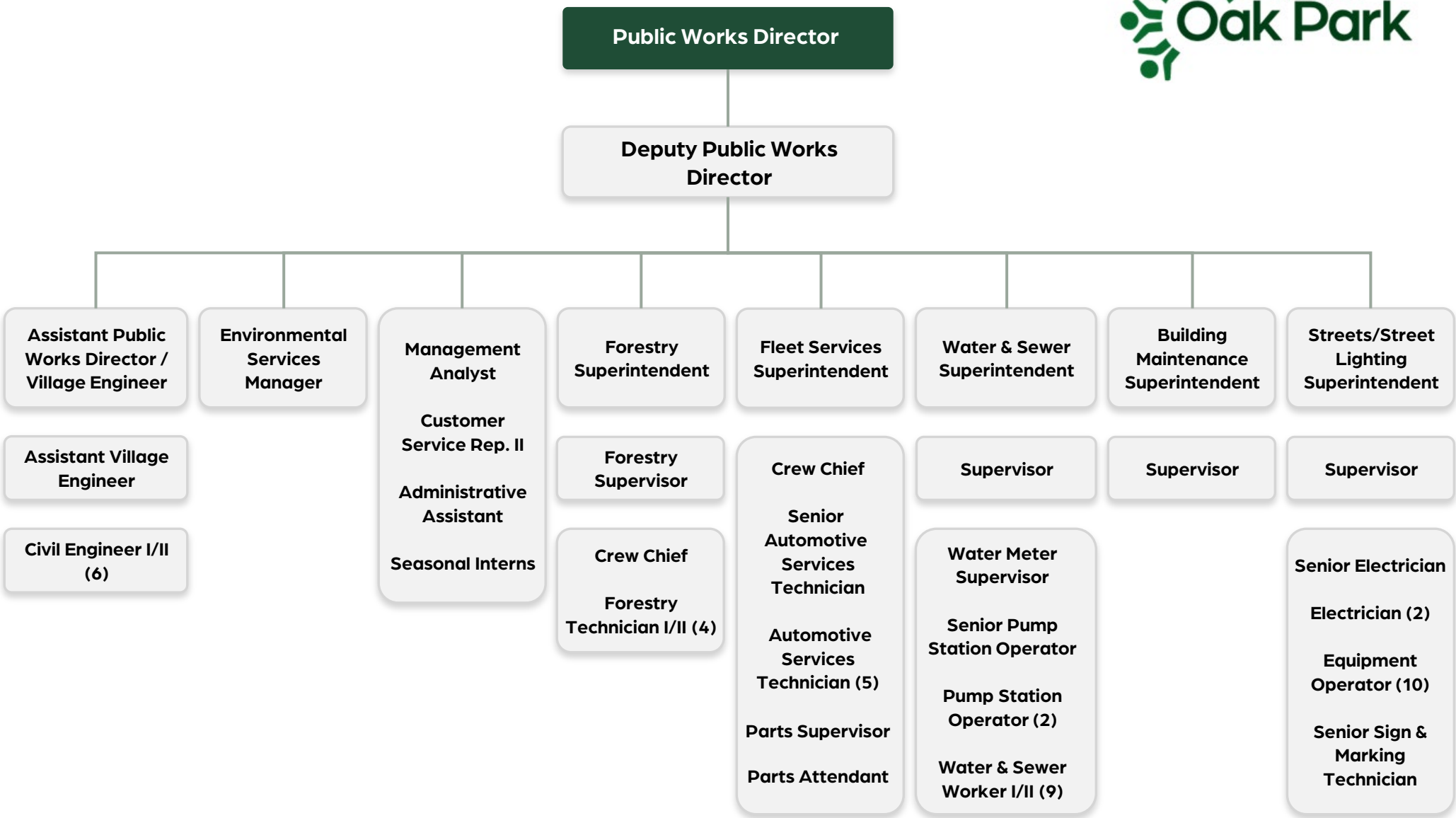
2027 Initiatives & Projects

- Begin Construction on the Oak Park Police Headquarters.
- Complete the Bike Boulevard System (Neighborhood Greenways).
- Complete the Ridgeland Avenue Resurfacing Project.
- Complete the Chicago Avenue Bike Improvement Project (Kenilworth to Ridgeland).
- Implement the Village's adopted Vision Zero and Updated Bike Plan. Recommendations for specific projects and safety improvements will be included in future CIP and Budget documents for implementation starting including 2027.
- Austin Blvd resurfacing in partnership with the City of Chicago.
- Public Work Center Roof Replacement and Solar Installation.
- Maintain or Improve Delivery on Core Services.

Efficiency & Cost Savings

- Renewal of the Residential Waste Hauling contract for two years with like-tonnage agreement resulted in a rate freeze for the length of the renewal.
- Oak Park Avenue Streetscape project was completed under budget.
- New IGA with D97 for the maintenance of specialty equipment.
- New IGA with PDOP regarding vehicle and equipment sharing.

Public Works



Advisory Bodies

- Transportation Committee

Public Works Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
1001.43700.101	**(309,191)**	**(283,764)**	**(351,669)**	**(354,669)**	**(311,881)**	**(1,900,615)**	**(1,548,946)**	**440.46%**
Personnel Services	(79,023)	(97,728)	(93,647)	(93,647)	(88,000)	(879,613)	(785,966)	839.29%
510501.0000 - Regular Salaries	(79,023)	(97,728)	(93,647)	(93,647)	(88,000)	(879,613)	(785,966)	839.29%
510503.0000 - Overtime	0	0	0	0	0	0	0	0.00%
510515.0000 - Comp Time	0	0	0	0	0	0	0	0.00%
Fringe Benefits	(10,410)	(16,578)	(17,622)	(17,622)	(15,881)	(213,667)	(196,045)	1,112.50%
520520.0000 - Life Insurance Expense	(37)	(37)	(57)	(57)	(31)	(744)	(687)	1,205.26%
520521.0000 - Health Insurance Expense	(1,813)	(6,199)	(6,680)	(6,680)	(6,000)	(118,236)	(111,556)	1,670.00%
520522.0000 - Social Security Expense	(4,770)	(5,755)	(5,807)	(5,807)	(5,200)	(54,536)	(48,729)	839.14%
520523.0000 - Medicare Expense	(1,116)	(1,346)	(1,359)	(1,359)	(1,250)	(12,754)	(11,395)	838.51%
520527.0000 - IMRF	(2,674)	(3,241)	(3,719)	(3,719)	(3,400)	(25,597)	(21,878)	588.27%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Contributions								
520537.0000 - HSA EMPLOYER EXPENSE	0	0	0	0	0	(1,800)	(1,800)	0.00%
Contractual Services	(219,366)	(167,610)	(240,000)	(240,000)	(205,000)	(768,300)	(528,300)	220.13%
530667.0000 - External Support	(219,366)	(167,610)	(240,000)	(240,000)	(205,000)	(700,000)	(460,000)	191.67%
550663.0000 - Software Licenses & Updates	0	0	0	0	0	(68,300)	(68,300)	0.00%
Materials & Supplies	(392)	(1,848)	(400)	(3,400)	(3,000)	(26,000)	(25,600)	6,400.00%
550601.0000 - Printing	0	0	0	0	0	(2,500)	(2,500)	0.00%
550603.0000 - Postage	(187)	(1,848)	0	(3,000)	(3,000)	(11,000)	(11,000)	0.00%
550652.0000 - Legal Postings and Doc. Fees	0	0	0	0	0	(1,800)	(1,800)	0.00%
550671.0000 - Office Machine Service	0	0	0	0	0	(6,200)	(6,200)	0.00%
560620.0000 - Office Supplies	(205)	0	(400)	(400)	0	(2,000)	(1,600)	400.00%
560625.0000 - Clothing	0	0	0	0	0	(500)	(500)	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
560631.0000 - OPERATIONAL SUPPLIES	0	0	0	0	0	(2,000)	(2,000)	0.00%
Other Expenses	0	0	0	0	0	(13,035)	(13,035)	0.00%
530650.0000 - Conferences Training	0	0	0	0	0	(11,350)	(11,350)	0.00%
550602.0000 - Membership Dues	0	0	0	0	0	(1,685)	(1,685)	0.00%
1001.43700.721	**(1,198)**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Personnel Services	0	0	0	0	0	0	0	0.00%
510501.0000 - Regular Salaries	0	0	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	0	0	0	0	0	0	0	0.00%
520521.0000 - Health Insurance Expense	0	0	0	0	0	0	0	0.00%
520522.0000 - Social Security Expense	0	0	0	0	0	0	0	0.00%
520523.0000 - Medicare Expense	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520527.0000 - IMRF Contributions	0	0	0	0	0	0	0	0.00%
Materials & Supplies	(1,198)	0	0	0	0	0	0	0.00%
550603.0000 - Postage	(1,198)	0	0	0	0	0	0	0.00%
1001.43700.722	**(3,802)**	**601**	**(800)**	**(800)**	**0**	**0**	**800**	**(100.00%)**
Personnel Services	(2,642)	601	0	0	0	0	0	0.00%
510501.0000 - Regular Salaries	(2,642)	601	0	0	0	0	0	0.00%
Fringe Benefits	(1,160)	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	1	0	0	0	0	0	0	0.00%
520521.0000 - Health Insurance Expense	(906)	0	0	0	0	0	0	0.00%
520522.0000 - Social Security Expense	(148)	0	0	0	0	0	0	0.00%
520523.0000 - Medicare Expense	(35)	0	0	0	0	0	0	0.00%
520527.0000 - IMRF Contributions	(72)	0	0	0	0	0	0	0.00%
Materials & Supplies	0	0	(800)	(800)	0	0	800	(100.00%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
550601.0000 - Printing	0	0	(800)	(800)	0	0	800	(100.00%)
560620.0000 - Office Supplies	0	0	0	0	0	0	0	0.00%
1001.43700.723	**(385,573)**	**(432,145)**	**(509,337)**	**(510,337)**	**(503,473)**	**(484,650)**	**24,687**	**(4.85%)**
Personnel Services	(97,273)	(55,592)	(46,824)	(46,824)	(43,000)	0	46,824	(100.00%)
510501.0000 - Regular Salaries	(97,273)	(55,592)	(46,824)	(46,824)	(43,000)	0	46,824	(100.00%)
Fringe Benefits	(25,922)	(8,239)	(8,813)	(8,813)	(7,915)	0	8,813	(100.00%)
510519.0000 - Vacation Time Payout	(8,767)	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(74)	(19)	(29)	(29)	(15)	0	29	(100.00%)
520521.0000 - Health Insurance Expense	(6,306)	(3,257)	(3,340)	(3,340)	(3,000)	0	3,340	(100.00%)
520522.0000 - Social Security Expense	(6,386)	(2,694)	(2,904)	(2,904)	(2,600)	0	2,904	(100.00%)
520523.0000 - Medicare Expense	(1,494)	(630)	(680)	(680)	(600)	0	680	(100.00%)
520527.0000 - IMRF Contributions	(2,895)	(1,639)	(1,860)	(1,860)	(1,700)	0	1,860	(100.00%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Contractual Services	(262,748)	(367,261)	(450,000)	(450,000)	(450,000)	(479,800)	(29,800)	6.62%
530667.0000 - External Support	(262,748)	(367,261)	(450,000)	(450,000)	(450,000)	(475,000)	(25,000)	5.56%
550663.0000 - Software Licenses & Updates	0	0	0	0	0	(4,800)	(4,800)	0.00%
Materials & Supplies	0	(34)	(100)	(1,100)	0	(1,100)	(1,000)	1,000.00%
550603.0000 - Postage	0	(34)	0	(1,000)	0	(1,000)	(1,000)	0.00%
560730.0000 - Reference Material	0	0	(100)	(100)	0	(100)	0	0.00%
Other Expenses	369	(1,020)	(3,600)	(3,600)	(2,558)	(3,750)	(150)	4.17%
530650.0000 - Conferences Training	30	(730)	(3,000)	(3,000)	(2,200)	(3,000)	0	0.00%
550602.0000 - Membership Dues	339	(289)	(600)	(600)	(358)	(750)	(150)	25.00%
1001.43700.777	**(9,483)**	**2,613**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Personnel Services	(6,360)	2,613	0	0	0	0	0	0.00%
510501.0000 - Regular Salaries	(6,360)	2,613	0	0	0	0	0	0.00%
Fringe Benefits	(3,123)	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(19)	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520521.0000 - Health Insurance Expense	(2,443)	0	0	0	0	0	0	0.00%
520522.0000 - Social Security Expense	(373)	0	0	0	0	0	0	0.00%
520523.0000 - Medicare Expense	(87)	0	0	0	0	0	0	0.00%
520527.0000 - IMRF Contributions	(200)	0	0	0	0	0	0	0.00%
1001.43710.101	**(629,338)**	**(623,788)**	**(722,720)**	**(726,720)**	**(617,910)**	**(691,846)**	**30,874**	**(4.27%)**
Personnel Services	(463,562)	(491,943)	(535,335)	(535,335)	(500,000)	(554,681)	(19,346)	3.61%
510501.0000 - Regular Salaries	(463,237)	(491,868)	(533,835)	(533,835)	(500,000)	(554,581)	(20,746)	3.89%
510503.0000 - Overtime	(325)	(75)	(1,500)	(1,500)	0	(100)	1,400	(93.33%)
Fringe Benefits	(96,297)	(108,234)	(163,615)	(163,615)	(96,910)	(113,645)	49,970	(30.54%)
510509.0000 - Comp Time Payout	0	0	0	0	0	0	0	0.00%
520515.0000 - Health Insurance Opt Out	0	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(333)	(426)	(561)	(561)	(310)	(465)	96	(17.11%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520521.0000 - Health Insurance Expense	(47,212)	(49,892)	(101,010)	(101,010)	(42,500)	(55,757)	45,253	(44.80%)
520522.0000 - Social Security Expense	(27,641)	(31,604)	(33,103)	(33,103)	(28,500)	(34,384)	(1,281)	3.87%
520523.0000 - Medicare Expense	(6,465)	(7,391)	(7,744)	(7,744)	(6,600)	(8,041)	(297)	3.84%
520527.0000 - IMRF Contributions	(14,646)	(18,921)	(21,197)	(21,197)	(19,000)	(14,997)	6,200	(29.25%)
Contractual Services	(45,624)	(555)	(600)	(600)	(200)	(600)	0	0.00%
530667.0000 - External Support	(45,000)	0	0	0	0	0	0	0.00%
540690.0000 - Telecommunication Charges	(624)	(555)	(600)	(600)	(200)	(600)	0	0.00%
Materials & Supplies	(17,307)	(12,566)	(12,000)	(16,000)	(12,000)	(13,500)	(1,500)	12.50%
550603.0000 - Postage	(8,501)	(3,193)	0	(4,000)	(1,000)	(1,500)	(1,500)	0.00%
550652.0000 - Legal Postings and Doc. Fees	(1,386)	(756)	(2,000)	(2,000)	(1,000)	(2,000)	0	0.00%
560620.0000 - Office Supplies	(2,889)	384	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
560631.0000 - OPERATIONAL SUPPLIES	(4,531)	(9,000)	(10,000)	(10,000)	(10,000)	(10,000)	0	0.00%
Other Expenses	(6,547)	(10,490)	(11,170)	(11,170)	(8,800)	(9,420)	1,750	(15.67%)
530650.0000 - Conferences Training	(4,187)	(7,320)	(8,000)	(8,000)	(6,000)	(6,000)	2,000	(25.00%)
550602.0000 - Membership Dues	(2,360)	(3,170)	(3,170)	(3,170)	(2,800)	(3,420)	(250)	7.89%
1001.43710.710	**(6,736)**	**(9,982)**	**(13,700)**	**(13,700)**	**(13,700)**	**(13,750)**	**(50)**	**0.36%**
Contractual Services	0	0	0	0	0	(4,000)	(4,000)	0.00%
530660.0000 - General Contractuals	0	0	0	0	0	(4,000)	(4,000)	0.00%
Materials & Supplies	(4,740)	(4,732)	(7,000)	(7,000)	(7,000)	(3,000)	4,000	(57.14%)
560631.0000 - OPERATIONAL SUPPLIES	(4,740)	(4,732)	(7,000)	(7,000)	(7,000)	(3,000)	4,000	(57.14%)
Other Expenses	(1,996)	(5,250)	(6,700)	(6,700)	(6,700)	(6,750)	(50)	0.75%
530650.0000 - Conferences Training	(2,000)	(3,200)	(4,500)	(4,500)	(4,500)	(4,500)	0	0.00%
550602.0000 - Membership Dues	4	(2,050)	(2,200)	(2,200)	(2,200)	(2,250)	(50)	2.27%
1001.43720.101	**(178,185)**	**(209,405)**	**(372,500)**	**(372,500)**	**(306,500)**	**(413,750)**	**(41,250)**	**11.07%**

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Personnel Services	(668)	0	0	0	0	0	0	0.00%
510501.0000 - Regular Salaries	(668)	0	0	0	0	0	0	0.00%
Fringe Benefits	(72)	0	0	0	0	0	0	0.00%
520515.0000 - Health Insurance Opt Out	0	0	0	0	0	0	0	0.00%
520522.0000 - Social Security Expense	(41)	0	0	0	0	0	0	0.00%
520523.0000 - Medicare Expense	(10)	0	0	0	0	0	0	0.00%
520527.0000 - IMRF Contributions	(21)	0	0	0	0	0	0	0.00%
Contractual Services	(110,209)	(94,960)	(189,000)	(189,000)	(150,000)	(205,000)	(16,000)	8.47%
530667.0000 - External Support	(110,209)	(94,960)	(189,000)	(189,000)	(150,000)	(205,000)	(16,000)	8.47%
Materials & Supplies	(66,986)	(110,714)	(178,500)	(178,500)	(153,000)	(203,500)	(25,000)	14.01%
560625.0000 - Clothing	(1,026)	(2,068)	(3,500)	(3,500)	(3,000)	(3,500)	0	0.00%
560631.0000 - OPERATIONAL SUPPLIES	(65,960)	(108,646)	(175,000)	(175,000)	(150,000)	(200,000)	(25,000)	14.29%
Other Expenses	(250)	(3,730)	(5,000)	(5,000)	(3,500)	(5,250)	(250)	5.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
530650.0000 - Conferences Training	0	(3,050)	(4,500)	(4,500)	(3,000)	(4,500)	0	0.00%
550602.0000 - Membership Dues	(250)	(680)	(500)	(500)	(500)	(750)	(250)	50.00%
1001.43720.751	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Personnel Services	0	0	0	0	0	0	0	0.00%
510501.0000 - Regular Salaries	0	0	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	0	0	0	0	0.00%
520522.0000 - Social Security Expense	0	0	0	0	0	0	0	0.00%
520523.0000 - Medicare Expense	0	0	0	0	0	0	0	0.00%
520527.0000 - IMRF Contributions	0	0	0	0	0	0	0	0.00%
Contractual Services	0	0	0	0	0	0	0	0.00%
530660.0000 - General Contractuals	0	0	0	0	0	0	0	0.00%
Materials & Supplies	0	0	0	0	0	0	0	0.00%
560631.0000 - OPERATIONAL	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
SUPPLIES								
560633.0000 - Roadway Maintenance	0	0	0	0	0	0	0	0.00%
1001.43720.752	**(2,350)**	**(627)**	**(2,500)**	**(2,500)**	**(500)**	**(2,500)**	**0**	**0.00%**
Contractual Services	0	0	0	0	0	0	0	0.00%
530660.0000 - General Contractuals	0	0	0	0	0	0	0	0.00%
Materials & Supplies	(2,350)	(627)	(2,500)	(2,500)	(500)	(2,500)	0	0.00%
550673.0000 - Repairs	(2,350)	(627)	(2,500)	(2,500)	(500)	(2,500)	0	0.00%
560631.0000 - OPERATIONAL SUPPLIES	0	0	0	0	0	0	0	0.00%
560633.0000 - Roadway Maintenance	0	0	0	0	0	0	0	0.00%
1001.43720.753	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Contractual Services	0	0	0	0	0	0	0	0.00%
530660.0000 - General Contractuals	0	0	0	0	0	0	0	0.00%
Materials & Supplies	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
550671.0000 - Office Machine Service	0	0	0	0	0	0	0	0.00%
550673.0000 - Repairs	0	0	0	0	0	0	0	0.00%
560631.0000 - OPERATIONAL SUPPLIES	0	0	0	0	0	0	0	0.00%
1001.43740.101	**(277,631)**	**(363,472)**	**(363,634)**	**(363,634)**	**(328,390)**	**(405,942)**	**(42,308)**	**11.63%**
Personnel Services	(195,089)	(261,876)	(252,316)	(252,316)	(241,500)	(279,647)	(27,331)	10.83%
510501.0000 - Regular Salaries	(195,089)	(260,292)	(251,316)	(251,316)	(238,000)	(276,147)	(24,831)	9.88%
510503.0000 - Overtime	0	(1,584)	(1,000)	(1,000)	(3,500)	(3,500)	(2,500)	250.00%
Fringe Benefits	(71,459)	(89,443)	(95,968)	(95,968)	(74,390)	(108,444)	(12,476)	13.00%
510506.0000 - Equip Allow (Auto,Phone,Tools)	0	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(186)	(225)	(252)	(252)	(190)	(247)	5	(1.83%)
520521.0000 - Health Insurance Expense	(51,549)	(61,442)	(66,491)	(66,491)	(60,000)	(79,036)	(12,545)	18.87%
520522.0000 - Social Security	(11,153)	(15,095)	(15,589)	(15,589)	(1,400)	(17,121)	(1,532)	9.83%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Expense								
520523.0000 - Medicare Expense	(2,608)	(3,530)	(3,649)	(3,649)	(3,300)	(4,004)	(355)	9.73%
520527.0000 - IMRF Contributions	(5,962)	(9,151)	(9,987)	(9,987)	(9,500)	(8,036)	1,951	(19.54%)
Materials & Supplies	(7,147)	(7,443)	(10,000)	(10,000)	(10,000)	(12,500)	(2,500)	25.00%
550632.0000 - Laundry Service	0	0	0	0	0	0	0	0.00%
560620.0000 - Office Supplies	0	0	0	0	0	0	0	0.00%
560625.0000 - Clothing	(7,147)	(7,500)	(10,000)	(10,000)	(10,000)	(12,500)	(2,500)	25.00%
560631.0000 - OPERATIONAL SUPPLIES	0	57	0	0	0	0	0	0.00%
Other Expenses	(3,935)	(4,709)	(5,350)	(5,350)	(2,500)	(5,350)	0	0.00%
530650.0000 - Conferences Training	(3,845)	(4,533)	(5,000)	(5,000)	(2,500)	(5,000)	0	0.00%
550602.0000 - Membership Dues	(90)	(176)	(350)	(350)	0	(350)	0	0.00%
1001.43740.761	**(221,782)**	**(232,867)**	**(266,000)**	**(266,000)**	**(256,000)**	**(287,000)**	**(21,000)**	**7.89%**
Personnel Services	(1,337)	(498)	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
510501.0000 - Regular Salaries	(1,337)	(498)	0	0	0	0	0	0.00%
Fringe Benefits	(369)	(57)	0	0	0	0	0	0.00%
510519.0000 - Vacation Time Payout	(206)	0	0	0	0	0	0	0.00%
520522.0000 - Social Security Expense	(93)	(30)	0	0	0	0	0	0.00%
520523.0000 - Medicare Expense	(22)	(7)	0	0	0	0	0	0.00%
520527.0000 - IMRF Contributions	(49)	(19)	0	0	0	0	0	0.00%
Contractual Services	(149,695)	(162,546)	(180,000)	(180,000)	(170,000)	(190,000)	(10,000)	5.56%
530660.0000 - General Contractuals	(149,695)	(162,546)	(180,000)	(180,000)	(170,000)	(190,000)	(10,000)	5.56%
Materials & Supplies	(70,380)	(69,766)	(86,000)	(86,000)	(86,000)	(97,000)	(11,000)	12.79%
550673.0000 - Repairs	0	0	(1,000)	(1,000)	(1,000)	(2,000)	(1,000)	100.00%
560631.0000 - OPERATIONAL SUPPLIES	(15,996)	(16,881)	(20,000)	(20,000)	(20,000)	(20,000)	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
560634.0000 - Sign Replacement	(54,384)	(52,885)	(65,000)	(65,000)	(65,000)	(75,000)	(10,000)	15.38%
Capital Improvements	0	0	0	0	0	0	0	0.00%
570710.0000 - Equipment	0	0	0	0	0	0	0	0.00%
1001.43740.765	**(61,225)**	**(36,548)**	**(92,500)**	**(92,500)**	**(87,000)**	**(117,500)**	**(25,000)**	**27.03%**
Personnel Services	(26,945)	4,775	0	0	0	0	0	0.00%
510501.0000 - Regular Salaries	0	0	0	0	0	0	0	0.00%
510503.0000 - Overtime	(26,945)	4,775	0	0	0	0	0	0.00%
Fringe Benefits	(2,815)	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	0	0	0	0	0	0	0	0.00%
520521.0000 - Health Insurance Expense	0	0	0	0	0	0	0	0.00%
520522.0000 - Social Security Expense	(1,589)	0	0	0	0	0	0	0.00%
520523.0000 - Medicare Expense	(372)	0	0	0	0	0	0	0.00%
520527.0000 - IMRF Contributions	(854)	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Contractual Services	(31,343)	(40,430)	(90,000)	(90,000)	(85,000)	(115,000)	(25,000)	27.78%
530667.0000 - External Support	(31,343)	(40,430)	(90,000)	(90,000)	(85,000)	(115,000)	(25,000)	27.78%
Materials & Supplies	(122)	(893)	(2,500)	(2,500)	(2,000)	(2,500)	0	0.00%
560631.0000 - OPERATIONAL SUPPLIES	(122)	(893)	(2,500)	(2,500)	(2,000)	(2,500)	0	0.00%
1001.43740.766	**(134,528)**	**4,894**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Personnel Services	(103,368)	4,894	0	0	0	0	0	0.00%
510501.0000 - Regular Salaries	(103,368)	4,894	0	0	0	0	0	0.00%
510503.0000 - Overtime	0	0	0	0	0	0	0	0.00%
Fringe Benefits	(31,160)	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(61)	0	0	0	0	0	0	0.00%
520521.0000 - Health Insurance Expense	(20,362)	0	0	0	0	0	0	0.00%
520522.0000 - Social Security Expense	(6,053)	0	0	0	0	0	0	0.00%
520523.0000 - Medicare Expense	(1,416)	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520527.0000 - IMRF Contributions	(3,268)	0	0	0	0	0	0	0.00%
1001.43780.101	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Contractual Services	0	0	0	0	0	0	0	0.00%
530667.0000 - External Support	0	0	0	0	0	0	0	0.00%
550663.0000 - Software Licenses & Updates	0	0	0	0	0	0	0	0.00%
Materials & Supplies	0	0	0	0	0	0	0	0.00%
550601.0000 - Printing	0	0	0	0	0	0	0	0.00%
550603.0000 - Postage	0	0	0	0	0	0	0	0.00%
550652.0000 - Legal Postings and Doc. Fees	0	0	0	0	0	0	0	0.00%
550671.0000 - Office Machine Service	0	0	0	0	0	0	0	0.00%
550673.0000 - Repairs	0	0	0	0	0	0	0	0.00%
550690.0000 - Public Art	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
560620.0000 - Office Supplies	0	0	0	0	0	0	0	0.00%
560625.0000 - Clothing	0	0	0	0	0	0	0	0.00%
560631.0000 - OPERATIONAL SUPPLIES	0	0	0	0	0	0	0	0.00%
Other Expenses	0	0	0	0	0	0	0	0.00%
530650.0000 - Conferences Training	0	0	0	0	0	0	0	0.00%
550602.0000 - Membership Dues	0	0	0	0	0	0	0	0.00%
1001.43780.721	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Personnel Services	0	0	0	0	0	0	0	0.00%
510501.0000 - Regular Salaries	0	0	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	0	0	0	0	0	0	0	0.00%
520521.0000 - Health Insurance Expense	0	0	0	0	0	0	0	0.00%
520522.0000 - Social Security	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Expense								
520523.0000 - Medicare Expense	0	0	0	0	0	0	0	0.00%
520527.0000 - IMRF Contributions	0	0	0	0	0	0	0	0.00%
520537.0000 - HSA EMPLOYER EXPENSE	0	0	0	0	0	0	0	0.00%
1001.43790.101	**(1,101,343)**	**(1,204,061)**	**(1,585,644)**	**(1,585,644)**	**(1,480,324)**	**(1,617,090)**	**(31,446)**	**1.98%**
Personnel Services	(153,395)	(184,416)	(190,962)	(190,962)	(140,000)	(193,734)	(2,772)	1.45%
510501.0000 - Regular Salaries	(153,395)	(184,416)	(190,962)	(190,962)	(140,000)	(193,734)	(2,772)	1.45%
Fringe Benefits	(49,103)	(61,700)	(67,732)	(67,732)	(50,224)	(73,707)	(5,975)	8.82%
520520.0000 - Life Insurance Expense	(139)	(186)	(186)	(186)	(124)	(186)	0	0.00%
520521.0000 - Health Insurance Expense	(33,202)	(42,089)	(45,353)	(45,353)	(35,500)	(53,062)	(7,709)	17.00%
520522.0000 - Social Security Expense	(8,844)	(10,383)	(11,841)	(11,841)	(7,500)	(12,011)	(170)	1.44%
520523.0000 - Medicare Expense	(2,068)	(2,428)	(2,770)	(2,770)	(1,700)	(2,809)	(39)	1.41%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520527.0000 - IMRF Contributions	(4,850)	(6,615)	(7,582)	(7,582)	(5,400)	(5,638)	1,944	(25.64%)
Contractual Services	(847,752)	(877,497)	(1,221,100)	(1,221,100)	(1,185,000)	(1,241,400)	(20,300)	1.66%
530660.0000 - General Contractuals	(686,359)	(747,233)	(1,016,100)	(1,016,100)	(985,000)	(1,036,400)	(20,300)	2.00%
540674.0000 - Property Repair	(161,393)	(130,264)	(205,000)	(205,000)	(200,000)	(205,000)	0	0.00%
Materials & Supplies	(50,593)	(79,897)	(101,100)	(101,100)	(100,600)	(103,500)	(2,400)	2.37%
560625.0000 - Clothing	(189)	(250)	(500)	(500)	0	(500)	0	0.00%
560627.0000 - Building Materials	(50,403)	(79,647)	(100,600)	(100,600)	(100,600)	(103,000)	(2,400)	2.39%
Other Expenses	(500)	(550)	(4,750)	(4,750)	(4,500)	(4,750)	0	0.00%
530650.0000 - Conferences Training	(500)	(550)	(4,750)	(4,750)	(4,500)	(4,750)	0	0.00%
1001.43790.711	**(32,038)**	**(55,184)**	**(35,000)**	**(35,000)**	**(35,000)**	**(40,000)**	**(5,000)**	**14.29%**
Contractual Services	(32,038)	(55,184)	(35,000)	(35,000)	(35,000)	(40,000)	(5,000)	14.29%
530660.0000 - General Contractuals	0	0	0	0	0	0	0	0.00%
540674.0000 - Property Repair	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
540691.0000 - Water Charges	(32,038)	(55,184)	(35,000)	(35,000)	(35,000)	(40,000)	(5,000)	14.29%
Materials & Supplies	0	0	0	0	0	0	0	0.00%
560627.0000 - Building Materials	0	0	0	0	0	0	0	0.00%
1001.43790.713	**(135,693)**	**(144,037)**	**(155,000)**	**(155,000)**	**(140,000)**	**(155,000)**	**0**	**0.00%**
Contractual Services	(135,693)	(144,037)	(155,000)	(155,000)	(140,000)	(155,000)	0	0.00%
530660.0000 - General Contractuals	0	0	0	0	0	0	0	0.00%
540674.0000 - Property Repair	0	0	0	0	0	0	0	0.00%
540691.0000 - Water Charges	(3,620)	(4,991)	(5,000)	(5,000)	(5,000)	(5,000)	0	0.00%
540692.0000 - Electricity	(132,073)	(139,046)	(150,000)	(150,000)	(135,000)	(150,000)	0	0.00%
Materials & Supplies	0	0	0	0	0	0	0	0.00%
560627.0000 - Building Materials	0	0	0	0	0	0	0	0.00%
1001.43790.714	**(9,113)**	**(7,739)**	**(22,500)**	**(22,500)**	**(11,500)**	**(22,500)**	**0**	**0.00%**
Contractual Services	(9,113)	(7,739)	(22,500)	(22,500)	(11,500)	(22,500)	0	0.00%
530660.0000 - General Contractuals	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
540674.0000 - Property Repair	0	0	0	0	0	0	0	0.00%
540691.0000 - Water Charges	(6,631)	(7,739)	(7,500)	(7,500)	(7,500)	(7,500)	0	0.00%
540692.0000 - Electricity	(2,482)	0	(15,000)	(15,000)	(4,000)	(15,000)	0	0.00%
Materials & Supplies	0	0	0	0	0	0	0	0.00%
560627.0000 - Building Materials	0	0	0	0	0	0	0	0.00%
1001.43790.717	**(1,514)**	**(567)**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Contractual Services	(1,514)	(567)	0	0	0	0	0	0.00%
530660.0000 - General Contractuals	0	0	0	0	0	0	0	0.00%
540674.0000 - Property Repair	0	0	0	0	0	0	0	0.00%
540691.0000 - Water Charges	(679)	(243)	0	0	0	0	0	0.00%
540693.0000 - Natural Gas	(836)	(324)	0	0	0	0	0	0.00%
Materials & Supplies	0	0	0	0	0	0	0	0.00%
560627.0000 - Building Materials	0	0	0	0	0	0	0	0.00%
1001.43800.101	**(1,418,010)**	**(1,354,805)**	**(1,772,630)**	**(1,786,925)**	**(1,620,850)**	**(1,890,288)**	**(117,658)**	**6.64%**

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Personnel Services	(302,912)	(314,426)	(470,319)	(470,319)	(382,500)	(518,234)	(47,915)	10.19%
510501.0000 - Regular Salaries	(300,921)	(308,827)	(466,819)	(466,819)	(375,000)	(510,734)	(43,915)	9.41%
510503.0000 - Overtime	(1,992)	(5,599)	(3,500)	(3,500)	(7,500)	(7,500)	(4,000)	114.29%
Fringe Benefits	(121,959)	(111,518)	(170,561)	(170,561)	(112,605)	(169,804)	757	(0.44%)
510519.0000 - Vacation Time Payout	0	(2,460)	0	0	0	0	0	0.00%
520515.0000 - Health Insurance Opt Out	0	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(257)	(265)	(542)	(542)	(250)	(539)	3	(0.48%)
520521.0000 - Health Insurance Expense	(90,917)	(74,299)	(115,767)	(114,912)	(71,000)	(114,476)	1,291	(1.11%)
520522.0000 - Social Security Expense	(17,220)	(18,736)	(28,946)	(28,946)	(21,500)	(31,665)	(2,719)	9.40%
520523.0000 - Medicare Expense	(4,027)	(4,382)	(6,771)	(6,771)	(5,000)	(7,406)	(635)	9.37%
520527.0000 - IMRF Contributions	(9,538)	(11,331)	(18,535)	(18,535)	(14,000)	(14,862)	3,673	(19.81%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520537.0000 - HSA EMPLOYER EXPENSE	0	(46)	0	(855)	(855)	(855)	(855)	0.00%
Contractual Services	(972,161)	(901,796)	(1,098,000)	(1,111,795)	(1,091,795)	(1,165,000)	(67,000)	6.10%
530667.0000 - External Support	(972,161)	(901,796)	(1,098,000)	(1,111,795)	(1,091,795)	(1,165,000)	(67,000)	6.10%
550663.0000 - Software Licenses & Updates	0	0	0	0	0	0	0	0.00%
Materials & Supplies	(14,867)	(18,565)	(19,400)	(19,900)	(19,600)	(22,900)	(3,500)	18.04%
550603.0000 - Postage	(162)	(267)	0	(500)	(200)	(500)	(500)	0.00%
550652.0000 - Legal Postings and Doc. Fees	(168)	(322)	(400)	(400)	(400)	(400)	0	0.00%
560625.0000 - Clothing	(2,546)	(3,977)	(5,000)	(5,000)	(5,000)	(6,000)	(1,000)	20.00%
560631.0000 - OPERATIONAL SUPPLIES	(11,991)	(13,999)	(14,000)	(14,000)	(14,000)	(16,000)	(2,000)	14.29%
Other Expenses	(6,111)	(8,499)	(14,350)	(14,350)	(14,350)	(14,350)	0	0.00%
530650.0000 - Conferences Training	(3,646)	(4,999)	(10,850)	(10,850)	(10,850)	(10,850)	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
550602.0000 - Membership Dues	(2,465)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)	0	0.00%
1001.43800.741	**(167)**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Personnel Services	(151)	0	0	0	0	0	0	0.00%
510501.0000 - Regular Salaries	(151)	0	0	0	0	0	0	0.00%
510503.0000 - Overtime	0	0	0	0	0	0	0	0.00%
Fringe Benefits	(15)	0	0	0	0	0	0	0.00%
510519.0000 - Vacation Time Payout	0	0	0	0	0	0	0	0.00%
520515.0000 - Health Insurance Opt Out	0	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	0	0	0	0	0	0	0	0.00%
520521.0000 - Health Insurance Expense	0	0	0	0	0	0	0	0.00%
520522.0000 - Social Security Expense	(8)	0	0	0	0	0	0	0.00%
520523.0000 - Medicare Expense	(2)	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520527.0000 - IMRF Contributions	(5)	0	0	0	0	0	0	0.00%
Contractual Services	0	0	0	0	0	0	0	0.00%
530667.0000 - External Support	0	0	0	0	0	0	0	0.00%
1001.43800.742	**(20,964)**	**(28,176)**	**(20,000)**	**(20,000)**	**(20,000)**	**(20,000)**	**0**	**0.00%**
Contractual Services	(20,964)	(28,176)	(20,000)	(20,000)	(20,000)	(20,000)	0	0.00%
530660.0000 - General Contractuals	0	0	0	0	0	0	0	0.00%
540691.0000 - Water Charges	(20,964)	(28,176)	(20,000)	(20,000)	(20,000)	(20,000)	0	0.00%
1001.43900.101	**(1,096,798)**	**(1,077,584)**	**(1,115,214)**	**(1,116,714)**	**(1,056,094)**	**(1,150,075)**	**(34,861)**	**3.13%**
Personnel Services	(228,314)	(198,574)	(121,430)	(121,430)	(106,000)	(120,923)	507	(0.42%)
510501.0000 - Regular Salaries	(222,181)	(192,485)	(116,430)	(116,430)	(106,000)	(119,923)	(3,493)	3.00%
510503.0000 - Overtime	(2,791)	(4,103)	(5,000)	(5,000)	0	(1,000)	4,000	(80.00%)
510515.0000 - Comp Time	(3,342)	(1,986)	0	0	0	0	0	0.00%
Fringe Benefits	(76,132)	(65,367)	(36,816)	(36,816)	(34,706)	(41,670)	(4,854)	13.18%
510506.0000 - Equip Allow	(1,507)	(1,505)	0	0	(1,778)	(1,778)	(1,778)	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
(Auto,Phone,Tools)								
510519.0000 - Vacation Time Payout	0	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(186)	(155)	(93)	(93)	(78)	(93)	0	0.00%
520521.0000 - Health Insurance Expense	(51,549)	(42,947)	(23,192)	(23,192)	(21,000)	(27,134)	(3,942)	17.00%
520522.0000 - Social Security Expense	(13,026)	(11,351)	(7,219)	(7,219)	(6,200)	(7,435)	(216)	3.00%
520523.0000 - Medicare Expense	(3,046)	(2,655)	(1,689)	(1,689)	(1,450)	(1,739)	(50)	2.95%
520527.0000 - IMRF Contributions	(6,819)	(6,754)	(4,623)	(4,623)	(4,200)	(3,490)	1,133	(24.51%)
Contractual Services	(138,906)	(198,363)	(209,600)	(209,600)	(190,000)	(211,400)	(1,800)	0.86%
530667.0000 - External Support	(138,906)	(198,363)	(209,600)	(209,600)	(190,000)	(211,400)	(1,800)	0.86%
Materials & Supplies	(640,653)	(604,205)	(728,650)	(730,150)	(707,100)	(756,650)	(28,000)	3.84%
550603.0000 - Postage	(609)	(1,200)	0	(1,500)	(1,200)	(1,200)	(1,200)	0.00%
550604.0000 - Freight & Shipping Expense	0	0	(1,200)	(1,200)	0	0	1,200	(100.00%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
550605.0000 - Travel & Mileage Reimbursement	(403)	(462)	(500)	(500)	(200)	(500)	0	0.00%
550632.0000 - Laundry Service	(6,280)	(6,817)	(7,000)	(7,000)	(7,000)	(7,000)	0	0.00%
550652.0000 - Legal Postings and Doc. Fees	0	0	(250)	(250)	0	(250)	0	0.00%
550671.0000 - Office Machine Service	(2,802)	0	0	0	0	0	0	0.00%
560620.0000 - Office Supplies	(1,500)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	0	0.00%
560625.0000 - Clothing	(1,284)	(1,431)	(1,700)	(1,700)	(1,700)	(1,700)	0	0.00%
560631.0000 - OPERATIONAL SUPPLIES	(28,000)	(25,926)	(26,000)	(26,000)	(26,000)	(26,000)	0	0.00%
560636.0000 - Fuel	(313,420)	(287,735)	(400,000)	(400,000)	(380,000)	(425,000)	(25,000)	6.25%
560637.0000 - Vehicle Equipment Parts	(274,356)	(268,967)	(275,000)	(275,000)	(275,000)	(275,000)	0	0.00%
560644.0000 - Lubricants	(12,000)	(9,668)	(15,000)	(15,000)	(14,000)	(18,000)	(3,000)	20.00%
Other Expenses	(12,792)	(11,075)	(18,718)	(18,718)	(18,288)	(19,433)	(715)	3.82%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
530650.0000 - Conferences Training	(10,964)	(9,509)	(14,430)	(14,430)	(14,000)	(14,930)	(500)	3.47%
550602.0000 - Membership Dues	(1,828)	(1,566)	(4,288)	(4,288)	(4,288)	(4,503)	(215)	5.01%
1001.43900.731	**(130,931)**	**(145,000)**	**(158,194)**	**(158,194)**	**(162,430)**	**(175,623)**	**(17,429)**	**11.02%**
Personnel Services	(102,019)	(112,647)	(120,182)	(120,182)	(123,800)	(129,263)	(9,081)	7.56%
510501.0000 - Regular Salaries	(99,758)	(109,157)	(117,682)	(117,682)	(122,000)	(127,263)	(9,581)	8.14%
510503.0000 - Overtime	(1,495)	(2,813)	(2,500)	(2,500)	(1,500)	(2,000)	500	(20.00%)
510515.0000 - Comp Time	(765)	(677)	0	0	(300)	0	0	0.00%
Fringe Benefits	(28,912)	(32,353)	(38,012)	(38,012)	(38,630)	(46,360)	(8,348)	21.96%
510506.0000 - Equip Allow (Auto,Phone,Tools)	(960)	(960)	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(83)	(79)	(135)	(135)	(80)	(134)	1	(0.80%)
520521.0000 - Health Insurance Expense	(17,008)	(19,175)	(24,188)	(24,188)	(25,000)	(32,787)	(8,599)	35.55%
520522.0000 - Social Security Expense	(5,905)	(6,560)	(7,301)	(7,301)	(7,000)	(7,890)	(589)	8.07%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520523.0000 - Medicare Expense	(1,381)	(1,534)	(1,712)	(1,712)	(1,650)	(1,845)	(133)	7.79%
520527.0000 - IMRF Contributions	(3,225)	(4,044)	(4,676)	(4,676)	(4,900)	(3,703)	973	(20.80%)
520537.0000 - HSA EMPLOYER EXPENSE	(351)	0	0	0	0	0	0	0.00%
Contractual Services	0	0	0	0	0	0	0	0.00%
530667.0000 - External Support	0	0	0	0	0	0	0	0.00%
Materials & Supplies	0	0	0	0	0	0	0	0.00%
560636.0000 - Fuel	0	0	0	0	0	0	0	0.00%
560637.0000 - Vehicle Equipment Parts	0	0	0	0	0	0	0	0.00%
560644.0000 - Lubricants	0	0	0	0	0	0	0	0.00%
1001.43900.732	**(215,808)**	**(237,778)**	**(267,723)**	**(267,723)**	**(245,475)**	**(295,488)**	**(27,765)**	**10.37%**
Personnel Services	(167,483)	(183,839)	(203,586)	(203,586)	(183,000)	(217,256)	(13,670)	6.71%
510501.0000 - Regular Salaries	(163,668)	(177,948)	(198,586)	(198,586)	(180,000)	(214,756)	(16,170)	8.14%
510503.0000 - Overtime	(2,523)	(4,747)	(5,000)	(5,000)	(2,500)	(2,500)	2,500	(50.00%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
510515.0000 - Comp Time	(1,291)	(1,143)	0	0	(500)	0	0	0.00%
Fringe Benefits	(48,326)	(53,940)	(64,137)	(64,137)	(62,475)	(78,232)	(14,095)	21.98%
510506.0000 - Equip Allow (Auto,Phone,Tools)	(1,620)	(1,620)	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(140)	(134)	(234)	(234)	(125)	(226)	8	(3.42%)
520521.0000 - Health Insurance Expense	(28,700)	(32,359)	(40,814)	(40,814)	(42,200)	(55,328)	(14,514)	35.56%
520522.0000 - Social Security Expense	(9,709)	(10,721)	(12,317)	(12,317)	(10,500)	(13,315)	(998)	8.10%
520523.0000 - Medicare Expense	(2,271)	(2,507)	(2,883)	(2,883)	(2,450)	(3,114)	(231)	8.01%
520527.0000 - IMRF Contributions	(5,294)	(6,599)	(7,889)	(7,889)	(7,200)	(6,249)	1,640	(20.78%)
520537.0000 - HSA EMPLOYER EXPENSE	(592)	0	0	0	0	0	0	0.00%
Contractual Services	0	0	0	0	0	0	0	0.00%
530667.0000 - External Support	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Materials & Supplies	0	0	0	0	0	0	0	0.00%
560636.0000 - Fuel	0	0	0	0	0	0	0	0.00%
560637.0000 - Vehicle Equipment Parts	0	0	0	0	0	0	0	0.00%
560644.0000 - Lubricants	0	0	0	0	0	0	0	0.00%
1001.43900.733	**(260,340)**	**(283,641)**	**(317,364)**	**(317,364)**	**(291,150)**	**(351,245)**	**(33,881)**	**10.68%**
Personnel Services	(199,206)	(219,243)	(241,360)	(241,360)	(217,000)	(258,525)	(17,165)	7.11%
510501.0000 - Regular Salaries	(193,978)	(211,171)	(235,360)	(235,360)	(213,000)	(254,525)	(19,165)	8.14%
510503.0000 - Overtime	(3,458)	(6,506)	(6,000)	(6,000)	(3,300)	(4,000)	2,000	(33.33%)
510515.0000 - Comp Time	(1,770)	(1,566)	0	0	(700)	0	0	0.00%
Fringe Benefits	(61,134)	(64,398)	(76,004)	(76,004)	(74,150)	(92,720)	(16,716)	21.99%
510506.0000 - Equip Allow (Auto,Phone,Tools)	(2,220)	(2,220)	0	0	0	0	0	0.00%
510519.0000 - Vacation Time Payout	(3,127)	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(166)	(159)	(270)	(270)	(150)	(268)	2	(0.80%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520521.0000 - Health Insurance Expense	(34,015)	(38,350)	(48,373)	(48,373)	(50,000)	(65,574)	(17,201)	35.56%
520522.0000 - Social Security Expense	(11,759)	(12,805)	(14,596)	(14,596)	(12,500)	(15,781)	(1,185)	8.12%
520523.0000 - Medicare Expense	(2,750)	(2,995)	(3,418)	(3,418)	(2,900)	(3,691)	(273)	7.98%
520527.0000 - IMRF Contributions	(6,395)	(7,870)	(9,347)	(9,347)	(8,600)	(7,407)	1,940	(20.76%)
520537.0000 - HSA EMPLOYER EXPENSE	(702)	0	0	0	0	0	0	0.00%
Contractual Services	0	0	0	0	0	0	0	0.00%
530667.0000 - External Support	0	0	0	0	0	0	0	0.00%
Materials & Supplies	0	0	0	0	0	0	0	0.00%
560636.0000 - Fuel	0	0	0	0	0	0	0	0.00%
560637.0000 - Vehicle Equipment Parts	0	0	0	0	0	0	0	0.00%
560644.0000 - Lubricants	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
1001.43900.734	**(159,860)**	**(176,133)**	**(198,618)**	**(198,618)**	**(181,143)**	**(219,028)**	**(20,410)**	**10.28%**
Personnel Services	(124,063)	(136,178)	(151,103)	(151,103)	(135,200)	(161,078)	(9,975)	6.60%
510501.0000 - Regular Salaries	(121,237)	(131,815)	(147,103)	(147,103)	(133,000)	(159,078)	(11,975)	8.14%
510503.0000 - Overtime	(1,869)	(3,517)	(4,000)	(4,000)	(1,800)	(2,000)	2,000	(50.00%)
510515.0000 - Comp Time	(957)	(847)	0	0	(400)	0	0	0.00%
Fringe Benefits	(35,797)	(39,955)	(47,515)	(47,515)	(45,943)	(57,950)	(10,435)	21.96%
510506.0000 - Equip Allow (Auto,Phone,Tools)	(1,200)	(1,200)	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(104)	(99)	(171)	(171)	(93)	(167)	4	(2.11%)
520521.0000 - Health Insurance Expense	(21,260)	(23,970)	(30,234)	(30,234)	(31,000)	(40,984)	(10,750)	35.56%
520522.0000 - Social Security Expense	(7,192)	(7,941)	(9,126)	(9,126)	(7,750)	(9,863)	(737)	8.07%
520523.0000 - Medicare Expense	(1,682)	(1,857)	(2,138)	(2,138)	(1,800)	(2,307)	(169)	7.89%
520527.0000 - IMRF Contributions	(3,922)	(4,888)	(5,846)	(5,846)	(5,300)	(4,629)	1,217	(20.81%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520537.0000 - HSA EMPLOYER EXPENSE	(439)	0	0	0	0	0	0	0.00%
Contractual Services	0	0	0	0	0	0	0	0.00%
530667.0000 - External Support	0	0	0	0	0	0	0	0.00%
Materials & Supplies	0	0	0	0	0	0	0	0.00%
560636.0000 - Fuel	0	0	0	0	0	0	0	0.00%
560637.0000 - Vehicle Equipment Parts	0	0	0	0	0	0	0	0.00%
560644.0000 - Lubricants	0	0	0	0	0	0	0	0.00%
Grand Total	**(6,803,602)**	**(6,899,194)**	**(8,343,247)**	**(8,367,042)**	**(7,669,320)**	**(10,253,891)**	**(1,910,644)**	**22.90%**

Village Clerk's Office

Mission Statement

The Office of the Village Clerk serves as the independent, elected steward of the Village's official records and civic processes. We preserve Oak Park's governmental record, provide accurate and accessible public information, administer local election responsibilities, and create meaningful opportunities for residents to participate in local government. Through professional, responsive, and impartial service, we uphold transparency, accountability, public trust, and the integrity of Village government.

Department Overview

The Office of the Village Clerk is an independently managed elected office that serves as the official recordkeeper of the Village and custodian of the Village Seal. The Office attends meetings of the Village Board and maintains a complete record of its proceedings; preserves ordinances, resolutions, meeting records, agreements, and other official documents; and issues notices required under the Open Meetings Act.

The Office administers responsibilities under the Freedom of Information Act and Local Records Act; prepares for and supervises Village elections; supports voter registration and access to clear, nonpartisan election information; administers oaths of office; receives service of process; and manages official filings, publications, certifications, and other statutory responsibilities on behalf of the Village. Through records digitization, archival preservation, and improved public-facing technology, the Office is working to make Village information easier to locate, understand, and use.

Under the Oak Park Village Code, the Office receives and maintains conflict-of-interest and ethics disclosure statements and works with the Citizen Involvement Commission to support participation on the Village's advisory boards, commissions, and committees. The Office also develops civic education, youth engagement, and community programming that helps residents understand local government and identify meaningful ways to participate.

Through this work, the Office of the Village Clerk connects people with their local government while upholding transparency, accountability, accessibility, impartiality, and public trust. It remains committed to preserving Oak Park's governmental history, strengthening civic participation, and providing accurate, professional, and responsive service to every member of the community.

Department Work Aligned with 2026-2027 Village Board Goals

2026 Accomplishments

- Expanded civic education and participation through the second annual Civic Engagement Festival, the Junior Deputy Clerk Program, voter-registration outreach, and community-based educational programming. (Organizational Effectiveness; Vibrant, Diverse, Connected Neighborhoods; Racial Equity)
- Strengthened election readiness and voter access by hosting Early Voting at Village Hall, coordinating Village Hall's return as an Election Day polling place, and developing an interdepartmental Early Voting and Election Day Playbook incorporating accessibility, inclusion, security, and operational lessons. (Organizational Effectiveness; Racial Equity; Community Health and Safety)

- Launched *Clerk Connect* to provide residents with timely, plain-language information about Village Board business, elections, civic programs, and opportunities to participate in local government. (Organizational Effectiveness; Vibrant, Diverse, Connected Neighborhoods)
- Strengthened advisory-board operations by improving application and appointment processes, supporting chairs and staff liaisons, providing governance guidance, and expanding recruitment for Village boards and commissions. (Organizational Effectiveness; Racial Equity)
- Maintained the Office's statutory and core services, including Village Board records, Open Meetings Act notices, Freedom of Information Act administration, election responsibilities, oaths of office, official filings, ethics disclosures, codification, and resident assistance. (Organizational Effectiveness)
- Continued to provide accessible community services, including free notary services, assistance locating public records, and direct connections to appropriate Village resources. (Community Affordability; Racial Equity; Organizational Effectiveness)

Department Performance Measures

Outcomes	2025 Actual	2026 Goal	2026 (Projected)
Meeting minutes published within statutory deadline for Village Board and Committee meetings	62.5%	90%	100%
Community-facing events hosted	48	100	190
Freedom of Information Act (FOIA) responses completed	100%	100%	100%
Early voting participants served	2,471	9,293	12,373

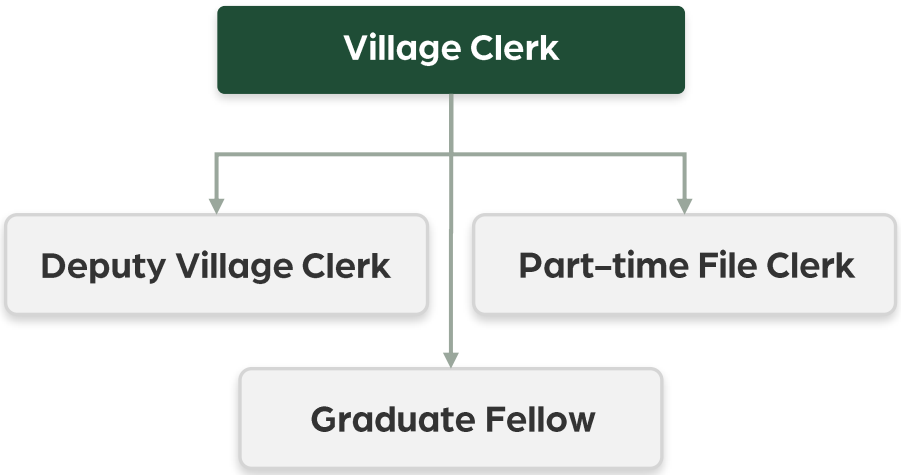
2027 Initiatives & Projects

- Modernize and Expand Access to Official Village Records **Board Goals:** Organizational Effectiveness; Sustainability and Resiliency; Racial Equity **2027 Goal:** Advance the digitization, preservation, organization, and public accessibility of official and historical Village records while improving internal records-management consistency and retrieval efficiency.
- Strengthen Election Readiness and Equitable Voter Access **Board Goals:** Organizational Effectiveness; Racial Equity; Community Health and Safety **2027 Goal:** Implement consistent, accessible, and well-coordinated election procedures that support voters, election judges, Village staff, and Cook County election operations.
- Expand Inclusive Civic Education and Participation **Board Goals:** Organizational Effectiveness; Vibrant, Diverse, Connected Neighborhoods; Racial Equity **2027 Goal:** Increase meaningful opportunities for residents, particularly youth, families, new residents, and people less familiar with local government—to learn about, participate in, and serve Village government.

Efficiency & Cost Savings

- Continue digitizing and organizing official and historical records to reduce manual retrieval time, improve response times for public-record requests, limit future physical-storage needs, and protect records from deterioration or loss.
- Standardize records-management procedures across departments to reduce duplicative storage, inconsistent retention practices, and staff time spent locating or recreating records.
- Use the Early Voting and Election Day Playbook to clarify departmental responsibilities, improve advance planning, reduce last-minute purchasing and staff overtime, and prevent avoidable operational errors.
- Expand the use of Legistar, the Boards and Commissions Suite, Microsoft 365, and other approved technologies to automate routine workflows, improve deadline monitoring, and reduce duplicate data entry.
- Strengthen cross-training and written procedures for statutory and core functions to maintain service continuity, reduce reliance on individual staff members, and limit delays during vacancies or absences.
- Use electronic communications and online resources to provide residents with timely access to records, election information, applications, and civic programs while reducing printing, postage, and repetitive inquiries.
- Continue partnerships with the Cook County Clerk’s Office, local taxing bodies, schools, and community organizations to share expertise, facilities, outreach capacity, and programming resources.
- Review service and workload data throughout the year to identify process bottlenecks, better allocate staff time, and support evidence-based budget and staffing decisions.

Village Clerk's Office



Village Clerk's Office Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
1001.41100.101	**(228,229)**	**(264,317)**	**(458,716)**	**(490,842)**	**(323,850)**	**(509,162)**	**(50,446)**	**11.00%**
Personnel Services	(136,544)	(147,138)	(218,595)	(248,870)	(190,000)	(250,590)	(31,995)	14.64%
510501.0000 - Regular Salaries	(136,544)	(147,138)	(218,595)	(248,870)	(190,000)	(250,590)	(31,995)	14.64%
510503.0000 - Overtime	0	0	0	0	0	0	0	0.00%
Fringe Benefits	(53,464)	(53,106)	(79,326)	(81,177)	(70,450)	(92,351)	(13,025)	16.42%
510506.0000 - Equip Allow (Auto,Phone,Tools)	0	(58)	(1,008)	(1,008)	0	(1,008)	0	0.00%
520515.0000 - Health Insurance Opt Out	0	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(93)	(101)	(186)	(186)	(150)	(186)	0	0.00%
520521.0000 - Health Insurance Expense	(39,387)	(37,809)	(53,665)	(53,665)	(50,500)	(66,211)	(12,546)	23.38%
520522.0000 - Social Security Expense	(7,836)	(8,117)	(13,555)	(15,406)	(10,600)	(15,537)	(1,982)	14.62%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520523.0000 - Medicare Expense	(1,833)	(1,898)	(3,172)	(3,172)	(2,500)	(3,634)	(462)	14.55%
520527.0000 - IMRF Contributions	(4,316)	(5,124)	(7,740)	(7,740)	(6,700)	(5,776)	1,964	(25.37%)
Contractual Services	(24,946)	(20,074)	(115,200)	(115,200)	(38,000)	(118,296)	(3,096)	2.69%
530659.0000 - Records Management	0	0	(12,000)	(12,000)	(4,000)	(12,360)	(360)	3.00%
530662.0000 - Boards Commissions Support	0	(1,494)	(12,000)	(12,000)	(2,000)	(12,000)	0	0.00%
530667.0000 - External Support	(24,946)	(18,580)	(90,000)	(90,000)	(32,000)	(92,700)	(2,700)	3.00%
540690.0000 - Telecommunication Charges	0	0	(1,200)	(1,200)	0	(1,236)	(36)	3.00%
Materials & Supplies	(2,406)	(31,443)	(25,525)	(25,525)	(20,700)	(26,570)	(1,045)	4.10%
540698.0000 - Computer Supplies	0	0	(350)	(350)	0	(360)	(10)	3.00%
550601.0000 - Printing	(257)	(470)	(600)	(600)	(200)	(675)	(75)	12.50%
550603.0000 - Postage	(125)	(51)	(225)	(225)	0	(225)	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
550605.0000 - Travel & Mileage Reimbursement	(58)	(20)	(250)	(250)	(100)	(400)	(150)	60.00%
550652.0000 - Legal Postings and Doc. Fees	0	0	(600)	(600)	0	(600)	0	0.00%
550666.0000 - Public Information Promotions	0	(1,205)	(500)	(500)	0	(500)	0	0.00%
560616.0000 - Toner Cartridges	0	0	(250)	(250)	0	(210)	40	(16.00%)
560620.0000 - Office Supplies	(1,966)	(1,907)	(2,250)	(2,250)	(400)	(2,200)	50	(2.22%)
560625.0000 - Clothing	0	(487)	(500)	(500)	0	(800)	(300)	60.00%
560638.0000 - Special Events	0	(27,303)	(20,000)	(20,000)	(20,000)	(20,600)	(600)	3.00%
Other Expenses	(4,000)	(4,058)	(12,070)	(12,070)	(700)	(12,315)	(245)	2.03%
530650.0000 - Conferences Training	(3,690)	(3,223)	(10,300)	(10,300)	(200)	(10,600)	(300)	2.91%
550602.0000 - Membership Dues	(310)	(835)	(1,770)	(1,770)	(500)	(1,715)	55	(3.11%)
Capital Improvements	(6,869)	(8,498)	(8,000)	(8,000)	(4,000)	(9,040)	(1,040)	13.00%
570711.0000 -	(6,869)	(8,498)	(8,000)	(8,000)	(4,000)	(9,040)	(1,040)	13.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Software								
1001.41100.106	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Contractual Services	0	0	0	0	0	0	0	0.00%
530662.0000 - Boards Commissions Support	0	0	0	0	0	0	0	0.00%
Grand Total	**(228,229)**	**(264,317)**	**(458,716)**	**(490,842)**	**(323,850)**	**(509,162)**	**(50,446)**	**11.00%**

Village Manager's Office - Administration

Mission Statement

The Village Manager's Office provides strategic, organizational leadership and governance support to ensure effective implementation of core Village services and the vision, goals, and strategic priorities of the Village Board.

Department Overview

The Village Manager is the Chief Executive Officer of the Village, appointed by the President and Village Board of Trustees (Village Board), to provide professional management and oversight of Village operations and advise the Village Board on the analysis and formulation of legislative policy. The Village Manager's Office consists of six divisions: General Administration; Administrative Adjudication; Communications & Engagement; Diversity, Equity, & Inclusion; Economic Vitality; and Sustainability & Resilience.

The Administration Division is responsible for providing executive oversight of Village operations; Village Board Governance support including managing implementation of the Village Board Agenda process, assistance with policy analysis and development, coordinating Village Board goal development and implementation, Board and Commission liaison support, intergovernmental relations, constituent customer-service and problem-solving; labor relations management; emergency management coordination; organizational project management; and oversight of Emergency 911 Dispatch services (WESCOM).

Department Work Aligned with 2026-2027 Village Board Goals

2026 Accomplishments

- Created a new Trustee inquiry tracking system (Goal 7, Priority 2.c: Foster Community and Civic Engagement to Enhance Service Delivery and Village Governance)
- Led Village conversion to Office 365 with MGP (Goal 7, Priority 3.e: Maintain High Quality Core Services Across the Village)
- Created new templates and policies for Closed Session material, Board Briefings, and Information-Only Memorandums (Goal 7, Priority 3.e: Maintain High Quality Core Services Across the Village)
- Successfully negotiated XYZ collective bargaining agreements with unions representing Village employees (Goal 7, Priority 3.e: Maintain High Quality Core Services Across the Village)
- Conducted outreach with Metro Strategies to each Village Department to understand department priorities and their alignment with grant opportunities (Goal 7, Priority 1: Create an Environment of Innovation and Efficiency that Supports Effective Core Services)
- Facilitated a renewed Intergovernmental Agreement between the Village and the Collaboration for Early Childhood (Goal 1, Priority 3: Pursue Governmental Partnerships)

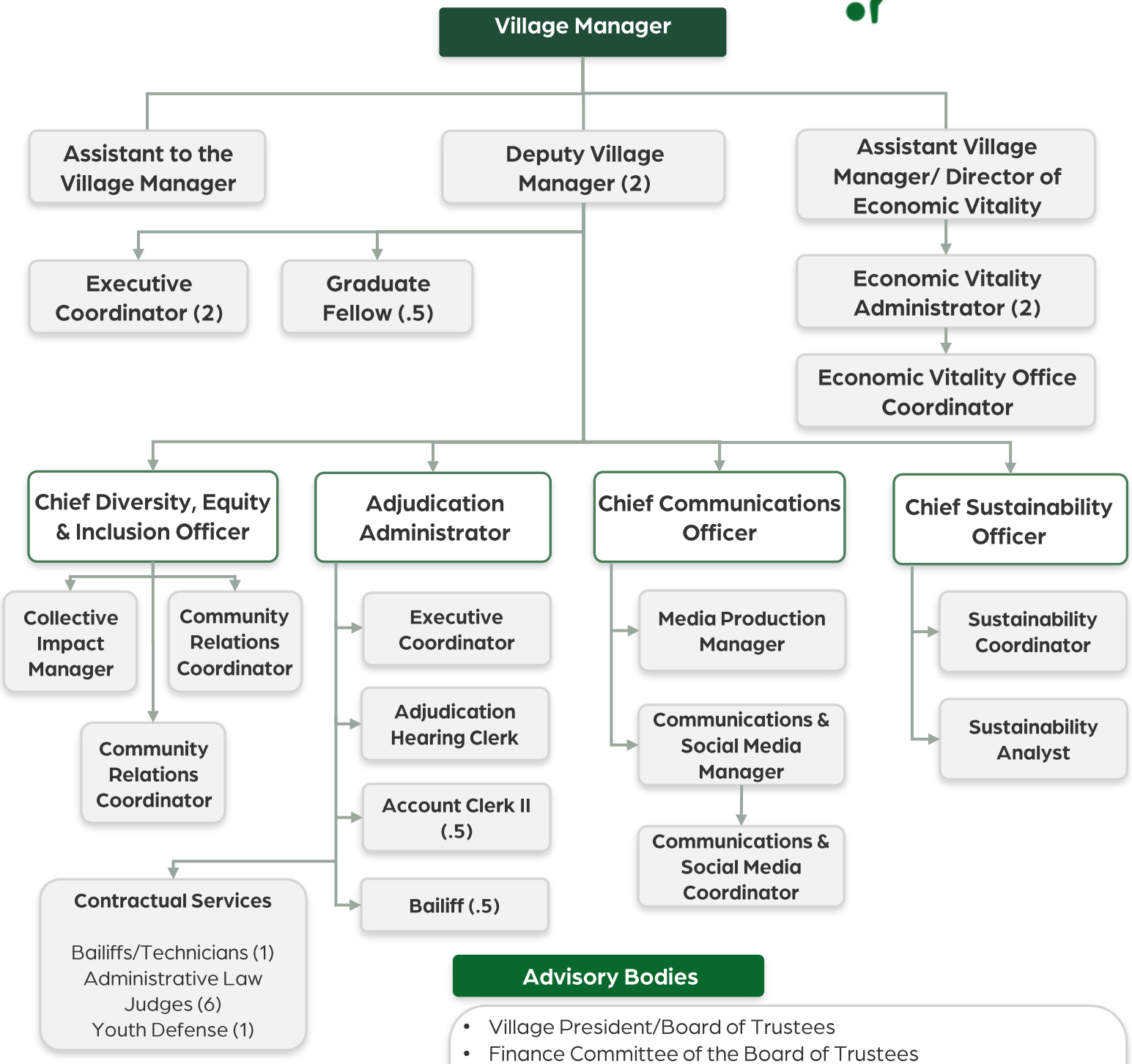
2027 Initiatives & Projects

- Continue development of the Village's Legislative Affairs program that will monitor and analyze legislative and policy proposals at the State, Federal, and Local level
- Utilize the Legislative Affairs program to improve intergovernmental relations at all levels of government and support intergovernmental collaboration via partner organizations, including the Collaboration for Early Childhood IGA and the Oak Park Council of Governments (COG) activities (Goal 1, Priority 3: Pursue Governmental Partnerships)
- Conduct Village Board trainings and goal-setting sessions following the 2027 Village Board elections (Goal 7, Priority 3.f: Maintain High Quality Core Services Across the Village)
- Continue to lead collective bargaining efforts and finalize collective bargaining agreements (Goal 7, Priority 3.e: Maintain High Quality Core Services Across the Village)
- Finalize American Rescue Plan Act (ARPA) reporting with the Finance Department for all ARPA projects, which sunset at the end of 2026 (Goal 1, Priority 3: Pursue Governmental Partnerships)

Efficiency & Cost Savings

- Supported the Fire Department in winning over **$75,000** in grant funding for critical equipment (Goal 2, Priority 4: Ensure Healthy Work Environments for Village Workers)
- Provided strategic leadership and oversight as a Board member of the West Suburban Consolidated Dispatch Center during its consolidation of Elmwood Park and Rosemont (Goal 1, Priority 3: Pursue Governmental Partnerships)

Village Manager's Office



Advisory Bodies

- Village President/Board of Trustees
- Finance Committee of the Board of Trustees
- Personnel Committee of the Board of Trustees
- Re-Inventing Government Committee of the Board of Trustees
- Civic Information Systems Commission
- Liquor Control Review Board
- Community Relations Commission
- Aging in Communities Commission
- Disability Access Commission
- Environment & Energy Commission
- Business Assistance Council

Partner Agencies

- Explore Oak Park and Beyond
- Oak Park River Forest Chamber of Commerce

VMO - Admin Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
1001.41020.101	**(1,576,590)**	**(1,894,881)**	**(2,101,951)**	**(2,101,951)**	**(1,747,910)**	**(2,171,373)**	**(69,422)**	**3.30%**
Personnel Services	(787,624)	(891,788)	(915,183)	(915,183)	(850,100)	(945,981)	(30,798)	3.37%
510501.0000 - Regular Salaries	(787,449)	(891,695)	(914,683)	(914,683)	(850,000)	(945,481)	(30,798)	3.37%
510503.0000 - Overtime	(176)	(93)	(500)	(500)	(100)	(500)	0	0.00%
Fringe Benefits	(211,092)	(227,086)	(255,712)	(255,712)	(226,810)	(268,371)	(12,659)	4.95%
510506.0000 - Equip Allow (Auto,Phone,Tools)	(2,414)	(747)	(2,500)	(2,500)	(500)	(2,500)	0	0.00%
510519.0000 - Vacation Time Payout	(1,781)	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(341)	(372)	(558)	(558)	(310)	(558)	0	0.00%
520521.0000 - Health Insurance Expense	(128,438)	(136,345)	(147,297)	(147,297)	(135,000)	(172,335)	(25,038)	17.00%
520522.0000 - Social Security Expense	(42,311)	(45,673)	(56,714)	(56,714)	(48,000)	(52,322)	4,392	(7.74%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520523.0000 - Medicare Expense	(10,852)	(12,262)	(13,267)	(13,267)	(11,000)	(13,709)	(442)	3.34%
520527.0000 - IMRF Contributions	(24,955)	(31,687)	(35,376)	(35,376)	(32,000)	(26,946)	8,430	(23.83%)
Contractual Services	(508,744)	(662,469)	(792,716)	(792,716)	(604,000)	(813,531)	(20,815)	2.63%
530662.0000 - Boards Commissions Support	(27,482)	(19,849)	(20,000)	(20,000)	(4,000)	(20,000)	0	0.00%
530667.0000 - External Support	(481,262)	(642,620)	(772,716)	(772,716)	(600,000)	(793,531)	(20,815)	2.69%
Materials & Supplies	(18,924)	(37,179)	(41,455)	(41,455)	(23,000)	(41,455)	0	0.00%
550601.0000 - Printing	619	(179)	(3,000)	(3,000)	0	(3,000)	0	0.00%
550603.0000 - Postage	(83)	(84)	(150)	(150)	0	(150)	0	0.00%
550605.0000 - Travel & Mileage Reimbursement	(48)	(106)	(200)	(200)	(100)	(200)	0	0.00%
550606.0000 - Books & Subscriptions	(508)	(1,319)	(1,105)	(1,105)	(200)	(1,105)	0	0.00%
560620.0000 - Office Supplies	(4,616)	(9,287)	(5,000)	(5,000)	(2,200)	(5,000)	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
560625.0000 - Clothing	(478)	(607)	(2,000)	(2,000)	(500)	(2,000)	0	0.00%
560631.0000 - OPERATIONAL SUPPLIES	(406)	(7,437)	(10,000)	(10,000)	(5,000)	(10,000)	0	0.00%
560638.0000 - Special Events	(4,862)	(9,267)	(10,000)	(10,000)	(5,000)	(10,000)	0	0.00%
560651.0000 - Employees Awards Recognition	(8,541)	(8,893)	(10,000)	(10,000)	(10,000)	(10,000)	0	0.00%
Other Expenses	(50,206)	(76,360)	(96,885)	(96,885)	(44,000)	(102,035)	(5,150)	5.32%
530650.0000 - Conferences Training	(17,431)	(24,605)	(43,360)	(43,360)	(15,000)	(43,360)	0	0.00%
530694.0000 - GOVERNMENT ACTIVITIES	(2,975)	(117)	(9,000)	(9,000)	(9,000)	(9,000)	0	0.00%
550602.0000 - Membership Dues	(29,800)	(51,637)	(44,525)	(44,525)	(20,000)	(49,675)	(5,150)	11.57%
Grand Total	**(1,576,590)**	**(1,894,881)**	**(2,101,951)**	**(2,101,951)**	**(1,747,910)**	**(2,171,373)**	**(69,422)**	**3.30%**

Village Manager's Office - Adjudication

Mission Statement

The Adjudication Office's mission is to ensure that fair and just adjudication hearings are conducted while supporting operational efficiency, community trust, and equitable access to justice.

Department Overview

The Office of Administrative Adjudication conducts administrative hearings for the Village of Oak Park, Illinois. Administrative adjudication hearings are divided into two primary categories: parking citations and compliance violations. The citations adjudicated are issued by various departments in the Village, including the Police, Fire, Finance, Health, Public Works, Neighborhood Services, and Development Services. In addition to adjudicating these matters, the Office maintains official hearing records, transmits notices, oversees fine collections, and administers the immobilization process.

Department Work Aligned with 2026-2027 Village Board Goals

2026 Accomplishments

- Successfully transitioned adjudication functions from OpsMan to Passport, removing redundancy and improving operational efficiency and system reliability.
- Reduced reliance on paper by expanding digital recordkeeping and implementing improved document management practices.
- Sunset the use of Access Database and transitioned applicable adjudication functions to CityView, modernizing case processing and improving efficiency.
- Developed and implemented a Mediation program to support youth and resident conflict resolutions and promote community trust.
- Evaluated and improved the existing Immobilization Program to strengthen effectiveness, promote fairness, and streamline procedures.
- Expanded youth-focused partnerships by increasing collaboration with non-traditional community organizations, including BUILD, to support youth adjudication and restorative-justice initiatives.

Department Performance Measures

Outcomes	2025 Actual	2026 Goal	2026 (Projected)
Mediation Program established and cases referred for alternative dispute resolution for both youth and residents	No formal program	Establish structured program and refer up to 3 cases	Program beginning in August 2026 through the Center for Conflict Resolution
Youth advocacy and support program developed for youth in the adjudication program	No formal youth defense program; initial research and outreach conducted	Establish one comprehensive youth advocacy program and connect youth and families with legal or supportive resources	Youth-defense options evaluated; Law-school outreach completed; partnership with Oak Park Township advanced; youth diversion restorative-support framework developed, with continued implementation planned for FY27
Immobilization Program evaluated and standardized	Existing program in operation without formal performance measures or a fully standardized process	Complete a comprehensive program review and establish consistent eligibility, documentation, payment, hold and release procedures	Completed. The program was evaluated and optimized, with standardized eligibility criteria, notices, authorization and documentation requirements, payments and hold procedures, release confirmation, and clearly defined department responsibilities.

2027 Initiatives & Projects

- Community Health & Safety - Priority 1: Reduce Crime - Establish a Youth Diversion & Restorative Program within the Office of Adjudication

Department Initiatives and Projects

Project/Initiative	2027 Goal	KPIs
Community Mediation and Early Resolution Program	Formalize and expand the Center for Conflict Resolution (CCR) partnership into a permanent program for eligible ordinance and resident-conflict cases. Establish consistent	Partnership agreement established by Q1 2027; eligibility and referral procedures approved; program launched by Q1 2027; mediation referrals, completion rates, and resolution outcomes tracked following implementation.

	eligibility, referral, case-tracking, and follow-up procedures.	
Sustainable Adjudication Funding and Cost-Recovery Model	Develop a cost-recovery and revenue-allocation model, in partnership with Finance and all citation-issuing departments, to ensure that Adjudication receives appropriate funding for the services and operational costs associated with processing and collecting citations.	Cost-and-revenue analysis completed by Q2 2027; all citation-issuing departments included in the assessment; proposed allocation methodology developed by Q3 2027; final recommendation presented to VMO by Q4 2027.
Code Compliance Fine Tracking and Notice Program	Develop and implement a process to track outstanding code compliance fines and issue timely notices informing respondents of amounts owed, payment deadlines, and potential collection action.	Program requirements established by Q2 2027; tracking and notice process implemented by Q3 2027; all newly assessed fines tracked following implementation; notice timeliness and payments received after notice monitored.

Efficiency & Cost Savings

- The Office of Adjudication will continue using various Software-as-a-Service tools (i.e. Passport, CityView, IDROP, and BS&A) to streamline case processing, payment reconciliation, and collection activity. Expanding digital workflows will reduce duplicate data entry, manual payment research, paper usage, physical records storage, and staff time spent correcting system discrepancies.
- Adjudication staff will review historical expenditures and realign External Support funding based on actual operating needs. This will improve budget accuracy, avoid unnecessary appropriations, and redirect available funding to higher-priority departmental services and initiatives.
- The department will continue offering remote hearings when appropriate to improve scheduling flexibility, reduce continuances and rescheduled hearings, and expand resident access without adding in-person hearing dates. Staff cross-training and standardized procedures will also improve coverage, reduce workflow interruptions, and limit the need for overtime.

VMO - Adjudication Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
1001.41024.101	**(268)**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Personnel Services	0	0	0	0	0	0	0	0.00%
510501.0000 - Regular Salaries	0	0	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	0	0	0	0	0.00%
520522.0000 - Social Security Expense	0	0	0	0	0	0	0	0.00%
520523.0000 - Medicare Expense	0	0	0	0	0	0	0	0.00%
Contractual Services	(268)	0	0	0	0	0	0	0.00%
530667.0000 - External Support	(268)	0	0	0	0	0	0	0.00%
Materials & Supplies	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
550601.0000 - Printing	0	0	0	0	0	0	0	0.00%
1001.41030.101	**(488,590)**	**(465,196)**	**(702,148)**	**(702,148)**	**(453,130)**	**(631,534)**	**70,614**	**(10.06%)**
Personnel Services	(187,989)	(212,416)	(315,193)	(315,193)	(237,000)	(302,846)	12,347	(3.92%)
510501.0000 - Regular Salaries	(182,851)	(210,505)	(305,193)	(305,193)	(234,000)	(299,846)	5,347	(1.75%)
510503.0000 - Overtime	(5,139)	(1,910)	(10,000)	(10,000)	(3,000)	(3,000)	7,000	(70.00%)
Fringe Benefits	(53,813)	(45,387)	(88,208)	(88,208)	(47,380)	(69,299)	18,909	(21.44%)
510519.0000 - Vacation Time Payout	(3,446)	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(225)	(263)	(373)	(373)	(230)	(279)	94	(25.20%)
520521.0000 - Health Insurance Expense	(30,550)	(22,187)	(53,575)	(53,575)	(21,250)	(38,970)	14,605	(27.26%)
520522.0000 - Social Security Expense	(11,033)	(12,534)	(18,924)	(18,924)	(14,000)	(18,590)	334	(1.76%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520523.0000 - Medicare Expense	(2,580)	(2,931)	(4,428)	(4,428)	(3,300)	(4,348)	80	(1.81%)
520527.0000 - IMRF Contributions	(5,118)	(7,471)	(10,908)	(10,908)	(8,600)	(7,111)	3,797	(34.81%)
520537.0000 - HSA EMPLOYER EXPENSE	(860)	0	0	0	0	0	0	0.00%
Contractual Services	(156,351)	(91,246)	(192,052)	(192,052)	(81,000)	(138,700)	53,352	(27.78%)
530667.0000 - External Support	(155,314)	(90,050)	(190,052)	(190,052)	(80,000)	(133,000)	57,052	(30.02%)
550663.0000 - Software Licenses & Updates	(1,038)	(1,195)	(2,000)	(2,000)	(1,000)	(5,700)	(3,700)	185.00%
Materials & Supplies	(90,042)	(113,912)	(93,500)	(93,500)	(87,450)	(111,500)	(18,000)	19.25%
550601.0000 - Printing	(818)	(319)	(6,000)	(6,000)	(200)	(3,000)	3,000	(50.00%)
550603.0000 - Postage	(85,621)	(109,655)	(82,000)	(82,000)	(85,000)	(102,000)	(20,000)	24.39%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
550606.0000 - Books & Subscriptions	0	(364)	(500)	(500)	0	(500)	0	0.00%
550652.0000 - Legal Postings and Doc. Fees	0	0	(1,000)	(1,000)	0	(1,000)	0	0.00%
560620.0000 - Office Supplies	(3,603)	(3,574)	(3,500)	(3,500)	(2,000)	(4,000)	(500)	14.29%
560625.0000 - Clothing	0	0	(500)	(500)	(250)	(1,000)	(500)	100.00%
Other Expenses	(394)	(2,235)	(13,195)	(13,195)	(300)	(9,189)	4,006	(30.36%)
530650.0000 - Conferences Training	(394)	(2,040)	(13,000)	(13,000)	(300)	(7,989)	5,011	(38.55%)
550602.0000 - Membership Dues	0	(195)	(195)	(195)	0	(1,200)	(1,005)	515.38%
Grand Total	**(488,858)**	**(465,196)**	**(702,148)**	**(702,148)**	**(453,130)**	**(631,534)**	**70,614**	**(10.06%)**

Village Manager's Office - Communications

Mission Statement

The Office of Communications & Engagement is dedicated to fostering a vibrant and connected community by providing residents and other stakeholders with timely, transparent and relevant information while actively engaging them in the decision making processes that shape Oak Park.

Department Overview

The Office of Communications & Engagement operates as a division within the Village Manager's Office to manage all major channels of information between Village government and the public, as well as supporting internal communication with staff. The department enhances its impact by standardizing communications across departments while allowing for customized, audience-centered approaches; leveraging technology and data to evaluate engagement outcomes and guide strategy; prioritizing inclusion by expanding language access, cultural competency resources, and equitable storytelling and serving as a creative hub for visual, digital, and multimedia communications that reflect Oak Park's diversity and vibrancy.

Department Work Aligned with 2026-2027 Village Board Goals

2026 Accomplishments

- Implemented an AI-powered digital assistant on the Village's website to provide a new resource for residents and stakeholders to obtain accurate and sourced information, 24/7 (Organizational Effectiveness).
- Produced ongoing Village podcast as both a new way to share information about Village operations and events, and highlight people throughout the organization and beyond

  (Vibrant, Diverse, Connected Neighborhoods).
- Assisted Neighborhood Services department and Neighborhood Partnerships division with the inaugural Oak Park University cohort (Vibrant, Diverse, Connected Neighborhoods).
- Developed digital engagement tools and communication resources to solicit feedback on the enhancement of the Neighborhood Greenway Network (Community Health & Safety).
- Collaborated and created Public Engagement Plan for Shape Oak Park (Vibrant, Diverse, Connected Neighborhoods).
- Promoted Oak Park Energy Navigator (OPEN) program designed to help renters and homeowners save energy and manage utility costs (Sustainability & Resiliency).

- Managed numerous high-profile public information campaigns across various channels on topics such as missing middle housing, an officer-involved shooting, OPEN, Bridging the Ike and more.

Department Performance Measures

Outcomes	**2025 Actual**	**2026 Goal**	**2026 (Projected)**
Resident contacts	506	500	430
Social media engagements	222,851	200,000	190,000
Social media new followers	17,390	8,000	12,900
Staff support requests	2,302	2,000	1,800
Video minutes produced	14,304	18,000	10,000
Video minutes viewed	465,159	500,000	520,000
Website page views	1,459,423	1,200,000	1,216,000
Website unique visitors	448,736	440,000	413,000

2027 Initiatives & Projects

- Complete implementation of a comprehensive strategic communications plan and community engagement guide for the Village, ensuring resources are maximized, strategies are unified, and implementation is standardized across all departments and disciplines (Vibrant, Diverse, Connected Neighborhoods).
- Formalize crisis communication plan and protocols.
- Conduct National Community Survey to help Village Board scientifically understand priorities for government action, as well as gauge resident opinions on quality of life and public services.
- Operationalize the Village brand across all touchpoints by training and equipping all staff to use it properly.
- Ensure full WCAG 2.1/2.2 compliance across all digital communication tools and channels (Organizational Effectiveness).
- Develop multilingual versions or regular communication touchpoints such as OP/FYI, e-news and social media posts (Racial Equity).

Department Initiatives and Projects

Project/Initiative	2027 Goal	KPIs
Strategic communications plan	Finalize and roll out a Village-wide strategic communications plan and community engagement guide that standardizes strategy, resource use and implementation across all departments and disciplines.	Plan and guide formally adopted; communications liaison assigned and trained in 100% of departments; shared engagement calendar and template library in active use; post-implementation audit completed within 6–12 months of full rollout.
Crisis communications plan	Work closely with Emergency Preparedness Manager to formalize a Village-wide crisis communication plan with clear protocols, roles and pre-approved messaging to ensure a fast, coordinated response during emergencies or high-profile incidents.	Plan formally adopted by end Q1; multilingual crisis message templates drafted for top scenarios; at least one cross-department tabletop exercise conducted; after-action review completed following any real activation.
National Community Survey	Work with provider to administer a statistically valid National Community Survey to give the Village Board a scientific understanding of resident priorities, quality-of-life perceptions and satisfaction with public services.	Survey administered to a statistically valid sample; target response rate achieved; results benchmarked against national database; findings presented to Village Board in Q2 and used to inform 2028-29 goal setting.
Village Branding	Train and equip 100% of Village staff to consistently and correctly apply brand standards across all communications, materials and touchpoints.	Brand training completed by all departments; brand onboarding module added for new hires; quarterly compliance spot-checks conducted; measurable reduction in off-brand materials identified in audits.
Digital Accessibility Compliance	Achieve full WCAG 2.1/2.2 AA compliance across all Village digital communication tools and channels, including the website, Engage Oak Park, Pick Oak Park and Oak Parker chatbot.	Full accessibility audit completed; phased remediation roadmap executed on schedule; public accessibility statement and feedback channel launched; 100% of new content meets accessible-publishing standard.

Efficiency & Cost Savings

- Reduction in new equipment saving an estimated **$5,000** in FY2027.

VMO - Communications Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
1001.41020.202	**23,743**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Personnel Services	16,023	0	0	0	0	0	0	0.00%
510501.0000 - Regular Salaries	16,023	0	0	0	0	0	0	0.00%
Fringe Benefits	6,263	0	0	0	0	0	0	0.00%
510506.0000 - Equip Allow (Auto,Phone,Tools)	21	0	0	0	0	0	0	0.00%
520515.0000 - Health Insurance Opt Out	0	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	31	0	0	0	0	0	0	0.00%
520521.0000 - Health Insurance Expense	4,547	0	0	0	0	0	0	0.00%
520522.0000 - Social Security Expense	909	0	0	0	0	0	0	0.00%
520523.0000 - Medicare Expense	213	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520527.0000 - IMRF Contributions	502	0	0	0	0	0	0	0.00%
520537.0000 - HSA EMPLOYER EXPENSE	40	0	0	0	0	0	0	0.00%
Contractual Services	569	0	0	0	0	0	0	0.00%
530660.0000 - General Contractuals	370	0	0	0	0	0	0	0.00%
530667.0000 - External Support	199	0	0	0	0	0	0	0.00%
Materials & Supplies	42	0	0	0	0	0	0	0.00%
550601.0000 - Printing	0	0	0	0	0	0	0	0.00%
550603.0000 - Postage	0	0	0	0	0	0	0	0.00%
550605.0000 - Travel & Mileage Reimbursement	0	0	0	0	0	0	0	0.00%
550606.0000 - Books & Subscriptions	42	0	0	0	0	0	0	0.00%
560620.0000 - Office Supplies	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
560631.0000 - OPERATIONAL SUPPLIES	0	0	0	0	0	0	0	0.00%
Other Expenses	0	0	0	0	0	0	0	0.00%
530650.0000 - Conferences Training	0	0	0	0	0	0	0	0.00%
550602.0000 - Membership Dues	0	0	0	0	0	0	0	0.00%
Capital Improvements	846	0	0	0	0	0	0	0.00%
570710.0000 - Equipment	351	0	0	0	0	0	0	0.00%
570711.0000 - Software	495	0	0	0	0	0	0	0.00%
1001.41022.101	**(690,144)**	**(696,645)**	**(831,138)**	**(886,662)**	**(708,060)**	**(908,482)**	**(77,344)**	**9.31%**
Personnel Services	(364,524)	(365,264)	(373,594)	(373,594)	(350,000)	(389,681)	(16,087)	4.31%
510501.0000 - Regular Salaries	(364,508)	(365,264)	(373,594)	(373,594)	(350,000)	(389,681)	(16,087)	4.31%
510503.0000 - Overtime	(16)	0	0	0	0	0	0	0.00%
Fringe Benefits	(129,422)	(128,068)	(150,946)	(150,946)	(130,310)	(167,241)	(16,295)	10.80%
510506.0000 - Equip Allow (Auto,Phone,Tools)	(527)	(505)	0	0	(500)	(500)	(500)	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520520.0000 - Life Insurance Expense	(403)	(371)	(372)	(372)	(310)	(372)	0	0.00%
520521.0000 - Health Insurance Expense	(90,595)	(87,809)	(106,258)	(106,258)	(90,000)	(124,319)	(18,061)	17.00%
520522.0000 - Social Security Expense	(20,611)	(20,623)	(23,164)	(23,164)	(20,000)	(24,160)	(996)	4.30%
520523.0000 - Medicare Expense	(4,820)	(4,823)	(5,419)	(5,419)	(4,600)	(5,650)	(231)	4.27%
520527.0000 - IMRF Contributions	(11,519)	(13,036)	(14,833)	(14,833)	(14,000)	(11,340)	3,493	(23.55%)
520537.0000 - HSA EMPLOYER EXPENSE	(946)	(902)	(900)	(900)	(900)	(900)	0	0.00%
Contractual Services	(122,671)	(144,127)	(202,503)	(258,027)	(180,000)	(268,110)	(65,607)	32.40%
530660.0000 - General Contractuals	(88,208)	(81,977)	(119,503)	(175,027)	(175,000)	(167,110)	(47,607)	39.84%
530667.0000 - External Support	(34,463)	(62,149)	(83,000)	(83,000)	(5,000)	(101,000)	(18,000)	21.69%
Materials & Supplies	(52,684)	(54,110)	(65,245)	(65,245)	(41,250)	(60,200)	5,045	(7.73%)
550601.0000 - Printing	(26,290)	(20,439)	(31,500)	(31,500)	(25,000)	(27,000)	4,500	(14.29%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
550603.0000 - Postage	(21,490)	(30,006)	(31,550)	(31,550)	(15,000)	(31,550)	0	0.00%
550605.0000 - Travel & Mileage Reimbursement	(16)	0	(50)	(50)	(50)	(50)	0	0.00%
550606.0000 - Books & Subscriptions	(250)	(200)	(445)	(445)	(200)	(400)	45	(10.11%)
560620.0000 - Office Supplies	(450)	(475)	(500)	(500)	0	(400)	100	(20.00%)
560631.0000 - OPERATIONAL SUPPLIES	(4,188)	(2,990)	(1,200)	(1,200)	(1,000)	(800)	400	(33.33%)
Other Expenses	(9,995)	(1,495)	(19,850)	(19,850)	(3,500)	(8,350)	11,500	(57.93%)
530650.0000 - Conferences Training	(9,150)	(550)	(18,000)	(18,000)	(2,000)	(6,600)	11,400	(63.33%)
550602.0000 - Membership Dues	(845)	(945)	(1,850)	(1,850)	(1,500)	(1,750)	100	(5.41%)
Capital Improvements	(10,847)	(3,581)	(19,000)	(19,000)	(3,000)	(14,900)	4,100	(21.58%)
570710.0000 - Equipment	(10,847)	(3,036)	(15,000)	(15,000)	(2,000)	(10,500)	4,500	(30.00%)
570711.0000 - Software	0	(545)	(4,000)	(4,000)	(1,000)	(4,400)	(400)	10.00%
Grand Total	**(666,401)**	**(696,645)**	**(831,138)**	**(886,662)**	**(708,060)**	**(908,482)**	**(77,344)**	**9.31%**

Village Manager's Office - Diversity, Equity, & Inclusion (DEI)

Department Overview

The Office of Diversity, Equity & Inclusion (DEI) provides subject matter expertise to advise Village Leadership in the professional practice of assessing and employing methods and strategies for achieving diversity, equity, and inclusion utilizing a data-driven, collective impact approach, internal and external to the Village. The Office of DEI works collaboratively with Village executive leadership while also facilitating community engagement to help guide equitable development and implementation of Village policy, programs, and services. Other core responsibilities include coordination with Village staff, commissions, residents, community-based organizations, anchor institutions, and the local business community to assist with implementing programming and events that celebrate diversity, cultural heritage, and the unique multicultural identity of Oak Park; development and implementation of organizational protocols to ensure policy, program, and procedural decisions are evaluated through a DEI lens; and, administration of the Village's historic Community Relations Program, including implementation of the Village's Human Rights Ordinance and related operational activities and events to advance the goals of the ordinance and Village Board. The Office of DEI provides staff liaison support to the Community Relations, Disability Access, and Aging in Communities commissions.

Department Work Aligned with 2026-2027 Village Board Goals

2026 Accomplishments

- **Fully Staffed the DEI Office.** Filled vacant positions, allowing the office to better manage its growing responsibilities, support four advisory commissions, respond to community needs, and move forward with Village-wide DEI initiatives including the Racial Equity Audit.

  Strengthened Language Access and Accessibility. Advanced efforts to make Village services, information, meetings, and programs more accessible to residents with limited English proficiency and individuals with disabilities. Translated policies into Spanish and provided Spanish and American Sign Language interpreters for major village sponsored policy discussions. Piloted the use of professional interpreters at community meetings.
- **Supported Village-wide Policy Discussions and Advisory Commissions.** Facilitated community education and engagement on issues including: zoning and housing; Aging While Black and , Strengthening Community Dialogue Across Difference.
- **Improved Program Planning and Accountability.** Began strengthening event planning, participation tracking, and evaluation practices to better inform programming decisions, resource allocation, and establish key performance indicators.

Outcomes	2025 Actual	2026 Goal	2026 (Projected)
The number of Diversity Equity & Inclusion Office contacts for services and information.	974	1,000	1,000
Community attendance in cultural & heritage, educational, and engagement	Not Measured	8,000	11,483

events			
Staff participation in cultural & heritage, educational, and engagement events that strengthen relationships across departments and expand understanding of diverse communities and experiences	Not Measured	90	130

2027 Initiatives & Projects

- Continue Implementing the Strategic Racial Equity Plan (Racial Equity)
- Facilitate Village-wide Learning and Capacity Building (Vibrant, Diverse, Connected Neighborhoods)
- Continue Language Access Program Implementation (Racial Equity/Organizational Effectiveness)
- Expand Cultural Programming & Events (Racial Equity)

Department Initiatives and Projects

Project/Initiative	2027 Goal	KPIs
Strategic Racial Equity Plan - working with Village departments to review policies and practices, identify opportunities for improvement, and incorporate approved recommendations into departmental operations.	Continue working with Village departments to review policies and practices, identify opportunities for improvement, and incorporate approved recommendations into departmental operations.	• Number of Existing Village Policies and Procedures Reviewed • Number of Policies and Procedures Reviewed before introduction to residents & the Board • Number of Recommendations Developed
Village-wide Learning and Capacity Building	Develop and implement a coordinated learning program for Village Board members, managers, employees, and advisory commission members. Strengthen the ability of Village officials, employees, and advisory members to incorporate equity, accessibility, and inclusion into their daily work, decision making, delivery of Village services, and interactions with the community, thereby enhancing a sense or belonging.	• Number of learning sessions provided to Village Board Members, managers, employees, and advisory board members. • Number of planned v. actual participants completing DEIO learning sessions. • Percentage of participants whose scores improved from pre to post training assessment.

Efficiency & Cost Savings

- DEIO adopted more cost-conscious event purchasing practices, including increased use of reusable materials and purchasing more decorations from local nonprofit resale and consignment stores, resulting in approximately **$2,500** in savings.

VMO - DEI Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
1001.41020.201	**13,445**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Personnel Services	9,642	0	0	0	0	0	0	0.00%
510501.0000 - Regular Salaries	9,642	0	0	0	0	0	0	0.00%
Fringe Benefits	3,767	0	0	0	0	0	0	0.00%
510506.0000 - Equip Allow (Auto,Phone,Tools)	49	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	0	0	0	0	0	0	0	0.00%
520521.0000 - Health Insurance Expense	2,760	0	0	0	0	0	0	0.00%
520522.0000 - Social Security Expense	559	0	0	0	0	0	0	0.00%
520523.0000 - Medicare Expense	131	0	0	0	0	0	0	0.00%
520527.0000 - IMRF Contributions	268	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Contractual Services	(43)	0	0	0	0	0	0	0.00%
530660.0000 - General Contractuals	0	0	0	0	0	0	0	0.00%
530667.0000 - External Support	(43)	0	0	0	0	0	0	0.00%
Materials & Supplies	78	0	0	0	0	0	0	0.00%
550601.0000 - Printing	0	0	0	0	0	0	0	0.00%
550603.0000 - Postage	0	0	0	0	0	0	0	0.00%
550605.0000 - Travel & Mileage Reimbursement	0	0	0	0	0	0	0	0.00%
550606.0000 - Books & Subscriptions	0	0	0	0	0	0	0	0.00%
560620.0000 - Office Supplies	78	0	0	0	0	0	0	0.00%
560631.0000 - OPERATIONAL SUPPLIES	0	0	0	0	0	0	0	0.00%
560638.0000 - Special Events	0	0	0	0	0	0	0	0.00%
Other Expenses	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
530650.0000 - Conferences Training	0	0	0	0	0	0	0	0.00%
550602.0000 - Membership Dues	0	0	0	0	0	0	0	0.00%
1001.41023.101	**(396,380)**	**(355,565)**	**(646,281)**	**(646,281)**	**(486,972)**	**(536,066)**	**110,215**	**(17.05%)**
Personnel Services	(232,962)	(178,510)	(388,319)	(388,319)	(362,000)	(419,163)	(30,844)	7.94%
510501.0000 - Regular Salaries	(232,962)	(178,510)	(386,153)	(386,153)	(355,000)	(414,163)	(28,010)	7.25%
510503.0000 - Overtime	0	0	(2,166)	(2,166)	(7,000)	(5,000)	(2,834)	130.84%
Fringe Benefits	(79,317)	(45,591)	(103,062)	(103,062)	(69,472)	(85,037)	18,025	(17.49%)
510506.0000 - Equip Allow (Auto,Phone,Tools)	(1,055)	(951)	(2,400)	(2,400)	(1,100)	(150)	2,250	(93.75%)
520520.0000 - Life Insurance Expense	(101)	(147)	(372)	(372)	(372)	(372)	0	0.00%
520521.0000 - Health Insurance Expense	(54,309)	(25,057)	(55,412)	(55,412)	(30,000)	(41,120)	14,292	(25.79%)
520522.0000 - Social Security Expense	(13,536)	(10,556)	(23,943)	(23,943)	(21,000)	(25,678)	(1,735)	7.25%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520523.0000 - Medicare Expense	(3,200)	(2,469)	(5,602)	(5,602)	(5,000)	(6,005)	(403)	7.20%
520527.0000 - IMRF Contributions	(7,116)	(6,412)	(15,333)	(15,333)	(12,000)	(11,712)	3,621	(23.62%)
Contractual Services	(10,290)	(42,922)	(112,000)	(112,000)	(50,000)	0	112,000	(100.00%)
530660.0000 - General Contractuals	0	0	0	0	0	0	0	0.00%
530667.0000 - External Support	(10,290)	(42,922)	(112,000)	(112,000)	(50,000)	0	112,000	(100.00%)
Materials & Supplies	(72,011)	(88,542)	(14,400)	(14,400)	(5,500)	(13,000)	1,400	(9.72%)
550601.0000 - Printing	(41)	(4,076)	(5,000)	(5,000)	0	(5,000)	0	0.00%
550603.0000 - Postage	(1)	0	0	0	0	0	0	0.00%
550605.0000 - Travel & Mileage Reimbursement	0	0	(1,500)	(1,500)	0	(1,500)	0	0.00%
550606.0000 - Books & Subscriptions	(1,011)	(735)	(4,000)	(4,000)	(3,000)	(3,500)	500	(12.50%)
560620.0000 - Office Supplies	(537)	(1,745)	(2,400)	(2,400)	(2,200)	(1,000)	1,400	(58.33%)
560625.0000 -	0	(145)	(500)	(500)	(300)	(1,000)	(500)	100.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Clothing								
560631.0000 - OPERATIONAL SUPPLIES	(469)	(433)	(1,000)	(1,000)	0	(1,000)	0	0.00%
560638.0000 - Special Events	(69,952)	(81,408)	0	0	0	0	0	0.00%
Other Expenses	(1,800)	0	(28,500)	(28,500)	0	(18,866)	9,634	(33.80%)
530650.0000 - Conferences Training	(1,800)	0	(15,000)	(15,000)	0	(15,260)	(260)	1.73%
550602.0000 - Membership Dues	0	0	(3,500)	(3,500)	0	(3,606)	(106)	3.03%
585854.0000 - PROGRAMMING	0	0	(10,000)	(10,000)	0	0	10,000	(100.00%)
1001.41023.102	**(189)**	**0**	**(220,000)**	**(220,000)**	**(169,000)**	**(288,050)**	**(68,050)**	**30.93%**
Contractual Services	0	0	(85,000)	(85,000)	(34,000)	(149,000)	(64,000)	75.29%
530660.0000 - General Contractuals	0	0	0	0	0	(40,000)	(40,000)	0.00%
530667.0000 - External Support	0	0	(85,000)	(85,000)	(34,000)	(109,000)	(24,000)	28.24%
Materials & Supplies	0	0	(135,000)	(135,000)	(135,000)	(139,050)	(4,050)	3.00%
560638.0000 - Special Events	0	0	(135,000)	(135,000)	(135,000)	(139,050)	(4,050)	3.00%
Other Expenses	(189)	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
530650.0000 - Conferences Training	(189)	0	0	0	0	0	0	0.00%
1001.41023.103	**(129,978)**	**(104,499)**	**(98,500)**	**(98,500)**	**(78,000)**	**(222,675)**	**(124,175)**	**126.07%**
Personnel Services	(69,623)	(68,432)	0	0	0	0	0	0.00%
510501.0000 - Regular Salaries	(68,521)	(65,351)	0	0	0	0	0	0.00%
510503.0000 - Overtime	(1,101)	(3,081)	0	0	0	0	0	0.00%
Fringe Benefits	(18,208)	(18,559)	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(101)	(93)	0	0	0	0	0	0.00%
520521.0000 - Health Insurance Expense	(11,026)	(11,094)	0	0	0	0	0	0.00%
520522.0000 - Social Security Expense	(4,048)	(3,991)	0	0	0	0	0	0.00%
520523.0000 - Medicare Expense	(913)	(933)	0	0	0	0	0	0.00%
520527.0000 - IMRF Contributions	(2,121)	(2,448)	0	0	0	0	0	0.00%
Contractual Services	0	0	0	0	0	(149,700)	(149,700)	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
530667.0000 - External Support	0	0	0	0	0	(149,700)	(149,700)	0.00%
Materials & Supplies	(42,147)	(17,508)	(92,500)	(92,500)	(75,000)	(62,275)	30,225	(32.68%)
550601.0000 - Printing	0	(41)	0	0	0	(7,000)	(7,000)	0.00%
550603.0000 - Postage	(1)	(604)	0	0	0	(4,500)	(4,500)	0.00%
560638.0000 - Special Events	(42,147)	(16,862)	(92,500)	(92,500)	(75,000)	(50,775)	41,725	(45.11%)
Other Expenses	0	0	(6,000)	(6,000)	(3,000)	(10,700)	(4,700)	78.33%
530650.0000 - Conferences Training	0	0	0	0	0	(4,500)	(4,500)	0.00%
585854.0000 - PROGRAMMING	0	0	(6,000)	(6,000)	(3,000)	(6,200)	(200)	3.33%
1001.46300.101	**3,364**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Personnel Services	2,729	0	0	0	0	0	0	0.00%
510501.0000 - Regular Salaries	2,627	0	0	0	0	0	0	0.00%
510503.0000 - Overtime	102	0	0	0	0	0	0	0.00%
Fringe Benefits	871	0	0	0	0	0	0	0.00%
510519.0000 - Vacation Time	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Payout								
520520.0000 - Life Insurance Expense	8	0	0	0	0	0	0	0.00%
520521.0000 - Health Insurance Expense	583	0	0	0	0	0	0	0.00%
520522.0000 - Social Security Expense	158	0	0	0	0	0	0	0.00%
520523.0000 - Medicare Expense	37	0	0	0	0	0	0	0.00%
520527.0000 - IMRF Contributions	85	0	0	0	0	0	0	0.00%
Contractual Services	0	0	0	0	0	0	0	0.00%
530667.0000 - External Support	0	0	0	0	0	0	0	0.00%
Materials & Supplies	(235)	0	0	0	0	0	0	0.00%
550601.0000 - Printing	0	0	0	0	0	0	0	0.00%
550603.0000 - Postage	(235)	0	0	0	0	0	0	0.00%
560620.0000 - Office Supplies	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Other Expenses	0	0	0	0	0	0	0	0.00%
530650.0000 - Conferences Training	0	0	0	0	0	0	0	0.00%
550602.0000 - Membership Dues	0	0	0	0	0	0	0	0.00%
Grand Total	**(509,738)**	**(460,064)**	**(964,781)**	**(964,781)**	**(733,972)**	**(1,046,791)**	**(82,010)**	**8.50%**

Village Manager's Office - Economic Vitality

Department Overview

The Office of Economic Vitality leads the Village's efforts to maintain and strengthen a dynamic, equitable, and sustainable local economy through the implementation of the Economic Vitality Strategic Plan. As the Organizational leader of economic development in the Village, the Office of Economic Vitality, through local, regional and statewide partnerships, aims to encourage inclusive business, real-estate, and workforce development; maintain and enhance the vitality of commercial corridors and business districts; create opportunities that drive sustainable redevelopment; and, ultimately broaden the Village's tax base in support of Village's goals for fiscal sustainability and community affordability. The Office of Economic Vitality is committed to collaborating with the community on adaptable initiatives that ensure the Village remains a vibrant destination for residents, businesses, entrepreneurs, investors, workers, and visitors.

Department Work Aligned with 2026-2027 Village Board Goals

2026 Accomplishments

- 11 Madison Acquisition - (Secure Site for New Police Station)
- Barnes & Noble Opening - (Retain, Grow and Attract Business)
- 1010 Lake Street Lease - (Establish the Office of Economic Vitality)
- Beyond Hunger Redevelopment - (Retain, Grow and Attract Business)
- Bayan Ceramic Studio - (Retain, Grow and Attract Business)
- Oak Park Prime Steakhouse (Retain, Grow and Attract business)

Department Performance Measures

Outcomes	2025 Actual	2026 Goal	2026 (Projected)
Economic Development	Update and Implement the Village's Formal Economic Vitality Strategy	Create a policy on real estate acquisition, assembly, and disposition activities, plan development and special use applications, and development / redevelopment agreements	Attract and foster specific industries to have growth potential in Oak Park including any business sectors and/or clusters, and existing or emerging within the region. Assist with the revitalization of 1144 W. Madison with Barnes & Noble.
Enhance Economic Vitality in the Village's 12 Business Districts.	Support New and Existing Small Businesses and Districts	Retain, grow and attract business including small, women, veteran's and minority-owned enterprises, and entrepreneurs choosing to invest in Oak Park and look for incentive opportunities for these businesses.	Advance strategic and coordinated marketing and community assets to expand tourism, support growth of local businesses, and assist with attracting new investments and residents. Assist Oak Park Prime Steakhouse in opening in the former Bar Louie space.

Implementation of the Office of Economic Vitality	Fully staff the new Office of Economic Vitality - operationalize new office space at 1010 Lake Street	Encourage and support redevelopment and real estate and business investments in priority areas and underutilized sites within the Village, consistent with Village growth priorities.	Strengthen economic vitality operations through enhanced intergovernmental and community collaboration, and via public-private partnerships. Establish a system to collect and monitor data on economic and market conditions. Assist Beyond Hunger in new North Avenue location.

2027 Initiatives & Projects

- Implement the Village's Formal Economic Vitality Strategy
- Support New and Existing Small Businesses and Districts
- Implement Economic Development Strategies in Commercial Corridors

Department Initiatives and Projects

Project/Initiative	2027 Goal	KPIs
West Suburban Hospital	Assist West Suburban Hospital with Reopening.	West Suburban reopening/redevelopment.
Dr. Percy L. Julian Streetscape	Direct the Dr. Percy L. Julian house project.	Village visioning process and property acquisition complete.
Mohr Property TIF District	Direct the TIF District and redevelopment of the Mohr site at 915 S. Maple.	Village Board approves Mohr TIF District and begins redevelopment process.

Efficiency & Cost Savings

- The Office of Economic Vitality negotiated a lease for 1010 Lake Street that was **$40,000** less annually than originally considered. The Office of Economic Vitality hired a contractor to paint the office space and shampoo the carpeting which saved over $40,000. A two-year lease was negotiated instead of a one-year lease. There is a significant savings since the Office of Economic Vitality would have had to move back to the Village Hall.
- The Office of Economic Vitality reallocated resources to fund a subscription to Placier and negotiated the original price quote from **$26,000** annually down to $17,000 annually.

VMO - Economic Vitality Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
1001.41026.101	**(2,186)**	**(465,604)**	**(996,141)**	**(1,030,141)**	**(812,410)**	**(1,356,451)**	**(360,310)**	**36.17%**
Personnel Services	(1,161)	(237,972)	(532,136)	(532,136)	(500,000)	(541,811)	(9,675)	1.82%
510501.0000 - Regular Salaries	(1,161)	(237,972)	(532,136)	(532,136)	(500,000)	(541,811)	(9,675)	1.82%
Fringe Benefits	(1,026)	(53,902)	(127,818)	(127,818)	(113,910)	(136,840)	(9,022)	7.06%
520520.0000 - Life Insurance Expense	0	(163)	(372)	(372)	(310)	(372)	0	0.00%
520521.0000 - Health Insurance Expense	(98)	(27,415)	(65,605)	(65,605)	(60,500)	(79,253)	(13,648)	20.80%
520522.0000 - Social Security Expense	(70)	(14,230)	(32,994)	(32,994)	(28,000)	(33,592)	(598)	1.81%
520523.0000 - Medicare Expense	(16)	(3,328)	(7,718)	(7,718)	(6,600)	(7,856)	(138)	1.79%
520527.0000 - IMRF	(841)	(8,766)	(21,129)	(21,129)	(18,500)	(15,767)	5,362	(25.38%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Contributions								
Contractual Services	0	(87,153)	(166,587)	(200,587)	(157,000)	(258,500)	(91,913)	55.17%
530660.0000 - General Contractuals	0	0	(4,000)	(4,000)	0	(4,000)	0	0.00%
530667.0000 - External Support	0	(67,770)	(100,000)	(134,000)	(100,000)	(150,000)	(50,000)	50.00%
540669.0000 - Rent Expense	0	(19,107)	(60,187)	(60,187)	(56,000)	(64,000)	(3,813)	6.34%
540692.0000 - Electricity	0	(275)	(2,400)	(2,400)	(1,000)	(2,500)	(100)	4.17%
550663.0000 - Software Licenses & Updates	0	0	0	0	0	(38,000)	(38,000)	0.00%
Materials & Supplies	0	(4,084)	(3,000)	(3,000)	(1,600)	(3,800)	(800)	26.67%
550601.0000 - Printing	0	(260)	(500)	(500)	0	(400)	100	(20.00%)
550603.0000 - Postage	0	0	(500)	(500)	(200)	(400)	100	(20.00%)
550605.0000 - Travel &	0	0	(1,000)	(1,000)	(500)	(1,000)	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Mileage Reimbursement								
560625.0000 - Clothing	0	(606)	(500)	(500)	(400)	(300)	200	(40.00%)
560631.0000 - OPERATIONAL SUPPLIES	0	(3,218)	(500)	(500)	(500)	(1,700)	(1,200)	240.00%
Grants & Subsidies	0	0	(2,000)	(2,000)	0	(230,000)	(228,000)	11,400.00%
585651.0000 - Retail Rehab Grant Programs	0	0	(2,000)	(2,000)	0	0	2,000	(100.00%)
585652.0000 - Operating Subsidies	0	0	0	0	0	(230,000)	(230,000)	0.00%
Other Expenses	0	(13,864)	(45,600)	(45,600)	(38,400)	(13,000)	32,600	(71.49%)
530650.0000 - Conferences Training	0	(550)	(12,000)	(12,000)	(8,400)	(13,000)	(1,000)	8.33%
550602.0000 - Membership Dues	0	(13,314)	(33,000)	(33,000)	(30,000)	0	33,000	(100.00%)
550620.0000 - SHOP LOCAL PROMOTION	0	0	(600)	(600)	0	0	600	(100.00%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Capital Improvements	0	(68,630)	(119,000)	(119,000)	(1,500)	(172,500)	(53,500)	44.96%
570704.0000 - Property Acquisition	0	(43,648)	(116,000)	(116,000)	(1,500)	(170,000)	(54,000)	46.55%
570711.0000 - Software	0	0	0	0	0	0	0	0.00%
570720.0000 - Computer Equipment	0	(6,800)	0	0	0	0	0	0.00%
570725.0000 - Office Equipment	0	(18,182)	(3,000)	(3,000)	0	(2,500)	500	(16.67%)
Grand Total	**(2,186)**	**(465,604)**	**(996,141)**	**(1,030,141)**	**(812,410)**	**(1,356,451)**	**(360,310)**	**36.17%**

Village Manager's Office - Sustainability

Department Overview

The Office of Sustainability & Resilience partners with Village departments and external organizations to implement the Village's Climate Ready Oak Park Plan and reduce community and municipal greenhouse gas emissions, increase community and infrastructure resiliency to climate change impacts, protect and enhance local biodiversity, and implement triple-bottom-line sustainability initiatives while advancing community diversity, equity, and inclusion goals. The Office of Sustainability & Resilience also provides subject-matter expertise and ongoing policy advice to executive leaders and staff on environmental issues and oversees the Village's community energy programming and other initiatives consistent with advancing the goals of the Climate Ready Oak Park. The Office of Sustainability & Resilience provides staff liaison support to the Environment and Energy Commission.

Department Work Aligned with 2026-2027 Village Board Goals

2026 Accomplishments

- Launched the Oak Park Energy Navigator program to support the Village's **Greenhouse Gas Emission Reduction Goal** (5.1.d.)
- Initiated a feasibility assessment of a district geothermal network to support the Village's **Carbon Neutral Goal** (5.1.e)
- Engaged a vendor for solar photovoltaic installations on seven Village facilities to support the Village's **Energy Needs of Village Facilities Goal** (5.1.h)
- Completed the Biodiversity & Green Infrastructure Study and Plan to support the Village's **Green Infrastructure Goal** (5.1.k)
- Launched a new Sustainability Dashboard to track progress (5.1.n)
- Completed a Commercial Building Energy Assessment program with the University of Illinois' EnergySense program to support the Village's **Greenhouse Gas Emission Reduction Goal** (5.1.m)
- Presented to Village Board with options to improve the financial sustainability of the Sustainability Fund (5.2.a)
- Facilitated the adoption of the Illinois Finance Authority's C-PACE program to support the Village's **Greenhouse Gas Emission Reduction Goal** (5.1.g).

Department Performance Measures

Outcomes	**2025 Actual**	**2026 Goal**	**2026 (Projected)**
CCA Revenue	$62,504	$100,000	$100,000
Single Use Bag Revenue	$175,758.30	$170,000	$178,000
Single Use Bags Used	3,515,166	3,163,650	3,566,209

2027 Initiatives & Projects

- Develop a sustainable purchasing and procurement policy for the Village in partnership with the Finance Department. (5.1.a)
- Assist in the evaluation of the adoption of the 2026 Illinois Stretch Code to support the Village's **Carbon Neutral Goal** (5.1.c)
- Enhance the operations of OPEN and the Village energy grants, launch a new energy loan program to support the Village's **Greenhouse Gas Emission Reduction Goal**. (5.1.d)
- Update the planned development standards to enhance sustainability goals to support the Village's **Greenhouse Gas Emission Reduction Goal** (5.1.f)
- Develop a Building Performance Standards policy and continue to administer and increase compliance with the Benchmarking program to support the Village's **Carbon Neutral Goal** (5.1.g)
- Enhance and create new policies and programs to support the Village's **Green Infrastructure Goal** (5.1.k)
- Engage partners to assess resilient climate hubs as a resiliency solution for Oak Park to support the Village's **Partnership Goal** (5.1.l)
- Develop a new Oak Park Green Business program (5.1.m)
- Launch and conduct an engagement campaign on retail bag fee increases and plastic bag ban (5.2.a)
- Continue to explore options for the Village's franchise accounts to support the Village's **Energy Needs of Village Facilities Goal** (5.2.a)

Department Initiatives and Projects

Project/Initiative	2027 Goal	KPIs
Energy Efficiency Grants	Award all grants	Number of grants awarded
Energy Efficiency Rebates	Award all rebates	Number of rebates awarded
Oak Park Energy Navigator	Full program capacity reached	Number of participants
Policy Development	Adopt policies related to building energy use, green infrastructure, and other sustainability initiatives.	Number of policies implemented
Plastic Bag policy	Reduce plastic bag usage	Number of plastic bags used

Efficiency & Cost Savings

- OSR Staff have identified free technical assistance to support the Building Performance Standard policy development, reducing the need to budget for consultants.
- OSR Staff are working with the OPEN consultants to support program redesign to maximize benefits without increasing costs of the program or increasing grant funding.
- OSR Staff and the Finance Department are developing a loan program that will efficiently operate a sustainable long-term financing program.

- OSR staff have reduced requests related to the Energy Consultant and the BEAM benchmarking platform because of efficiencies developed related to programming and alignment with actual costs.
- OSR staff have removed budget requests in program areas for which there are no Board Goals or planned programming for fiscal year 2027.
- Through the pilot Climate Ready Canopy program in 2026, OSR staff identified appropriate annual program capacity and were able to reallocate funding from that program to additional biodiversity programming.
- OSR Staff have identified technical assistance resources through ICLEI membership to assist with climate resilience hubs, reducing the need to budget for consultants.

VMO - Sustainability Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
1001.41027.101	**0**	**0**	**0**	**0**	**0**	**(371,565)**	**(371,565)**	**0.00%**
Personnel Services	0	0	0	0	0	(289,063)	(289,063)	0.00%
510501.0000 - Regular Salaries	0	0	0	0	0	(289,063)	(289,063)	0.00%
Fringe Benefits	0	0	0	0	0	(82,501)	(82,501)	0.00%
510510.0000 - Sick Time Payout	0	0	0	0	0	0	0	0.00%
510519.0000 - Vacation Time Payout	0	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	0	0	0	0	0	(279)	(279)	0.00%
520521.0000 - Health Insurance Expense	0	0	0	0	0	(49,297)	(49,297)	0.00%
520522.0000 - Social Security Expense	0	0	0	0	0	(17,922)	(17,922)	0.00%
520523.0000 - Medicare Expense	0	0	0	0	0	(4,191)	(4,191)	0.00%
520527.0000 -	0	0	0	0	0	(8,412)	(8,412)	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
IMRF Contributions								
520537.0000 - HSA EMPLOYER EXPENSE	0	0	0	0	0	(2,400)	(2,400)	0.00%
2310.41027.101	**0**	**0**	**0**	**0**	**0**	**(1,777,820)**	**(1,777,820)**	**0.00%**
Personnel Services	0	0	0	0	0	0	0	0.00%
510501.0000 - Regular Salaries	0	0	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	0	0	0	0	0	0	0	0.00%
520521.0000 - Health Insurance Expense	0	0	0	0	0	0	0	0.00%
520522.0000 - Social Security Expense	0	0	0	0	0	0	0	0.00%
520523.0000 - Medicare Expense	0	0	0	0	0	0	0	0.00%
520527.0000 - IMRF Contributions	0	0	0	0	0	0	0	0.00%
520537.0000 - HSA EMPLOYER EXPENSE	0	0	0	0	0	0	0	0.00%
Materials & Supplies	0	0	0	0	0	(5,320)	(5,320)	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
550601.0000 - Printing	0	0	0	0	0	(2,000)	(2,000)	0.00%
550603.0000 - Postage	0	0	0	0	0	(220)	(220)	0.00%
550605.0000 - Travel & Mileage Reimbursement	0	0	0	0	0	(2,000)	(2,000)	0.00%
550606.0000 - Books & Subscriptions	0	0	0	0	0	0	0	0.00%
560620.0000 - Office Supplies	0	0	0	0	0	(500)	(500)	0.00%
560631.0000 - OPERATIONAL SUPPLIES	0	0	0	0	0	(600)	(600)	0.00%
Grants & Subsidies	0	0	0	0	0	(1,753,000)	(1,753,000)	0.00%
570668.0000 - ENERGY EFFICIENCY GRANT PROGRAMS	0	0	0	0	0	(750,000)	(750,000)	0.00%
570850.0000 - ON-SITE COMMUNITY SOLAR	0	0	0	0	0	0	0	0.00%
570851.0000 - SUSTAINABLE	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
VOP PROJECTS								
570852.0000 - BUILDING ENERGY USE & RESILIENCY	0	0	0	0	0	(650,000)	(650,000)	0.00%
570853.0000 - TRANSPORTATION - CLIMATE READY	0	0	0	0	0	(8,000)	(8,000)	0.00%
570854.0000 - CLIMATE RESILIENCE - NEIGHBORHOOD SCALE	0	0	0	0	0	(10,000)	(10,000)	0.00%
570855.0000 - COMMUNITY HEALTH & ENVIRONMENTAL QUALITY	0	0	0	0	0	0	0	0.00%
570856.0000 - SUSTAINABLE ECONOMIC DEVELOPMENT	0	0	0	0	0	(50,000)	(50,000)	0.00%
570857.0000 - HEALTHY & SUSTAINABLE FOOD	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
570858.0000 - WASTE REDUCTION	0	0	0	0	0	(20,000)	(20,000)	0.00%
570859.0000 - PARKS, PLANTS, AND BIODIVERSITY	0	0	0	0	0	(225,000)	(225,000)	0.00%
570860.0000 - CLIMATE PLAN ADMINISTRATION	0	0	0	0	0	(40,000)	(40,000)	0.00%
Other Expenses	0	0	0	0	0	(19,500)	(19,500)	0.00%
530650.0000 - Conferences Training	0	0	0	0	0	(11,000)	(11,000)	0.00%
550602.0000 - Membership Dues	0	0	0	0	0	(8,500)	(8,500)	0.00%
Capital Improvements	0	0	0	0	0	0	0	0.00%
570967.0000 - Bicycle Plan Improvements	0	0	0	0	0	0	0	0.00%
Grand Total	**0**	**0**	**0**	**0**	**0**	**(2,149,385)**	**(2,149,385)**	**0.00%**

Special Revenue Funds

Special Revenue Funds are isolated from the general operations of the Village. These funds are for the financial management of Village services funded by revenues that have been earmarked for specific purposes. While the use of such revenues is sometimes guided by state and federal requirements, they can also be guided by policy directives from the Village Board of Trustees.

1050 - Travel, Training & Wellness Fund
2014 - Foreign Fire Insurance Fund
2020 - Community Development Block Grant Revolving Loan Fund
2021 - State Recovered Drug Asset Forfeiture (RICO) Fund
2021 - State RICO Fund
2024 - Federal Recovered Drug Asset Forfeiture (RICO) Fund
2025 - Equitable Sharing Treasury Fund (No FY2027 Appropriation Request)
2027 - Farmer's Market Fund
2038 - Motor Fuel Tax Fund
2072 - Madison Street TIF Fund
2077 - Affordable Housing Fund
2078 - American Rescue Plan Fund
2079 - Cook County Lead Hazard Grant Fund (No FY2027 Appropriation Request)
2081 - Special Services Area (SSA) #1 Fund
2083 - Community Development Block Grant (CDBG) Fund
2090 - SSA #7 Fund (No FY2027 Appropriation Request)
2092 - SSA #8 Fund (No FY2027 Appropriation Request)
2108 - Cook County West Nile Virus Grant Fund
2114 - Community Readiness Initiative Grant Fund
2117 - CDBG Farmers' Market Healthy Nutrition Incentives Program Fund
2119 - Farmers' Market Link Match Program Fund
2124 - Body Art Grant Fund
2132 - IDHS - Family Case Management Grant Fund (No FY2027 Appropriation Request)
2137 - Public Health Institute of Metropolitan Chicago HIV Grant Fund
2138 - COVID-19 Mass Vaccination Grant Fund (No FY2027 Appropriation Request)
2139 - COVID-19 Response Grant Fund (No FY2027 Appropriation Request)
2141 - COVID-19 Crisis Grant Fund (No FY2027 Appropriation Request)
2143 - COVID-19 Vaccination Grant Fund (No FY2027 Appropriation Request)
2144 - Tick Surveillance and Prevention Program Grant Fund
2147 - Strengthening Illinois Public Health Administration Grant Fund
2153 - Lead Settlements Fund (No FY2027 Appropriation Request)
2154 - Respiratory Surveillance & Outbreak Response Grant Fund
2158 - Vector Surveillance and Control Grant (IDPH & Cook County) Fund
2159 - Opioid Overdose Prevention Grant Fund
2163 - Lead Poisoning Prevention Grant Fund
2174 - Local Health Protection Grant Fund
2175 - Medical Reserve Corps Fund (No FY2027 Appropriation Request)
2184 - Public Health Emergency Preparedness Grant Fund
2194 - Illinois Tobacco-Free Communities Grant Fund
2200 - Bullet Proof Vest Grant Fund

2219 - JAG Grant Fund
2220 - Tobacco Enforcement Program Grant Fund (No FY2027 Appropriation Request)
2230 - IDOT Grant Fund (No FY2027 Appropriation Request)
2235 - Police Youth Basketball Camp (No FY2027 Appropriation Request)
2240 - DUI Enforcement Cook County Grant Fund (No FY2027 Appropriation Request)
2310 - Sustainability Fund
2311 - C4 State Appropriations Grant Fund (No FY2027 Appropriation Request)
2410 - SMASS Grant Fund (No FY2027 Appropriation Request)
3040 - Rebuild Illinois Fund (No FY2027 Appropriation Request)
5057 - Earth Fest Fund (No FY2027 Appropriation Request)

1050 - Travel, Training & Wellness Fund

The Travel, Training & Wellness Fund exists to fund initiatives related to the professional and personal development of the Village's workforce. Revenues in the Fund are generated from point rewards issued when purchases are made with Village credit cards. The credit card rebate is paid to the Village each January and credited to prior year budget revenue. There are no legal restrictions for use of these funds.

1050 - Travel, Training & Wellness Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
1050.41300.101	**46,159**	**681**	**0**	**0**	**5,000**	**0**	**0**	**0.00%**
Revenues / Funding Source	49,664	52,125	45,000	45,000	50,000	50,000	5,000	11.11%
Charges for Services	49,664	52,125	45,000	45,000	50,000	50,000	5,000	11.11%
441460.0000 - Credit Card Points Revenue	49,664	52,125	45,000	45,000	50,000	50,000	5,000	11.11%
Expenses / Expenditure	(3,505)	(51,444)	(45,000)	(45,000)	(45,000)	(50,000)	(5,000)	11.11%
Contractual Services	(3,505)	(51,444)	(45,000)	(45,000)	(45,000)	(50,000)	(5,000)	11.11%
530667.0000 - External Support	(3,505)	(51,444)	(45,000)	(45,000)	(45,000)	(50,000)	(5,000)	11.11%
Other Expenses	0	0	0	0	0	0	0	0.00%
530650.0000 - Conferences Training	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Grand Total	**46,159**	**681**	**0**	**0**	**5,000**	**0**	**0**	**0.00%**

2014 - Foreign Fire Insurance Fund

The Foreign Fire Insurance Fund accounts for revenues derived from the foreign fire insurance fee assessed pursuant to 65 ILCS 5/11-10. This fee, equal to 2% of the fire portion of insurance policy premiums, is remitted by insurance companies not incorporated under the laws of the State of Illinois that provide fire insurance on property situated within an Illinois municipality or fire protection district that maintains a fire department. By statute, fee proceeds must be used exclusively for the maintenance, use, and benefit of the Oak Park Fire Department.

The Illinois Municipal League (IML) serves as the authorized collection agent for the fee on behalf of the Village's Foreign Fire Insurance Board. The collection period runs through July 1 of each year, with proceeds typically distributed to the Board in late September. The Board, comprised of members elected from the Oak Park Fire Department, is responsible for receiving, accounting for, and directing expenditures from the fund in accordance with its statutory purpose. As an independently governed fund, expenditures are managed by the Board rather than Village staff.

2014 - Foreign Fire Insurance Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
2014.41300.101	**0**	**25,836**	**0**	**0**	**0**	**(1,200)**	**(1,200)**	**0.00%**
Revenues / Funding Source	0	25,836	1,200	1,200	0	0	(1,200)	(100.00%)
Investment	0	25,836	0	0	0	0	0	0.00%
461490.0000 - Interest Revenue	0	25,836	0	0	0	0	0	0.00%
Other Local Government	0	0	1,200	1,200	0	0	(1,200)	(100.00%)
491500.0000 - FUND BALANCE APPROPRIATION	0	0	1,200	1,200	0	0	(1,200)	(100.00%)
Expenses / Expenditure	0	0	(1,200)	(1,200)	0	(1,200)	0	0.00%
Contractual Services	0	0	(1,200)	(1,200)	0	(1,200)	0	0.00%
530675.0000 - Bank Charges	0	0	(1,200)	(1,200)	0	(1,200)	0	0.00%
2014.42550.101	**(22,936)**	**54,889**	**0**	**0**	**(500)**	**0**	**0**	**0.00%**
Revenues / Funding Source	169,786	185,426	160,000	160,000	160,000	160,000	0	0.00%
Intergovernmental	169,786	185,426	160,000	160,000	160,000	160,000	0	0.00%
435481.0000 - Foreign Fire	169,786	185,426	160,000	160,000	160,000	160,000	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Insurance Allot								
Expenses / Expenditure	(192,723)	(130,537)	(160,000)	(160,000)	(160,500)	(160,000)	0	0.00%
Contractual Services	(18,485)	(21,751)	(22,000)	(22,000)	(19,000)	(22,000)	0	0.00%
530660.0000 - General Contractuals	(8,844)	(9,768)	(10,000)	(10,000)	(8,000)	(10,000)	0	0.00%
540689.0000 - Cable Television	(9,640)	(11,983)	(12,000)	(12,000)	(11,000)	(12,000)	0	0.00%
Materials & Supplies	0	0	(83,000)	(83,000)	(90,000)	(83,000)	0	0.00%
560631.0000 - OPERATIONAL SUPPLIES	0	0	(83,000)	(83,000)	(90,000)	(83,000)	0	0.00%
Other Expenses	0	0	(5,000)	(5,000)	(2,500)	(5,000)	0	0.00%
550621.0000 - FOOD	0	0	(5,000)	(5,000)	(2,500)	(5,000)	0	0.00%
Capital Improvements	(174,238)	(108,785)	(50,000)	(50,000)	(49,000)	(50,000)	0	0.00%
570710.0000 - Equipment	0	(46,689)	(48,000)	(48,000)	(48,000)	(48,000)	0	0.00%
570720.0000 - Computer Equipment	(81,669)	(1,500)	0	0	0	0	0	0.00%
570725.0000 - Office Equipment	(92,569)	(60,597)	(2,000)	(2,000)	(1,000)	(2,000)	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Grand Total	(22,936)	80,725	0	0	(500)	(1,200)	(1,200)	0.00%

2020 - Community Development Loan Fund

The Community Development Revolving Loan Fund finances the Village's Single-Family Rehab Loan Program, providing low-interest loan options to homeowners who may otherwise struggle to fund necessary repairs. The fund is self-sustaining, composed of repayments from previous program participants, which allows for continued reinvestment in the program and ensures its long-term viability. In addition to loan financing, the Village utilizes Community Development Block Grant (CDBG) funds to provide grants to homeowners facing lead-based paint hazards, addressing safety conditions that require immediate remediation.

Together, these financing mechanisms help Village homeowners maintain safe and habitable living conditions while supporting broader community development objectives. The revolving structure of the fund ensures that resources remain available for future participants, maximizing the long-term impact of the Village's investment in its housing stock.

2020 - Community Development Loan Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
2020.41300.101	**0**	**4,250**	**176,000**	**176,000**	**0**	**0**	**(176,000)**	**(100.00%)**
Revenues / Funding Source	0	4,250	176,000	176,000	0	0	(176,000)	(100.00%)
Investment	0	4,250	0	0	0	0	0	0.00%
461490.0000 - Interest Revenue	0	4,250	0	0	0	0	0	0.00%
Other Local Government	0	0	176,000	176,000	0	0	(176,000)	(100.00%)
491500.0000 - FUND BALANCE APPROPRIATION	0	0	176,000	176,000	0	0	(176,000)	(100.00%)
2020.46201.101	**(166,766)**	**192,419**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenses / Expenditure	(166,766)	192,419	0	0	0	0	0	0.00%
Non Cash	(166,766)	192,419	0	0	0	0	0	0.00%
580700.0000 - Bad Debt Expense	(166,766)	192,419	0	0	0	0	0	0.00%
2020.46206.101	**(104,503)**	**(13,506)**	**(176,000)**	**(176,000)**	**(50,100)**	**(290,634)**	**(114,634)**	**65.13%**
Revenues / Funding Source	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Other Local Government	0	0	0	0	0	0	0	0.00%
441462.0000 - Miscellaneous Revenue	0	0	0	0	0	0	0	0.00%
Expenses / Expenditure	(104,503)	(13,506)	(176,000)	(176,000)	(50,100)	(290,634)	(114,634)	65.13%
Contractual Services	(555)	(777)	(1,000)	(1,000)	(100)	(1,000)	0	0.00%
530675.0000 - Bank Charges	(555)	(777)	(1,000)	(1,000)	(100)	(1,000)	0	0.00%
Materials & Supplies	(25,530)	0	0	0	0	0	0	0.00%
550656.0000 - Miscellaneous Expense	(25,530)	0	0	0	0	0	0	0.00%
Grants & Subsidies	(78,418)	(12,729)	(175,000)	(175,000)	(50,000)	(289,634)	(114,634)	65.51%
585613.0000 - VOPHP Sg FamHousing Rehab Loan	(78,418)	(12,729)	(175,000)	(175,000)	(50,000)	(289,634)	(114,634)	65.51%
Grand Total	**(271,269)**	**183,163**	**0**	**0**	**(50,100)**	**(290,634)**	**(290,634)**	**0.00%**

2021 - State RICO Fund

The State RICO Fund accounts for assets received by the Village pursuant to the Illinois Compiled Statutes governing the Racketeer Influenced and Corrupt Organizations (RICO) Act. These assets, which may include seized funds and other property distributed through the state forfeiture process, are remitted to the Village's Police Department as the recipient law enforcement agency.

By statute, proceeds credited to this fund are restricted in their use and must be applied exclusively toward the enforcement of the Cannabis Control Act and the Illinois Controlled Substances Act. This restriction ensures that forfeiture proceeds are reinvested directly into law enforcement activities related to the underlying offenses from which the assets originated. Eligible expenditures typically include equipment, training, and other operational costs supporting the Police Department's enforcement efforts in these areas.

As a restricted fund, the State RICO Fund operates independently of the Village's general law enforcement budget, and its resources may not be applied toward general operating purposes.

2021 - State RICO Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
2021.41300.101	**0**	**5,189**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Revenues / Funding Source	0	5,189	0	0	0	0	0	0.00%
Investment	0	5,189	0	0	0	0	0	0.00%
461490.0000 - Interest Revenue	0	5,189	0	0	0	0	0	0.00%
Expenses / Expenditure	0	0	0	0	0	0	0	0.00%
Contractual Services	0	0	0	0	0	0	0	0.00%
530675.0000 - Bank Charges	0	0	0	0	0	0	0	0.00%
2021.42480.101	**(18,000)**	**594**	**0**	**0**	**5,000**	**0**	**0**	**0.00%**
Revenues / Funding Source	0	594	10,000	10,000	10,000	10,000	0	0.00%
Intergovernmental	0	594	10,000	10,000	10,000	10,000	0	0.00%
452485.0000 - Asset Seizures Forfeitures	0	594	10,000	10,000	10,000	10,000	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Expenses / Expenditure	(18,000)	0	(10,000)	(10,000)	(5,000)	(10,000)	0	0.00%
Contractual Services	0	0	(10,000)	(10,000)	(5,000)	(10,000)	0	0.00%
530667.0000 - External Support	0	0	(10,000)	(10,000)	(5,000)	(10,000)	0	0.00%
Materials & Supplies	(18,000)	0	0	0	0	0	0	0.00%
560631.0000 - OPERATIONAL SUPPLIES	(18,000)	0	0	0	0	0	0	0.00%
560655.0000 - Reimbursements	0	0	0	0	0	0	0	0.00%
Grand Total	**(18,000)**	**5,783**	**0**	**0**	**5,000**	**0**	**0**	**0.00%**

2024 - Federal RICO Fund

The Federal RICO Fund accounts for assets received by the Village pursuant to the federal Racketeer Influenced and Corrupt Organizations (RICO) Act, under which assets seized in connection with drug-related criminal activity may be distributed to local law enforcement agencies that participated in the underlying investigation or enforcement action.

By federal law, proceeds credited to this fund are strictly restricted to law enforcement purposes and may not be used for general municipal operations or non-law enforcement expenditures. Historically, the Village has utilized these funds for the purchase of police vehicles and crime-fighting equipment, consistent with the intent of the federal forfeiture framework to reinvest seized assets directly into the law enforcement activities that generated them.

As a restricted fund, the Federal RICO Fund operates independently of the Village's general law enforcement budget. The availability of proceeds in any given year is contingent on the Village's participation in federally led drug enforcement actions and the subsequent forfeiture and distribution process, making revenues inherently unpredictable and non-recurring in nature.

2024 - Federal RICO Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
2024.41300.101	**0**	**0**	**125,000**	**125,000**	**0**	**0**	**(125,000)**	**(100.00%)**
Revenues / Funding Source	0	0	125,000	125,000	0	0	(125,000)	(100.00%)
Investment	0	0	0	0	0	0	0	0.00%
461490.0000 - Interest Revenue	0	0	0	0	0	0	0	0.00%
Other Local Government	0	0	125,000	125,000	0	0	(125,000)	(100.00%)
491500.0000 - FUND BALANCE APPROPRIATION	0	0	125,000	125,000	0	0	(125,000)	(100.00%)
Expenses / Expenditure	0	0	0	0	0	0	0	0.00%
Contractual Services	0	0	0	0	0	0	0	0.00%
530675.0000 - Bank Charges	0	0	0	0	0	0	0	0.00%
2024.42480.101	**(58,325)**	**(38,596)**	**(125,000)**	**(125,000)**	**(125,000)**	**110,000**	**235,000**	**(188.00%)**
Revenues / Funding Source	91,675	111,404	85,000	85,000	85,000	110,000	25,000	29.41%
Intergovernmental	74,705	76,202	50,000	50,000	50,000	75,000	25,000	50.00%
452485.0000 - Asset Seizures	74,705	76,202	50,000	50,000	50,000	75,000	25,000	50.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Forfeitures								
Other Local Government	16,970	35,201	35,000	35,000	35,000	35,000	0	0.00%
441475.0000 - Recovered Damages	0	0	10,000	10,000	10,000	10,000	0	0.00%
462476.0000 - Gain/Loss on Sale of Property	16,970	35,201	25,000	25,000	25,000	25,000	0	0.00%
Expenses / Expenditure	(150,000)	(150,000)	(210,000)	(210,000)	(210,000)	0	210,000	(100.00%)
Materials & Supplies	0	0	(60,000)	(60,000)	(60,000)	0	60,000	(100.00%)
560631.0000 - OPERATIONAL SUPPLIES	0	0	(60,000)	(60,000)	(60,000)	0	60,000	(100.00%)
Transfers Out	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	0	150,000	(100.00%)
591832.0000 - Transfer To Fleet Replacement	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	0	150,000	(100.00%)
2024.99999.999	**0**	**0**	**0**	**0**	**0**	**(215,000)**	**(215,000)**	**0.00%**
Expenses / Expenditure	0	0	0	0	0	(215,000)	(215,000)	0.00%
Transfers Out	0	0	0	0	0	(215,000)	(215,000)	0.00%
591832.0000 - Transfer To Fleet Replacement	0	0	0	0	0	(215,000)	(215,000)	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Grand Total	(58,325)	(38,596)	0	0	(125,000)	(105,000)	(105,000)	0.00%

2027 - Farmers' Market Fund

The Oak Park Farmers' Market Fund finances the operation and administration of the Village's public farmers' market, a community institution entering its 49th year of operation. The market serves as a source of sustainable, healthy, and locally grown food while functioning as a shared community space for socialization, coalition building, and community engagement. Market revenues are generated through vendor fees and ancillary sales, with the fund supporting all associated operating expenditures including staffing, programming, and event costs.

The fund supports a market season running from the second-to-last Saturday of May through the end of October, during which the market hosts 26 full-time vendors alongside community nonprofit bake sales, pop-up vendors, and programming from local youth-serving organizations. The fund also supports the market's annual special events calendar, including Go Green Days, the corn roast fundraiser, the pie bake-off, and the season-closing Stone Soup event, as well as the sale of Oak Park Farmers' Market branded merchandise.

A key programmatic priority supported by the fund is food access and equity. The market accepts LINK payments for fresh produce and market goods, and provides matching vouchers for LINK purchases up to $25 — extending market access to low-income residents of Oak Park and surrounding communities. The fund also received $18,000 from the Experimental Station in support of a complementary matching program that provides additional LINK dollar matching on fruits and vegetables and supports advertising to grow program participation.

2027 - Farmers' Market Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
2027.41300.101	**0**	**0**	**134,256**	**134,256**	**134,256**	**0**	**(134,256)**	**(100.00%)**
Revenues / Funding Source	0	0	134,256	134,256	134,256	0	(134,256)	(100.00%)
Transfers In	0	0	134,256	134,256	134,256	0	(134,256)	(100.00%)
491401.0000 - Transfer From General Fund	0	0	134,256	134,256	134,256	0	(134,256)	(100.00%)
2027.43014.101	**(97,677)**	**(149,049)**	**(134,256)**	**(134,256)**	**(80,530)**	**(111,160)**	**23,096**	**(17.20%)**
Revenues / Funding Source	26,314	11,237	27,000	27,000	18,000	27,000	0	0.00%
Licenses & Permits	26,314	11,198	27,000	27,000	18,000	27,000	0	0.00%
447465.0000 - Farmers Market Seasonal Fees	20,850	5,984	20,000	20,000	11,000	20,000	0	0.00%
447476.0000 - Sale Of Market Merchandise	1,665	2,093	3,000	3,000	3,000	3,000	0	0.00%
447478.0000 - Corn Roast Revenue	3,799	3,120	4,000	4,000	4,000	4,000	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Other Local Government	0	39	0	0	0	0	0	0.00%
441462.0000 - Miscellaneous Revenue	0	39	0	0	0	0	0	0.00%
Expenses / Expenditure	(123,991)	(160,286)	(161,256)	(161,256)	(98,530)	(138,160)	23,096	(14.32%)
Personnel Services	(67,982)	(73,462)	(78,072)	(78,072)	(64,000)	(77,444)	628	(0.80%)
510501.0000 - Regular Salaries	(67,982)	(73,462)	(77,822)	(77,822)	(64,000)	(77,344)	478	(0.61%)
510503.0000 - Overtime	0	0	(250)	(250)	0	(100)	150	(60.00%)
Fringe Benefits	(16,400)	(18,511)	(20,648)	(20,648)	(18,030)	(21,991)	(1,343)	6.51%
510506.0000 - Equip Allow (Auto,Phone,Tools)	0	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	0	0	(93)	(93)	0	(93)	0	0.00%
520521.0000 - Health Insurance Expense	(9,491)	(11,021)	(11,954)	(11,954)	(11,000)	(13,986)	(2,032)	17.00%
520522.0000 - Social Security Expense	(4,042)	(4,378)	(4,827)	(4,827)	(3,750)	(4,795)	32	(0.66%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520523.0000 - Medicare Expense	(945)	(1,024)	(1,131)	(1,131)	(880)	(1,121)	10	(0.84%)
520527.0000 - IMRF Contributions	(1,921)	(2,088)	(2,643)	(2,643)	(2,400)	(1,995)	648	(24.50%)
Contractual Services	(16,235)	(19,047)	(17,240)	(18,047)	(5,000)	(18,500)	(1,260)	7.31%
530656.0000 - Grant Contractuals	0	(698)	0	0	0	0	0	0.00%
530667.0000 - External Support	0	0	0	0	0	0	0	0.00%
530675.0000 - Bank Charges	(1,592)	(2,912)	(1,700)	(1,700)	(1,000)	(1,700)	0	0.00%
530851.0000 - Crossing Guard Sharing Program	(9,155)	(9,703)	(9,720)	(10,527)	(1,600)	(10,000)	(280)	2.88%
540669.0000 - Rent Expense	(5,488)	(5,734)	(5,820)	(5,820)	(2,400)	(6,800)	(980)	16.84%
Materials & Supplies	(7,058)	(13,833)	(13,725)	(13,725)	(4,500)	(13,225)	500	(3.64%)
550601.0000 - Printing	(300)	(850)	(1,000)	(1,000)	(500)	(500)	500	(50.00%)
550603.0000 - Postage	(14)	0	0	0	0	0	0	0.00%
550605.0000 - Travel & Mileage Reimbursement	0	0	(475)	(475)	0	(475)	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
560631.0000 - OPERATIONAL SUPPLIES	(1,588)	(6,343)	(5,000)	(5,000)	(1,000)	(5,000)	0	0.00%
560638.0000 - Special Events	(1,761)	(3,157)	(3,000)	(3,000)	0	(3,000)	0	0.00%
560639.0000 - Advertising	(358)	(420)	(250)	(250)	0	(250)	0	0.00%
560640.0000 - Resale Merchandise	(3,038)	(3,063)	(4,000)	(4,000)	(3,000)	(4,000)	0	0.00%
Grants & Subsidies	(16,316)	(7,290)	(7,000)	(6,193)	(7,000)	(7,000)	0	0.00%
560645.0000 - SNAP/LINK PAYMENTS	(16,316)	(7,290)	(7,000)	(6,193)	(7,000)	(7,000)	0	0.00%
Other Expenses	0	(28,143)	(24,571)	(24,571)	0	0	24,571	(100.00%)
560646.0000 - SNAP Reimbursements	0	(28,143)	0	0	0	0	0	0.00%
591700.0000 - FUND BALANCE APPROPRIATION	0	0	(24,571)	(24,571)	0	0	24,571	(100.00%)
2027.99999.999	**0**	**0**	**0**	**0**	**0**	**150,000**	**150,000**	**0.00%**
Revenues / Funding Source	0	0	0	0	0	150,000	150,000	0.00%
Transfers In	0	0	0	0	0	150,000	150,000	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
491401.0000 - Transfer From General Fund	0	0	0	0	0	150,000	150,000	0.00%
Grand Total	**(97,677)**	**(149,049)**	**0**	**0**	**53,726**	**38,840**	**38,840**	**0.00%**

2038 - Motor Fuel Tax Fund

The Motor Fuel Tax (MFT) Fund accounts for the Village's allocated share of the state motor fuel tax, which is collected by the State of Illinois and distributed to municipalities through the Local Government Distributive Fund (LGDF), pursuant to a statutory formula administered by the Illinois Department of Transportation (IDOT). The allocation methodology considers factors including municipal population, providing the Village with a recurring and predictable revenue stream.

By statute, Motor Fuel Tax funds are restricted in their use and may only be applied toward eligible transportation-related expenditures as defined under Illinois law. Eligible uses include labor and material costs associated with the construction, maintenance, and repair of roadways, as well as other qualifying street and transportation infrastructure expenses. The Illinois Department of Transportation provides oversight of MFT expenditures, and municipalities are required to comply with IDOT reporting and documentation requirements when expending these funds.

The MFT Fund serves as an important supplemental financing source for the Village's street maintenance program, supporting the ongoing preservation of the local roadway network. As MFT revenues are determined by state-level fuel tax collections and distribution formulas rather than local policy decisions, annual revenue levels are subject to variation based on statewide fuel consumption trends and any changes to the state's distribution methodology.

2038 - Motor Fuel Tax Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
2038.41300.101	**2,765,319**	**2,994,921**	**2,023,728**	**2,023,728**	**2,540,000**	**2,600,000**	**576,272**	**28.48%**
Revenues / Funding Source	2,765,319	2,994,921	2,543,351	2,543,351	2,540,000	2,600,000	56,649	2.23%
Investment	158,411	148,834	50,000	50,000	40,000	50,000	0	0.00%
461490.0000 - Interest Revenue	158,411	148,834	50,000	50,000	40,000	50,000	0	0.00%
Tax Revenues	2,606,908	2,846,087	2,493,351	2,493,351	2,500,000	2,550,000	56,649	2.27%
435480.0000 - Motor Fuel Tax Allotment	2,606,908	2,846,087	2,493,351	2,493,351	2,500,000	2,550,000	56,649	2.27%
Expenses / Expenditure	0	0	(519,623)	(519,623)	0	0	519,623	(100.00%)
Contractual Services	0	0	0	0	0	0	0	0.00%
530675.0000 - Bank Charges	0	0	0	0	0	0	0	0.00%
Other Expenses	0	0	(519,623)	(519,623)	0	0	519,623	(100.00%)
591700.0000 - FUND BALANCE APPROPRIATION	0	0	(519,623)	(519,623)	0	0	519,623	(100.00%)
2038.43720.101	**(37,462)**	**(49,116)**	**(57,519)**	**(57,519)**	**(56,204)**	**(58,486)**	**(967)**	**1.68%**
Expenses / Expenditure	(37,462)	(49,116)	(57,519)	(57,519)	(56,204)	(58,486)	(967)	1.68%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Personnel Services	(29,765)	(37,934)	(44,117)	(44,117)	(44,000)	(44,070)	47	(0.11%)
510501.0000 - Regular Salaries	(28,494)	(35,907)	(41,867)	(41,867)	(42,000)	(42,070)	(203)	0.48%
510503.0000 - Overtime	(1,271)	(2,027)	(2,250)	(2,250)	(2,000)	(2,000)	250	(11.11%)
Fringe Benefits	(7,697)	(11,181)	(13,402)	(13,402)	(12,204)	(14,416)	(1,014)	7.57%
510519.0000 - Vacation Time Payout	0	(1,349)	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(28)	(28)	(42)	(42)	(24)	(42)	0	(0.36%)
520521.0000 - Health Insurance Expense	(4,563)	(5,650)	(8,489)	(8,489)	(7,500)	(9,932)	(1,443)	16.99%
520522.0000 - Social Security Expense	(1,754)	(2,322)	(2,597)	(2,597)	(2,400)	(2,608)	(11)	0.44%
520523.0000 - Medicare Expense	(410)	(543)	(609)	(609)	(580)	(610)	(1)	0.17%
520527.0000 - IMRF Contributions	(941)	(1,290)	(1,665)	(1,665)	(1,700)	(1,224)	441	(26.47%)
2038.43720.751	**(156,067)**	**(186,795)**	**(234,201)**	**(234,201)**	**(167,655)**	**(236,300)**	**(2,099)**	**0.90%**

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Expenses / Expenditure	(156,067)	(186,795)	(234,201)	(234,201)	(167,655)	(236,300)	(2,099)	0.90%
Personnel Services	(66,980)	(79,283)	(102,937)	(102,937)	(94,600)	(102,662)	275	(0.27%)
510501.0000 - Regular Salaries	(64,015)	(74,552)	(97,687)	(97,687)	(90,000)	(98,162)	(475)	0.49%
510503.0000 - Overtime	(2,966)	(4,731)	(5,250)	(5,250)	(4,600)	(4,500)	750	(14.29%)
Fringe Benefits	(17,704)	(21,590)	(31,264)	(31,264)	(28,055)	(33,637)	(2,373)	7.59%
520520.0000 - Life Insurance Expense	(65)	(65)	(99)	(99)	(55)	(98)	1	(1.36%)
520521.0000 - Health Insurance Expense	(10,648)	(13,183)	(19,808)	(19,808)	(17,500)	(23,174)	(3,366)	16.99%
520522.0000 - Social Security Expense	(3,950)	(4,662)	(6,058)	(6,058)	(5,500)	(6,086)	(28)	0.46%
520523.0000 - Medicare Expense	(924)	(1,090)	(1,418)	(1,418)	(1,300)	(1,423)	(5)	0.38%
520527.0000 - IMRF Contributions	(2,117)	(2,590)	(3,881)	(3,881)	(3,700)	(2,857)	1,024	(26.40%)
Contractual Services	(71,382)	(85,921)	(100,000)	(100,000)	(45,000)	(100,000)	0	0.00%
540692.0000 - Electricity	(71,382)	(85,921)	(100,000)	(100,000)	(45,000)	(100,000)	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
2038.43720.752	**(72,588)**	**(86,463)**	**(115,030)**	**(115,030)**	**(103,997)**	**(117,471)**	**(2,441)**	**2.12%**
Expenses / Expenditure	(72,588)	(86,463)	(115,030)	(115,030)	(103,997)	(117,471)	(2,441)	2.12%
Personnel Services	(57,412)	(67,957)	(88,233)	(88,233)	(80,000)	(88,639)	(406)	0.46%
510501.0000 - Regular Salaries	(54,870)	(63,902)	(83,733)	(83,733)	(76,000)	(84,139)	(406)	0.49%
510503.0000 - Overtime	(2,542)	(4,055)	(4,500)	(4,500)	(4,000)	(4,500)	0	0.00%
Fringe Benefits	(15,176)	(18,506)	(26,797)	(26,797)	(23,997)	(28,832)	(2,035)	7.59%
520520.0000 - Life Insurance Expense	(56)	(56)	(84)	(84)	(47)	(84)	0	(0.36%)
520521.0000 - Health Insurance Expense	(9,127)	(11,300)	(16,978)	(16,978)	(15,000)	(19,863)	(2,885)	16.99%
520522.0000 - Social Security Expense	(3,386)	(3,996)	(5,193)	(5,193)	(4,700)	(5,217)	(24)	0.46%
520523.0000 - Medicare Expense	(792)	(934)	(1,215)	(1,215)	(1,100)	(1,220)	(5)	0.41%
520527.0000 - IMRF Contributions	(1,815)	(2,220)	(3,327)	(3,327)	(3,150)	(2,448)	879	(26.41%)
2038.43720.753	**(48,392)**	**(57,642)**	**(76,691)**	**(76,691)**	**(69,611)**	**(78,314)**	**(1,623)**	**2.12%**

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Expenses / Expenditure	(48,392)	(57,642)	(76,691)	(76,691)	(69,611)	(78,314)	(1,623)	2.12%
Personnel Services	(38,275)	(45,305)	(58,823)	(58,823)	(53,400)	(59,093)	(270)	0.46%
510501.0000 - Regular Salaries	(36,580)	(42,602)	(55,823)	(55,823)	(50,800)	(56,093)	(270)	0.48%
510503.0000 - Overtime	(1,695)	(2,703)	(3,000)	(3,000)	(2,600)	(3,000)	0	0.00%
Fringe Benefits	(10,117)	(12,337)	(17,868)	(17,868)	(16,211)	(19,221)	(1,353)	7.57%
520520.0000 - Life Insurance Expense	(37)	(37)	(57)	(57)	(31)	(56)	1	(2.11%)
520521.0000 - Health Insurance Expense	(6,085)	(7,533)	(11,319)	(11,319)	(10,250)	(13,242)	(1,923)	16.99%
520522.0000 - Social Security Expense	(2,257)	(2,664)	(3,463)	(3,463)	(3,100)	(3,478)	(15)	0.43%
520523.0000 - Medicare Expense	(528)	(623)	(810)	(810)	(730)	(813)	(3)	0.41%
520527.0000 - IMRF Contributions	(1,210)	(1,480)	(2,219)	(2,219)	(2,100)	(1,632)	587	(26.44%)
2038.43730.777	**(32,607)**	**(40,486)**	**(45,999)**	**(45,999)**	**(36,254)**	**(49,901)**	**(3,902)**	**8.48%**
Expenses / Expenditure	(32,607)	(40,486)	(45,999)	(45,999)	(36,254)	(49,901)	(3,902)	8.48%
Personnel Services	(24,987)	(31,235)	(34,721)	(34,721)	(27,500)	(36,291)	(1,570)	4.52%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
510501.0000 - Regular Salaries	(24,987)	(31,235)	(34,721)	(34,721)	(27,500)	(36,291)	(1,570)	4.52%
Fringe Benefits	(7,620)	(9,251)	(11,278)	(11,278)	(8,754)	(13,610)	(2,332)	20.68%
520520.0000 - Life Insurance Expense	(16)	(31)	(45)	(45)	(24)	(42)	3	(7.00%)
520521.0000 - Health Insurance Expense	(5,003)	(5,925)	(7,184)	(7,184)	(5,600)	(9,691)	(2,507)	34.90%
520522.0000 - Social Security Expense	(1,471)	(1,849)	(2,157)	(2,157)	(1,650)	(2,250)	(93)	4.31%
520523.0000 - Medicare Expense	(344)	(432)	(510)	(510)	(380)	(526)	(16)	3.18%
520527.0000 - IMRF Contributions	(786)	(1,014)	(1,382)	(1,382)	(1,100)	(1,056)	326	(23.58%)
520537.0000 - HSA EMPLOYER EXPENSE	0	0	0	0	0	(45)	(45)	0.00%
2038.43740.761	**(516,870)**	**(523,960)**	**(594,255)**	**(594,255)**	**(536,610)**	**(677,906)**	**(83,651)**	**14.08%**
Expenses / Expenditure	(516,870)	(523,960)	(594,255)	(594,255)	(536,610)	(677,906)	(83,651)	14.08%
Personnel Services	(371,720)	(377,429)	(396,966)	(396,966)	(385,000)	(455,126)	(58,160)	14.65%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
510501.0000 - Regular Salaries	(344,275)	(353,314)	(376,966)	(376,966)	(356,000)	(425,126)	(48,160)	12.78%
510503.0000 - Overtime	(27,445)	(24,115)	(20,000)	(20,000)	(29,000)	(30,000)	(10,000)	50.00%
Fringe Benefits	(106,641)	(105,240)	(126,789)	(126,789)	(116,610)	(152,280)	(25,491)	20.11%
520520.0000 - Life Insurance Expense	(206)	(288)	(517)	(517)	(310)	(511)	6	(1.06%)
520521.0000 - Health Insurance Expense	(67,804)	(65,183)	(82,450)	(82,450)	(72,500)	(106,875)	(24,425)	29.62%
520522.0000 - Social Security Expense	(21,784)	(22,268)	(23,376)	(23,376)	(23,000)	(26,358)	(2,982)	12.76%
520523.0000 - Medicare Expense	(5,095)	(5,208)	(5,472)	(5,472)	(5,300)	(6,164)	(692)	12.65%
520527.0000 - IMRF Contributions	(11,753)	(12,294)	(14,974)	(14,974)	(15,500)	(12,371)	2,603	(17.38%)
Materials & Supplies	(38,510)	(41,291)	(70,500)	(70,500)	(35,000)	(70,500)	0	0.00%
560633.0000 - Roadway Maintenance	(38,510)	(41,291)	(70,500)	(70,500)	(35,000)	(70,500)	0	0.00%
2038.43740.765	**(331,744)**	**(509,290)**	**(691,522)**	**(691,522)**	**(547,124)**	**(720,962)**	**(29,440)**	**4.26%**

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Expenses / Expenditure	(331,744)	(509,290)	(691,522)	(691,522)	(547,124)	(720,962)	(29,440)	4.26%
Personnel Services	(161,064)	(284,083)	(290,789)	(290,789)	(286,000)	(310,050)	(19,261)	6.62%
510501.0000 - Regular Salaries	(137,823)	(152,749)	(150,789)	(150,789)	(142,000)	(170,050)	(19,261)	12.77%
510503.0000 - Overtime	(23,241)	(131,334)	(140,000)	(140,000)	(144,000)	(140,000)	0	0.00%
Fringe Benefits	(43,955)	(58,158)	(50,733)	(50,733)	(61,124)	(60,912)	(10,179)	20.06%
520520.0000 - Life Insurance Expense	(82)	(124)	(209)	(209)	(124)	(205)	4	(2.11%)
520521.0000 - Health Insurance Expense	(27,148)	(28,224)	(32,984)	(32,984)	(29,000)	(42,750)	(9,766)	29.61%
520522.0000 - Social Security Expense	(9,427)	(16,761)	(9,357)	(9,357)	(16,800)	(10,543)	(1,186)	12.68%
520523.0000 - Medicare Expense	(2,205)	(3,920)	(2,191)	(2,191)	(3,950)	(2,466)	(275)	12.54%
520527.0000 - IMRF Contributions	(5,093)	(9,129)	(5,992)	(5,992)	(11,250)	(4,948)	1,044	(17.42%)
Materials & Supplies	(126,725)	(167,049)	(350,000)	(350,000)	(200,000)	(350,000)	0	0.00%
560633.0000 - Roadway	(126,725)	(167,049)	(350,000)	(350,000)	(200,000)	(350,000)	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Maintenance								
2038.43740.766	**(12,127)**	**370**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenses / Expenditure	(12,127)	370	0	0	0	0	0	0.00%
Personnel Services	(10,978)	370	0	0	0	0	0	0.00%
510501.0000 - Regular Salaries	0	0	0	0	0	0	0	0.00%
510503.0000 - Overtime	(10,978)	370	0	0	0	0	0	0.00%
Fringe Benefits	(1,149)	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	0	0	0	0	0	0	0	0.00%
520521.0000 - Health Insurance Expense	0	0	0	0	0	0	0	0.00%
520522.0000 - Social Security Expense	(649)	0	0	0	0	0	0	0.00%
520523.0000 - Medicare Expense	(152)	0	0	0	0	0	0	0.00%
520527.0000 - IMRF Contributions	(348)	0	0	0	0	0	0	0.00%
2038.43780.101	**0**	**0**	**(140,000)**	**(2,206,223)**	**(2,200,000)**	**(1,311,223)**	**(1,171,223)**	**836.59%**

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Expenses / Expenditure	0	0	(140,000)	(2,206,223)	(2,200,000)	(1,311,223)	(1,171,223)	836.59%
Capital Improvements	0	0	(140,000)	(2,206,223)	(2,200,000)	(1,311,223)	(1,171,223)	836.59%
570951.0000 - Local Street Construction	0	0	(140,000)	(2,206,223)	(2,200,000)	(1,311,223)	(1,171,223)	836.59%
2038.43800.101	**(7,155)**	**(5,534)**	**(19,836)**	**(19,836)**	**(16,087)**	**(21,712)**	**(1,876)**	**9.46%**
Expenses / Expenditure	(7,155)	(5,534)	(19,836)	(19,836)	(16,087)	(21,712)	(1,876)	9.46%
Personnel Services	(5,124)	(4,141)	(14,841)	(14,841)	(12,500)	(17,148)	(2,307)	15.55%
510501.0000 - Regular Salaries	(5,124)	(4,036)	(14,591)	(14,591)	(12,200)	(16,848)	(2,257)	15.47%
510503.0000 - Overtime	0	(105)	(250)	(250)	(300)	(300)	(50)	20.00%
Fringe Benefits	(2,031)	(1,393)	(4,995)	(4,995)	(3,587)	(4,563)	432	(8.64%)
520515.0000 - Health Insurance Opt Out	0	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(6)	(6)	(20)	(20)	(12)	(19)	1	(7.00%)
520521.0000 - Health Insurance Expense	(1,499)	(946)	(3,272)	(3,227)	(2,100)	(2,720)	552	(16.86%)
520522.0000 - Social Security	(295)	(245)	(907)	(907)	(750)	(1,045)	(138)	15.17%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Expense								
520523.0000 - Medicare Expense	(69)	(57)	(215)	(215)	(180)	(244)	(29)	13.63%
520527.0000 - IMRF Contributions	(162)	(137)	(581)	(581)	(500)	(490)	91	(15.61%)
520537.0000 - HSA EMPLOYER EXPENSE	0	(2)	0	(45)	(45)	(45)	(45)	0.00%
2038.43800.741	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenses / Expenditure	0	0	0	0	0	0	0	0.00%
Personnel Services	0	0	0	0	0	0	0	0.00%
510501.0000 - Regular Salaries	0	0	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	0	0	0	0	0	0	0	0.00%
520521.0000 - Health Insurance Expense	0	0	0	0	0	0	0	0.00%
520522.0000 - Social Security Expense	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520523.0000 - Medicare Expense	0	0	0	0	0	0	0	0.00%
520527.0000 - IMRF Contributions	0	0	0	0	0	0	0	0.00%
2038.43900.733	**(38,915)**	**(42,398)**	**(48,675)**	**(48,675)**	**(44,464)**	**(54,257)**	**(5,582)**	**11.47%**
Expenses / Expenditure	(38,915)	(42,398)	(48,675)	(48,675)	(44,464)	(54,257)	(5,582)	11.47%
Personnel Services	(30,311)	(32,979)	(36,780)	(36,780)	(33,000)	(39,770)	(2,990)	8.13%
510501.0000 - Regular Salaries	(30,311)	(32,979)	(36,780)	(36,780)	(33,000)	(39,770)	(2,990)	8.13%
Fringe Benefits	(8,604)	(9,419)	(11,895)	(11,895)	(11,464)	(14,487)	(2,592)	21.79%
520520.0000 - Life Insurance Expense	(74)	0	(45)	(45)	(24)	(42)	3	(7.00%)
520521.0000 - Health Insurance Expense	(5,315)	(5,997)	(7,561)	(7,561)	(7,800)	(10,246)	(2,685)	35.51%
520522.0000 - Social Security Expense	(1,740)	(1,904)	(2,285)	(2,285)	(1,900)	(2,466)	(181)	7.91%
520523.0000 - Medicare Expense	(407)	(445)	(539)	(539)	(440)	(577)	(38)	6.99%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520527.0000 - IMRF Contributions	(958)	(1,073)	(1,465)	(1,465)	(1,300)	(1,157)	308	(21.00%)
520537.0000 - HSA EMPLOYER EXPENSE	(110)	0	0	0	0	0	0	0.00%
Grand Total	**1,511,393**	**1,493,608**	**0**	**(2,066,223)**	**(1,238,006)**	**(726,532)**	**(726,532)**	**0.00%**

2072 - Madison Street TIF Fund

The Madison Street Tax Increment Financing (TIF) District was established by the Village Board on February 6, 1995 and terminated on December 31, 2019. A budget continues to be maintained within this fund to account for any residual expenditures that were obligated on or before the TIF's expiration date but have not yet been invoiced or paid. No new obligations may be incurred against this fund.

2072 - Madison Street TIF Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
2072.41300.101	**0**	**50,331**	**0**	**(1,137,329)**	**(1,100,000)**	**0**	**0**	**0.00%**
Revenues / Funding Source	0	50,331	0	0	0	0	0	0.00%
Investment	0	50,331	0	0	0	0	0	0.00%
461490.0000 - Interest Revenue	0	50,331	0	0	0	0	0	0.00%
Expenses / Expenditure	0	0	0	(1,137,329)	(1,100,000)	0	0	0.00%
Capital Improvements	0	0	0	(1,137,329)	(1,100,000)	0	0	0.00%
570698.0000 - Economic Development Initiativ	0	0	0	(1,137,329)	(1,100,000)	0	0	0.00%
Grand Total	**0**	**50,331**	**0**	**(1,137,329)**	**(1,100,000)**	**0**	**0**	**0.00%**

2077 - Affordable Housing Fund

This Fund tracks developer contributions that the Village uses for affordable housing projects and programs. During Fiscal Year 2022, the Village Board enacted the Housing Trust Fund Ordinance, which established the Housing Trust Fund which provides sustainable financial resources to address the affordable housing needs of eligible households in Oak Park. This is accomplished by preserving and producing affordable housing, providing housing-related financial support and services to eligible households, and providing financial support for not-for-profit organizations that actively address the affordable housing needs of eligible households.

2077 - Affordable Housing Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
2077.41300.101	**135,514**	**130,866**	**810,000**	**810,000**	**45,000**	**51,500**	**(758,500)**	**(93.64%)**
Revenues / Funding Source	135,514	130,866	810,000	810,000	45,000	51,500	(758,500)	(93.64%)
Investment	135,514	130,866	50,000	50,000	45,000	51,500	1,500	3.00%
461490.0000 - Interest Revenue	135,514	130,866	50,000	50,000	45,000	51,500	1,500	3.00%
Other Local Government	0	0	760,000	760,000	0	0	(760,000)	(100.00%)
491500.0000 - FUND BALANCE APPROPRIATION	0	0	760,000	760,000	0	0	(760,000)	(100.00%)
2077.46213.101	**0**	**0**	**0**	**0**	**0**	**(890,744)**	**(890,744)**	**0.00%**
Revenues / Funding Source	0	0	0	0	0	225,000	225,000	0.00%
Tax Revenues	0	0	0	0	0	225,000	225,000	0.00%
414411.0000 - HOTL/MOTEL TAX SURCHARGE	0	0	0	0	0	225,000	225,000	0.00%
Fines & Fees	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
441453.0000 - DEMOLITION FEES	0	0	0	0	0	0	0	0.00%
Other Local Government	0	0	0	0	0	0	0	0.00%
441454.0000 - DEVELOPERS AH CONTRIBUTIONS	0	0	0	0	0	0	0	0.00%
Expenses / Expenditure	0	0	0	0	0	(1,115,744)	(1,115,744)	0.00%
Grants & Subsidies	0	0	0	0	0	(1,115,744)	(1,115,744)	0.00%
583670.0000 - AFFORDABLE HOUSING	0	0	0	0	0	(1,115,744)	(1,115,744)	0.00%
2077.46260.101	**(200,553)**	**(348,636)**	**(810,000)**	**(2,250,853)**	**(1,300,000)**	**0**	**810,000**	**(100.00%)**
Revenues / Funding Source	106,624	186,339	200,000	200,000	200,000	0	(200,000)	(100.00%)
Investment	0	0	0	0	0	0	0	0.00%
461490.0000 - Interest Revenue	0	0	0	0	0	0	0	0.00%
Tax Revenues	106,624	186,339	200,000	200,000	200,000	0	(200,000)	(100.00%)
414411.0000 - HOTL/MOTEL TAX SURCHARGE	106,624	186,339	200,000	200,000	200,000	0	(200,000)	(100.00%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Other Local Government	0	0	0	0	0	0	0	0.00%
441454.0000 - DEVELOPERS AH CONTRIBUTIONS	0	0	0	0	0	0	0	0.00%
Expenses / Expenditure	(307,177)	(534,975)	(1,010,000)	(2,450,853)	(1,500,000)	0	1,010,000	(100.00%)
Contractual Services	0	(106,624)	0	0	0	0	0	0.00%
580599.0000 - Legal Settlements - General	0	(106,624)	0	0	0	0	0	0.00%
Grants & Subsidies	(307,177)	(428,351)	(1,010,000)	(2,450,853)	(1,500,000)	0	1,010,000	(100.00%)
583670.0000 - AFFORDABLE HOUSING	(307,177)	(428,351)	(1,010,000)	(2,450,853)	(1,500,000)	0	1,010,000	(100.00%)
Grand Total	**(65,038)**	**(217,770)**	**0**	**(1,440,853)**	**(1,255,000)**	**(839,244)**	**(839,244)**	**0.00%**

2078 - American Rescue Plan Grant Fund

Under the American Rescue Plan Act of 2021 (ARPA), the Village received a total allocation of $38,984,402. Half of this amount, or $19,492,201, was distributed to the Village in 2021 and the second half was distributed in June 2022.

These funds were eligible to be spent under the following broad categories:

1. Replacing lost revenues for four calendar years (2020, 2021, 2022, and 2023)
2. Support public health in response to COVID-19 (i.e. vaccinations, education, rental assistance, business grants/relief)
3. Provide for economic mobility by addressing negative economic impacts created by the public health emergency related to COVID-19 (i.e. homelessness)
4. Health equity (water, sewer, and broadband infrastructure)

Pursuant to category 1 above, once funds were deemed by the Village and accepted by the U.S. Treasury as lost revenue, those funds became less restrictive in their use, with the only remaining spending prohibitions being: 1) debt service payments (principal and interest), 2) paying down pension liabilities, 3) payment of legal settlements or judgments, and 4) replenishing financial reserves.

The federal deadline for obligation of all ARPA funds was December 31, 2024, with a final expenditure deadline of December 31, 2026. FY2026 represents the final year of ARPA fund activity for the Village, as all obligated amounts are expected to be fully expended by December 31, 2026 in accordance with federal requirements. As a result, no budget has been appropriated for this fund in FY2027, and the fund is expected to be closed following the completion of FY2026 year-end procedures.

2078 - American Rescue Plan Grant Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
2078.41300.101	**(503,659)**	**(0)**	**747,438**	**747,438**	**(1,367,000)**	**0**	**(747,438)**	**(100.00%)**
Revenues / Funding Source	11,341,023	1,322,578	2,140,113	2,140,113	0	0	(2,140,113)	(100.00%)
Investment	460,336	611	0	0	0	0	0	0.00%
461490.0000 - Interest Revenue	460,336	611	0	0	0	0	0	0.00%
Other Local Government	0	0	2,140,113	2,140,113	0	0	(2,140,113)	(100.00%)
491500.0000 - FUND BALANCE APPROPRIATION	0	0	2,140,113	2,140,113	0	0	(2,140,113)	(100.00%)
Grant Revenue	10,880,686	1,321,967	0	0	0	0	0	0.00%
431400.0000 - Grant Revenue	10,880,686	1,321,967	0	0	0	0	0	0.00%
Expenses / Expenditure	(11,844,682)	(1,322,578)	(1,392,675)	(1,392,675)	(1,367,000)	0	1,392,675	(100.00%)
Contractual Services	(1,149,791)	(712,195)	(209)	(209)	0	0	209	(100.00%)
530656.0000 - Grant Contractuals	0	0	0	0	0	0	0	0.00%
530667.0000 - External Support	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
583648.0000 - COMMUNITY SAFETY STUDY RMS/CAD	(1,000,000)	(712,195)	0	0	0	0	0	0.00%
583649.0000 - DEI INITIATIVES-RACIAL EQUITY ASSESSMENT	(149,791)	0	(209)	(209)	0	0	209	(100.00%)
583669.0000 - DEI INITIATIVES-IMPLEMENTATION	0	0	0	0	0	0	0	0.00%
Grants & Subsidies	(1,638,906)	(609,772)	(1,392,466)	(1,392,466)	(1,367,000)	0	1,392,466	(100.00%)
583618.0000 - BEYOND HUNGER (OPRF FOOD PANTRY)	0	0	0	0	0	0	0	0.00%
583626.0000 - West Cook YMCA	(836,164)	(197,966)	(67,162)	(67,162)	(41,000)	0	67,162	(100.00%)
583628.0000 - NEW MOMS	0	0	0	0	0	0	0	0.00%
583631.0000 - NORTH AVE OP AREA ARTS COUNCIL GRANT	0	0	0	0	0	0	0	0.00%
583634.0000 - PARK DISTRICT	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
OF OAK PARK GRANT								
583636.0000 - COLLABORATION FOR EARLY CHILDHOOD GRANT	(269,450)	(269,450)	(269,450)	(269,450)	(270,000)	0	269,450	(100.00%)
583637.0000 - HEPHZIBAH CHILDREN'S ASSOCIATION	0	0	0	0	0	0	0	0.00%
583638.0000 - WONDERWORKS CHILDREN'S MUSEUM OP GRANT	(139,583)	(30,292)	(12,947)	(12,947)	(13,000)	0	12,947	(100.00%)
583639.0000 - VISIT OAK PARK GRANT	0	0	0	0	0	0	0	0.00%
583641.0000 - FRANK LLOYD WRIGHT TRUST GRANT	0	0	0	0	0	0	0	0.00%
583642.0000 - ERNEST HEMINGWAY	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
FOUNDATION GRANT								
583643.0000 - UNITY TEMPLE RESTORATION FOUNDATION	0	0	0	0	0	0	0	0.00%
583644.0000 - OAK PARK AREA ARTS COUNCIL GRANT	0	0	0	0	0	0	0	0.00%
583645.0000 - DAY CARE BUSINESS ASSISTANCE GRANTS	0	0	0	0	0	0	0	0.00%
583646.0000 - HOUSING FORWARD EMERGENCY SHELTER	(156,847)	0	0	0	0	0	0	0.00%
583647.0000 - IPLAN IMPLEMENTATION	0	0	0	0	0	0	0	0.00%
583650.0000 - THE HISTORICAL SOCIETY OF OP & RF GRANT	(24,586)	(40,262)	(383,698)	(383,698)	(384,000)	0	383,698	(100.00%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
583665.0000 - WEST COOK YMCA HEALTH FELLOW	(24,660)	0	0	0	0	0	0	0.00%
583668.0000 - BUSINESS COVID-19 COMPLIANCE GRANTS	0	0	0	0	0	0	0	0.00%
583671.0000 - HOUSING FORWARD WRIGHT INN RENOV & REDEV	(64,951)	(71,802)	(384,467)	(384,467)	(384,000)	0	384,467	(100.00%)
583672.0000 - NON-PROFIT ORGANIZATIONS PPE ASSISTANCE	0	0	0	0	0	0	0	0.00%
583673.0000 - SMALL BUSINESS PPE ASSISTANCE	0	0	0	0	0	0	0	0.00%
583674.0000 - RENT OR MORTGAGE ASSISTANCE GRANT	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
583675.0000 - HOUSING FORWARD	(122,665)	0	(274,742)	(274,742)	(275,000)	0	274,742	(100.00%)
Other Expenses	0	0	0	0	0	0	0	0.00%
585663.0000 - PUBLIC HEALTH COVID-19 CONTINGENCY	0	0	0	0	0	0	0	0.00%
Transfers Out	(9,055,985)	(611)	0	0	0	0	0	0.00%
591801.0000 - Transfer To General Fund	(9,055,985)	(611)	0	0	0	0	0	0.00%
591860.0000 - TRANSFER TO PARKING FUND	0	0	0	0	0	0	0	0.00%
591895.0000 - Transfer To Cip Fund	0	0	0	0	0	0	0	0.00%
2078.41300.906	**0**	**0**	**(747,438)**	**(747,438)**	**(750,000)**	**0**	**747,438**	**(100.00%)**
Expenses / Expenditure	0	0	(747,438)	(747,438)	(750,000)	0	747,438	(100.00%)
Capital Improvements	0	0	(747,438)	(747,438)	(750,000)	0	747,438	(100.00%)
570710.0000 - Equipment	0	0	(747,438)	(747,438)	(750,000)	0	747,438	(100.00%)
2078.44550.618	**3,659**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Expenses / Expenditure	3,659	0	0	0	0	0	0	0.00%
Personnel Services	2,813	0	0	0	0	0	0	0.00%
510501.0000 - Regular Salaries	2,813	0	0	0	0	0	0	0.00%
Fringe Benefits	847	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	8	0	0	0	0	0	0	0.00%
520521.0000 - Health Insurance Expense	544	0	0	0	0	0	0	0.00%
520522.0000 - Social Security Expense	167	0	0	0	0	0	0	0.00%
520523.0000 - Medicare Expense	39	0	0	0	0	0	0	0.00%
520527.0000 - IMRF Contributions	89	0	0	0	0	0	0	0.00%
Grand Total	**(500,000)**	**(0)**	**0**	**0**	**(2,117,000)**	**0**	**0**	**0.00%**

2081 - SSA #1 Fund

The Special Service Area (SSA) #1 Fund is used to account for the property tax receipts as collected by the County. The area, which is confined to the greater downtown Oak Park area, levies a separate tax to assist in the marketing and promoting of businesses in the district. The use of these funds is subject to the on-going application of an agreement between the Village of Oak Park and the Harlem Lake Marion Corporation (commonly referred to as Downtown Oak Park).

2081 - SSA #1 Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
2081.41300.101	**70,552**	**(4,138)**	**0**	**0**	**50,000**	**(67,500)**	**(67,500)**	**0.00%**
Revenues / Funding Source	795,552	720,862	800,000	800,000	800,000	775,000	(25,000)	(3.13%)
Investment	0	0	0	0	0	0	0	0.00%
461490.0000 - Interest Revenue	0	0	0	0	0	0	0	0.00%
Tax Revenues	795,552	720,862	800,000	800,000	800,000	775,000	(25,000)	(3.13%)
411401.0000 - Property Tax Levy	795,552	720,862	800,000	800,000	800,000	775,000	(25,000)	(3.13%)
Expenses / Expenditure	(725,000)	(725,000)	(800,000)	(800,000)	(750,000)	(842,500)	(42,500)	5.31%
Contractual Services	(725,000)	(725,000)	(751,000)	(751,000)	(750,000)	(842,500)	(91,500)	12.18%
530667.0000 - External Support	(725,000)	(725,000)	(750,000)	(750,000)	(750,000)	(842,500)	(92,500)	12.33%
530675.0000 - Bank Charges	0	0	(1,000)	(1,000)	0	0	1,000	(100.00%)
Other Expenses	0	0	(49,000)	(49,000)	0	0	49,000	(100.00%)
591700.0000 - FUND BALANCE APPROPRIATION	0	0	(49,000)	(49,000)	0	0	49,000	(100.00%)
Grand Total	**70,552**	**(4,138)**	**0**	**0**	**50,000**	**(67,500)**	**(67,500)**	**0.00%**

2083 - Community Development Block Grant Fund

The Community Development Block Grant (CDBG) Program receives revenue from the Federal Department of Housing and Urban Development (HUD). HUD's community development program supports local activities to build stronger communities through activities, which may include infrastructure improvements, economic development, housing rehabilitation and public services. The total amount of CDBG funds obligated for public services activities must not exceed 15 percent and for administration must not exceed 20 percent of the annual grant allocation.

In program year (PY) 2025 (October 1, 2025 – September 30, 2026) and Village fiscal year 2026 (January 1, 2026 – December 31, 2026), the Village received $1,574,409 in federal CDBG funding from HUD. The Village Board approved the allocation of $166,000 in CDBG funds to 7 non-profit subrecipients who, in turn, funded 7 programs. These 7 non-profit subrecipient organizations have helped to serve thousands of individuals through those programs.

CDBG funds support infrastructure and housing rehabilitation. Public Works Infrastructure projects this year include alleys and ADA sidewalks, totaling $698,367. Housing rehabilitation includes: single family rehabilitation, small rental rehabilitation, project implementation, lead hazard reduction, energy efficiency, and code enforcement for $325,000.
Administration funds helped the CDBG Staff. The total amount of CDBG funds for this activity received $314,881.

In program year (PY) 2026 (October 1, 2026 – September 30, 2027), the Village will allocate funding to the following priorities.

- $398,000 for alley replacements
- $245,350 for sidewalk repairs
- $381,194 for housing programs
- $306,593 for public services
- $315,243 for program administration

2083 - Community Development Block Grant Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
2083.41300.101	**0**	**0**	**4,964**	**4,964**	**0**	**0**	**(4,964)**	**(100.00%)**
Revenues / Funding Source	0	0	4,964	4,964	0	0	(4,964)	(100.00%)
Other Local Government	0	0	4,964	4,964	0	0	(4,964)	(100.00%)
491500.0000 - FUND BALANCE APPROPRIATION	0	0	4,964	4,964	0	0	(4,964)	(100.00%)
2083.46201.101	**115,369**	**219,876**	**(4,964)**	**(2,504,964)**	**290,268**	**109,906**	**114,870**	**(2,314.06%)**
Revenues / Funding Source	2,438,154	1,980,778	1,574,409	1,574,409	1,574,409	1,576,219	1,810	0.11%
Grant Revenue	2,438,154	1,980,778	1,574,409	1,574,409	1,574,409	1,576,219	1,810	0.11%
431400.0000 - Grant Revenue	2,438,154	1,980,778	1,574,409	1,574,409	1,574,409	1,576,219	1,810	0.11%
431401.0000 - FEDERAL CARES ACT REVENUE	0	0	0	0	0	0	0	0.00%
Expenses / Expenditure	(2,322,785)	(1,760,903)	(1,579,373)	(4,079,373)	(1,284,141)	(1,466,313)	113,060	(7.16%)
Personnel Services	(169,476)	(157,801)	(141,000)	(141,000)	(138,000)	(149,291)	(8,291)	5.88%
510501.0000 - Regular Salaries	(169,476)	(157,801)	(141,000)	(141,000)	(138,000)	(149,291)	(8,291)	5.88%
Fringe Benefits	(41,098)	(37,454)	(37,915)	(37,915)	(34,940)	(40,881)	(2,966)	7.82%
520520.0000 - Life Insurance Expense	0	(184)	(170)	(170)	(140)	(169)	1	(0.44%)
520521.0000 - Health Insurance Expense	(23,588)	(19,597)	(20,445)	(20,445)	(18,500)	(24,047)	(3,602)	17.62%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520522.0000 - Social Security Expense	(9,983)	(9,378)	(8,750)	(8,750)	(8,100)	(9,256)	(506)	5.78%
520523.0000 - Medicare Expense	(2,335)	(2,193)	(2,047)	(2,047)	(1,900)	(2,165)	(118)	5.75%
520527.0000 - IMRF Contributions	(5,184)	(5,201)	(5,603)	(5,603)	(5,400)	(4,344)	1,259	(22.46%)
520537.0000 - HSA EMPLOYER EXPENSE	(8)	(901)	(900)	(900)	(900)	(900)	0	0.00%
Contractual Services	(23,909)	(18,591)	0	0	0	(175,000)	(175,000)	0.00%
530667.0000 - External Support	(23,909)	(18,591)	0	0	0	(175,000)	(175,000)	0.00%
530675.0000 - Bank Charges	0	0	0	0	0	0	0	0.00%
Materials & Supplies	(2,868)	(2,411)	(19,700)	(14,700)	(3,500)	(4,000)	15,700	(79.70%)
550601.0000 - Printing	0	0	0	0	0	0	0	0.00%
550603.0000 - Postage	0	0	0	0	0	0	0	0.00%
550605.0000 - Travel & Mileage Reimbursement	0	0	(15,200)	(10,200)	(3,000)	0	15,200	(100.00%)
550652.0000 - Legal Postings and Doc. Fees	(2,033)	(2,411)	(3,500)	(3,500)	(400)	(3,500)	0	0.00%
560620.0000 - Office Supplies	(835)	0	(1,000)	(1,000)	(100)	(500)	500	(50.00%)
Grants & Subsidies	(1,980,392)	(1,436,818)	(1,374,818)	(3,874,818)	(1,099,701)	(1,076,591)	298,227	(21.69%)
583599.0000 - UCP SEGUIN GREATER CHICAGO PUBLC SERVICE	0	0	(18,750)	(18,750)	(3,000)	(25,000)	(6,250)	33.33%
583600.0000 - WAY BACK INN FACILITIES IMPROVEMENT	(11,003)	(28,800)	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
583602.0000 - VOP Administration	1,288	0	0	0	0	0	0	0.00%
583605.0000 - WAY BACK INN	(16,939)	(7,811)	(32,500)	(32,500)	(32,500)	(25,000)	7,500	(23.08%)
583608.0000 - OP REGIONAL HOUSING CTR - FAIR HOUSING	0	0	0	0	0	0	0	0.00%
583609.0000 - CARES HOUSING ASSISTANCE	0	0	0	0	0	0	0	0.00%
583611.0000 - CARES PUBLIC SERVICES ASSISTANCE	0	0	0	0	0	0	0	0.00%
583616.0000 - IWS CHILDREN'S CLINIC	(41,866)	(8,134)	(25,201)	(25,201)	(25,201)	0	25,201	(100.00%)
583617.0000 - Community Support Services	(12,000)	(12,750)	(18,750)	(18,750)	(7,500)	(25,000)	(6,250)	33.33%
583618.0000 - BEYOND HUNGER (OPRF FOOD PANTRY)	(25,189)	(23,568)	(50,000)	(50,000)	(25,000)	(64,491)	(14,491)	28.98%
583621.0000 - THRIVE	0	0	0	0	0	0	0	0.00%
583622.0000 - N.A.M.I. METRO SUBURBAN	(11,000)	(11,581)	(18,750)	(18,750)	(7,500)	0	18,750	(100.00%)
583624.0000 - OAK-LEYDEN DEVELOPMENTAL SERVICES	0	(34,555)	0	0	0	0	0	0.00%
583625.0000 - UCP SEGUIN OF GREATER CHICAGO	(46,800)	(62,250)	0	0	0	0	0	0.00%
583628.0000 - NEW MOMS	(18,875)	(15,000)	0	0	0	0	0	0.00%
583629.0000 - CARES ADMINISTRATION/IMPLEMENTATION	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
583630.0000 - VOP Health Department	(12,490)	(5,885)	0	0	0	0	0	0.00%
583635.0000 - VOP Nebrhood Svc Prop Maint	(80,633)	(44,981)	(93,750)	(93,750)	(61,000)	(125,000)	(31,250)	33.33%
583640.0000 - HEPHZIBAH CHILDREN'S ASSOCIATION	(25,092)	(18,645)	(37,500)	(37,500)	(37,500)	0	37,500	(100.00%)
583651.0000 - VOP PW INFRA - STREET RESURFACING	0	0	0	0	0	0	0	0.00%
583656.0000 - VOP PW INFRA - ADA SIDEWALKS	(597,768)	(400,000)	(278,367)	(360,109)	(250,000)	(245,350)	33,017	(11.86%)
583657.0000 - VOP PW Infra - Alleys	(673,881)	(517,987)	(420,000)	(338,258)	(420,000)	(398,000)	22,000	(5.24%)
583659.0000 - VOP PW Infra. - Water&Sewer	0	0	0	0	0	0	0	0.00%
583660.0000 - OAK PARK REGIONAL HOUSING CENTER	0	0	0	0	0	0	0	0.00%
583671.0000 - HOUSING FORWARD WRIGHT INN RENOV & REDEV	0	0	0	(500,000)	0	0	0	0.00%
583676.0000 - HOUSING FWD - PLANNING & ADMIN	(42,667)	(30,000)	0	0	0	0	0	0.00%
583678.0000 - Housing Fwd -Employ Readiness	0	0	0	0	0	0	0	0.00%
583680.0000 - HOUSING FORWARD - INTERIM HOUSING	(26,357)	(35,767)	(50,000)	(50,000)	(30,000)	0	50,000	(100.00%)
583681.0000 - SARAH'S INN	0	0	0	0	0	0	0	0.00%
583688.0000 - OUR FUTURE READS	(5,985)	(6,990)	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
583689.0000 - Y.E.M.B.A.	(20,282)	(22,725)	(25,000)	(25,000)	(25,000)	0	25,000	(100.00%)
583690.0000 - Y.E.M.B.A. PUBLIC FACILITY IMPROVEMENTS	(10,000)	(14,800)	0	0	0	0	0	0.00%
583696.0000 - ENERGY EFFICIENCY PROGRAM	0	(20,000)	(100,000)	(100,000)	(20,000)	0	100,000	(100.00%)
583697.0000 - SECTION 108 UNDERWRITING CONSULT	0	0	0	0	0	0	0	0.00%
583698.0000 - HOUSING FORWARD COVID-19 WRITE INN	0	0	0	(2,000,000)	0	0	0	0.00%
585611.0000 - VOP LEAD HAZARD REHABILITATION	(84,655)	(65,795)	(81,250)	(81,250)	(60,000)	(106,250)	(25,000)	30.77%
585612.0000 - VOP Hsnt Prog Lead Haz Red	(23,330)	0	(43,750)	(43,750)	(30,000)	(37,500)	6,250	(14.29%)
585617.0000 - VOP HP Small Rental Rehab	(22,900)	(2,100)	(62,500)	(62,500)	(62,500)	0	62,500	(100.00%)
585618.0000 - NORTH WEST HOUSING PARTNERSHIP	(6,954)	(5,689)	(18,750)	(18,750)	(3,000)	(25,000)	(6,250)	33.33%
585620.0000 - HOUSING FORWARD WRAP	(9,722)	0	0	0	0	0	0	0.00%
585621.0000 - HEPHZIBAH - FACILITY IMPROVEMENT	(65,291)	0	0	0	0	0	0	0.00%
585622.0000 - THRIVE COUNSELING CENTER - FACILITY IMPR	(50,000)	(35,132)	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
585623.0000 - IWS CHILDREN'S CLINIC - FACILITY IMPROV	(35,000)	0	0	0	0	0	0	0.00%
585624.0000 - EASTERSEALS	(5,000)	(5,874)	0	0	0	0	0	0.00%
Other Expenses	(13,664)	(17,827)	(5,940)	(10,940)	(8,000)	(20,550)	(14,610)	245.96%
530650.0000 - Conferences Training	(13,114)	(17,277)	(5,000)	(10,000)	(7,000)	(20,000)	(15,000)	300.00%
550602.0000 - Membership Dues	(550)	(550)	(940)	(940)	(1,000)	(550)	390	(41.49%)
583653.0000 - PUBLIC RESTROOMS	0	0	0	0	0	0	0	0.00%
Capital Improvements	(91,378)	(90,000)	0	0	0	0	0	0.00%
583655.0000 - LEAD WATER PRIVATE SERVICE REPLACEMENT	(91,378)	(90,000)	0	0	0	0	0	0.00%
2083.46201.665	**0**	**(33,115)**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenses / Expenditure	0	(33,115)	0	0	0	0	0	0.00%
Grants & Subsidies	0	(33,115)	0	0	0	0	0	0.00%
583693.0000 - PACTT LEARNING CENTER	0	(33,115)	0	0	0	0	0	0.00%
2083.46206.101	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenses / Expenditure	0	0	0	0	0	0	0	0.00%
Grants & Subsidies	0	0	0	0	0	0	0	0.00%
585613.0000 - VOPHP Sg FamHousing Rehab Loan	0	0	0	0	0	0	0	0.00%
Grand Total	**115,369**	**186,761**	**0**	**(2,500,000)**	**290,268**	**109,906**	**109,906**	**0.00%**

2108 - Cook County - West Nile Virus Grant Fund

The Cook County West Nile Virus Grant Fund accounts for revenues and expenditures associated with grant funding provided for the control of larval mosquitoes of the genus Culex, the primary vectors of West Nile Virus (WNV) and St. Louis Encephalitis (SLE) in suburban Cook County. Grant proceeds are administered through the Cook County Department of Public Health and are restricted to eligible vector control activities.

2108 - Cook County - West Nile Virus Grant Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
2108.44560.101	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Revenues / Funding Source	0	9,187	18,374	18,374	18,374	9,187	(9,187)	(50.00%)
Grant Revenue	0	9,187	18,374	18,374	18,374	9,187	(9,187)	(50.00%)
431400.0000 - Grant Revenue	0	9,187	18,374	18,374	18,374	9,187	(9,187)	(50.00%)
Expenses / Expenditure	0	(9,187)	(18,374)	(18,374)	(18,374)	(9,187)	9,187	(50.00%)
Personnel Services	0	(9,187)	(9,187)	(9,187)	(9,187)	0	9,187	(100.00%)
510501.0000 - Regular Salaries	0	(9,187)	(9,187)	(9,187)	(9,187)	0	9,187	(100.00%)
Fringe Benefits	0	0	(9,187)	(9,187)	(9,187)	(9,187)	0	0.00%
520999.0000 - Grant Admin. - Benefits	0	0	(9,187)	(9,187)	(9,187)	(9,187)	0	0.00%
Materials & Supplies	0	0	0	0	0	0	0	0.00%
560631.0000 - OPERATIONAL	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
SUPPLIES								
Grand Total	0	0	0	0	0	0	0	0.00%

2114 - IDPH - Cities Readiness Initiative Grant Fund

The Community Readiness Initiative Grant Fund accounts for revenues and expenditures associated with the Cities Readiness Initiative (CRI) program, which provides funding to certified local health departments located in federally designated Metropolitan Statistical Areas (MSAs) in Illinois outside of the City of Chicago. Grant proceeds support preparation for public health events involving the distribution and mass dispensing or mass vaccination of emergency medical countermeasures. The Village is located within the Chicago MSA, as defined by the Federal Office of Management and Budget.

2114 - IDPH - Cities Readiness Initiative Grant Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
2114.44560.101	**0**	**0**	**0**	**(599)**	**11,520**	**(15,175)**	**(15,175)**	**0.00%**
Revenues / Funding Source	65,116	63,550	62,920	62,920	62,920	63,516	596	0.95%
Grant Revenue	65,116	63,550	62,920	62,920	62,920	63,516	596	0.95%
431400.0000 - Grant Revenue	65,116	63,550	62,920	62,920	62,920	63,516	596	0.95%
Expenses / Expenditure	(65,116)	(63,550)	(62,920)	(63,519)	(51,400)	(78,691)	(15,771)	25.07%
Personnel Services	(47,963)	(52,206)	(53,527)	(53,527)	(49,000)	(55,133)	(1,606)	3.00%
510501.0000 - Regular Salaries	(47,963)	(52,206)	(53,527)	(53,527)	(49,000)	(55,133)	(1,606)	3.00%
Fringe Benefits	(99)	0	0	0	0	(13,566)	(13,566)	0.00%
520520.0000 - Life Insurance Expense	0	0	0	0	0	(51)	(51)	0.00%
520521.0000 - Health Insurance Expense	(54)	0	0	0	0	(7,692)	(7,692)	0.00%
520522.0000 - Social Security Expense	(25)	0	0	0	0	(3,418)	(3,418)	0.00%
520523.0000 - Medicare Expense	(6)	0	0	0	0	(799)	(799)	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520527.0000 - IMRF Contributions	(13)	0	0	0	0	(1,604)	(1,604)	0.00%
520999.0000 - Grant Admin. - Benefits	0	0	0	0	0	0	0	0.00%
Contractual Services	(5,941)	(9,121)	(5,221)	(5,221)	(2,400)	(5,221)	0	0.00%
530656.0000 - Grant Contractuals	0	(4,400)	(4,400)	(4,400)	(2,200)	(4,400)	0	0.00%
540690.0000 - Telecommunication Charges	(5,941)	(4,721)	(821)	(821)	(200)	(821)	0	0.00%
Materials & Supplies	(10,534)	(1,235)	(4,172)	(4,771)	0	(4,771)	(599)	14.36%
550605.0000 - Travel & Mileage Reimbursement	0	0	0	0	0	0	0	0.00%
560631.0000 - OPERATIONAL SUPPLIES	(10,534)	(1,235)	(1,412)	(1,412)	0	(1,412)	0	0.00%
570666.0000 - Grant Related Equipment	0	0	(2,760)	(3,359)	0	(3,359)	(599)	21.70%
Other Expenses	(580)	(987)	0	0	0	0	0	0.00%
530650.0000 - Conferences Training	(580)	(987)	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
570669.0000 - DE MINIMIS RATE 10% INDIRECT COST	0	0	0	0	0	0	0	0.00%
Grand Total	**0**	**0**	**0**	**(599)**	**11,520**	**(15,175)**	**(15,175)**	**0.00%**

2117 - CDBG - Farmers' Market Incentives Grant Fund

The CDBG Farmers' Market Healthy Nutrition Incentives Program Fund accounts for revenues and expenditures associated with grant funding provided to support the Oak Park Farmers' Market's SNAP benefits Double Coupon program, increasing access to nutritious foods for low-income market patrons.

2117 - CDBG - Farmers' Market Incentives Grant Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
2117.44560.101	**0**	**0**	**0**	**0**	**3,183**	**0**	**0**	**0.00%**
Revenues / Funding Source	10,182	5,885	5,683	5,683	5,683	0	(5,683)	(100.00%)
Grant Revenue	10,182	5,885	5,683	5,683	5,683	0	(5,683)	(100.00%)
431400.0000 - Grant Revenue	10,182	5,885	5,683	5,683	5,683	0	(5,683)	(100.00%)
Expenses / Expenditure	(10,182)	(5,885)	(5,683)	(5,683)	(2,500)	0	5,683	(100.00%)
Contractual Services	(10,182)	(5,885)	(5,683)	(5,683)	(2,500)	0	5,683	(100.00%)
530656.0000 - Grant Contractuals	(10,182)	(5,885)	(5,683)	(5,683)	(2,500)	0	5,683	(100.00%)
Grand Total	**0**	**0**	**0**	**0**	**3,183**	**0**	**0**	**0.00%**

2119 - Exp Station Link Up IL Grant Fund

The Farmers' Market LINK Match Program Fund accounts for revenues and expenditures associated with grant funding provided to increase the affordability and accessibility of nutritious LINK-eligible foods sold at the Oak Park Farmers' Market for low-income patrons. Grant proceeds support the Double Value Coupon incentive program for LINK Card (Illinois' SNAP program) shoppers, rebuilding linkages between local agricultural producers and consumers in the community.

2119 - Exp Station Link Up IL Grant Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
2119.44560.101	**0**	**0**	**0**	**0**	**0**	**5,875**	**5,875**	**0.00%**
Revenues / Funding Source	11,751	20,145	9,125	9,125	9,125	15,000	5,875	64.38%
Grant Revenue	11,751	20,145	9,125	9,125	9,125	15,000	5,875	64.38%
431400.0000 - Grant Revenue	11,751	20,145	9,125	9,125	9,125	15,000	5,875	64.38%
Expenses / Expenditure	(11,751)	(20,145)	(9,125)	(9,125)	(9,125)	(9,125)	0	0.00%
Contractual Services	(11,751)	(20,145)	(9,125)	(9,125)	(9,125)	(9,125)	0	0.00%
530656.0000 - Grant Contractuals	(11,751)	(20,145)	(9,125)	(9,125)	(9,125)	(9,125)	0	0.00%
Materials & Supplies	0	0	0	0	0	0	0	0.00%
560638.0000 - Special Events	0	0	0	0	0	0	0	0.00%
Grand Total	**0**	**0**	**0**	**0**	**0**	**5,875**	**5,875**	**0.00%**

2124 - IDPH - Body Art Grant Fund

The Body Art Grant Fund accounts for revenues and expenditures associated with grant funding that supports the inspection of body art establishments operating within the Village. Inspections are conducted by trained local health department inspectors in accordance with the requirements of the Body Piercing Establishment Registration Act.

2124 - IDPH - Body Art Grant Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
2124.44560.101	**(375)**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Revenues / Funding Source	2,700	2,925	6,600	6,600	6,600	6,375	(225)	(3.41%)
Grant Revenue	2,700	2,925	6,600	6,600	6,600	6,375	(225)	(3.41%)
431400.0000 - Grant Revenue	2,700	2,925	6,600	6,600	6,600	6,375	(225)	(3.41%)
Expenses / Expenditure	(3,075)	(2,925)	(6,600)	(6,600)	(6,600)	(6,375)	225	(3.41%)
Personnel Services	(3,075)	(2,925)	(6,600)	(6,600)	(6,600)	(6,375)	225	(3.41%)
510501.0000 - Regular Salaries	(3,075)	(2,925)	(6,600)	(6,600)	(6,600)	(6,375)	225	(3.41%)
Grand Total	**(375)**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**

2137 - PHIMC - Region 8 HIV Prevention Grant Fund

The Public Health Institute of Metropolitan Chicago HIV Grant Fund accounts for revenues and expenditures associated with an agreement with the Public Health Institute of Metropolitan Chicago, under which the Village's Public Health Department has provided HIV surveillance-based services to targeted individuals living with HIV since January 1, 2014. Program activities focus on locating and intervening with HIV/AIDS-positive individuals previously identified as last residing in Oak Park who appear to have fallen out of care.

2137 - PHIMC - Region 8 HIV Prevention Grant Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
2137.44560.101	**0**	**0**	**0**	**0**	**10,641**	**11,623**	**11,623**	**0.00%**
Revenues / Funding Source	19,386	22,171	31,131	31,131	31,131	31,131	0	0.00%
Grant Revenue	19,386	22,171	31,131	31,131	31,131	31,131	0	0.00%
431400.0000 - Grant Revenue	19,386	22,171	31,131	31,131	31,131	31,131	0	0.00%
Expenses / Expenditure	(19,386)	(22,171)	(31,131)	(31,131)	(20,490)	(19,508)	11,623	(37.34%)
Personnel Services	(19,348)	(17,856)	(26,250)	(26,250)	(16,300)	(15,362)	10,888	(41.48%)
510501.0000 - Regular Salaries	(19,348)	(17,856)	(26,250)	(26,250)	(16,300)	(15,362)	10,888	(41.48%)
Fringe Benefits	(38)	(4,314)	(4,881)	(4,881)	(4,190)	(4,146)	735	(15.06%)
520520.0000 - Life Insurance Expense	0	(23)	(25)	(25)	(20)	(20)	5	(21.88%)
520521.0000 - Health Insurance Expense	(22)	(2,377)	(2,628)	(2,628)	(2,300)	(2,504)	124	(4.71%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520522.0000 - Social Security Expense	(9)	(1,077)	(1,189)	(1,189)	(1,000)	(952)	237	(19.90%)
520523.0000 - Medicare Expense	(2)	(252)	(278)	(278)	(230)	(223)	55	(19.87%)
520527.0000 - IMRF Contributions	(5)	(585)	(761)	(761)	(640)	(447)	314	(41.26%)
520999.0000 - Grant Admin. - Benefits	0	0	0	0	0	0	0	0.00%
Materials & Supplies	0	0	0	0	0	0	0	0.00%
560631.0000 - OPERATIONAL SUPPLIES	0	0	0	0	0	0	0	0.00%
Grand Total	**0**	**0**	**0**	**0**	**10,641**	**11,623**	**11,623**	**0.00%**

2144 - Tick Surveillance Grant Fund

The Tick Surveillance and Prevention Program Grant Fund accounts for revenues and expenditures associated with grant funding provided to certified local health departments to conduct active environmental tick surveillance, submit collected ticks for pathogen testing, and support public awareness of tickborne disease. Grant proceeds are administered by the Illinois Department of Public Health pursuant to the Vector Control Act (410 ILCS 95).

2144 - Tick Surveillance Grant Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
2144.44560.101	**0**	**0**	**0**	**0**	**2,300**	**(2,437)**	**(2,437)**	**0.00%**
Revenues / Funding Source	0	1,957	8,000	8,000	8,000	8,000	0	0.00%
Grant Revenue	0	1,957	8,000	8,000	8,000	8,000	0	0.00%
431400.0000 - Grant Revenue	0	1,957	8,000	8,000	8,000	8,000	0	0.00%
Expenses / Expenditure	0	(1,957)	(8,000)	(8,000)	(5,700)	(10,437)	(2,437)	30.46%
Personnel Services	0	0	(5,330)	(5,330)	(5,600)	(6,173)	(843)	15.81%
510501.0000 - Regular Salaries	0	0	(5,330)	(5,330)	(5,600)	(6,173)	(843)	15.81%
Fringe Benefits	0	0	0	0	0	(1,613)	(1,613)	0.00%
520520.0000 - Life Insurance Expense	0	0	0	0	0	(7)	(7)	0.00%
520521.0000 - Health Insurance Expense	0	0	0	0	0	(954)	(954)	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520522.0000 - Social Security Expense	0	0	0	0	0	(383)	(383)	0.00%
520523.0000 - Medicare Expense	0	0	0	0	0	(90)	(90)	0.00%
520527.0000 - IMRF Contributions	0	0	0	0	0	(180)	(180)	0.00%
Materials & Supplies	0	(1,957)	(2,476)	(2,476)	(100)	(2,651)	(175)	7.07%
560631.0000 - OPERATIONAL SUPPLIES	0	(1,957)	(2,476)	(2,476)	(100)	(2,651)	(175)	7.07%
Other Expenses	0	0	(194)	(194)	0	0	194	(100.00%)
530650.0000 - Conferences Training	0	0	(194)	(194)	0	0	194	(100.00%)
Grand Total	**0**	**0**	**0**	**0**	**2,300**	**(2,437)**	**(2,437)**	**0.00%**

2147 - Strengthening Illinois Grant - SIPA Grant Fund

The Strengthening Illinois Public Health Administration Grant Fund accounts for revenues and expenditures associated with a five-year federal grant totaling $350,000, with annual allocations ranging from $60,000 to $110,000. Grant proceeds support workforce development activities within the Village's Public Health Department, including hiring, retention, training, and other incentives designed to attract, sustain, and develop a specialized and diverse public health workforce capable of serving the needs of the community.

2147 - Strengthening Illinois Grant - SIPA Grant Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
2147.41300.101	**0**	**0**	**(33,691)**	**(33,691)**	**0**	**0**	**33,691**	**(100.00%)**
Expenses / Expenditure	0	0	(33,691)	(33,691)	0	0	33,691	(100.00%)
Other Expenses	0	0	(33,691)	(33,691)	0	0	33,691	(100.00%)
591700.0000 - FUND BALANCE APPROPRIATION	0	0	(33,691)	(33,691)	0	0	33,691	(100.00%)
2147.44560.101	**0**	**0**	**33,691**	**33,691**	**57,463**	**(63,300)**	**(96,991)**	**(287.88%)**
Revenues / Funding Source	32,493	69,027	147,042	147,042	147,042	80,291	(66,751)	(45.40%)
Grant Revenue	32,493	69,027	147,042	147,042	147,042	80,291	(66,751)	(45.40%)
431400.0000 - Grant Revenue	32,493	69,027	147,042	147,042	147,042	80,291	(66,751)	(45.40%)
Expenses / Expenditure	(32,493)	(69,027)	(113,351)	(113,351)	(89,579)	(143,590)	(30,239)	26.68%
Personnel Services	(147)	(51,063)	(28,770)	(28,770)	(17,000)	(82,361)	(53,591)	186.27%
510501.0000 - Regular Salaries	(147)	(51,063)	(28,770)	(28,770)	(17,000)	(82,361)	(53,591)	186.27%
Fringe Benefits	(22,372)	(9,481)	(8,458)	(8,458)	(9,209)	(22,581)	(14,123)	166.98%
520520.0000 - Life Insurance Expense	0	(88)	(47)	(47)	(19)	(113)	(66)	139.43%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520521.0000 - Health Insurance Expense	(21)	(3,915)	(714)	(714)	(2,900)	(9,421)	(8,707)	1,219.46%
520522.0000 - Social Security Expense	(9)	(3,088)	(1,785)	(1,785)	(1,025)	(5,106)	(3,321)	186.07%
520523.0000 - Medicare Expense	(2)	(722)	(419)	(419)	(240)	(1,194)	(775)	185.02%
520527.0000 - IMRF Contributions	(5)	(1,669)	(1,143)	(1,143)	(675)	(2,397)	(1,254)	109.68%
520999.0000 - Grant Admin. - Benefits	(22,335)	0	(4,350)	(4,350)	(4,350)	(4,350)	0	0.00%
Contractual Services	(9,887)	(6,528)	(30,236)	(30,236)	(25,000)	(21,826)	8,410	(27.81%)
550663.0000 - Software Licenses & Updates	0	0	0	0	0	0	0	0.00%
560658.0000 - RETENTION EXPENSES	(9,887)	(6,528)	(30,236)	(30,236)	(25,000)	(21,826)	8,410	(27.81%)
Materials & Supplies	(87)	(1,011)	(9,817)	(9,817)	(9,000)	(5,123)	4,694	(47.82%)
560631.0000 - OPERATIONAL	(87)	(1,011)	(9,817)	(9,817)	(9,000)	(5,123)	4,694	(47.82%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
SUPPLIES								
Other Expenses	0	(944)	(36,070)	(36,070)	(29,370)	(11,700)	24,370	(67.56%)
530650.0000 - Conferences Training	0	(944)	(11,700)	(11,700)	(5,000)	(11,700)	0	0.00%
570669.0000 - DE MINIMIS RATE 10% INDIRECT COST	0	0	(24,370)	(24,370)	(24,370)	0	24,370	(100.00%)
Grand Total	**0**	**0**	**0**	**0**	**57,463**	**(63,300)**	**(63,300)**	**0.00%**

2154 - Respiratory Surveillance & Outbreak Response Grant Fund

This grant provides funding to the Oak Park Public Health Department to continue surveillance and outbreak response efforts for respiratory diseases and other public health significant events. Funded activities may include disease surveillance, epidemiology, testing and laboratory capacity, infection control education and response, mitigation, resource coordination, and public health communications. The program supports efforts to monitor respiratory diseases, prevent disease transmission, and reduce severe health outcomes through continued response activities within the community. Funding is provided through the U.S. Centers for Disease Control and Prevention’s Epidemiology and Laboratory Capacity for Infectious Disease (ELC) grant.

2154 - Respiratory Surveillance & Outbreak Response Grant Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
2154.41300.101	**0**	**0**	**23,147**	**23,147**	**0**	**0**	**(23,147)**	**(100.00%)**
Revenues / Funding Source	0	0	23,147	23,147	0	0	(23,147)	(100.00%)
Other Local Government	0	0	23,147	23,147	0	0	(23,147)	(100.00%)
491500.0000 - FUND BALANCE APPROPRIATION	0	0	23,147	23,147	0	0	(23,147)	(100.00%)
2154.44560.101	**0**	**0**	**(23,147)**	**(23,147)**	**64,810**	**(37,567)**	**(14,420)**	**62.30%**
Revenues / Funding Source	17,017	89,023	153,680	173,680	173,680	0	(153,680)	(100.00%)
Grant Revenue	17,017	89,023	153,680	173,680	173,680	0	(153,680)	(100.00%)
431400.0000 - Grant Revenue	17,017	89,023	153,680	173,680	173,680	0	(153,680)	(100.00%)
Expenses / Expenditure	(17,017)	(89,023)	(176,827)	(196,827)	(108,870)	(37,567)	139,260	(78.75%)
Personnel Services	(13,801)	(49,319)	(81,157)	(81,157)	(59,000)	(33,930)	47,227	(58.19%)
510501.0000 - Regular Salaries	(13,801)	(49,319)	(81,157)	(81,157)	(59,000)	(33,930)	47,227	(58.19%)
Fringe Benefits	(2,216)	(10,378)	(49,435)	(49,435)	(15,370)	(3,637)	45,798	(92.64%)
520520.0000 - Life	0	(75)	(118)	(118)	(70)	(54)	64	(54.29%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Insurance Expense								
520521.0000 - Health Insurance Expense	(38)	(5,013)	(6,931)	(6,931)	(8,600)	0	6,931	(100.00%)
520522.0000 - Social Security Expense	(16)	(2,979)	(5,033)	(5,033)	(3,600)	(2,104)	2,929	(58.20%)
520523.0000 - Medicare Expense	(4)	(697)	(1,178)	(1,178)	(800)	(492)	686	(58.24%)
520527.0000 - IMRF Contributions	(8)	(1,614)	(3,223)	(3,223)	(2,300)	(987)	2,236	(69.37%)
520999.0000 - Grant Admin. - Benefits	(2,150)	0	(32,952)	(32,952)	0	0	32,952	(100.00%)
Contractual Services	(1,000)	(21,935)	(21,170)	(37,170)	(22,500)	0	21,170	(100.00%)
530667.0000 - External Support	(1,000)	(21,399)	(20,000)	(36,000)	(22,000)	0	20,000	(100.00%)
540690.0000 - Telecommunication Charges	0	(537)	(1,170)	(1,170)	(500)	0	1,170	(100.00%)
Materials & Supplies	0	(4,191)	(20,571)	(20,571)	(10,000)	0	20,571	(100.00%)
560631.0000 - OPERATIONAL SUPPLIES	0	(4,191)	(20,571)	(20,571)	(10,000)	0	20,571	(100.00%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Other Expenses	0	0	(610)	(4,610)	(2,000)	0	610	(100.00%)
530650.0000 - Conferences Training	0	0	(610)	(4,610)	(2,000)	0	610	(100.00%)
560621.0000 - INDIRECT COSTS	0	0	0	0	0	0	0	0.00%
Capital Improvements	0	(3,200)	(3,884)	(3,884)	0	0	3,884	(100.00%)
570710.0000 - Equipment	0	(3,200)	(3,884)	(3,884)	0	0	3,884	(100.00%)
Grand Total	**0**	**0**	**0**	**0**	**64,810**	**(37,567)**	**(37,567)**	**0.00%**

2158 - IDPH - Vector Surveillance & Control Grant Fund

The Vector Surveillance and Control Grant Fund accounts for revenues and expenditures associated with grant funding provided by the Illinois Department of Public Health and Cook County to support environmental surveillance, public information, human case investigation, and prevention of mosquito-borne diseases, including West Nile Virus, Zika virus, and other vector-borne diseases. Grant proceeds are administered pursuant to the Vector Control Act (410 ILCS 95).

2158 - IDPH - Vector Surveillance & Control Grant Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
2158.44560.101	**0**	**0**	**0**	**0**	**798**	**300**	**300**	**0.00%**
Revenues / Funding Source	11,061	1,466	12,000	12,000	12,000	15,000	3,000	25.00%
Grant Revenue	11,061	1,466	12,000	12,000	12,000	15,000	3,000	25.00%
431400.0000 - Grant Revenue	11,061	1,466	12,000	12,000	12,000	15,000	3,000	25.00%
Expenses / Expenditure	(11,061)	(1,466)	(12,000)	(12,000)	(11,202)	(14,700)	(2,700)	22.50%
Personnel Services	(10,037)	0	(10,202)	(10,202)	(10,202)	(11,050)	(848)	8.31%
510501.0000 - Regular Salaries	(10,037)	0	(10,202)	(10,202)	(10,202)	(11,050)	(848)	8.31%
Materials & Supplies	(1,023)	(1,466)	(1,798)	(1,798)	(1,000)	(3,650)	(1,852)	103.00%
550603.0000 - Postage	0	0	0	0	0	0	0	0.00%
560631.0000 - OPERATIONAL SUPPLIES	(1,023)	(1,466)	(1,798)	(1,798)	(1,000)	(3,650)	(1,852)	103.00%
Other Expenses	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
530650.0000 - Conferences Training	0	0	0	0	0	0	0	0.00%
Grand Total	**0**	**0**	**0**	**0**	**798**	**300**	**300**	**0.00%**

2159 - LHPG Opioid Overdose Prevention Grant Fund

The Opioid Overdose Prevention Grant Fund accounts for revenues and expenditures associated with grant funding provided to eligible certified local health departments to purchase and distribute naloxone medication and fentanyl and xylazine test strips, and to provide training on overdose prevention and naloxone administration. Grant proceeds are administered as part of the Local Health Protection Grant Program pursuant to Section 615.300 of the Local Health Protection Grant Rules (77 Ill. Adm. Code 615) and the Overdose Prevention and Harm Reduction Act (P.A. 101-356), in support of the Village's efforts to address the ongoing opioid crisis.

2159 - LHPG Opioid Overdose Prevention Grant Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
2159.44560.101	**0**	**0**	**0**	**0**	**3,000**	**0**	**0**	**0.00%**
Revenues / Funding Source	0	3,000	3,000	3,000	3,000	3,000	0	0.00%
Grant Revenue	0	3,000	3,000	3,000	3,000	3,000	0	0.00%
431400.0000 - Grant Revenue	0	3,000	3,000	3,000	3,000	3,000	0	0.00%
Expenses / Expenditure	0	(3,000)	(3,000)	(3,000)	0	(3,000)	0	0.00%
Personnel Services	0	0	(1,094)	(1,094)	0	0	1,094	(100.00%)
510501.0000 - Regular Salaries	0	0	(1,094)	(1,094)	0	0	1,094	(100.00%)
Contractual Services	0	(1,650)	0	0	0	(1,224)	(1,224)	0.00%
530667.0000 - External Support	0	(1,650)	0	0	0	(1,224)	(1,224)	0.00%
Materials & Supplies	0	(1,350)	(1,906)	(1,906)	0	(1,776)	130	(6.84%)
560631.0000 - OPERATIONAL	0	(1,350)	(1,906)	(1,906)	0	(1,776)	130	(6.84%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
SUPPLIES								
Grand Total	0	0	0	0	3,000	0	0	0.00%

2163 - IDPH Lead Case Management Grant Fund

The Lead Poisoning Prevention Grant Fund accounts for revenues and expenditures associated with grant funding provided to the Village's Public Health Department as a designated delegate agency of the Illinois Department of Public Health for the purpose of carrying out the provisions of the Lead Poisoning Prevention Act (410 ILCS 45/1) and the Lead Poisoning Prevention Code (77 Ill. Adm. Code 845). Lead exposure, if left unaddressed, may result in substantial developmental issues, learning difficulties, behavioral problems, and other serious health consequences. Grant-funded activities include case management home visits and coordination of environmental investigations at regulated facilities where a child with an elevated blood lead level resides or is frequently present.

2163 - IDPH - Lead Case Management Grant Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
2163.41300.101	**0**	**0**	**(399)**	**(399)**	**0**	**0**	**399**	**(100.00%)**
Expenses / Expenditure	0	0	(399)	(399)	0	0	399	(100.00%)
Other Expenses	0	0	(399)	(399)	0	0	399	(100.00%)
591700.0000 - FUND BALANCE APPROPRIATION	0	0	(399)	(399)	0	0	399	(100.00%)
2163.44560.101	**0**	**(0)**	**399**	**399**	**(1,520)**	**(20,035)**	**(20,434)**	**(5,121.35%)**
Revenues / Funding Source	31,950	28,494	31,480	31,480	31,480	21,340	(10,140)	(32.21%)
Grant Revenue	31,950	28,494	31,480	31,480	31,480	21,340	(10,140)	(32.21%)
431400.0000 - Grant Revenue	31,950	28,494	31,480	31,480	31,480	21,340	(10,140)	(32.21%)
Expenses / Expenditure	(31,950)	(28,494)	(31,081)	(31,081)	(33,000)	(41,375)	(10,294)	33.12%
Personnel Services	(31,826)	(27,270)	(29,012)	(29,012)	(32,000)	(32,615)	(3,603)	12.42%
510501.0000 - Regular Salaries	(31,826)	(27,270)	(29,012)	(29,012)	(32,000)	(32,615)	(3,603)	12.42%
Fringe Benefits	(61)	0	0	0	0	(5,988)	(5,988)	0.00%
520520.0000 - Life Insurance Expense	0	0	0	0	0	(40)	(40)	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520521.0000 - Health Insurance Expense	(33)	0	0	0	0	(2,504)	(2,504)	0.00%
520522.0000 - Social Security Expense	(15)	0	0	0	0	(2,022)	(2,022)	0.00%
520523.0000 - Medicare Expense	(4)	0	0	0	0	(473)	(473)	0.00%
520527.0000 - IMRF Contributions	(8)	0	0	0	0	(949)	(949)	0.00%
520999.0000 - Grant Admin. - Benefits	0	0	0	0	0	0	0	0.00%
Materials & Supplies	(63)	(1,224)	(2,069)	(2,069)	(1,000)	(2,371)	(302)	14.62%
560631.0000 - OPERATIONAL SUPPLIES	(63)	(1,224)	(2,069)	(2,069)	(1,000)	(2,371)	(302)	14.62%
Other Expenses	0	0	0	0	0	(400)	(400)	0.00%
530650.0000 - Conferences Training	0	0	0	0	0	(400)	(400)	0.00%
Grand Total	**0**	**(0)**	**0**	**0**	**(1,520)**	**(20,035)**	**(20,035)**	**0.00%**

2174 - IDPH - Local Health Protection Program Grant Fund

The Local Health Protection Grant Fund accounts for revenues and expenditures associated with grant funding administered by the Illinois Department of Public Health (IDPH) to support a statewide system of certified local health departments. Grant proceeds ensure that basic levels of public health protection are maintained at the community level, covering infectious disease control, food protection, potable water supply safety, and private sewage disposal. Pursuant to the Local Health Protection Grant Code (77 Ill. Adm. Code 615), the Village's certified local health department implements the following core programs: a comprehensive infectious disease control program; a comprehensive food protection program; a program to assure the provision of safe, potable water supplies; and a program to prevent disease transmission and environmental contamination resulting from improper handling and disposal of sewage from private sewage disposal systems.

2174 - IDPH - Local Health Protection Grant Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
2174.44560.101	**0**	**0**	**0**	**0**	**(4,000)**	**(22,635)**	**(22,635)**	**0.00%**
Revenues / Funding Source	106,737	69,883	75,000	75,000	75,000	75,000	0	0.00%
Grant Revenue	106,737	69,883	75,000	75,000	75,000	75,000	0	0.00%
431400.0000 - Grant Revenue	106,737	69,883	75,000	75,000	75,000	75,000	0	0.00%
Expenses / Expenditure	(106,737)	(69,883)	(75,000)	(75,000)	(79,000)	(97,635)	(22,635)	30.18%
Personnel Services	(89,356)	(64,221)	(70,180)	(70,180)	(77,000)	(78,863)	(8,683)	12.37%
510501.0000 - Regular Salaries	(89,356)	(64,221)	(70,180)	(70,180)	(77,000)	(78,863)	(8,683)	12.37%
Fringe Benefits	(99)	0	0	0	0	(14,387)	(14,387)	0.00%
520520.0000 - Life Insurance Expense	0	0	0	0	0	(97)	(97)	0.00%
520521.0000 - Health Insurance Expense	(44)	0	0	0	0	(5,963)	(5,963)	0.00%
520522.0000 - Social Security Expense	(32)	0	0	0	0	(4,890)	(4,890)	0.00%
520523.0000 - Medicare Expense	(7)	0	0	0	0	(1,144)	(1,144)	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520527.0000 - IMRF Contributions	(17)	0	0	0	0	(2,295)	(2,295)	0.00%
520999.0000 - Grant Admin. - Benefits	0	0	0	0	0	0	0	0.00%
Contractual Services	(5,786)	(1,557)	(1,728)	(1,872)	(1,000)	(1,512)	216	(12.50%)
530656.0000 - Grant Contractuals	(3,845)	0	0	0	0	0	0	0.00%
540690.0000 - Telecommunication Charges	(1,940)	(1,557)	(1,728)	(1,872)	(1,000)	(1,512)	216	(12.50%)
Materials & Supplies	(11,495)	(4,105)	(3,092)	(2,948)	(1,000)	(2,873)	219	(7.09%)
560631.0000 - OPERATIONAL SUPPLIES	(11,495)	(4,105)	(3,092)	(2,948)	(1,000)	(2,873)	219	(7.09%)
Grand Total	**0**	**0**	**0**	**0**	**(4,000)**	**(22,635)**	**(22,635)**	**0.00%**

2184 - Public Health Emergency Preparedness Grant Fund

The Public Health Emergency Preparedness Grant Fund accounts for revenues and expenditures associated with grant funding provided to eligible certified local health departments to assess, prioritize, build, and exercise the resource elements, tasks, and functions of the Centers for Disease Control and Prevention's (CDC) 15 Public Health Emergency Preparedness (PHEP) Capabilities National Standards. Grant proceeds support the Village's preparedness efforts to prevent, mitigate, and recover from public health hazards within its jurisdiction, including both mandated deliverables and activities prioritized by the Village in accordance with applicable program requirements.

2184 - IDPH - Public Health Emergency Preparedness Grant Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
2184.41300.101	**0**	**0**	**(10,103)**	**(10,103)**	**0**	**0**	**10,103**	**(100.00%)**
Expenses / Expenditure	0	0	(10,103)	(10,103)	0	0	10,103	(100.00%)
Other Expenses	0	0	(10,103)	(10,103)	0	0	10,103	(100.00%)
591700.0000 - FUND BALANCE APPROPRIATION	0	0	(10,103)	(10,103)	0	0	10,103	(100.00%)
2184.44560.101	**0**	**0**	**10,103**	**6,090**	**18,098**	**(12,273)**	**(22,376)**	**(221.48%)**
Revenues / Funding Source	56,369	50,670	60,098	60,098	60,098	53,552	(6,546)	(10.89%)
Grant Revenue	56,369	50,670	60,098	60,098	60,098	53,552	(6,546)	(10.89%)
431400.0000 - Grant Revenue	56,369	50,670	60,098	60,098	60,098	53,552	(6,546)	(10.89%)
Expenses / Expenditure	(56,369)	(50,670)	(49,995)	(54,008)	(42,000)	(65,825)	(15,830)	31.66%
Personnel Services	(39,073)	(46,081)	(41,849)	(41,849)	(38,500)	(43,104)	(1,255)	3.00%
510501.0000 - Regular Salaries	(39,073)	(46,081)	(41,849)	(41,849)	(38,500)	(43,104)	(1,255)	3.00%
Fringe Benefits	(97)	0	0	0	0	(10,606)	(10,606)	0.00%
520520.0000 - Life Insurance Expense	0	0	0	0	0	(40)	(40)	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520521.0000 - Health Insurance Expense	(58)	0	0	0	0	(6,014)	(6,014)	0.00%
520522.0000 - Social Security Expense	(22)	0	0	0	0	(2,672)	(2,672)	0.00%
520523.0000 - Medicare Expense	(5)	0	0	0	0	(625)	(625)	0.00%
520527.0000 - IMRF Contributions	(12)	0	0	0	0	(1,254)	(1,254)	0.00%
520999.0000 - Grant Admin. - Benefits	0	0	0	0	0	0	0	0.00%
Contractual Services	(11,881)	(6,711)	(3,503)	(4,069)	(500)	(4,069)	(566)	16.16%
530656.0000 - Grant Contractuals	(7,413)	(1,529)	(3,000)	(3,000)	0	(3,000)	0	0.00%
540690.0000 - Telecommunication Charges	(4,468)	(5,182)	(503)	(1,069)	(500)	(1,069)	(566)	112.55%
Materials & Supplies	(3,567)	4,894	(1,872)	(1,306)	0	(3,083)	(1,211)	64.68%
550605.0000 - Travel & Mileage Reimbursement	(3,526)	0	0	0	0	(1,777)	(1,777)	0.00%
560631.0000 - OPERATIONAL	(41)	4,894	(1,872)	(1,306)	0	(1,306)	566	(30.25%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
SUPPLIES								
Other Expenses	0	(2,771)	(2,771)	(2,771)	(3,000)	(950)	1,821	(65.72%)
530650.0000 - Conferences Training	0	(2,771)	(2,771)	(2,771)	(3,000)	(950)	1,821	(65.72%)
Capital Improvements	(1,751)	0	0	(4,013)	0	(4,013)	(4,013)	0.00%
570710.0000 - Equipment	(1,751)	0	0	(4,013)	0	(4,013)	(4,013)	0.00%
Grand Total	**0**	**0**	**0**	**(4,013)**	**18,098**	**(12,273)**	**(12,273)**	**0.00%**

2194 - IDPH - Illinois Tobacco-Free Communities Grant Fund

The Illinois Tobacco-Free Communities Grant Fund accounts for revenues and expenditures associated with grant funding provided to certified Illinois local health departments to implement science-based, policy-focused strategies for tobacco prevention, control, and business compliance with the Smoke-Free Illinois Act. Grant-funded activities are aligned with state and national goals to: prevent tobacco use among youth; promote tobacco use cessation among adults and youth; eliminate exposure to secondhand smoke; and identify and eliminate tobacco-related health disparities among specific population groups. The Illinois Department of Public Health designates an annual enhancement activity for the program.

2194 - IDPH - Illinois Tobacco-Free Communities Grant Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
2194.41300.101	**0**	**0**	**(9,579)**	**(9,579)**	**(9,600)**	**0**	**9,579**	**(100.00%)**
Expenses / Expenditure	0	0	(9,579)	(9,579)	(9,600)	0	9,579	(100.00%)
Other Expenses	0	0	(9,579)	(9,579)	(9,600)	0	9,579	(100.00%)
591700.0000 - FUND BALANCE APPROPRIATION	0	0	(9,579)	(9,579)	(9,600)	0	9,579	(100.00%)
2194.44560.101	**1**	**0**	**9,579**	**9,579**	**11,819**	**8,834**	**(745)**	**(7.78%)**
Revenues / Funding Source	17,521	19,134	30,819	30,819	30,819	33,364	2,545	8.26%
Grant Revenue	17,521	19,134	30,819	30,819	30,819	33,364	2,545	8.26%
431400.0000 - Grant Revenue	17,521	19,134	30,819	30,819	30,819	33,364	2,545	8.26%
Expenses / Expenditure	(17,520)	(19,134)	(21,240)	(21,240)	(19,000)	(24,530)	(3,290)	15.49%
Personnel Services	(14,912)	(15,578)	(19,261)	(19,261)	(19,000)	(16,746)	2,515	(13.06%)
510501.0000 - Regular Salaries	(14,912)	(15,578)	(19,261)	(19,261)	(19,000)	(16,746)	2,515	(13.06%)
Fringe Benefits	(40)	0	0	0	0	(5,695)	(5,695)	0.00%
520520.0000 - Life Insurance Expense	0	0	0	0	0	(19)	(19)	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520521.0000 - Health Insurance Expense	(27)	0	0	0	0	(3,908)	(3,908)	0.00%
520522.0000 - Social Security Expense	(7)	0	0	0	0	(1,038)	(1,038)	0.00%
520523.0000 - Medicare Expense	(2)	0	0	0	0	(243)	(243)	0.00%
520527.0000 - IMRF Contributions	(4)	0	0	0	0	(487)	(487)	0.00%
520999.0000 - Grant Admin. - Benefits	0	0	0	0	0	0	0	0.00%
Contractual Services	0	0	(508)	(508)	0	0	508	(100.00%)
540690.0000 - Telecommunication Charges	0	0	(508)	(508)	0	0	508	(100.00%)
Materials & Supplies	(2,568)	(3,556)	(1,471)	(1,471)	0	(2,090)	(619)	42.08%
550605.0000 - Travel & Mileage Reimbursement	0	0	(592)	(592)	0	(525)	67	(11.32%)
560631.0000 - OPERATIONAL SUPPLIES	(2,568)	(3,556)	(879)	(879)	0	(1,565)	(686)	78.04%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Grand Total	1	0	0	0	2,219	8,834	8,834	0.00%

2200 - Bullet Proof Vest Grant Fund

The Bullet Proof Vest Grant Fund accounts for revenues and expenditures associated with the Bulletproof Vest Partnership (BVP) program, a U.S. Department of Justice initiative that provides federal reimbursement funding to state and local law enforcement agencies for the purchase of body armor. The Village's Police Department applies for grant funding on an annual basis to support the purchase and replacement of body armor for sworn officers.

Grant proceeds are restricted to the acquisition of eligible body armor as defined by the Bureau of Justice Assistance and are subject to federal grant compliance requirements in addition to the Village's standard procurement policies and purchasing controls.

2200 - Bullet Proof Vest Grant Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
2200.42490.101	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Revenues / Funding Source	14,573	16,209	12,000	12,000	12,000	12,000	0	0.00%
Grant Revenue	14,573	16,209	12,000	12,000	12,000	12,000	0	0.00%
431400.0000 - Grant Revenue	14,573	16,209	12,000	12,000	12,000	12,000	0	0.00%
Expenses / Expenditure	(14,572)	(16,209)	(12,000)	(12,000)	(12,000)	(12,000)	0	0.00%
Materials & Supplies	(14,572)	(16,209)	(12,000)	(12,000)	(12,000)	(12,000)	0	0.00%
560625.0000 - Clothing	(14,572)	(16,209)	(12,000)	(12,000)	(12,000)	(12,000)	0	0.00%
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**

2219 - JAG Grant Fund

The Justice Assistance Grant (JAG) Fund accounts for revenues and expenditures associated with the JAG program, the primary source of federal criminal justice funding available to units of local government. Grant awards are determined based on a statutory formula administered at the federal level and do not require a local match.

By federal statute, JAG proceeds are restricted to criminal justice purposes, defined as activities pertaining to crime prevention, crime reduction, or the enforcement of criminal law. Eligible expenditures include equipment, supplies, contractual support, training, technical assistance, and information systems in support of criminal justice functions. All expenditures are subject to federal grant compliance requirements in addition to the Village's standard procurement policies and purchasing controls.

2219 - JAG Grant Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
2219.42490.101	**0**	**0**	**0**	**(17,500)**	**(15,100)**	**0**	**0**	**0.00%**
Revenues / Funding Source	0	2,495	19,500	19,500	19,500	22,000	2,500	12.82%
Grant Revenue	0	2,495	19,500	19,500	19,500	22,000	2,500	12.82%
431400.0000 - Grant Revenue	0	2,495	19,500	19,500	19,500	22,000	2,500	12.82%
Expenses / Expenditure	0	(2,495)	(19,500)	(37,000)	(34,600)	(22,000)	(2,500)	12.82%
Contractual Services	0	0	0	0	0	0	0	0.00%
530667.0000 - External Support	0	0	0	0	0	0	0	0.00%
550663.0000 - Software Licenses & Updates	0	0	0	0	0	0	0	0.00%
Materials & Supplies	0	(2,495)	(19,500)	(27,400)	(25,000)	(22,000)	(2,500)	12.82%
560631.0000 - OPERATIONAL SUPPLIES	0	(2,495)	(19,500)	(27,400)	(25,000)	(22,000)	(2,500)	12.82%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Other Expenses	0	0	0	0	0	0	0	0.00%
530650.0000 - Conferences Training	0	0	0	0	0	0	0	0.00%
Capital Improvements	0	0	0	(9,600)	(9,600)	0	0	0.00%
570720.0000 - Computer Equipment	0	0	0	(9,600)	(9,600)	0	0	0.00%
Grand Total	**0**	**0**	**0**	**(17,500)**	**(15,100)**	**0**	**0**	**0.00%**

2310 - Sustainability Fund

The Village of Oak Park established a Sustainabiilty Fund in 2009 using grant funding. The original purpose of the fund was to support a staff position to advance Sustainability objectives. When the grant funding expired in 2011, the Village continued to support the staff position with a transfer from the Environmental Services Fund. Beginning in 2016 the Sustainability Fund began receiving revenue from the Community Choice Aggregation and in 2018 from the Retail Bag Fee. These revenue sources allowed the Sustainability Fund balance to grow.

The Sustainability Fund finances the operations of the Village's Office of Sustainability & Resilience, which partners with Village departments and external organizations to implement the Village's Climate Ready Oak Park Plan. The fund supports efforts to reduce community and municipal greenhouse gas emissions, increase community and infrastructure resilience to climate change impacts, protect and enhance local biodiversity, and advance triple-bottom-line sustainability initiatives consistent with the Village's diversity, equity, and inclusion goals.

The Office of Sustainability & Resilience provides subject-matter expertise and ongoing policy guidance to Village leadership and staff on environmental issues and oversees the Village's building energy programming and other initiatives aligned with the goals of the Climate Ready Oak Park Plan and the Village’s Board Goals. The Office also provides staff liaison support to the Environment and Energy Commission.

The Sustainability Fund is supported by a combination of dedicated revenues and interfund transfers. Dedicated revenue sources include the Village's Community Choice Aggregation (CCA) program contribution and proceeds from the Village retail bag fee. The fund also receives an interfund transfer from the Environmental Services Fund to support work conducted by the Office of Sustainability related to waste reduction efforts. Beginning in 2027, the Fund will receive an additional transfer from the Water & Sewer Fund. This new transfer is supporting a change in programmatic responsibility from Public Works to Sustainability to support programs related to household green infrastructure. This change was a result of the adoption of the Biodiversity & Green Infrastructure plan. This new transfer aligns with Village Board Goal 5.1.k related to the implementation of the green infrastructure plan.

In FY2027, the three FTE positions supporting the Office of Sustainability & Resilience are budgeted within the General Fund rather than the Sustainability Fund. This reflects a structural realignment of personnel costs, while the programmatic and operational expenditures of the Office continue to be financed through the Sustainability Fund. This change reflects the Village Board Goal 5.2.a which directs staff to structurally fund the Sustainability Fund to support programming.

2310 - Sustainability Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
2310.41020.101	**57,922**	**(506,239)**	**(450,000)**	**(801,475)**	**(1,358,350)**	**0**	**450,000**	**(100.00%)**
Revenues / Funding Source	231,756	246,483	1,776,978	1,776,978	280,000	0	(1,776,978)	(100.00%)
Intergovernmental	77,198	62,381	60,000	60,000	70,000	0	(60,000)	(100.00%)
441485.0000 - CCA CIVIC CONTRIBUTION	77,198	62,381	60,000	60,000	70,000	0	(60,000)	(100.00%)
Fines & Fees	154,558	175,810	160,000	160,000	210,000	0	(160,000)	(100.00%)
445459.0000 - BAG FEE - ENVIRON, SERV. - VOP	154,558	175,810	160,000	160,000	210,000	0	(160,000)	(100.00%)
Other Local Government	0	8,293	1,556,978	1,556,978	0	0	(1,556,978)	(100.00%)
441462.0000 - Miscellaneous Revenue	0	8,293	0	0	0	0	0	0.00%
491500.0000 - FUND BALANCE APPROPRIATION	0	0	1,556,978	1,556,978	0	0	(1,556,978)	(100.00%)
Expenses / Expenditure	(173,834)	(752,722)	(2,226,978)	(2,578,453)	(1,638,350)	0	2,226,978	(100.00%)
Personnel Services	(67,162)	(196,766)	(313,709)	(313,709)	(252,000)	0	313,709	(100.00%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
510501.0000 - Regular Salaries	(67,162)	(196,766)	(313,709)	(313,709)	(252,000)	0	313,709	(100.00%)
Fringe Benefits	(18,824)	(55,232)	(109,849)	(109,849)	(58,050)	0	109,849	(100.00%)
510519.0000 - Vacation Time Payout	0	(1,574)	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(62)	(163)	(279)	(279)	(150)	0	279	(100.00%)
520521.0000 - Health Insurance Expense	(11,756)	(31,230)	(70,713)	(70,713)	(27,000)	0	70,713	(100.00%)
520522.0000 - Social Security Expense	(3,958)	(11,358)	(19,451)	(19,451)	(15,000)	0	19,451	(100.00%)
520523.0000 - Medicare Expense	(926)	(2,656)	(4,550)	(4,550)	(3,500)	0	4,550	(100.00%)
520527.0000 - IMRF Contributions	(2,123)	(5,722)	(12,456)	(12,456)	(10,000)	0	12,456	(100.00%)
520537.0000 - HSA EMPLOYER EXPENSE	0	(2,529)	(2,400)	(2,400)	(2,400)	0	2,400	(100.00%)
Contractual Services	0	0	0	0	0	0	0	0.00%
530667.0000 - External Support	0	0	0	0	0	0	0	0.00%
Materials & Supplies	(540)	(392)	(4,920)	(4,920)	(1,500)	0	4,920	(100.00%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
550601.0000 - Printing	0	(392)	(2,000)	(2,000)	(500)	0	2,000	(100.00%)
550603.0000 - Postage	0	0	(220)	(220)	0	0	220	(100.00%)
550605.0000 - Travel & Mileage Reimbursement	0	0	(2,000)	(2,000)	(1,000)	0	2,000	(100.00%)
550606.0000 - Books & Subscriptions	0	0	0	0	0	0	0	0.00%
560620.0000 - Office Supplies	(540)	0	(500)	(500)	0	0	500	(100.00%)
560631.0000 - OPERATIONAL SUPPLIES	0	0	(200)	(200)	0	0	200	(100.00%)
Grants & Subsidies	(61,369)	(491,920)	(1,783,000)	(2,134,475)	(1,318,800)	0	1,783,000	(100.00%)
570668.0000 - ENERGY EFFICIENCY GRANT PROGRAMS	(16,484)	(107,600)	(750,000)	(750,000)	(200,000)	0	750,000	(100.00%)
570850.0000 - ON-SITE COMMUNITY SOLAR	0	0	0	0	0	0	0	0.00%
570851.0000 - SUSTAINABLE	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
VOP PROJECTS								
570852.0000 - BUILDING ENERGY USE & RESILIENCY	(21,925)	(233,704)	(675,000)	(750,000)	(800,000)	0	675,000	(100.00%)
570853.0000 - TRANSPORTATION - CLIMATE READY	0	(68,681)	(10,000)	(241,319)	(75,000)	0	10,000	(100.00%)
570854.0000 - CLIMATE RESILIENCE - NEIGHBORHOOD SCALE	0	0	(50,000)	(50,000)	(50,000)	0	50,000	(100.00%)
570855.0000 - COMMUNITY HEALTH & ENVIRONMENTAL QUALITY	0	0	(10,000)	(10,000)	(800)	0	10,000	(100.00%)
570856.0000 - SUSTAINABLE ECONOMIC DEVELOPMENT	0	(14,844)	(50,000)	(85,156)	(15,000)	0	50,000	(100.00%)
570857.0000 - HEALTHY & SUSTAINABLE FOOD	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
570858.0000 - WASTE REDUCTION	(9,549)	(2,400)	(20,000)	(20,000)	(8,000)	0	20,000	(100.00%)
570859.0000 - PARKS, PLANTS, AND BIODIVERSITY	(7,662)	(46,555)	(178,000)	(188,000)	(160,000)	0	178,000	(100.00%)
570860.0000 - CLIMATE PLAN ADMINISTRATION	(5,748)	(18,135)	(40,000)	(40,000)	(10,000)	0	40,000	(100.00%)
Other Expenses	(9,442)	(8,412)	(15,500)	(15,500)	(8,000)	0	15,500	(100.00%)
530650.0000 - Conferences Training	(642)	(1,702)	(7,000)	(7,000)	(4,000)	0	7,000	(100.00%)
550602.0000 - Membership Dues	(8,800)	(6,710)	(8,500)	(8,500)	(4,000)	0	8,500	(100.00%)
Capital Improvements	(16,497)	0	0	0	0	0	0	0.00%
570954.0000 - Street Lighting Improvements	0	0	0	0	0	0	0	0.00%
570967.0000 - Bicycle Plan Improvements	(16,497)	0	0	0	0	0	0	0.00%
2310.41027.101	**0**	**0**	**0**	**0**	**0**	**(1,427,820)**	**(1,427,820)**	**0.00%**
Revenues / Funding Source	0	0	0	0	0	350,000	350,000	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Intergovernmental	0	0	0	0	0	100,000	100,000	0.00%
441485.0000 - CCA CIVIC CONTRIBUTION	0	0	0	0	0	100,000	100,000	0.00%
Fines & Fees	0	0	0	0	0	250,000	250,000	0.00%
445459.0000 - BAG FEE - ENVIRON, SERV. - VOP	0	0	0	0	0	250,000	250,000	0.00%
Expenses / Expenditure	0	0	0	0	0	(1,777,820)	(1,777,820)	0.00%
Personnel Services	0	0	0	0	0	0	0	0.00%
510501.0000 - Regular Salaries	0	0	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	0	0	0	0	0	0	0	0.00%
520521.0000 - Health Insurance Expense	0	0	0	0	0	0	0	0.00%
520522.0000 - Social Security Expense	0	0	0	0	0	0	0	0.00%
520523.0000 - Medicare Expense	0	0	0	0	0	0	0	0.00%
520527.0000 - IMRF Contributions	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520537.0000 - HSA EMPLOYER EXPENSE	0	0	0	0	0	0	0	0.00%
Materials & Supplies	0	0	0	0	0	(5,320)	(5,320)	0.00%
550601.0000 - Printing	0	0	0	0	0	(2,000)	(2,000)	0.00%
550603.0000 - Postage	0	0	0	0	0	(220)	(220)	0.00%
550605.0000 - Travel & Mileage Reimbursement	0	0	0	0	0	(2,000)	(2,000)	0.00%
550606.0000 - Books & Subscriptions	0	0	0	0	0	0	0	0.00%
560620.0000 - Office Supplies	0	0	0	0	0	(500)	(500)	0.00%
560631.0000 - OPERATIONAL SUPPLIES	0	0	0	0	0	(600)	(600)	0.00%
Grants & Subsidies	0	0	0	0	0	(1,753,000)	(1,753,000)	0.00%
570668.0000 - ENERGY EFFICIENCY GRANT PROGRAMS	0	0	0	0	0	(750,000)	(750,000)	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
570850.0000 - ON-SITE COMMUNITY SOLAR	0	0	0	0	0	0	0	0.00%
570851.0000 - SUSTAINABLE VOP PROJECTS	0	0	0	0	0	0	0	0.00%
570852.0000 - BUILDING ENERGY USE & RESILIENCY	0	0	0	0	0	(650,000)	(650,000)	0.00%
570853.0000 - TRANSPORTATION - CLIMATE READY	0	0	0	0	0	(8,000)	(8,000)	0.00%
570854.0000 - CLIMATE RESILIENCE - NEIGHBORHOOD SCALE	0	0	0	0	0	(10,000)	(10,000)	0.00%
570855.0000 - COMMUNITY HEALTH & ENVIRONMENTAL QUALITY	0	0	0	0	0	0	0	0.00%
570856.0000 - SUSTAINABLE ECONOMIC DEVELOPMENT	0	0	0	0	0	(50,000)	(50,000)	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
570857.0000 - HEALTHY & SUSTAINABLE FOOD	0	0	0	0	0	0	0	0.00%
570858.0000 - WASTE REDUCTION	0	0	0	0	0	(20,000)	(20,000)	0.00%
570859.0000 - PARKS, PLANTS, AND BIODIVERSITY	0	0	0	0	0	(225,000)	(225,000)	0.00%
570860.0000 - CLIMATE PLAN ADMINISTRATION	0	0	0	0	0	(40,000)	(40,000)	0.00%
Other Expenses	0	0	0	0	0	(19,500)	(19,500)	0.00%
530650.0000 - Conferences Training	0	0	0	0	0	(11,000)	(11,000)	0.00%
550602.0000 - Membership Dues	0	0	0	0	0	(8,500)	(8,500)	0.00%
Capital Improvements	0	0	0	0	0	0	0	0.00%
570967.0000 - Bicycle Plan Improvements	0	0	0	0	0	0	0	0.00%
2310.41300.101	**261,700**	**793,325**	**450,000**	**450,000**	**445,000**	**50,000**	**(400,000)**	**(88.89%)**

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Revenues / Funding Source	261,700	793,325	450,000	450,000	445,000	50,000	(400,000)	(88.89%)
Investment	111,700	143,325	50,000	50,000	45,000	50,000	0	0.00%
461490.0000 - Interest Revenue	111,700	143,325	50,000	50,000	45,000	50,000	0	0.00%
Transfers In	150,000	650,000	400,000	400,000	400,000	0	(400,000)	(100.00%)
491401.0000 - Transfer From General Fund	0	500,000	250,000	250,000	250,000	0	(250,000)	(100.00%)
491440.0000 - Transfer From Water/Sewer Fund	0	0	0	0	0	0	0	0.00%
491455.0000 - TRANSFER FROM ENV. SRVC. FUND	150,000	150,000	150,000	150,000	150,000	0	(150,000)	(100.00%)
2310.99999.999	**0**	**0**	**0**	**0**	**0**	**270,000**	**270,000**	**0.00%**
Revenues / Funding Source	0	0	0	0	0	270,000	270,000	0.00%
Transfers In	0	0	0	0	0	270,000	270,000	0.00%
491401.0000 - Transfer From General Fund	0	0	0	0	0	0	0	0.00%
491440.0000 - Transfer From Water/Sewer Fund	0	0	0	0	0	120,000	120,000	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
491455.0000 - TRANSFER FROM ENV. SRVC. FUND	0	0	0	0	0	150,000	150,000	0.00%
Grand Total	**319,621**	**287,086**	**0**	**(351,475)**	**(913,350)**	**(1,107,820)**	**(1,107,820)**	**0.00%**

Debt Service Fund

The Village's **4025 - Debt Service Fund** accounts for resources dedicated to the repayment of principal and interest on the City's general governmental debt which are not dedicated to Special Revenue or Enterprise funds. Maintaining this fund helps ensure that all debt obligations are met as scheduled and that the Village complies with legal and financial requirements associated with its bonded debt. Detailed principal and interest schedules by bond issue can be found in the appendix.

4025 - Debt Service Fund

The Debt Service Fund accounts for the general debt of the Village. In 2027 the Village is modifying its abatement approach to debt service. Instead of budgeting and paying enterprise fund abated debt within Enterprise Funds, these abatements are reflected in the budget as transfers in to the Debt Service Fund. This approach consolidates the Village's debt service expenses within the Debt Service Fund and provides a clearer picture of the Village's annual debt service expenses. Annual Debt payments are funded through a portion of the Village’s property tax levy and the aforementioned transfers in.

4025 - Debt Service Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
4025.41300.101	**5,736,367**	**7,287,639**	**6,440,734**	**6,440,734**	**6,021,983**	**6,317,761**	**(122,973)**	**(1.91%)**
Revenues / Funding Source	5,741,492	7,291,139	6,446,734	6,446,734	6,025,983	6,325,761	(120,973)	(1.88%)
Investment	0	41,331	0	0	0	0	0	0.00%
461490.0000 - Interest Revenue	0	41,331	0	0	0	0	0	0.00%
Tax Revenues	4,891,492	6,309,807	5,016,897	5,016,897	5,016,897	6,325,761	1,308,864	26.09%
411401.0000 - Property Tax Levy	4,891,492	6,309,807	5,016,897	5,016,897	5,016,897	6,325,761	1,308,864	26.09%
Other Local Government	0	0	420,751	420,751	0	0	(420,751)	(100.00%)
491500.0000 - FUND BALANCE APPROPRIATION	0	0	420,751	420,751	0	0	(420,751)	(100.00%)
Transfers In	850,000	940,000	1,009,086	1,009,086	1,009,086	0	(1,009,086)	(100.00%)
491401.0000 - Transfer From General Fund	500,000	500,000	569,086	569,086	569,086	0	(569,086)	(100.00%)
491455.0000 - TRANSFER	350,000	440,000	440,000	440,000	440,000	0	(440,000)	(100.00%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
FROM ENV. SRVC. FUND								
Expenses / Expenditure	(5,125)	(3,500)	(6,000)	(6,000)	(4,000)	(8,000)	(2,000)	33.33%
Contractual Services	(5,125)	(3,500)	(6,000)	(6,000)	(4,000)	(8,000)	(2,000)	33.33%
530804.0000 - Bond Paying Agent Fees	(5,125)	(3,500)	(6,000)	(6,000)	(4,000)	(8,000)	(2,000)	33.33%
4025.41300.139	**(1,030,281)**	**(806,281)**	**(988,781)**	**(988,781)**	**(988,281)**	**0**	**988,781**	**(100.00%)**
Expenses / Expenditure	(1,030,281)	(806,281)	(988,781)	(988,781)	(988,281)	0	988,781	(100.00%)
Contractual Services	0	0	(500)	(500)	0	0	500	(100.00%)
530804.0000 - Bond Paying Agent Fees	0	0	(500)	(500)	0	0	500	(100.00%)
Debt Service	(1,030,281)	(806,281)	(988,281)	(988,281)	(988,281)	0	988,281	(100.00%)
581801.0000 - Bond Principal Payment	(800,000)	(600,000)	(800,000)	(800,000)	(800,000)	0	800,000	(100.00%)
581802.0000 - Bond Interest Expense	(230,281)	(206,281)	(188,281)	(188,281)	(188,281)	0	188,281	(100.00%)
4025.41300.141	**(253,403)**	**(253,403)**	**(253,403)**	**(253,403)**	**(253,403)**	**(265,344)**	**(11,941)**	**4.71%**
Expenses / Expenditure	(253,403)	(253,403)	(253,403)	(253,403)	(253,403)	(265,344)	(11,941)	4.71%
Debt Service	(253,403)	(253,403)	(253,403)	(253,403)	(253,403)	(265,344)	(11,941)	4.71%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
581802.0000 - Bond Interest Expense	(253,403)	(253,403)	(253,403)	(253,403)	(253,403)	(265,344)	(11,941)	4.71%
4025.41300.142	**(344,448)**	**(330,460)**	**(500)**	**(500)**	**(500)**	**0**	**500**	**(100.00%)**
Expenses / Expenditure	(344,448)	(330,460)	(500)	(500)	(500)	0	500	(100.00%)
Contractual Services	0	0	(500)	(500)	(500)	0	500	(100.00%)
591896.0000 - Payment To Escrow Agent	0	0	(500)	(500)	(500)	0	500	(100.00%)
Debt Service	(344,448)	(330,460)	0	0	0	0	0	0.00%
581801.0000 - Bond Principal Payment	(320,320)	(322,400)	0	0	0	0	0	0.00%
581802.0000 - Bond Interest Expense	(24,128)	(8,060)	0	0	0	0	0	0.00%
4025.41300.143	**0**	**0**	**0**	**0**	**0**	**(297,938)**	**(297,938)**	**0.00%**
Expenses / Expenditure	0	0	0	0	0	(297,938)	(297,938)	0.00%
Debt Service	0	0	0	0	0	(297,938)	(297,938)	0.00%
581801.0000 - Bond Principal Payment	0	0	0	0	0	(245,000)	(245,000)	0.00%
581802.0000 - Bond Interest	0	0	0	0	0	(52,938)	(52,938)	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Expense								
4025.41300.145	**(784,319)**	**(1,184,669)**	**(1,683,369)**	**(1,683,369)**	**(1,682,869)**	**0**	**1,683,369**	**(100.00%)**
Expenses / Expenditure	(784,319)	(1,184,669)	(1,683,369)	(1,683,369)	(1,682,869)	0	1,683,369	(100.00%)
Contractual Services	0	0	(500)	(500)	0	0	500	(100.00%)
530804.0000 - Bond Paying Agent Fees	0	0	(500)	(500)	0	0	500	(100.00%)
Debt Service	(784,319)	(1,184,669)	(1,682,869)	(1,682,869)	(1,682,869)	0	1,682,869	(100.00%)
581801.0000 - Bond Principal Payment	(155,000)	(560,000)	(1,075,000)	(1,075,000)	(1,075,000)	0	1,075,000	(100.00%)
581802.0000 - Bond Interest Expense	(629,319)	(624,669)	(607,869)	(607,869)	(607,869)	0	607,869	(100.00%)
4025.41300.148	**(561,508)**	**(573,425)**	**(241,755)**	**(241,755)**	**(241,255)**	**0**	**241,755**	**(100.00%)**
Expenses / Expenditure	(561,508)	(573,425)	(241,755)	(241,755)	(241,255)	0	241,755	(100.00%)
Contractual Services	0	0	(1,000)	(1,000)	(500)	0	1,000	(100.00%)
530804.0000 - Bond Paying Agent Fees	0	0	(500)	(500)	0	0	500	(100.00%)
591896.0000 - Payment To Escrow Agent	0	0	(500)	(500)	(500)	0	500	(100.00%)
Debt Service	(561,508)	(573,425)	(240,755)	(240,755)	(240,755)	0	240,755	(100.00%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
581801.0000 - Bond Principal Payment	(535,095)	(557,714)	(236,125)	(236,125)	(236,125)	0	236,125	(100.00%)
581802.0000 - Bond Interest Expense	(26,413)	(15,711)	(4,630)	(4,630)	(4,630)	0	4,630	(100.00%)
4025.41300.150	**(1,100,538)**	**(1,289,238)**	**(957,138)**	**(957,138)**	**(956,638)**	**(38,981)**	**918,157**	**(95.93%)**
Expenses / Expenditure	(1,100,538)	(1,289,238)	(957,138)	(957,138)	(956,638)	(38,981)	918,157	(95.93%)
Contractual Services	0	0	(500)	(500)	0	0	500	(100.00%)
530804.0000 - Bond Paying Agent Fees	0	0	(500)	(500)	0	0	500	(100.00%)
Debt Service	(1,100,538)	(1,289,238)	(956,638)	(956,638)	(956,638)	(38,981)	917,657	(95.93%)
581801.0000 - Bond Principal Payment	(710,000)	(920,000)	(615,000)	(615,000)	(615,000)	0	615,000	(100.00%)
581802.0000 - Bond Interest Expense	(390,538)	(369,238)	(341,638)	(341,638)	(341,638)	(38,981)	302,657	(88.59%)
4025.41300.154	**(478,388)**	**(480,288)**	**(477,388)**	**(477,388)**	**(476,888)**	**(34,875)**	**442,513**	**(92.69%)**
Expenses / Expenditure	(478,388)	(480,288)	(477,388)	(477,388)	(476,888)	(34,875)	442,513	(92.69%)
Contractual Services	0	0	(500)	(500)	0	0	500	(100.00%)
530804.0000 - Bond Paying	0	0	(500)	(500)	0	0	500	(100.00%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Agent Fees								
Debt Service	(478,388)	(480,288)	(476,888)	(476,888)	(476,888)	(34,875)	442,013	(92.69%)
581801.0000 - Bond Principal Payment	(270,000)	(280,000)	(285,000)	(285,000)	(285,000)	0	285,000	(100.00%)
581802.0000 - Bond Interest Expense	(208,388)	(200,288)	(191,888)	(191,888)	(191,888)	(34,875)	157,013	(81.83%)
4025.41300.160	**(1,234,400)**	**(1,734,100)**	**(1,838,400)**	**(1,838,400)**	**(1,837,900)**	**0**	**1,838,400**	**(100.00%)**
Expenses / Expenditure	(1,234,400)	(1,734,100)	(1,838,400)	(1,838,400)	(1,837,900)	0	1,838,400	(100.00%)
Contractual Services	0	0	(500)	(500)	0	0	500	(100.00%)
530804.0000 - Bond Paying Agent Fees	0	0	(500)	(500)	0	0	500	(100.00%)
Debt Service	(1,234,400)	(1,734,100)	(1,837,900)	(1,837,900)	(1,837,900)	0	1,837,900	(100.00%)
581801.0000 - Bond Principal Payment	(1,010,000)	(1,540,000)	(1,690,000)	(1,690,000)	(1,690,000)	0	1,690,000	(100.00%)
581802.0000 - Bond Interest Expense	(224,400)	(194,100)	(147,900)	(147,900)	(147,900)	0	147,900	(100.00%)
4025.41300.161	**0**	**0**	**0**	**0**	**0**	**(6,626,000)**	**(6,626,000)**	**0.00%**
Expenses / Expenditure	0	0	0	0	0	(6,626,000)	(6,626,000)	0.00%
Contractual Services	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
530804.0000 - Bond Paying Agent Fees	0	0	0	0	0	0	0	0.00%
530805.0000 - Bond Issuance Fees	0	0	0	0	0	0	0	0.00%
591896.0000 - Payment To Escrow Agent	0	0	0	0	0	0	0	0.00%
Debt Service	0	0	0	0	0	(6,626,000)	(6,626,000)	0.00%
581801.0000 - Bond Principal Payment	0	0	0	0	0	(4,525,000)	(4,525,000)	0.00%
581802.0000 - Bond Interest Expense	0	0	0	0	0	(2,101,000)	(2,101,000)	0.00%
4025.41300.162	**0**	**0**	**0**	**0**	**0**	**(1,023,438)**	**(1,023,438)**	**0.00%**
Expenses / Expenditure	0	0	0	0	0	(1,023,438)	(1,023,438)	0.00%
Contractual Services	0	0	0	0	0	0	0	0.00%
530804.0000 - Bond Paying Agent Fees	0	0	0	0	0	0	0	0.00%
530805.0000 - Bond Issuance Fees	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
591896.0000 - Payment To Escrow Agent	0	0	0	0	0	0	0	0.00%
Debt Service	0	0	0	0	0	(1,023,438)	(1,023,438)	0.00%
581801.0000 - Bond Principal Payment	0	0	0	0	0	(165,000)	(165,000)	0.00%
581802.0000 - Bond Interest Expense	0	0	0	0	0	(858,438)	(858,438)	0.00%
4025.41300.163	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenses / Expenditure	0	0	0	0	0	0	0	0.00%
Debt Service	0	0	0	0	0	0	0	0.00%
581801.0000 - Bond Principal Payment	0	0	0	0	0	0	0	0.00%
581802.0000 - Bond Interest Expense	0	0	0	0	0	0	0	0.00%
4025.99999.999	**0**	**0**	**0**	**0**	**0**	**1,960,815**	**1,960,815**	**0.00%**
Revenues / Funding Source	0	0	0	0	0	1,960,815	1,960,815	0.00%
Transfers In	0	0	0	0	0	1,960,815	1,960,815	0.00%
491401.0000 - Transfer From	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
General Fund								
491440.0000 - Transfer From Water/Sewer Fund	0	0	0	0	0	486,187	486,187	0.00%
491455.0000 - TRANSFER FROM ENV. SRVC. FUND	0	0	0	0	0	440,000	440,000	0.00%
491460.0000 - Transfer From Parking Fund	0	0	0	0	0	1,034,628	1,034,628	0.00%
491495.0000 - Transfer From CIP Fund	0	0	0	0	0	0	0	0.00%
Grand Total	**(50,917)**	**635,775**	**0**	**0**	**(415,751)**	**(8,000)**	**(8,000)**	**0.00%**

Enterprise Funds

The Village maintains the following three Enterprise Funds:

5040 - Water/Sewer Fund
5055 - Environmental Services Fund
5060 - Parking Fund

Enterprise funds are a category of proprietary fund used by local governments to account for services that operate similarly to private business enterprises. Unlike governmental funds — which are supported primarily through taxes and intergovernmental revenues — enterprise funds are financed predominantly through user fees charged directly to the customers of a specific service. This self-supporting structure ensures that the costs of providing a service are borne by those who benefit from it rather than the broader taxpaying public. Common municipal examples include water and sewer utilities, solid waste collection, and parking systems.

Capital improvements within enterprise funds may be financed through revenue bonds, with debt service typically abated from the property tax levy and repaid directly from user fee revenues. Although enterprise funds operate with a degree of financial independence, they remain subject to the same procurement policies, purchasing controls, and fiscal oversight that govern all Village funds.

Enterprise funds are reported as proprietary funds in the Village's annual comprehensive financial report (ACFR) in accordance with Generally Accepted Accounting Principles (GAAP) as established by the Governmental Accounting Standards Board (GASB). Proprietary funds use the full accrual basis of accounting, under which revenues are recognized when earned and expenses are recognized when incurred — consistent with private sector accounting treatment. This distinguishes enterprise funds from governmental funds, which use the modified accrual basis of accounting.

5040 - Water/Sewer Fund

The Water/Sewer Fund is an enterprise fund that finances the delivery, distribution, and maintenance of the Village's water and sewer infrastructure. The fund supports an extensive utility system comprising 105 miles of watermains, 3 water pumping stations, 1,300 fire hydrants, 1,350 water valves, 104 miles of sewers, 6,500 catch basins, and 2,000 manholes.

Water Services

The Water & Sewer Fund finances the delivery of safe, potable water to Village residents and businesses, as well as fire suppression services. Water is purchased directly from the City of Chicago, stored at several sites throughout the Village, and distributed through the watermain system. Fund-supported activities include emergency watermain replacement, valve and hydrant repair and exercising, water meter and pumping equipment repair and replacement, and underground utility locating services through the JULIE one-call system. Revenues for the water component are generated through quarterly metered charges to system users, with rates established based on the City of Chicago's delivery charges in conjunction with the Village's own operating expenses and programming costs.

Sewer Services

The Water & Sewer Fund also finances the Village's sewer collection system, through which sewage is conveyed to the interceptor sewers of the Metropolitan Water Reclamation District of Greater Chicago (MWRDGC) for treatment and discharge. The Village does not pay the MWRDGC directly for discharge to its interceptor system; rather, property owners are assessed for sewer service through their property tax bills. Revenues for the sewer component are collected as a portion of the utility charges assessed to water system users.

5040 - Water/Sewer Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
5040.00000.000	**1,015**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Revenues / Funding Source	1,015	0	0	0	0	0	0	0.00%
Water Sales	1,015	0	0	0	0	0	0	0.00%
444401.0000 - Utility Sales	1,015	0	0	0	0	0	0	0.00%
444402.0000 - Meter Charges	0	0	0	0	0	0	0	0.00%
5040.41300.101	**7,917,817**	**(2,904,763)**	**10,857,893**	**10,857,893**	**(1,398,050)**	**1,565,358**	**(9,292,535)**	**(85.58%)**
Revenues / Funding Source	666,977	672,818	17,753,496	17,753,496	5,400,000	1,875,000	(15,878,496)	(89.44%)
Investment	666,977	672,818	375,000	375,000	400,000	375,000	0	0.00%
461490.0000 - Interest Revenue	666,977	672,818	375,000	375,000	400,000	375,000	0	0.00%
Other Local Government	0	0	17,378,496	17,378,496	5,000,000	1,500,000	(15,878,496)	(91.37%)
491500.0000 - FUND BALANCE APPROPRIATION	0	0	11,378,496	11,378,496	0	0	(11,378,496)	(100.00%)
493800.0000 - Bond Proceeds	0	0	6,000,000	6,000,000	5,000,000	1,500,000	(4,500,000)	(75.00%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Expenses / Expenditure	7,250,840	(3,577,581)	(6,895,603)	(6,895,603)	(6,798,050)	(309,642)	6,585,961	(95.51%)
Non Cash	8,169,551	(2,653,118)	0	0	0	0	0	0.00%
580700.0000 - Bad Debt Expense	0	(3,644)	0	0	0	0	0	0.00%
580898.0000 - Amortization	51,861	51,858	0	0	0	0	0	0.00%
580899.0000 - Depreciation Expense	(2,225,723)	(2,701,332)	0	0	0	0	0	0.00%
580999.0000 - Less Fixed Assets Capitalized	10,343,413	0	0	0	0	0	0	0.00%
Personnel Services	(120,379)	(101,449)	(108,034)	(108,034)	(115,000)	(118,471)	(10,437)	9.66%
510501.0000 - Regular Salaries	(120,379)	(101,436)	(107,784)	(107,784)	(115,000)	(118,371)	(10,587)	9.82%
510503.0000 - Overtime	0	(13)	(250)	(250)	0	(100)	150	(60.00%)
Fringe Benefits	(43,978)	(52,532)	(34,069)	(34,069)	(32,050)	(37,670)	(3,601)	10.57%
520520.0000 - Life Insurance Expense	(186)	(170)	(186)	(186)	(50)	(186)	0	0.00%
520521.0000 - Health Insurance Expense	(31,397)	(18,798)	(21,355)	(21,355)	(19,000)	(24,984)	(3,629)	16.99%
520522.0000 - Social Security	(6,962)	(5,970)	(6,684)	(6,684)	(6,800)	(7,339)	(655)	9.80%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Expense								
520523.0000 - Medicare Expense	(1,628)	(1,396)	(1,564)	(1,564)	(1,600)	(1,716)	(152)	9.74%
520527.0000 - IMRF Contributions	(3,805)	(26,198)	(4,280)	(4,280)	(4,600)	(3,445)	835	(19.52%)
Contractual Services	(124,042)	(137,974)	(125,000)	(125,000)	(43,000)	(125,000)	0	0.00%
530660.0000 - General Contractuals	(15,137)	(21,757)	(20,000)	(20,000)	(18,000)	(20,000)	0	0.00%
530675.0000 - Bank Charges	(108,905)	(116,217)	(105,000)	(105,000)	(25,000)	(105,000)	0	0.00%
Materials & Supplies	(30,313)	(32,508)	(26,500)	(26,500)	(8,000)	(26,500)	0	0.00%
550601.0000 - Printing	(846)	(994)	(1,000)	(1,000)	(1,000)	(1,000)	0	0.00%
550603.0000 - Postage	(29,467)	(31,514)	(25,000)	(25,000)	(7,000)	(25,000)	0	0.00%
550605.0000 - Travel & Mileage Reimbursement	0	0	(200)	(200)	0	(200)	0	0.00%
560620.0000 - Office Supplies	0	0	(300)	(300)	0	(300)	0	0.00%
Other Expenses	0	0	(2,000)	(2,000)	0	(2,000)	0	0.00%
530650.0000 - Conferences	0	0	(2,000)	(2,000)	0	(2,000)	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Training								
Capital Improvements	0	0	0	0	0	0	0	0.00%
570711.0000 - Software	0	0	0	0	0	0	0	0.00%
Transfers Out	(600,000)	(600,000)	(6,600,000)	(6,600,000)	(6,600,000)	0	6,600,000	(100.00%)
591826.0000 - Transfer To Sir Fund	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	0	600,000	(100.00%)
591850.0000 - TRANSFER TO SUSTAINABILITY	0	0	0	0	0	0	0	0.00%
591895.0000 - Transfer To Cip Fund	0	0	(6,000,000)	(6,000,000)	(6,000,000)	0	6,000,000	(100.00%)
5040.41300.142	**(22,630)**	**(11,315)**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenses / Expenditure	(22,630)	(11,315)	0	0	0	0	0	0.00%
Debt Service	(22,630)	(11,315)	0	0	0	0	0	0.00%
581801.0000 - Bond Principal Payment	0	0	0	0	0	0	0	0.00%
581802.0000 - Bond Interest Expense	(22,630)	(11,315)	0	0	0	0	0	0.00%
5040.41300.148	**(7,820)**	**6,912**	**(74,975)**	**(74,975)**	**(74,975)**	**0**	**74,975**	**(100.00%)**

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Expenses / Expenditure	(7,820)	6,912	(74,975)	(74,975)	(74,975)	0	74,975	(100.00%)
Debt Service	(7,820)	6,912	(74,975)	(74,975)	(74,975)	0	74,975	(100.00%)
581801.0000 - Bond Principal Payment	0	0	(73,505)	(73,505)	(73,505)	0	73,505	(100.00%)
581802.0000 - Bond Interest Expense	(7,820)	6,912	(1,470)	(1,470)	(1,470)	0	1,470	(100.00%)
5040.41300.157	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenses / Expenditure	0	0	0	0	0	0	0	0.00%
Debt Service	0	0	0	0	0	0	0	0.00%
581801.0000 - Bond Principal Payment	0	0	0	0	0	0	0	0.00%
581802.0000 - Bond Interest Expense	0	0	0	0	0	0	0	0.00%
5040.41300.162	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenses / Expenditure	0	0	0	0	0	0	0	0.00%
Debt Service	0	0	0	0	0	0	0	0.00%
581801.0000 - Bond Principal Payment	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
581802.0000 - Bond Interest Expense	0	0	0	0	0	0	0	0.00%
5040.41999.999	**(332,440)**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenses / Expenditure	(332,440)	0	0	0	0	0	0	0.00%
Non Cash	(332,440)	0	0	0	0	0	0	0.00%
580899.0000 - Depreciation Expense	(332,440)	0	0	0	0	0	0	0.00%
5040.43730.101	**16,028,777**	**16,526,747**	**15,522,245**	**15,476,598**	**16,127,806**	**19,244,895**	**3,722,650**	**23.98%**
Revenues / Funding Source	16,221,010	17,001,255	15,788,948	15,788,948	16,339,600	19,503,274	3,714,326	23.52%
Water Sales	16,221,957	16,887,358	15,784,948	15,784,948	16,325,000	19,499,274	3,714,326	23.53%
444401.0000 - Utility Sales	15,890,578	16,576,360	15,534,948	15,534,948	16,000,000	19,224,274	3,689,326	23.75%
444402.0000 - Meter Charges	152,978	101,649	100,000	100,000	100,000	100,000	0	0.00%
444403.0000 - Penalty Charges	178,401	209,350	150,000	150,000	225,000	175,000	25,000	16.67%
Charges for Services	25,458	4,107	4,000	4,000	5,000	4,000	0	0.00%
441464.0000 - Scrap Revenue	25,458	4,107	4,000	4,000	5,000	4,000	0	0.00%
Other Local Government	(26,405)	109,790	0	0	9,600	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
441462.0000 - Miscellaneous Revenue	1,695	109,790	0	0	9,000	0	0	0.00%
441475.0000 - Recovered Damages	(28,100)	0	0	0	600	0	0	0.00%
Grant Revenue	0	0	0	0	0	0	0	0.00%
431400.0000 - Grant Revenue	0	0	0	0	0	0	0	0.00%
Expenses / Expenditure	(192,233)	(474,508)	(266,703)	(312,350)	(211,794)	(258,379)	8,324	(3.12%)
Personnel Services	(169,732)	(130,884)	(147,175)	(147,175)	(94,000)	(140,923)	6,252	(4.25%)
510501.0000 - Regular Salaries	(169,732)	(130,884)	(147,175)	(147,175)	(94,000)	(140,923)	6,252	(4.25%)
Fringe Benefits	153,446	(123,210)	(49,428)	(49,428)	(28,680)	(49,256)	172	(0.35%)
520520.0000 - Life Insurance Expense	(85)	(93)	(141)	(141)	(80)	(139)	2	(1.06%)
520521.0000 - Health Insurance Expense	(28,941)	(30,515)	(32,181)	(32,181)	(18,000)	(34,235)	(2,054)	6.38%
520522.0000 - Social Security Expense	(9,417)	(8,497)	(9,126)	(9,126)	(5,600)	(8,737)	389	(4.26%)
520523.0000 - Medicare Expense	(2,203)	(1,988)	(2,136)	(2,136)	(1,300)	(2,043)	93	(4.34%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520527.0000 - IMRF Contributions	(4,840)	(33,542)	(5,844)	(5,844)	(3,700)	(4,101)	1,743	(29.83%)
520528.0000 - S125 Admin. Expenses	205,444	0	0	0	0	0	0	0.00%
520900.0000 - Change in NPO	(6,512)	(48,576)	0	0	0	0	0	0.00%
Contractual Services	(161,086)	(206,051)	(47,500)	(80,844)	(57,464)	(42,500)	5,000	(10.53%)
530667.0000 - External Support	(159,183)	(204,481)	(45,000)	(78,344)	(54,964)	(40,000)	5,000	(11.11%)
540690.0000 - Telecommunication Charges	(1,903)	(1,570)	(2,500)	(2,500)	(2,500)	(2,500)	0	0.00%
Materials & Supplies	(5,496)	(4,584)	(7,500)	(7,650)	(5,000)	(11,700)	(4,200)	56.00%
550601.0000 - Printing	0	0	0	0	0	(5,000)	(5,000)	0.00%
550603.0000 - Postage	(12)	(150)	0	(150)	0	(200)	(200)	0.00%
550652.0000 - Legal Postings and Doc. Fees	(763)	(448)	(1,500)	(1,500)	0	(1,500)	0	0.00%
550671.0000 - Office Machine Service	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
560620.0000 - Office Supplies	0	0	0	0	0	0	0	0.00%
560625.0000 - Clothing	(4,722)	(3,987)	(6,000)	(6,000)	(5,000)	(5,000)	1,000	(16.67%)
Other Expenses	(9,363)	(9,778)	(15,100)	(15,100)	(14,650)	(14,000)	1,100	(7.28%)
530650.0000 - Conferences Training	(8,401)	(8,650)	(13,600)	(13,600)	(13,500)	(12,500)	1,100	(8.09%)
550602.0000 - Membership Dues	(962)	(1,128)	(1,500)	(1,500)	(1,150)	(1,500)	0	0.00%
Capital Improvements	0	0	0	(12,153)	(12,000)	0	0	0.00%
570707.0000 - Capital Improvements	0	0	0	(12,153)	(12,000)	0	0	0.00%
5040.43730.776	**(9,133,240)**	**(8,914,171)**	**(10,760,324)**	**(11,142,258)**	**(9,747,750)**	**(10,898,997)**	**(138,673)**	**1.29%**
Revenues / Funding Source	0	0	0	0	0	0	0	0.00%
Other Local Government	0	0	0	0	0	0	0	0.00%
441462.0000 - Miscellaneous Revenue	0	0	0	0	0	0	0	0.00%
Expenses / Expenditure	(9,133,240)	(8,914,171)	(10,760,324)	(11,142,258)	(9,747,750)	(10,898,997)	(138,673)	1.29%
Personnel Services	(300,102)	(233,731)	(279,997)	(279,997)	(187,400)	(282,106)	(2,109)	0.75%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
510501.0000 - Regular Salaries	(281,321)	(218,814)	(269,997)	(269,997)	(174,000)	(269,106)	891	(0.33%)
510503.0000 - Overtime	(18,781)	(14,917)	(10,000)	(10,000)	(13,400)	(13,000)	(3,000)	30.00%
Fringe Benefits	(76,745)	(120,012)	(87,627)	(87,627)	(54,950)	(101,241)	(13,614)	15.54%
510509.0000 - Comp Time Payout	(1,926)	(1,072)	0	0	0	0	0	0.00%
510519.0000 - Vacation Time Payout	(2,097)	(1,930)	0	0	(1,650)	0	0	0.00%
520520.0000 - Life Insurance Expense	(279)	(201)	(279)	(279)	(150)	(279)	0	0.00%
520521.0000 - Health Insurance Expense	(40,360)	(34,002)	(55,969)	(55,969)	(32,000)	(72,545)	(16,576)	29.62%
520522.0000 - Social Security Expense	(18,210)	(14,113)	(16,742)	(16,742)	(11,000)	(16,685)	57	(0.34%)
520523.0000 - Medicare Expense	(4,259)	(3,301)	(3,916)	(3,916)	(2,650)	(3,902)	14	(0.36%)
520527.0000 - IMRF Contributions	(9,613)	(65,394)	(10,721)	(10,721)	(7,500)	(7,831)	2,890	(26.96%)
Contractual Services	(241,520)	(229,448)	(318,200)	(318,200)	(295,400)	(318,650)	(450)	0.14%
530660.0000 - General	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Contractuals								
530667.0000 - External Support	(86,452)	(68,596)	(116,300)	(116,300)	(100,000)	(116,750)	(450)	0.39%
540674.0000 - Property Repair	(22,012)	(11,978)	(43,500)	(43,500)	(43,500)	(43,500)	0	0.00%
540690.0000 - Telecommunication Charges	(2,835)	(2,740)	(3,400)	(3,400)	(3,400)	(3,400)	0	0.00%
540692.0000 - Electricity	(127,646)	(142,981)	(150,000)	(150,000)	(145,000)	(150,000)	0	0.00%
540693.0000 - Natural Gas	(2,577)	(3,153)	(5,000)	(5,000)	(3,500)	(5,000)	0	0.00%
Materials & Supplies	(7,988,881)	(8,255,141)	(8,730,000)	(8,730,000)	(8,700,000)	(8,682,000)	48,000	(0.55%)
560631.0000 - OPERATIONAL SUPPLIES	(26,338)	(22,222)	(30,000)	(30,000)	(300,000)	(30,000)	0	0.00%
560691.0000 - City Of Chicago Water Expense	(7,962,542)	(8,232,919)	(8,700,000)	(8,700,000)	(8,400,000)	(8,652,000)	48,000	(0.55%)
Capital Improvements	(525,992)	(75,838)	(1,344,500)	(1,726,434)	(510,000)	(1,515,000)	(170,500)	12.68%
570707.0000 - Capital Improvements	(478,450)	(62,122)	(1,334,500)	(1,716,434)	(500,000)	(1,515,000)	(180,500)	13.53%
570710.0000 - Equipment	(47,542)	(13,716)	(10,000)	(10,000)	(10,000)	0	10,000	(100.00%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
5040.43730.777	**(6,993,013)**	**(1,119,262)**	**(8,034,876)**	**(8,896,563)**	**(7,347,170)**	**(5,081,260)**	**2,953,616**	**(36.76%)**
Expenses / Expenditure	(6,993,013)	(1,119,262)	(8,034,876)	(8,896,563)	(7,347,170)	(5,081,260)	2,953,616	(36.76%)
Personnel Services	(259,631)	(330,465)	(359,805)	(359,805)	(291,000)	(374,762)	(14,957)	4.16%
510501.0000 - Regular Salaries	(238,299)	(296,543)	(329,805)	(329,805)	(261,000)	(344,762)	(14,957)	4.54%
510503.0000 - Overtime	(21,331)	(33,922)	(30,000)	(30,000)	(30,000)	(30,000)	0	0.00%
Fringe Benefits	(74,705)	(143,704)	(106,956)	(106,956)	(85,270)	(129,297)	(22,341)	20.89%
510519.0000 - Vacation Time Payout	0	(3,232)	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(151)	(290)	(405)	(405)	(220)	(398)	7	(1.83%)
520521.0000 - Health Insurance Expense	(47,522)	(56,204)	(68,220)	(68,220)	(52,500)	(92,065)	(23,845)	34.95%
520522.0000 - Social Security Expense	(15,290)	(19,780)	(20,450)	(20,450)	(17,500)	(21,375)	(925)	4.52%
520523.0000 - Medicare Expense	(3,577)	(4,627)	(4,785)	(4,785)	(4,050)	(4,999)	(214)	4.47%
520527.0000 - IMRF Contributions	(8,164)	(59,571)	(13,096)	(13,096)	(11,000)	(10,033)	3,063	(23.39%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520537.0000 - HSA EMPLOYER EXPENSE	0	0	0	0	0	(427)	(427)	0.00%
Contractual Services	(413,684)	(409,120)	(719,115)	(730,056)	(703,400)	(830,200)	(111,085)	15.45%
530667.0000 - External Support	(410,874)	(405,527)	(709,915)	(720,856)	(700,000)	(821,000)	(111,085)	15.65%
540690.0000 - Telecommunication Charges	(2,810)	(3,593)	(9,200)	(9,200)	(3,400)	(9,200)	0	0.00%
Materials & Supplies	(205,973)	(214,186)	(258,000)	(280,386)	(260,000)	(292,500)	(34,500)	13.37%
560631.0000 - OPERATIONAL SUPPLIES	(172,264)	(181,883)	(210,000)	(232,386)	(225,000)	(230,000)	(20,000)	9.52%
560633.0000 - Roadway Maintenance	(33,708)	(32,303)	(48,000)	(48,000)	(35,000)	(62,500)	(14,500)	30.21%
Capital Improvements	(6,039,022)	(21,786)	(6,591,000)	(7,419,360)	(6,007,500)	(3,454,500)	3,136,500	(47.59%)
570707.0000 - Capital Improvements	(5,941,146)	11,837	(6,583,500)	(7,411,860)	(6,000,000)	(3,234,500)	3,349,000	(50.87%)
570710.0000 - Equipment	(5,809)	(5,336)	(7,500)	(7,500)	(7,500)	0	7,500	(100.00%)
570711.0000 - Software	0	(25,910)	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
570750.0000 - Vehicles	(92,066)	(2,378)	0	0	0	(220,000)	(220,000)	0.00%
5040.43730.778	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenses / Expenditure	0	0	0	0	0	0	0	0.00%
Materials & Supplies	0	0	0	0	0	0	0	0.00%
560631.0000 - OPERATIONAL SUPPLIES	0	0	0	0	0	0	0	0.00%
5040.43730.781	**0**	**0**	**0**	**0**	**0**	**(3,182,500)**	**(3,182,500)**	**0.00%**
Expenses / Expenditure	0	0	0	0	0	(3,182,500)	(3,182,500)	0.00%
Capital Improvements	0	0	0	0	0	(3,182,500)	(3,182,500)	0.00%
570707.0000 - Capital Improvements	0	0	0	0	0	(3,182,500)	(3,182,500)	0.00%
570750.0000 - Vehicles	0	0	0	0	0	0	0	0.00%
5040.43750.101	**4,060,415**	**4,194,020**	**4,975,713**	**4,975,713**	**4,974,560**	**4,684,974**	**(290,739)**	**(5.84%)**
Revenues / Funding Source	4,242,118	4,412,837	5,178,316	5,178,316	5,100,000	4,880,153	(298,163)	(5.76%)
Water Sales	4,242,118	4,412,837	5,178,316	5,178,316	5,100,000	4,880,153	(298,163)	(5.76%)
444401.0000 - Utility Sales	4,242,118	4,412,837	5,178,316	5,178,316	5,100,000	4,880,153	(298,163)	(5.76%)
Expenses / Expenditure	(181,703)	(218,818)	(202,603)	(202,603)	(125,440)	(195,179)	7,424	(3.66%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Personnel Services	(134,014)	(143,891)	(147,175)	(147,175)	(92,000)	(140,923)	6,252	(4.25%)
510501.0000 - Regular Salaries	(134,014)	(143,891)	(147,175)	(147,175)	(92,000)	(140,923)	6,252	(4.25%)
Fringe Benefits	(43,109)	(71,003)	(49,428)	(49,428)	(28,440)	(49,256)	172	(0.35%)
520520.0000 - Life Insurance Expense	(85)	(93)	(141)	(141)	(80)	(139)	2	(1.06%)
520521.0000 - Health Insurance Expense	(28,941)	(30,515)	(32,181)	(32,181)	(18,000)	(34,235)	(2,054)	6.38%
520522.0000 - Social Security Expense	(7,957)	(8,491)	(9,126)	(9,126)	(5,500)	(8,737)	389	(4.26%)
520523.0000 - Medicare Expense	(1,861)	(1,986)	(2,136)	(2,136)	(1,260)	(2,043)	93	(4.34%)
520527.0000 - IMRF Contributions	(4,265)	(29,918)	(5,844)	(5,844)	(3,600)	(4,101)	1,743	(29.83%)
Contractual Services	0	0	0	0	0	0	0	0.00%
530667.0000 - External Support	0	0	0	0	0	0	0	0.00%
Materials & Supplies	(4,580)	(3,924)	(6,000)	(6,000)	(5,000)	(5,000)	1,000	(16.67%)
560620.0000 - Office Supplies	0	0	0	0	0	0	0	0.00%
560625.0000 - Clothing	(4,580)	(3,924)	(6,000)	(6,000)	(5,000)	(5,000)	1,000	(16.67%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
5040.43750.776	**0**	**0**	**0**	**0**	**0**	**(10,000)**	**(10,000)**	**0.00%**
Expenses / Expenditure	0	0	0	0	0	(10,000)	(10,000)	0.00%
Capital Improvements	0	0	0	0	0	(10,000)	(10,000)	0.00%
570710.0000 - Equipment	0	0	0	0	0	(10,000)	(10,000)	0.00%
5040.43750.777	**0**	**0**	**0**	**0**	**0**	**(7,500)**	**(7,500)**	**0.00%**
Expenses / Expenditure	0	0	0	0	0	(7,500)	(7,500)	0.00%
Capital Improvements	0	0	0	0	0	(7,500)	(7,500)	0.00%
570707.0000 - Capital Improvements	0	0	0	0	0	0	0	0.00%
570710.0000 - Equipment	0	0	0	0	0	(7,500)	(7,500)	0.00%
5040.43750.781	**(5,229,417)**	**(1,426,068)**	**(12,485,676)**	**(13,325,856)**	**(11,636,245)**	**(2,976,940)**	**9,508,736**	**(76.16%)**
Expenses / Expenditure	(5,229,417)	(1,426,068)	(12,485,676)	(13,325,856)	(11,636,245)	(2,976,940)	9,508,736	(76.16%)
Personnel Services	(260,255)	(330,275)	(349,805)	(349,805)	(291,000)	(374,762)	(24,957)	7.13%
510501.0000 - Regular Salaries	(238,931)	(296,362)	(329,805)	(329,805)	(261,000)	(344,762)	(14,957)	4.54%
510503.0000 - Overtime	(21,323)	(33,913)	(20,000)	(20,000)	(30,000)	(30,000)	(10,000)	50.00%
Fringe Benefits	(75,081)	(140,299)	(106,956)	(106,956)	(85,245)	(129,297)	(22,341)	20.89%
520520.0000 - Life Insurance Expense	(151)	(290)	(405)	(405)	(220)	(398)	7	(1.83%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520521.0000 - Health Insurance Expense	(47,831)	(56,203)	(68,220)	(68,220)	(52,500)	(92,065)	(23,845)	34.95%
520522.0000 - Social Security Expense	(15,323)	(19,569)	(20,450)	(20,450)	(17,500)	(21,375)	(925)	4.52%
520523.0000 - Medicare Expense	(3,582)	(4,575)	(4,785)	(4,785)	(4,025)	(4,999)	(214)	4.47%
520527.0000 - IMRF Contributions	(8,193)	(59,662)	(13,096)	(13,096)	(11,000)	(10,033)	3,063	(23.39%)
520537.0000 - HSA EMPLOYER EXPENSE	0	0	0	0	0	(427)	(427)	0.00%
Contractual Services	(434,268)	(374,120)	(549,915)	(549,915)	(525,000)	(612,880)	(62,965)	11.45%
530667.0000 - External Support	(434,268)	(374,120)	(549,915)	(549,915)	(525,000)	(612,880)	(62,965)	11.45%
Materials & Supplies	(46,168)	(40,456)	(63,000)	(63,000)	(50,000)	(77,500)	(14,500)	23.02%
560631.0000 - OPERATIONAL SUPPLIES	(12,460)	(8,153)	(15,000)	(15,000)	(15,000)	(15,000)	0	0.00%
560633.0000 - Roadway Maintenance	(33,709)	(32,303)	(48,000)	(48,000)	(35,000)	(62,500)	(14,500)	30.21%
Capital Improvements	(4,413,646)	(540,917)	(11,416,000)	(12,256,180)	(10,685,000)	(1,782,500)	9,633,500	(84.39%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
570707.0000 - Capital Improvements	(4,343,732)	(558,919)	(10,723,500)	(11,563,680)	(10,000,000)	(1,775,000)	8,948,500	(83.45%)
570710.0000 - Equipment	(5,809)	(5,336)	(37,500)	(37,500)	(30,000)	(7,500)	30,000	(80.00%)
570750.0000 - Vehicles	(64,104)	23,338	(655,000)	(655,000)	(655,000)	0	655,000	(100.00%)
5040.99999.999	**0**	**0**	**0**	**0**	**0**	**(1,206,187)**	**(1,206,187)**	**0.00%**
Expenses / Expenditure	0	0	0	0	0	(1,206,187)	(1,206,187)	0.00%
Transfers Out	0	0	0	0	0	(1,206,187)	(1,206,187)	0.00%
591825.0000 - Transfer To Debt Service Fund	0	0	0	0	0	(486,187)	(486,187)	0.00%
591826.0000 - Transfer To Sir Fund	0	0	0	0	0	(600,000)	(600,000)	0.00%
591850.0000 - TRANSFER TO SUSTAINABILITY	0	0	0	0	0	(120,000)	(120,000)	0.00%
591895.0000 - Transfer To Cip Fund	0	0	0	0	0	0	0	0.00%
Grand Total	**6,289,463**	**6,352,101**	**0**	**(2,129,448)**	**(9,101,824)**	**2,131,845**	**2,131,845**	**0.00%**

5055 - Environmental Services Fund

The Environmental Services Fund is an enterprise fund that finances the Village's solid waste collection and comprehensive recycling and compost programs. Services are provided to single-family residential structures up to five units through the Village's contracted waste hauler. The fund operates on a self-supporting basis, with revenues generated primarily through residential refuse fees which cover the cost of both collection and disposal.

The fund supports a range of environmental programs beyond core collection services, including the Fall Leaf Collection program, Keep Oak Park Beautiful initiatives, and Household Hazardous Waste, Electronics, and Textile recycling pickup programs, as well as additional special collection events throughout the year.

The Environmental Services Fund provides transfers to two other funds. A transfer to the Sustainability Fund (2310) supports expenditures related to the Sustainability function in the Village Manager's Office, including grant programs, materials, supplies, and contractual services. The fund also transfers resources to the Alley Replacement program, which is funded through alley replacement fees assessed on water bill invoices as a refuse charge on residential properties and as an alley improvement fee on commercial and multi-family properties.

5055 - Environmental Services Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
5055.41300.101	**178,615**	**133,616**	**(567,508)**	**(567,508)**	**(505,000)**	**95,000**	**662,508**	**(116.74%)**
Revenues / Funding Source	184,582	141,147	95,000	95,000	85,000	95,000	0	0.00%
Investment	184,582	141,147	95,000	95,000	85,000	95,000	0	0.00%
461490.0000 - Interest Revenue	184,582	141,147	95,000	95,000	85,000	95,000	0	0.00%
Expenses / Expenditure	(5,967)	(7,531)	(662,508)	(662,508)	(590,000)	0	662,508	(100.00%)
Fringe Benefits	(5,967)	(7,531)	0	0	0	0	0	0.00%
520900.0000 - Change in NPO	(5,967)	(7,531)	0	0	0	0	0	0.00%
Other Expenses	0	0	(72,508)	(72,508)	0	0	72,508	(100.00%)
591700.0000 - FUND BALANCE APPROPRIATION	0	0	(72,508)	(72,508)	0	0	72,508	(100.00%)
Transfers Out	0	0	(590,000)	(590,000)	(590,000)	0	590,000	(100.00%)
591825.0000 - Transfer To Debt Service Fund	0	0	(440,000)	(440,000)	(440,000)	0	440,000	(100.00%)
591850.0000 - TRANSFER TO SUSTAINABILITY	0	0	(150,000)	(150,000)	(150,000)	0	150,000	(100.00%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
5055.43760.101	**804,017**	**114,232**	**946,003**	**942,003**	**1,224,222**	**922,453**	**(23,550)**	**(2.49%)**
Revenues / Funding Source	4,886,275	4,890,493	5,250,000	5,250,000	5,340,300	5,250,000	0	0.00%
Waste Collection	4,885,415	4,832,050	5,250,000	5,250,000	5,340,000	5,250,000	0	0.00%
444453.0000 - Refuse Collection Fees	4,638,507	4,607,622	5,000,000	5,000,000	5,100,000	4,650,000	(350,000)	(7.00%)
444460.0000 - Alley Improvement Fees	0	0	0	0	0	350,000	350,000	0.00%
444474.0000 - Yard Waste Stickers	160,619	147,366	150,000	150,000	150,000	150,000	0	0.00%
444475.0000 - Refuse Stickers	86,288	77,063	100,000	100,000	90,000	100,000	0	0.00%
Water Sales	0	646	0	0	0	0	0	0.00%
444401.0000 - Utility Sales	0	646	0	0	0	0	0	0.00%
Other Local Government	861	57,797	0	0	300	0	0	0.00%
441462.0000 - Miscellaneous Revenue	861	57,797	0	0	300	0	0	0.00%
Expenses / Expenditure	(4,082,258)	(4,776,261)	(4,303,997)	(4,307,997)	(4,116,078)	(4,327,547)	(23,550)	0.55%
Personnel Services	(101,482)	(93,959)	(93,975)	(93,975)	(86,000)	(96,794)	(2,819)	3.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
510501.0000 - Regular Salaries	(101,482)	(93,959)	(93,975)	(93,975)	(86,000)	(96,794)	(2,819)	3.00%
510503.0000 - Overtime	0	0	0	0	0	0	0	0.00%
Fringe Benefits	11,794	(35,783)	(23,317)	(23,317)	(20,878)	(24,453)	(1,136)	4.87%
510506.0000 - Equip Allow (Auto,Phone,Tools)	(507)	(504)	(600)	(600)	(450)	(600)	0	0.00%
510519.0000 - Vacation Time Payout	0	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(93)	(92)	(93)	(93)	(78)	(93)	0	0.00%
520521.0000 - Health Insurance Expense	(9,763)	(9,539)	(10,803)	(10,803)	(9,750)	(12,638)	(1,835)	16.99%
520522.0000 - Social Security Expense	(6,090)	(5,469)	(5,827)	(5,827)	(5,100)	(6,001)	(174)	2.99%
520523.0000 - Medicare Expense	(1,424)	(1,279)	(1,363)	(1,363)	(1,200)	(1,404)	(41)	2.97%
520527.0000 - IMRF Contributions	(3,211)	(17,953)	(3,731)	(3,731)	(3,400)	(2,817)	914	(24.51%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520528.0000 - S125 Admin. Expenses	32,882	0	0	0	0	0	0	0.00%
520537.0000 - HSA EMPLOYER EXPENSE	0	(948)	(900)	(900)	(900)	(900)	0	0.00%
Contractual Services	(3,490,630)	(4,048,734)	(4,177,000)	(4,177,000)	(4,000,000)	(4,196,000)	(19,000)	0.45%
530660.0000 - General Contractuals	(3,488,907)	(4,048,734)	(4,177,000)	(4,177,000)	(4,000,000)	(4,196,000)	(19,000)	0.45%
530667.0000 - External Support	(1,723)	0	0	0	0	0	0	0.00%
Materials & Supplies	(833)	(6,850)	(8,000)	(12,000)	(8,000)	(8,500)	(500)	6.25%
550601.0000 - Printing	0	0	0	0	0	0	0	0.00%
550603.0000 - Postage	(147)	0	0	(4,000)	0	(500)	(500)	0.00%
560631.0000 - OPERATIONAL SUPPLIES	(686)	(6,850)	(8,000)	(8,000)	(8,000)	(8,000)	0	0.00%
Other Expenses	(1,107)	(934)	(1,705)	(1,705)	(1,200)	(1,800)	(95)	5.57%
530650.0000 - Conferences Training	(397)	(486)	(1,000)	(1,000)	(500)	(1,000)	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
550602.0000 - Membership Dues	(710)	(448)	(705)	(705)	(700)	(800)	(95)	13.48%
Transfers Out	(500,000)	(590,000)	0	0	0	0	0	0.00%
591890.0000 - Transfer To Other Funds	(500,000)	(590,000)	0	0	0	0	0	0.00%
5055.43760.764	**(143,998)**	**(12,843)**	**(210,000)**	**(210,000)**	**(210,000)**	**(245,000)**	**(35,000)**	**16.67%**
Expenses / Expenditure	(143,998)	(12,843)	(210,000)	(210,000)	(210,000)	(245,000)	(35,000)	16.67%
Personnel Services	(111,882)	5,771	0	0	0	0	0	0.00%
510501.0000 - Regular Salaries	(103,648)	5,473	0	0	0	0	0	0.00%
510503.0000 - Overtime	(8,233)	298	0	0	0	0	0	0.00%
Fringe Benefits	(32,117)	(16,693)	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(61)	0	0	0	0	0	0	0.00%
520521.0000 - Health Insurance Expense	(20,428)	0	0	0	0	0	0	0.00%
520522.0000 - Social Security Expense	(6,557)	0	0	0	0	0	0	0.00%
520523.0000 - Medicare Expense	(1,533)	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520527.0000 - IMRF Contributions	(3,537)	(16,693)	0	0	0	0	0	0.00%
Contractual Services	0	(1,921)	(210,000)	(210,000)	(210,000)	(245,000)	(35,000)	16.67%
530660.0000 - General Contractuals	0	(1,921)	(210,000)	(210,000)	(210,000)	(245,000)	(35,000)	16.67%
5055.43760.796	**(758)**	**(202,597)**	**(168,495)**	**(168,495)**	**(161,893)**	**(198,929)**	**(30,434)**	**18.06%**
Expenses / Expenditure	(758)	(202,597)	(168,495)	(168,495)	(161,893)	(198,929)	(30,434)	18.06%
Personnel Services	0	(156,120)	(116,094)	(116,094)	(114,800)	(135,538)	(19,444)	16.75%
510501.0000 - Regular Salaries	0	(148,216)	(113,094)	(113,094)	(106,000)	(127,538)	(14,444)	12.77%
510503.0000 - Overtime	0	(7,904)	(3,000)	(3,000)	(8,800)	(8,000)	(5,000)	166.67%
Fringe Benefits	0	(42,374)	(38,051)	(38,051)	(35,093)	(45,684)	(7,633)	20.06%
520520.0000 - Life Insurance Expense	0	(114)	(154)	(154)	(93)	(153)	1	(0.36%)
520521.0000 - Health Insurance Expense	0	(26,454)	(24,739)	(24,739)	(22,000)	(32,063)	(7,324)	29.60%
520522.0000 - Social Security Expense	0	(8,866)	(7,020)	(7,020)	(6,800)	(7,907)	(887)	12.64%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520523.0000 - Medicare Expense	0	(2,073)	(1,644)	(1,644)	(1,600)	(1,849)	(205)	12.49%
520527.0000 - IMRF Contributions	0	(4,866)	(4,494)	(4,494)	(4,600)	(3,711)	783	(17.42%)
Materials & Supplies	(758)	(3,803)	(14,000)	(14,000)	(12,000)	(17,332)	(3,332)	23.80%
560631.0000 - OPERATIONAL SUPPLIES	(758)	(3,803)	(14,000)	(14,000)	(12,000)	(17,332)	(3,332)	23.80%
Other Expenses	0	(300)	(350)	(350)	0	(375)	(25)	7.14%
550602.0000 - Membership Dues	0	(300)	(350)	(350)	0	(375)	(25)	7.14%
5055.43760.797	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenses / Expenditure	0	0	0	0	0	0	0	0.00%
Personnel Services	0	0	0	0	0	0	0	0.00%
510501.0000 - Regular Salaries	0	0	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	0	0	0	0	0	0	0	0.00%
520521.0000 - Health Insurance Expense	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520522.0000 - Social Security Expense	0	0	0	0	0	0	0	0.00%
520523.0000 - Medicare Expense	0	0	0	0	0	0	0	0.00%
520527.0000 - IMRF Contributions	0	0	0	0	0	0	0	0.00%
Materials & Supplies	0	0	0	0	0	0	0	0.00%
560625.0000 - Clothing	0	0	0	0	0	0	0	0.00%
Other Expenses	0	0	0	0	0	0	0	0.00%
530650.0000 - Conferences Training	0	0	0	0	0	0	0	0.00%
550602.0000 - Membership Dues	0	0	0	0	0	0	0	0.00%
5055.99999.999	**0**	**0**	**0**	**0**	**0**	**(590,000)**	**(590,000)**	**0.00%**
Expenses / Expenditure	0	0	0	0	0	(590,000)	(590,000)	0.00%
Transfers Out	0	0	0	0	0	(590,000)	(590,000)	0.00%
591825.0000 - Transfer To Debt Service Fund	0	0	0	0	0	(440,000)	(440,000)	0.00%
591850.0000 - TRANSFER TO	0	0	0	0	0	(150,000)	(150,000)	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
SUSTAINABILITY								
591895.0000 - Transfer To Cip Fund	0	0	0	0	0	0	0	0.00%
Grand Total	**837,876**	**32,408**	**0**	**(4,000)**	**347,329**	**(16,476)**	**(16,476)**	**0.00%**

5060 - Parking Fund

The Parking Fund is an enterprise fund that finances the management, operation, and maintenance of the Village's public parking system. Oak Park presents a unique parking environment — the community was fully developed by the 1930s, well before vehicle ownership reached current levels, creating an inherently constrained supply of public parking relative to demand. The fund supports efforts to balance the parking needs of residents, businesses, customers, commuters, and visitors while advancing the Village's broader goals of promoting walkability and reducing reliance on private vehicle transportation.

The fund supports the operation of an extensive public parking network comprising four public parking garages with 2,608 spaces, 71 off-street parking lots, approximately 130 blocks of on-street permit parking, and nearly 1,500 pay-by-plate or metered spaces served by 156 pay stations and the Village's white label mobile application, ParkOakPark (POP). The fund also finances a comprehensive parking permit and pass system, the administration of Village vehicle licenses, and an electric vehicle charging network providing up to 32 charging ports distributed across public garages and lots throughout the community.

Beyond day-to-day parking operations, the fund supports a range of regulatory and coordination functions. These include the review and recommendation of revisions to public parking regulations in liaison with the Transportation Commission, coordination of vehicle displacement during capital improvement projects, private construction, and special events, and oversight of traffic safety and construction logistics plans in conjunction with the Village's Engineering Division. Parking enforcement transitioned from the Police Department to the Development Services Department in 2025 to ensure consistent enforcement activities, better align communications, and leverage existing and emerging technologies.

5060 - Parking Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
5060.41300.101	**811,879**	**(1,874,281)**	**1,109,054**	**(890,946)**	**(520,000)**	**100,000**	**(1,009,054)**	**(90.98%)**
Revenues / Funding Source	244,731	173,992	4,281,120	2,281,120	80,000	100,000	(4,181,120)	(97.66%)
Investment	204,731	173,992	100,000	100,000	80,000	100,000	0	0.00%
461490.0000 - Interest Revenue	204,731	173,992	100,000	100,000	80,000	100,000	0	0.00%
Other Local Government	0	0	2,181,120	2,181,120	0	0	(2,181,120)	(100.00%)
491500.0000 - FUND BALANCE APPROPRIATION	0	0	2,181,120	2,181,120	0	0	(2,181,120)	(100.00%)
Transfers In	40,000	0	2,000,000	0	0	0	(2,000,000)	(100.00%)
491401.0000 - Transfer From General Fund	40,000	0	2,000,000	0	0	0	(2,000,000)	(100.00%)
491490.0000 - TRANSFER FROM ARP FUND	0	0	0	0	0	0	0	0.00%
Expenses / Expenditure	567,147	(2,048,273)	(3,172,066)	(3,172,066)	(600,000)	0	3,172,066	(100.00%)
Non Cash	1,167,192	(1,454,528)	0	0	0	0	0	0.00%
580898.0000 - Amortization	(19,997)	(19,997)	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
580899.0000 - Depreciation Expense	(1,474,926)	(1,434,531)	0	0	0	0	0	0.00%
580999.0000 - Less Fixed Assets Capitalized	2,662,115	0	0	0	0	0	0	0.00%
Contractual Services	(45)	0	0	0	0	0	0	0.00%
530675.0000 - Bank Charges	(45)	0	0	0	0	0	0	0.00%
Materials & Supplies	0	6,255	0	0	0	0	0	0.00%
550656.0000 - Miscellaneous Expense	0	6,255	0	0	0	0	0	0.00%
Other Expenses	0	0	(2,572,066)	(2,572,066)	0	0	2,572,066	(100.00%)
591700.0000 - FUND BALANCE APPROPRIATION	0	0	(2,572,066)	(2,572,066)	0	0	2,572,066	(100.00%)
Transfers Out	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	0	600,000	(100.00%)
591826.0000 - Transfer To Sir Fund	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	0	600,000	(100.00%)
5060.41300.138	**(98,338)**	**(62,498)**	**(1,126,970)**	**(1,126,970)**	**(1,126,470)**	**0**	**1,126,970**	**(100.00%)**
Expenses / Expenditure	(98,338)	(62,498)	(1,126,970)	(1,126,970)	(1,126,470)	0	1,126,970	(100.00%)
Contractual Services	0	(500)	(1,000)	(1,000)	(500)	0	1,000	(100.00%)
530804.0000 - Bond Paying Agent Fees	0	(500)	(1,000)	(1,000)	(500)	0	1,000	(100.00%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Debt Service	(98,338)	(61,998)	(1,125,970)	(1,125,970)	(1,125,970)	0	1,125,970	(100.00%)
581801.0000 - Bond Principal Payment	0	0	(1,090,000)	(1,090,000)	(1,090,000)	0	1,090,000	(100.00%)
581802.0000 - Bond Interest Expense	(98,338)	(61,998)	(35,970)	(35,970)	(35,970)	0	35,970	(100.00%)
5060.41300.140	**(277,356)**	**(267,020)**	**(765,232)**	**(765,232)**	**(765,232)**	**0**	**765,232**	**(100.00%)**
Expenses / Expenditure	(277,356)	(267,020)	(765,232)	(765,232)	(765,232)	0	765,232	(100.00%)
Contractual Services	0	(500)	0	0	0	0	0	0.00%
530804.0000 - Bond Paying Agent Fees	0	(500)	0	0	0	0	0	0.00%
Debt Service	(277,356)	(266,520)	(765,232)	(765,232)	(765,232)	0	765,232	(100.00%)
581801.0000 - Bond Principal Payment	0	0	(515,000)	(515,000)	(515,000)	0	515,000	(100.00%)
581802.0000 - Bond Interest Expense	(277,356)	(266,520)	(250,232)	(250,232)	(250,232)	0	250,232	(100.00%)
5060.41300.141	**(11,940)**	**(12,111)**	**(11,941)**	**(11,941)**	**(11,941)**	**0**	**11,941**	**(100.00%)**
Expenses / Expenditure	(11,940)	(12,111)	(11,941)	(11,941)	(11,941)	0	11,941	(100.00%)
Debt Service	(11,940)	(12,111)	(11,941)	(11,941)	(11,941)	0	11,941	(100.00%)
581801.0000 - Bond Principal Payment	0	0	0	0	0	0	0	0.00%
581802.0000 - Bond Interest Expense	(11,940)	(12,111)	(11,941)	(11,941)	(11,941)	0	11,941	(100.00%)
5060.41300.142	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Expenses / Expenditure	0	0	0	0	0	0	0	0.00%
Debt Service	0	0	0	0	0	0	0	0.00%
581802.0000 - Bond Interest Expense	0	0	0	0	0	0	0	0.00%
5060.41300.143	**0**	**0**	**(301,245)**	**(301,245)**	**(301,245)**	**0**	**301,245**	**(100.00%)**
Expenses / Expenditure	0	0	(301,245)	(301,245)	(301,245)	0	301,245	(100.00%)
Debt Service	0	0	(301,245)	(301,245)	(301,245)	0	301,245	(100.00%)
581801.0000 - Bond Principal Payment	0	0	(245,000)	(245,000)	(245,000)	0	245,000	(100.00%)
581802.0000 - Bond Interest Expense	0	0	(56,245)	(56,245)	(56,245)	0	56,245	(100.00%)
5060.41300.146	**(60,825)**	**(69,311)**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenses / Expenditure	(60,825)	(69,311)	0	0	0	0	0	0.00%
Contractual Services	0	(500)	0	0	0	0	0	0.00%
530804.0000 - Bond Paying Agent Fees	0	(500)	0	0	0	0	0	0.00%
Debt Service	(60,825)	(68,811)	0	0	0	0	0	0.00%
581801.0000 - Bond Principal Payment	0	0	0	0	0	0	0	0.00%
581802.0000 - Bond Interest Expense	(60,825)	(68,811)	0	0	0	0	0	0.00%
5060.41300.157	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenses / Expenditure	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Debt Service	0	0	0	0	0	0	0	0.00%
581801.0000 - Bond Principal Payment	0	0	0	0	0	0	0	0.00%
581802.0000 - Bond Interest Expense	0	0	0	0	0	0	0	0.00%
5060.41300.161	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenses / Expenditure	0	0	0	0	0	0	0	0.00%
Debt Service	0	0	0	0	0	0	0	0.00%
581801.0000 - Bond Principal Payment	0	0	0	0	0	0	0	0.00%
581802.0000 - Bond Interest Expense	0	0	0	0	0	0	0	0.00%
5060.41300.172	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenses / Expenditure	0	0	0	0	0	0	0	0.00%
Materials & Supplies	0	0	0	0	0	0	0	0.00%
560620.0000 - Office Supplies	0	0	0	0	0	0	0	0.00%
5060.42400.412	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenses / Expenditure	0	0	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	0	0	0	0	0.00%
520515.0000 - Health Insurance Opt Out	0	0	0	0	0	0	0	0.00%
5060.43740.766	**0**	**(91,650)**	**(91,212)**	**(91,212)**	**(90,005)**	**(108,933)**	**(17,721)**	**19.43%**

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Expenses / Expenditure	0	(91,650)	(91,212)	(91,212)	(90,005)	(108,933)	(17,721)	19.43%
Personnel Services	0	(72,644)	(68,363)	(68,363)	(69,200)	(81,523)	(13,160)	19.25%
510501.0000 - Regular Salaries	0	(71,627)	(67,863)	(67,863)	(64,200)	(76,523)	(8,660)	12.76%
510503.0000 - Overtime	0	(1,017)	(500)	(500)	(5,000)	(5,000)	(4,500)	900.00%
Fringe Benefits	0	(19,006)	(22,849)	(22,849)	(20,805)	(27,410)	(4,561)	19.96%
520520.0000 - Life Insurance Expense	0	(53)	(99)	(99)	(55)	(92)	7	(7.00%)
520521.0000 - Health Insurance Expense	0	(12,225)	(14,847)	(14,847)	(13,000)	(19,238)	(4,391)	29.57%
520522.0000 - Social Security Expense	0	(3,750)	(4,215)	(4,215)	(4,100)	(4,744)	(529)	12.56%
520523.0000 - Medicare Expense	0	(877)	(989)	(989)	(950)	(1,110)	(121)	12.19%
520527.0000 - IMRF Contributions	0	(2,100)	(2,699)	(2,699)	(2,700)	(2,227)	472	(17.50%)
5060.43770.101	**2,222,578**	**2,121,201**	**2,114,525**	**2,114,525**	**1,953,140**	**2,073,365**	**(41,160)**	**(1.95%)**
Revenues / Funding Source	2,683,173	2,756,751	2,965,000	2,965,000	2,667,100	3,025,000	60,000	2.02%
Investment	0	0	0	0	0	0	0	0.00%
461490.0000 - Interest Revenue	0	0	0	0	0	0	0	0.00%
Parking Fees	2,493,331	2,643,434	2,900,000	2,900,000	2,586,000	2,960,000	60,000	2.07%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
422481.0000 - PARKING PERMITS FOR LOTS	(111,651)	0	0	0	0	0	0	0.00%
422482.0000 - Landlord/Corp. Parking Permits	639,608	650,976	800,000	800,000	730,000	800,000	0	0.00%
422483.0000 - Onstreet Parking Permits	0	0	0	0	0	0	0	0.00%
440456.0000 - ONSTREET PAYSTATION/METER REVENUE	860,049	708,690	1,000,000	1,000,000	650,000	1,000,000	0	0.00%
440457.0000 - Discounted Employee Cards	5,871	6,680	0	0	6,000	60,000	60,000	0.00%
440460.0000 - GARAGE FEES & PERMITS	0	0	0	0	0	0	0	0.00%
440461.0000 - Parking Meter Collections	1,099,454	1,277,089	1,100,000	1,100,000	1,200,000	1,100,000	0	0.00%
Fines & Fees	152,130	84,878	65,000	65,000	80,000	65,000	0	0.00%
422486.0000 - EVCS USER FEE REVENUE	12,305	46,783	40,000	40,000	50,000	40,000	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
440478.0000 - PARKING ROW OBSTRUCTION FEES	139,825	38,095	25,000	25,000	30,000	25,000	0	0.00%
Other Local Government	37,712	28,439	0	0	1,100	0	0	0.00%
441462.0000 - Miscellaneous Revenue	37,277	26,509	0	0	100	0	0	0.00%
441475.0000 - Recovered Damages	435	1,930	0	0	1,000	0	0	0.00%
Expenses / Expenditure	(460,595)	(635,550)	(850,475)	(850,475)	(713,960)	(951,635)	(101,160)	11.89%
Non Cash	0	0	0	0	0	0	0	0.00%
580899.0000 - Depreciation Expense	0	0	0	0	0	0	0	0.00%
Personnel Services	(304,443)	(277,819)	(443,657)	(443,657)	(408,130)	(538,690)	(95,033)	21.42%
510501.0000 - Regular Salaries	(304,321)	(277,768)	(438,407)	(438,407)	(408,000)	(533,590)	(95,183)	21.71%
510503.0000 - Overtime	(122)	(51)	(250)	(250)	(30)	(100)	150	(60.00%)
510515.0000 - Comp Time	0	0	(5,000)	(5,000)	(100)	(5,000)	0	0.00%
Fringe Benefits	100,185	(172,348)	(120,218)	(120,218)	(110,230)	(126,345)	(6,127)	5.10%
510506.0000 - Equip Allow (Auto,Phone,Tools)	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
510509.0000 - Comp Time Payout	0	0	0	0	0	0	0	0.00%
510519.0000 - Vacation Time Payout	0	(2,293)	0	0	0	0	0	0.00%
520515.0000 - Health Insurance Opt Out	0	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(229)	(258)	(544)	(544)	(380)	(598)	(54)	9.92%
520521.0000 - Health Insurance Expense	(28,917)	(33,566)	(68,719)	(68,719)	(64,000)	(69,400)	(681)	0.99%
520522.0000 - Social Security Expense	(18,370)	(15,268)	(27,186)	(27,186)	(24,000)	(33,083)	(5,897)	21.69%
520523.0000 - Medicare Expense	(4,296)	(3,571)	(6,361)	(6,361)	(5,600)	(7,737)	(1,376)	21.63%
520527.0000 - IMRF Contributions	(9,738)	(82,738)	(17,408)	(17,408)	(16,250)	(15,527)	1,881	(10.80%)
520537.0000 - HSA EMPLOYER EXPENSE	(266)	(21)	0	0	0	0	0	0.00%
520900.0000 - Change in NPO	162,001	(34,633)	0	0	0	0	0	0.00%
Contractual Services	(248,121)	(171,268)	(268,500)	(268,500)	(190,000)	(268,500)	0	0.00%
530658.0000 - Temporary Services	0	0	(13,500)	(13,500)	0	(13,500)	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
530660.0000 - General Contractuals	(113,126)	(105,970)	(100,000)	(100,000)	(100,000)	(100,000)	0	0.00%
530667.0000 - External Support	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	0	0.00%
530675.0000 - Bank Charges	(104,995)	(35,298)	(125,000)	(125,000)	(60,000)	(125,000)	0	0.00%
Materials & Supplies	(4,150)	(8,240)	(13,000)	(13,000)	(3,600)	(13,000)	0	0.00%
550603.0000 - Postage	(213)	(1)	(1,500)	(1,500)	(500)	(1,500)	0	0.00%
550605.0000 - Travel & Mileage Reimbursement	(1,242)	(296)	(2,000)	(2,000)	0	(2,000)	0	0.00%
550652.0000 - Legal Postings and Doc. Fees	0	0	(500)	(500)	(100)	(500)	0	0.00%
560620.0000 - Office Supplies	(1,719)	(3,805)	(4,000)	(4,000)	(2,000)	(4,000)	0	0.00%
560625.0000 - Clothing	0	(2,830)	(3,500)	(3,500)	0	(3,500)	0	0.00%
560631.0000 - OPERATIONAL SUPPLIES	(977)	(1,308)	(1,500)	(1,500)	(1,000)	(1,500)	0	0.00%
Other Expenses	(4,203)	(5,875)	(5,100)	(5,100)	(2,000)	(5,100)	0	0.00%
530650.0000 - Conferences Training	(4,203)	(4,915)	(5,100)	(5,100)	(2,000)	(5,100)	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
550602.0000 - Membership Dues	0	(960)	0	0	0	0	0	0.00%
Capital Improvements	138	0	0	0	0	0	0	0.00%
570720.0000 - Computer Equipment	138	0	0	0	0	0	0	0.00%
5060.43770.200	**(562,500)**	**0**	**0**	**(62,500)**	**(62,500)**	**0**	**0**	**0.00%**
Expenses / Expenditure	(562,500)	0	0	(62,500)	(62,500)	0	0	0.00%
Capital Improvements	(562,500)	0	0	(62,500)	(62,500)	0	0	0.00%
570707.0000 - Capital Improvements	(562,500)	0	0	(62,500)	(62,500)	0	0	0.00%
5060.43770.408	**0**	**1,321,756**	**(913,538)**	**1,086,462**	**(1,420,205)**	**812,985**	**1,726,523**	**(188.99%)**
Revenues / Funding Source	0	1,755,043	0	2,000,000	0	2,000,000	2,000,000	0.00%
Fines & Fees	0	1,755,043	0	2,000,000	0	2,000,000	2,000,000	0.00%
451441.0000 - Parking Fines	0	1,755,043	0	2,000,000	0	2,000,000	2,000,000	0.00%
Expenses / Expenditure	0	(433,287)	(913,538)	(913,538)	(1,420,205)	(1,187,015)	(273,477)	29.94%
Personnel Services	0	(322,852)	(414,320)	(414,320)	(394,200)	(563,958)	(149,638)	36.12%
510501.0000 - Regular Salaries	0	(321,926)	(413,320)	(413,320)	(394,000)	(563,758)	(150,438)	36.40%
510503.0000 - Overtime	0	(926)	(1,000)	(1,000)	(200)	(200)	800	(80.00%)
Fringe Benefits	0	(97,978)	(138,297)	(138,297)	(113,505)	(201,406)	(63,109)	45.63%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520520.0000 - Life Insurance Expense	0	(635)	(744)	(744)	(605)	(1,023)	(279)	37.50%
520521.0000 - Health Insurance Expense	0	(63,668)	(89,513)	(89,513)	(69,000)	(140,850)	(51,337)	57.35%
520522.0000 - Social Security Expense	0	(18,768)	(25,630)	(25,630)	(23,000)	(34,953)	(9,323)	36.38%
520523.0000 - Medicare Expense	0	(4,389)	(5,997)	(5,997)	(5,400)	(8,174)	(2,177)	36.31%
520527.0000 - IMRF Contributions	0	(10,517)	(16,413)	(16,413)	(15,500)	(16,405)	8	(0.05%)
Contractual Services	0	15,295	(250,000)	(250,000)	(850,000)	(250,000)	0	0.00%
530667.0000 - External Support	0	15,295	(250,000)	(250,000)	(850,000)	(250,000)	0	0.00%
Materials & Supplies	0	(21,574)	(91,150)	(91,150)	(46,000)	(91,150)	0	0.00%
560625.0000 - Clothing	0	(8,716)	(10,900)	(10,900)	(6,000)	(10,900)	0	0.00%
560631.0000 - OPERATIONAL SUPPLIES	0	(12,858)	(80,250)	(80,250)	(40,000)	(80,250)	0	0.00%
Other Expenses	0	(1,581)	(5,500)	(5,500)	(2,500)	(5,500)	0	0.00%
530650.0000 - Conferences Training	0	(1,581)	(5,500)	(5,500)	(2,500)	(5,500)	0	0.00%
Capital Improvements	0	(4,597)	(14,271)	(14,271)	(14,000)	(75,000)	(60,729)	425.54%
570710.0000 - Equipment	0	(4,597)	(14,271)	(14,271)	(14,000)	0	14,271	(100.00%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
570750.0000 - Vehicles	0	0	0	0	0	(75,000)	(75,000)	0.00%
5060.43770.783	**(312,854)**	**(211,654)**	**(207,632)**	**(549,415)**	**(645,000)**	**(210,880)**	**(3,248)**	**1.56%**
Revenues / Funding Source	33,600	0	30,000	30,000	30,000	30,000	0	0.00%
Parking Fees	33,600	0	30,000	30,000	30,000	30,000	0	0.00%
440460.0000 - GARAGE FEES & PERMITS	33,600	0	30,000	30,000	30,000	30,000	0	0.00%
Expenses / Expenditure	(346,454)	(211,654)	(237,632)	(579,415)	(675,000)	(240,880)	(3,248)	1.37%
Personnel Services	(14,465)	(14,518)	0	0	0	0	0	0.00%
510501.0000 - Regular Salaries	(14,465)	(14,501)	0	0	0	0	0	0.00%
510503.0000 - Overtime	0	(17)	0	0	0	0	0	0.00%
Fringe Benefits	(4,266)	(7,226)	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(26)	(19)	0	0	0	0	0	0.00%
520521.0000 - Health Insurance Expense	(2,734)	(2,159)	0	0	0	0	0	0.00%
520522.0000 - Social Security Expense	(851)	(864)	0	0	0	0	0	0.00%
520523.0000 - Medicare Expense	(199)	(202)	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520527.0000 - IMRF Contributions	(457)	(3,982)	0	0	0	0	0	0.00%
Contractual Services	(161,852)	(186,760)	(150,280)	(187,415)	(475,000)	(150,280)	0	0.00%
530660.0000 - General Contractuals	(148,106)	(47,792)	(16,400)	(56,035)	(360,000)	(16,400)	0	0.00%
530667.0000 - External Support	0	(129,077)	(113,880)	(111,380)	(100,000)	(113,880)	0	0.00%
540692.0000 - Electricity	(13,745)	(9,891)	(20,000)	(20,000)	(15,000)	(20,000)	0	0.00%
Materials & Supplies	0	(698)	(1,000)	(1,000)	0	(1,000)	0	0.00%
560631.0000 - OPERATIONAL SUPPLIES	0	(698)	0	0	0	0	0	0.00%
560634.0000 - Sign Replacement	0	0	(1,000)	(1,000)	0	(1,000)	0	0.00%
Capital Improvements	(165,872)	(2,452)	(86,352)	(391,000)	(200,000)	(89,600)	(3,248)	3.76%
570705.0000 - Building Improvements	(165,872)	(2,452)	(86,352)	(391,000)	(200,000)	(89,600)	(3,248)	3.76%
570707.0000 - Capital Improvements	0	0	0	0	0	0	0	0.00%
5060.43770.784	**(757,054)**	**100,507**	**124,395**	**74,475**	**205,262**	**76,936**	**(47,459)**	**(38.15%)**
Revenues / Funding Source	600,481	680,080	652,000	652,000	652,000	652,000	0	0.00%
Parking Fees	600,481	680,080	652,000	652,000	652,000	652,000	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
440460.0000 - GARAGE FEES & PERMITS	597,241	679,120	650,000	650,000	650,000	650,000	0	0.00%
440470.0000 - Garage Validation Revenue	3,240	960	2,000	2,000	2,000	2,000	0	0.00%
Expenses / Expenditure	(1,357,535)	(579,573)	(527,605)	(577,525)	(446,738)	(575,064)	(47,459)	9.00%
Personnel Services	(35,130)	(35,258)	(22,436)	(22,436)	(22,005)	(24,461)	(2,025)	9.02%
510501.0000 - Regular Salaries	(35,130)	(35,218)	(22,186)	(22,186)	(22,000)	(24,361)	(2,175)	9.80%
510503.0000 - Overtime	0	(40)	(250)	(250)	(5)	(100)	150	(60.00%)
Fringe Benefits	(10,361)	(17,551)	(7,723)	(7,723)	(6,533)	(8,582)	(859)	11.12%
520520.0000 - Life Insurance Expense	(63)	(47)	(47)	(47)	(33)	(46)	1	(1.06%)
520521.0000 - Health Insurance Expense	(6,639)	(5,243)	(5,097)	(5,097)	(4,050)	(5,963)	(866)	16.98%
520522.0000 - Social Security Expense	(2,066)	(2,098)	(1,376)	(1,376)	(1,300)	(1,510)	(134)	9.76%
520523.0000 - Medicare Expense	(483)	(491)	(322)	(322)	(300)	(353)	(31)	9.70%
520527.0000 - IMRF Contributions	(1,109)	(9,672)	(881)	(881)	(850)	(709)	172	(19.53%)
Contractual Services	(365,288)	(401,639)	(416,366)	(416,366)	(318,200)	(416,366)	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
530660.0000 - General Contractuals	(291,510)	(78,189)	(89,903)	(131,303)	(83,000)	(89,903)	0	0.00%
530667.0000 - External Support	0	(253,444)	(231,363)	(189,963)	(160,000)	(231,363)	0	0.00%
530675.0000 - Bank Charges	(24,076)	(24,915)	(35,000)	(35,000)	(30,000)	(35,000)	0	0.00%
540674.0000 - Property Repair	(10,031)	(7,252)	(17,600)	(17,600)	(10,000)	(17,600)	0	0.00%
540691.0000 - Water Charges	(269)	(328)	(500)	(500)	(200)	(500)	0	0.00%
540692.0000 - Electricity	(39,401)	(37,511)	(42,000)	(42,000)	(35,000)	(42,000)	0	0.00%
Materials & Supplies	0	0	(1,000)	(1,000)	0	(1,000)	0	0.00%
560634.0000 - Sign Replacement	0	0	(1,000)	(1,000)	0	(1,000)	0	0.00%
Capital Improvements	(946,756)	(125,125)	(80,080)	(130,000)	(100,000)	(124,656)	(44,576)	55.66%
570705.0000 - Building Improvements	(946,756)	(124,025)	(80,080)	(130,000)	(100,000)	(124,656)	(44,576)	55.66%
570707.0000 - Capital Improvements	0	(1,100)	0	0	0	0	0	0.00%
5060.43770.785	**276,367**	**311,421**	**225,000**	**225,000**	**320,000**	**225,000**	**0**	**0.00%**
Revenues / Funding Source	316,839	330,064	300,000	300,000	320,000	300,000	0	0.00%
Parking Fees	316,839	330,064	300,000	300,000	320,000	300,000	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
440460.0000 - GARAGE FEES & PERMITS	316,839	330,064	300,000	300,000	320,000	300,000	0	0.00%
Expenses / Expenditure	(40,471)	(18,643)	(75,000)	(75,000)	0	(75,000)	0	0.00%
Contractual Services	(40,471)	(18,643)	(75,000)	(75,000)	0	(75,000)	0	0.00%
530660.0000 - General Contractuals	(40,471)	(18,643)	(75,000)	(75,000)	0	(75,000)	0	0.00%
540674.0000 - Property Repair	0	0	0	0	0	0	0	0.00%
Capital Improvements	0	0	0	0	0	0	0	0.00%
570707.0000 - Capital Improvements	0	0	0	0	0	0	0	0.00%
5060.43770.786	**616,691**	**651,726**	**634,920**	**602,300**	**665,368**	**700,494**	**65,574**	**10.33%**
Revenues / Funding Source	948,490	949,492	1,100,000	1,100,000	1,050,000	1,100,000	0	0.00%
Investment	0	0	0	0	0	0	0	0.00%
461490.0000 - Interest Revenue	0	0	0	0	0	0	0	0.00%
Parking Fees	948,490	949,492	1,100,000	1,100,000	1,050,000	1,100,000	0	0.00%
422483.0000 - Onstreet Parking Permits	948,516	949,492	1,100,000	1,100,000	1,050,000	1,100,000	0	0.00%
440456.0000 - ONSTREET	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
PAYSTATION/METER REVENUE								
440460.0000 - GARAGE FEES & PERMITS	(26)	0	0	0	0	0	0	0.00%
440461.0000 - Parking Meter Collections	0	0	0	0	0	0	0	0.00%
Expenses / Expenditure	(331,799)	(297,767)	(465,080)	(497,700)	(384,632)	(399,506)	65,574	(14.10%)
Personnel Services	(26,864)	(26,961)	(27,609)	(27,609)	(32,505)	(27,478)	131	(0.47%)
510501.0000 - Regular Salaries	(26,864)	(26,931)	(27,509)	(27,509)	(32,500)	(27,378)	131	(0.48%)
510503.0000 - Overtime	0	(31)	(100)	(100)	(5)	(100)	0	0.00%
510515.0000 - Comp Time	0	0	0	0	0	0	0	0.00%
Fringe Benefits	(7,924)	(13,422)	(12,374)	(12,374)	(8,627)	(9,931)	2,443	(19.75%)
520520.0000 - Life Insurance Expense	(48)	(36)	(47)	(47)	(2)	(46)	1	(1.06%)
520521.0000 - Health Insurance Expense	(5,077)	(4,010)	(9,129)	(9,129)	(5,000)	(6,993)	2,136	(23.40%)
520522.0000 - Social Security Expense	(1,580)	(1,604)	(1,706)	(1,706)	(1,900)	(1,697)	9	(0.50%)
520523.0000 - Medicare Expense	(370)	(375)	(399)	(399)	(450)	(397)	2	(0.51%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520527.0000 - IMRF Contributions	(848)	(7,397)	(1,093)	(1,093)	(1,275)	(797)	296	(27.11%)
Contractual Services	(205,629)	(250,503)	(311,097)	(327,097)	(228,000)	(311,097)	0	0.00%
530660.0000 - General Contractuals	(205,629)	(62,295)	(53,825)	(53,825)	(43,000)	(53,825)	0	0.00%
530667.0000 - External Support	0	(188,208)	(177,272)	(193,272)	(175,000)	(177,272)	0	0.00%
530675.0000 - Bank Charges	0	0	(60,000)	(60,000)	0	(60,000)	0	0.00%
540674.0000 - Property Repair	0	0	(20,000)	(20,000)	(10,000)	(20,000)	0	0.00%
Materials & Supplies	(9,151)	(6,881)	(11,000)	(27,620)	(12,500)	(11,000)	0	0.00%
560631.0000 - OPERATIONAL SUPPLIES	(9,151)	(6,026)	(10,000)	(26,620)	(12,000)	(10,000)	0	0.00%
560634.0000 - Sign Replacement	0	(855)	(1,000)	(1,000)	(500)	(1,000)	0	0.00%
Capital Improvements	(82,232)	0	(103,000)	(103,000)	(103,000)	(40,000)	63,000	(61.17%)
570705.0000 - Building Improvements	0	0	0	0	0	0	0	0.00%
570707.0000 - Capital Improvements	(48,646)	0	(30,000)	(30,000)	(30,000)	(40,000)	(10,000)	33.33%
570750.0000 - Vehicles	(33,585)	0	(73,000)	(73,000)	(73,000)	0	73,000	(100.00%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
5060.43770.787	**286,122**	**564,269**	**(720,041)**	**(798,788)**	**435,635**	**142,533**	**862,574**	**(119.80%)**
Revenues / Funding Source	798,650	793,444	700,000	700,000	700,000	700,000	0	0.00%
Parking Fees	798,650	793,444	700,000	700,000	700,000	700,000	0	0.00%
422481.0000 - PARKING PERMITS FOR LOTS	798,650	793,444	700,000	700,000	700,000	700,000	0	0.00%
440460.0000 - GARAGE FEES & PERMITS	0	0	0	0	0	0	0	0.00%
Expenses / Expenditure	(512,528)	(229,175)	(1,420,041)	(1,498,788)	(264,365)	(557,467)	862,574	(60.74%)
Personnel Services	(59,928)	(60,145)	(27,609)	(27,609)	(36,005)	(27,478)	131	(0.47%)
510501.0000 - Regular Salaries	(59,928)	(60,076)	(27,509)	(27,509)	(36,000)	(27,378)	131	(0.48%)
510503.0000 - Overtime	0	(68)	(100)	(100)	(5)	(100)	0	0.00%
Fringe Benefits	(17,676)	(29,941)	(12,374)	(12,374)	(9,360)	(9,931)	2,443	(19.75%)
520520.0000 - Life Insurance Expense	(108)	(80)	(47)	(47)	(5)	(46)	1	(1.06%)
520521.0000 - Health Insurance Expense	(11,325)	(8,944)	(9,129)	(9,129)	(5,250)	(6,993)	2,136	(23.40%)
520522.0000 - Social Security Expense	(3,525)	(3,579)	(1,706)	(1,706)	(2,200)	(1,697)	9	(0.50%)
520523.0000 - Medicare Expense	(825)	(837)	(399)	(399)	(505)	(397)	2	(0.51%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520527.0000 - IMRF Contributions	(1,893)	(16,501)	(1,093)	(1,093)	(1,400)	(797)	296	(27.11%)
Contractual Services	(74,911)	(112,721)	(99,058)	(124,593)	(117,500)	(99,058)	0	0.00%
530660.0000 - General Contractuals	(66,854)	(47,851)	(30,000)	(42,338)	(45,000)	(30,000)	0	0.00%
530667.0000 - External Support	0	(58,443)	(60,758)	(73,955)	(64,000)	(60,758)	0	0.00%
540657.0000 - Property Taxes on Leased Lots	(739)	0	0	0	0	0	0	0.00%
540674.0000 - Property Repair	(795)	0	0	0	0	0	0	0.00%
540692.0000 - Electricity	(1,722)	0	0	0	0	0	0	0.00%
540707.0000 - Lot Rental Reimbursement	(4,800)	(6,427)	(8,300)	(8,300)	(8,500)	(8,300)	0	0.00%
Materials & Supplies	0	(5,040)	(6,000)	(22,620)	(1,500)	(6,000)	0	0.00%
560631.0000 - OPERATIONAL SUPPLIES	0	(4,040)	(5,000)	(21,620)	(500)	(5,000)	0	0.00%
560634.0000 - Sign Replacement	0	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	0	0.00%
Capital Improvements	(360,014)	(21,328)	(1,275,000)	(1,311,592)	(100,000)	(415,000)	860,000	(67.45%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
570707.0000 - Capital Improvements	(360,014)	(21,328)	(1,275,000)	(1,311,592)	(100,000)	(415,000)	860,000	(67.45%)
5060.43770.788	**(810,023)**	**26,711**	**(65,083)**	**(71,825)**	**282,949**	**(135,876)**	**(70,793)**	**108.77%**
Revenues / Funding Source	826,442	1,057,818	1,185,000	1,185,000	1,080,000	1,185,000	0	0.00%
Parking Fees	826,442	1,057,818	1,185,000	1,185,000	1,080,000	1,185,000	0	0.00%
422481.0000 - PARKING PERMITS FOR LOTS	(125)	0	0	0	0	0	0	0.00%
440460.0000 - GARAGE FEES & PERMITS	808,046	994,621	1,100,000	1,100,000	1,000,000	1,100,000	0	0.00%
440470.0000 - Garage Validation Revenue	18,521	63,197	85,000	85,000	80,000	85,000	0	0.00%
Expenses / Expenditure	(1,636,466)	(1,031,107)	(1,250,083)	(1,256,825)	(797,051)	(1,320,876)	(70,793)	5.66%
Personnel Services	(70,260)	(70,516)	(22,286)	(22,286)	(25,005)	(24,461)	(2,175)	9.76%
510501.0000 - Regular Salaries	(70,260)	(70,435)	(22,186)	(22,186)	(25,000)	(24,361)	(2,175)	9.80%
510503.0000 - Overtime	0	(80)	(100)	(100)	(5)	(100)	0	0.00%
Fringe Benefits	(20,723)	(35,104)	(7,723)	(7,723)	(7,546)	(8,582)	(859)	11.12%
510519.0000 - Vacation Time Payout	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520520.0000 - Life Insurance Expense	(126)	(94)	(47)	(47)	(36)	(46)	1	(1.06%)
520521.0000 - Health Insurance Expense	(13,278)	(10,487)	(5,097)	(5,097)	(4,650)	(5,963)	(866)	16.98%
520522.0000 - Social Security Expense	(4,133)	(4,196)	(1,376)	(1,376)	(1,500)	(1,510)	(134)	9.76%
520523.0000 - Medicare Expense	(966)	(981)	(322)	(322)	(360)	(353)	(31)	9.70%
520527.0000 - IMRF Contributions	(2,219)	(19,347)	(881)	(881)	(1,000)	(709)	172	(19.53%)
Contractual Services	(804,773)	(888,706)	(845,802)	(852,544)	(654,000)	(845,802)	0	0.00%
530660.0000 - General Contractuals	(676,664)	(192,571)	(212,542)	(272,684)	(175,000)	(212,542)	0	0.00%
530667.0000 - External Support	0	(570,714)	(496,660)	(443,260)	(400,000)	(496,660)	0	0.00%
530675.0000 - Bank Charges	(49,505)	(57,496)	(68,000)	(68,000)	(15,000)	(68,000)	0	0.00%
540674.0000 - Property Repair	(22,703)	(4,990)	(7,600)	(7,600)	(5,000)	(7,600)	0	0.00%
540691.0000 - Water Charges	(1,347)	(889)	(4,000)	(4,000)	(1,000)	(4,000)	0	0.00%
540692.0000 - Electricity	(49,710)	(57,201)	(52,000)	(52,000)	(54,000)	(52,000)	0	0.00%
540693.0000 - Natural Gas	(4,844)	(4,846)	(5,000)	(5,000)	(4,000)	(5,000)	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Materials & Supplies	(15,278)	(14,004)	(18,000)	(18,000)	(10,500)	(18,000)	0	0.00%
550632.0000 - Laundry Service	0	0	0	0	0	0	0	0.00%
560623.0000 - Cleaning Supplies	(3,869)	(3,876)	(5,000)	(5,000)	(2,500)	(5,000)	0	0.00%
560631.0000 - OPERATIONAL SUPPLIES	(11,695)	(10,128)	(12,000)	(12,000)	(7,000)	(12,000)	0	0.00%
560634.0000 - Sign Replacement	287	0	(1,000)	(1,000)	(1,000)	(1,000)	0	0.00%
Capital Improvements	(725,433)	(22,777)	(356,272)	(356,272)	(100,000)	(424,032)	(67,760)	19.02%
570705.0000 - Building Improvements	(725,433)	(23,877)	(356,272)	(356,272)	(100,000)	(424,032)	(67,760)	19.02%
570707.0000 - Capital Improvements	0	1,100	0	0	0	0	0	0.00%
5060.43770.793	**(208,565)**	**(165,621)**	**(5,000)**	**(5,000)**	**(2,000)**	**(5,000)**	**0**	**0.00%**
Revenues / Funding Source	25,800	25,010	0	0	0	0	0	0.00%
Parking Fees	25,800	25,010	0	0	0	0	0	0.00%
422481.0000 - PARKING PERMITS FOR LOTS	25,800	25,800	0	0	0	0	0	0.00%
422482.0000 - Landlord/Corp. Parking Permits	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
422483.0000 - Onstreet Parking Permits	0	(790)	0	0	0	0	0	0.00%
440457.0000 - Discounted Employee Cards	0	0	0	0	0	0	0	0.00%
Expenses / Expenditure	(234,365)	(190,631)	(5,000)	(5,000)	(2,000)	(5,000)	0	0.00%
Personnel Services	(178,970)	(100,835)	0	0	0	0	0	0.00%
510501.0000 - Regular Salaries	(177,905)	(100,706)	0	0	0	0	0	0.00%
510503.0000 - Overtime	(257)	(20)	0	0	0	0	0	0.00%
510515.0000 - Comp Time	(808)	(109)	0	0	0	0	0	0.00%
Fringe Benefits	(52,782)	(79,639)	0	0	0	0	0	0.00%
510519.0000 - Vacation Time Payout	(646)	0	0	0	0	0	0	0.00%
520515.0000 - Health Insurance Opt Out	0	0	0	0	0	0	0	0.00%
520520.0000 - Life Insurance Expense	(70)	0	0	0	0	0	0	0.00%
520521.0000 - Health Insurance Expense	(33,456)	(24,057)	0	0	0	0	0	0.00%
520522.0000 - Social Security Expense	(10,480)	(5,870)	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
520523.0000 - Medicare Expense	(2,451)	(1,373)	0	0	0	0	0	0.00%
520527.0000 - IMRF Contributions	(5,679)	(48,338)	0	0	0	0	0	0.00%
Materials & Supplies	(2,613)	(10,158)	(5,000)	(5,000)	(2,000)	(5,000)	0	0.00%
550601.0000 - Printing	(2,076)	(1,173)	(3,000)	(3,000)	(2,000)	(3,000)	0	0.00%
550603.0000 - Postage	(537)	(8,985)	(2,000)	(2,000)	0	(2,000)	0	0.00%
5060.99999.999	**0**	**0**	**0**	**0**	**0**	**(3,145,119)**	**(3,145,119)**	**0.00%**
Expenses / Expenditure	0	0	0	0	0	(3,145,119)	(3,145,119)	0.00%
Transfers Out	0	0	0	0	0	(3,145,119)	(3,145,119)	0.00%
591801.0000 - Transfer To General Fund	0	0	0	0	0	0	0	0.00%
591825.0000 - Transfer To Debt Service Fund	0	0	0	0	0	(1,034,628)	(1,034,628)	0.00%
591826.0000 - Transfer To Sir Fund	0	0	0	0	0	(600,000)	(600,000)	0.00%
591895.0000 - Transfer To Cip Fund	0	0	0	0	0	(1,510,491)	(1,510,491)	0.00%
Grand Total	**1,114,180**	**2,343,443**	**0**	**(572,312)**	**(1,082,244)**	**525,505**	**525,505**	**0.00%**

Internal Service Funds

The Village's Internal Service Funds are used to track revenues and expenses that do not require legal separation from the General Fund but are budgeted and tracked independently for internal control, transparency, and accounting purposes. The following funds are included in this section:

6026 - Self-Insured Retention Fund (SIRF)
6028 - Health Insurance Fund

The **6026 - Self-Insured Retention Fund** is used to account for all expenses related to general liability and workers compensation case claim payments as well as related insurance premiums paid for stop loss coverage, which is currently $750,000. This Fund does not have its own dedicated revenue source and is funded by inter-fund transfers-in from other Village Funds.

The **6028 - Health Insurance Fund** is used to track and account for expenses related to the Village's health and life insurance benefits provided to eligible full-time employees. Eligible employees receive a comprehensive health insurance benefit which includes either a PPO or HMO option chosen by each employee and a prescription drug benefit as well.

The largest expense in this Fund is related to health insurance coverage. The Village is self-insured and uses Blue Cross/Blue Shield to administer its plans. Actual health insurance claims are paid out of this fund and budgeted as an expense while corresponding revenues are budgeted from Village contributions, employee payroll contributions, and pensioner/COBRA contributions.

In addition, the Village provides eligible employees with a flat $50,000 life insurance benefit at no cost and employees may purchase at their own expense additional coverage above this amount. Dental insurance is available and offered to employees at the employee's own expense.

6026 - Self-Insured Retention Fund

The Self-Insured Retention Fund exists to fund the payment of liability judgments and settlements, workers compensation settlements, payments, attorney fees and related costs necessary to the defense of those cases.

In recent years, staff has been reviewing various options as they pertain to how the Village insures itself. While maintaining a self-insured status of $750,000, the Village Board is continually seeking alternatives such as joining an intergovernmental insurance pool to reduce costs.

6026 - Self-Insured Retention Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
6026.41071.101	**(1,016,433)**	**(1,238,654)**	**(1,816,891)**	**(1,816,891)**	**(1,211,610)**	**(2,129,513)**	**(312,622)**	**17.21%**
Expenses / Expenditure	(1,016,433)	(1,238,654)	(1,816,891)	(1,816,891)	(1,211,610)	(2,129,513)	(312,622)	17.21%
Personnel Services	(64,884)	(88,574)	(68,907)	(68,907)	(82,500)	(74,172)	(5,265)	7.64%
510501.0000 - Regular Salaries	(64,884)	(88,574)	(68,907)	(68,907)	(82,500)	(74,172)	(5,265)	7.64%
510503.0000 - Overtime	0	0	0	0	0	0	0	0.00%
Fringe Benefits	(21,252)	(28,969)	(22,984)	(22,984)	(29,110)	(25,341)	(2,357)	10.26%
520520.0000 - Life Insurance Expense	(77)	(72)	(48)	(48)	(60)	(46)	2	(3.13%)
520521.0000 - Health Insurance Expense	(14,447)	(19,811)	(14,926)	(14,926)	(20,000)	(17,462)	(2,536)	16.99%
520522.0000 - Social Security Expense	(3,789)	(5,052)	(4,273)	(4,273)	(4,700)	(4,599)	(326)	7.62%
520523.0000 - Medicare Expense	(886)	(1,182)	(1,000)	(1,000)	(1,100)	(1,075)	(75)	7.55%
520527.0000 - IMRF	(2,053)	(2,853)	(2,737)	(2,737)	(3,250)	(2,158)	579	(21.14%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Contributions								
Contractual Services	(152,222)	(223,440)	(725,000)	(725,000)	(130,000)	(780,000)	(55,000)	7.59%
530667.0000 - External Support	(53,227)	(46,344)	(75,000)	(75,000)	(15,000)	(75,000)	0	0.00%
530679.0000 - Legal Fees Workers Comp	(58,751)	(67,370)	(75,000)	(75,000)	(45,000)	(80,000)	(5,000)	6.67%
530680.0000 - Legal Fees Liability Claims	(34,757)	0	(175,000)	(175,000)	0	(225,000)	(50,000)	28.57%
580679.0000 - Liability Claims	(5,487)	(109,726)	(400,000)	(400,000)	(70,000)	(400,000)	0	0.00%
Materials & Supplies	0	0	0	0	0	0	0	0.00%
550603.0000 - Postage	0	0	0	0	0	0	0	0.00%
Risk Management Expenses	(778,075)	(897,671)	(1,000,000)	(1,000,000)	(970,000)	(1,250,000)	(250,000)	25.00%
550681.0000 - Insurance Premiums	(778,075)	(897,671)	(1,000,000)	(1,000,000)	(970,000)	(1,250,000)	(250,000)	25.00%
6026.41071.151	**(1,108,323)**	**(1,086,350)**	**(1,825,000)**	**(1,825,000)**	**(1,030,000)**	**(1,825,000)**	**0**	**0.00%**
Expenses / Expenditure	(1,108,323)	(1,086,350)	(1,825,000)	(1,825,000)	(1,030,000)	(1,825,000)	0	0.00%
Contractual Services	0	0	0	0	0	0	0	0.00%
530679.0000 - Legal Fees	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Workers Comp								
580679.0000 - Liability Claims	0	0	0	0	0	0	0	0.00%
Risk Management Expenses	(1,108,323)	(1,086,350)	(1,825,000)	(1,825,000)	(1,030,000)	(1,825,000)	0	0.00%
520678.0000 - WORKERS COMP SETTLEMENTS	(583,868)	(389,464)	(750,000)	(750,000)	(300,000)	(750,000)	0	0.00%
520679.0000 - WORKERS COMP TTD	(131,100)	(217,038)	(375,000)	(375,000)	(230,000)	(375,000)	0	0.00%
520680.0000 - WORKERS COMP - OTHER	(393,355)	(479,848)	(700,000)	(700,000)	(500,000)	(700,000)	0	0.00%
6026.41300.101	**3,302,136**	**3,396,022**	**3,641,891**	**3,641,891**	**3,250,000**	**100,000**	**(3,541,891)**	**(97.25%)**
Revenues / Funding Source	3,302,136	3,396,022	3,641,891	3,641,891	3,250,000	100,000	(3,541,891)	(97.25%)
Investment	102,136	196,022	50,000	50,000	50,000	100,000	50,000	100.00%
461490.0000 - Interest Revenue	102,136	196,022	50,000	50,000	50,000	100,000	50,000	100.00%
Other Local Government	0	0	391,891	391,891	0	0	(391,891)	(100.00%)
491500.0000 - FUND BALANCE	0	0	391,891	391,891	0	0	(391,891)	(100.00%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
APPROPRIATION								
Transfers In	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000	0	(3,200,000)	(100.00%)
491401.0000 - Transfer From General Fund	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	0	(2,000,000)	(100.00%)
491440.0000 - Transfer From Water/Sewer Fund	600,000	600,000	600,000	600,000	600,000	0	(600,000)	(100.00%)
491460.0000 - Transfer From Parking Fund	600,000	600,000	600,000	600,000	600,000	0	(600,000)	(100.00%)
6026.99999.999	**0**	**0**	**0**	**0**	**0**	**3,200,000**	**3,200,000**	**0.00%**
Revenues / Funding Source	0	0	0	0	0	3,200,000	3,200,000	0.00%
Transfers In	0	0	0	0	0	3,200,000	3,200,000	0.00%
491401.0000 - Transfer From General Fund	0	0	0	0	0	2,000,000	2,000,000	0.00%
491440.0000 - Transfer From Water/Sewer Fund	0	0	0	0	0	600,000	600,000	0.00%
491460.0000 - Transfer From Parking Fund	0	0	0	0	0	600,000	600,000	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Grand Total	**1,177,380**	**1,071,018**	**0**	**0**	**1,008,390**	**(654,513)**	**(654,513)**	**0.00%**

6028 - Health Insurance Fund

The Human Resources Department develops, supports, and administers an employee benefits program that is cost effective while also considered by employees as having value in terms of their total compensation from the Village. Specific benefits provided include:

- Health insurance in the form of two Blue Cross/Blue Shield PPOs and HMOs
- A prescription drug plan with a three-tier co-pay ($10, $30 and $50)
- Village paid basic life and accidental death and dismemberment insurance
- Outsourced S-125 Plan administration for reimbursement of qualified expenses
- Reimbursement for qualified transportation expenses

The Human Resources Department relies on assistance from an insurance broker to provide the most cost-effective benefit plans and options to its employees.

6028 - Health Insurance Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
6028.00000.000	**(1,876)**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Revenues / Funding Source	(1,876)	0	0	0	0	0	0	0.00%
Charges for Services	(1,876)	0	0	0	0	0	0	0.00%
440466.0000 - Pensioneer Premium Payments	(1,876)	0	0	0	0	0	0	0.00%
6028.41080.101	**(787,943)**	**(1,200,194)**	**(878,563)**	**(878,563)**	**(1,221,700)**	**(628,050)**	**250,513**	**(28.51%)**
Revenues / Funding Source	7,039,517	7,146,073	9,078,000	9,078,000	8,628,300	10,810,500	1,732,500	19.08%
Charges for Services	(6,567)	0	0	0	0	0	0	0.00%
440466.0000 - Pensioneer Premium Payments	(6,567)	0	0	0	0	0	0	0.00%
Internal Charges for Services	7,046,084	7,146,073	9,078,000	9,078,000	8,628,300	10,810,500	1,732,500	19.08%
440437.0000 - METLAW LEGAL PREMIUMS WITHHELD	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
440440.0000 - HEALTH INSURANCE PREMIUMS WITHHELD	1,209,579	1,244,610	1,550,000	1,550,000	1,500,000	1,782,500	232,500	15.00%
440441.0000 - LIFE INSURANCE PREMIUMS WITHHELD	(130)	928	0	0	300	0	0	0.00%
440442.0000 - DENTAL INSURANCE PREMIUMS WITHHELD	0	0	0	0	0	0	0	0.00%
440443.0000 - VISION INSURANCE PREMIUMS WITHHELD	0	0	0	0	0	0	0	0.00%
440445.0000 - ALLIED FSA MED CONTRIBUTIONS W/H	0	1,000	0	0	0	0	0	0.00%
440464.0000 - EMPLOYER LIFE INSURANCE CONTRIBUTION	27,147	28,927	28,000	28,000	28,000	28,000	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
440499.0000 - EMPLOYER HEALTH INSURANCE CONTRIBUTIONS	5,809,487	5,870,608	7,500,000	7,500,000	7,100,000	9,000,000	1,500,000	20.00%
Expenses / Expenditure	(7,827,460)	(8,346,267)	(9,956,563)	(9,956,563)	(9,850,000)	(11,438,550)	(1,481,987)	14.88%
Contractual Services	(45,764)	(44,669)	(45,000)	(45,000)	(25,000)	(45,100)	(100)	0.22%
530667.0000 - External Support	(45,764)	(44,669)	(45,000)	(45,000)	(25,000)	(45,100)	(100)	0.22%
Risk Management Expenses	(7,781,696)	(8,301,599)	(9,911,563)	(9,911,563)	(9,825,000)	(11,393,450)	(1,481,887)	14.95%
520683.0000 - HEALTH INSURANCE CLAIMS PAID	(7,755,781)	(8,280,128)	(9,876,563)	(9,876,563)	(9,800,000)	(11,358,450)	(1,481,887)	15.00%
520684.0000 - ALLIED FSA MED CONTRIBUTIONS PAID	0	0	0	0	0	0	0	0.00%
520687.0000 - LIFE INSURANCE PREMIUMS PAID	(25,914)	(21,471)	(35,000)	(35,000)	(25,000)	(35,000)	0	0.00%
520689.0000 - ALLIED FSA DEP CARE	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
CONTRIBUTIONS PAID								
6028.41080.133	**(101,031)**	**(99,965)**	**(192,609)**	**(192,609)**	**(83,640)**	**(179,339)**	**13,270**	**(6.89%)**
Expenses / Expenditure	(101,031)	(99,965)	(192,609)	(192,609)	(83,640)	(179,339)	13,270	(6.89%)
Personnel Services	(78,099)	(83,017)	(147,890)	(147,890)	(68,000)	(131,552)	16,338	(11.05%)
510501.0000 - Regular Salaries	(78,099)	(83,017)	(147,890)	(147,890)	(68,000)	(131,552)	16,338	(11.05%)
510503.0000 - Overtime	0	0	0	0	0	0	0	0.00%
Fringe Benefits	(22,932)	(16,948)	(44,719)	(44,719)	(15,640)	(47,787)	(3,068)	6.86%
520520.0000 - Life Insurance Expense	(62)	(37)	(119)	(119)	(40)	(116)	3	(2.31%)
520521.0000 - Health Insurance Expense	(14,904)	(9,416)	(27,410)	(27,410)	(10,000)	(33,779)	(6,369)	23.24%
520522.0000 - Social Security Expense	(4,455)	(4,157)	(9,171)	(9,171)	(2,000)	(8,156)	1,015	(11.07%)
520523.0000 - Medicare Expense	(1,042)	(972)	(2,146)	(2,146)	(900)	(1,907)	239	(11.11%)
520527.0000 - IMRF Contributions	(2,469)	(2,365)	(5,873)	(5,873)	(2,700)	(3,828)	2,045	(34.82%)

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
6028.41090.101	**1,038,263**	**873,777**	**950,000**	**950,000**	**920,000**	**950,000**	**0**	**0.00%**
Revenues / Funding Source	1,038,263	873,777	950,000	950,000	920,000	950,000	0	0.00%
Charges for Services	1,038,263	861,264	950,000	950,000	920,000	950,000	0	0.00%
440466.0000 - Pensioneer Premium Payments	989,951	861,264	950,000	950,000	920,000	950,000	0	0.00%
440467.0000 - Outside Agencies Prem Payments	48,312	0	0	0	0	0	0	0.00%
Other Local Government	0	12,513	0	0	0	0	0	0.00%
441462.0000 - Miscellaneous Revenue	0	12,513	0	0	0	0	0	0.00%
6028.41090.351	**(938)**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Revenues / Funding Source	(938)	0	0	0	0	0	0	0.00%
Charges for Services	(938)	0	0	0	0	0	0	0.00%
440466.0000 - Pensioneer Premium Payments	(938)	0	0	0	0	0	0	0.00%
6028.41300.101	**117,961**	**105,444**	**121,172**	**121,172**	**45,000**	**50,000**	**(71,172)**	**(58.74%)**

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Revenues / Funding Source	117,961	105,444	121,172	121,172	45,000	50,000	(71,172)	(58.74%)
Investment	117,961	105,444	50,000	50,000	45,000	50,000	0	0.00%
461490.0000 - Interest Revenue	117,961	105,444	50,000	50,000	45,000	50,000	0	0.00%
Other Local Government	0	0	71,172	71,172	0	0	(71,172)	(100.00%)
491500.0000 - FUND BALANCE APPROPRIATION	0	0	71,172	71,172	0	0	(71,172)	(100.00%)
Grand Total	**264,436**	**(320,939)**	**0**	**0**	**(340,340)**	**192,611**	**192,611**	**0.00%**

Custodial Funds

Pursuant to the State of Illinois Compiled Statutes (ILCS), the Village maintains an independent pension board for both the Police and Firefighters' Pensions.

7022 - Police Pension Fund
7023 - Firefighters Pension Fund

The function of these boards is to serve in a fiduciary manner and invest pension assets according to the limitations provided within their respective pension code sections of the ILCS. The Village administers two fiduciary funds — the **7022 Police Pension Fund** and the **7023 - Firefighters' Pension Fund**.

Investments and expenses in the pension funds are not managed by Village staff but are rather handled by the elected or appointed members on each pension board. As such, the Village has limited control over the expenses and investment results in these funds.

On an annual basis, the Village levies a fixed amount which is adopted with its General Fund levy in December of each year. Each pension fund then collects the distributions from its levy and may use the proceeds to either invest and/or pay pensioner benefits. The Village does at a minimum adopt the recommended levy based on an annual valuation performed by a qualified, credentialed, and independent actuary hired by the Village. The Village Board may levy an amount which equals the recommended actuarial amount or increase it at its discretion to reduce unfunded pension liabilities.

7022 - Police Pension Fund

The Police Pension Fund is administered by an independent pension board established pursuant to the applicable pension code section of the Illinois Compiled Statutes. The board serves in a fiduciary capacity and is responsible for the investment of pension assets and the payment of benefits to eligible pensioners and their beneficiaries. Board members are elected or appointed in accordance with the relevant provisions of the ILCS.

The Village's primary role with respect to the Police Pension Fund is that of employer contributor. Each December, the Village adopts a levy for the Police Pension Fund at a minimum equal to the amount recommended by a qualified, credentialed, and independent actuary. This levied amount is budgeted for and recorded as revenue in the General Fund. The annual employer pension contribution to the Pension Fund is then recorded as an expense in the General Fund at the end of the fiscal year.

The Village Board retains discretion to levy above the actuarially recommended amount in order to reduce unfunded pension liabilities. At the pension board's discretion, it may also engage its own actuary to perform an independent valuation and recommend the employer contribution amount.

Note that the Police Pension Fund budget does not include a forecast for net change in the fair value of investment (i.e., market investment gains), which typically results in a budgeted deficit at the beginning of each fiscal year. This additional revenue is recognized in the Village's actuals each year, based on actual market performance, typically reflecting higher revenues than are included in the initial budget. Historically, the Village has chosen not to include estimated market performance in its pension budget, since forecasting such performance over the course of a full year does not yield consistently accurate results. For a comprehensive tracking of all revenues that flowed into the Police Pension Fund in a given fiscal year, please see the annual actuarial pension report.

7022 - Police Pension Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
7022.34000.101	**6,447,152**	**21,170,609**	**(373,294)**	**(373,294)**	**(2,688,874)**	**(2,483,223)**	**(2,109,929)**	**565.22%**
Revenues / Funding Source	19,597,939	33,440,314	10,176,706	10,176,706	10,076,706	10,621,459	444,753	4.37%
Investment	11,120,000	21,378,603	700,000	700,000	750,000	700,000	0	0.00%
461490.0000 - Interest Revenue	879,393	807,881	700,000	700,000	750,000	700,000	0	0.00%
461491.0000 - Net Change In FV of Invest	10,240,607	20,570,723	0	0	0	0	0	0.00%
Tax Revenues	7,445,967	10,982,343	8,276,706	8,276,706	8,276,706	8,621,459	344,753	4.17%
411401.0000 - Property Tax Levy	7,445,967	10,982,343	8,276,706	8,276,706	8,276,706	8,621,459	344,753	4.17%
Other Local Government	1,031,972	1,079,368	1,200,000	1,200,000	1,050,000	1,300,000	100,000	8.33%
440481.0000 - Pension Payroll Deductions	1,031,972	1,079,368	1,200,000	1,200,000	1,050,000	1,300,000	100,000	8.33%
Expenses / Expenditure	(13,150,787)	(12,269,705)	(10,550,000)	(10,550,000)	(12,765,580)	(13,104,682)	(2,554,682)	24.21%
Personnel Services	(11,385,316)	(12,106,202)	(10,400,000)	(10,400,000)	(12,475,000)	(12,805,188)	(2,405,188)	23.13%
510501.0000 - Regular Salaries	(11,385,316)	(12,106,202)	(10,400,000)	(10,400,000)	(12,475,000)	(12,805,188)	(2,405,188)	23.13%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Fringe Benefits	(1,641,945)	0	0	0	0	0	0	0.00%
520659.0000 - Pension Refunds	(1,641,945)	0	0	0	0	0	0	0.00%
Contractual Services	(119,158)	(163,503)	(150,000)	(150,000)	(290,580)	(299,494)	(149,494)	99.66%
530660.0000 - General Contractuals	(52,849)	(51,923)	(50,000)	(50,000)	(56,580)	(58,285)	(8,285)	16.57%
530671.0000 - Investment Management Fees	(66,309)	(111,580)	(100,000)	(100,000)	(234,000)	(241,209)	(141,209)	141.21%
Materials & Supplies	(4,368)	0	0	0	0	0	0	0.00%
550603.0000 - Postage	(4,368)	0	0	0	0	0	0	0.00%
7022.41300.101	**0**	**0**	**373,294**	**373,294**	**0**	**0**	**(373,294)**	**(100.00%)**
Revenues / Funding Source	0	0	373,294	373,294	0	0	(373,294)	(100.00%)
Other Local Government	0	0	373,294	373,294	0	0	(373,294)	(100.00%)
491500.0000 - FUND BALANCE APPROPRIATION	0	0	373,294	373,294	0	0	(373,294)	(100.00%)
Grand Total	**6,447,152**	**21,170,609**	**0**	**0**	**(2,688,874)**	**(2,483,223)**	**(2,483,223)**	**0.00%**

7023 - Firefighters' Pension Fund

The Firefighters' Pension Fund is administered by an independent pension board established pursuant to the applicable pension code section of the Illinois Compiled Statutes. The board serves in a fiduciary capacity and is responsible for the investment of pension assets and the payment of benefits to eligible pensioners and their beneficiaries. Board members are elected or appointed in accordance with the relevant provisions of the ILCS.

The Village's primary role with respect to the Fire Pension Fund is that of employer contributor. Each December, the Village adopts a levy for the Fire Pension Fund at a minimum equal to the amount recommended by a qualified, credentialed, and independent actuary. This levied amount is budgeted for and recorded as revenue in the General Fund. The annual employer pension contribution to the Pension Fund is then recorded as an expense in the General Fund at the end of the fiscal year.

The Village Board retains discretion to levy above the actuarially recommended amount in order to reduce unfunded pension liabilities. At the pension board's discretion, it may also engage its own actuary to perform an independent valuation and recommend the employer contribution amount.

Note that the Fire Pension Fund budget does not include a forecast for net change in the fair value of investment (i.e., market investment gains), which typically results in a budgeted deficit at the beginning of each fiscal year. This additional revenue is recognized in the Village's actuals each year, based on actual market performance, typically reflecting higher revenues than are included in the initial budget. Historically, the Village has chosen not to include estimated market performance in its pension budget, since forecasting such performance over the course of a full year does not yield consistently accurate results. For a comprehensive tracking of all revenues that flowed into the Fire Pension Fund in a given fiscal year, please see the annual actuarial pension report.

7023 - Firefighters' Pension Fund Budget

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
7023.33000.101	**5,858,437**	**13,789,420**	**1,684,204**	**1,684,204**	**640,417**	**512,689**	**(1,171,515)**	**(69.56%)**
Revenues / Funding Source	14,364,794	22,687,448	9,509,204	9,509,204	9,709,204	9,813,704	304,500	3.20%
Investment	7,025,859	12,087,385	1,200,000	1,200,000	1,400,000	1,200,000	0	0.00%
461490.0000 - Interest Revenue	1,370,771	1,416,039	1,200,000	1,200,000	1,400,000	1,200,000	0	0.00%
461491.0000 - Net Change In FV of Invest	5,655,088	10,671,347	0	0	0	0	0	0.00%
Tax Revenues	6,567,791	9,836,178	7,474,204	7,474,204	7,474,204	7,778,704	304,500	4.07%
411401.0000 - Property Tax Levy	6,567,791	9,836,178	7,474,204	7,474,204	7,474,204	7,778,704	304,500	4.07%
Other Local Government	771,144	763,884	835,000	835,000	835,000	835,000	0	0.00%
440481.0000 - Pension Payroll Deductions	771,144	763,884	835,000	835,000	835,000	835,000	0	0.00%
Expenses / Expenditure	(8,506,358)	(8,898,028)	(7,825,000)	(7,825,000)	(9,068,787)	(9,301,015)	(1,476,015)	18.86%
Personnel Services	(8,306,529)	(8,672,321)	(7,750,000)	(7,750,000)	(8,827,000)	(9,051,800)	(1,301,800)	16.80%
510501.0000 - Regular Salaries	(8,306,529)	(8,672,321)	(7,750,000)	(7,750,000)	(8,827,000)	(9,051,800)	(1,301,800)	16.80%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Contractual Services	(198,989)	(241,549)	(75,000)	(75,000)	(241,787)	(249,215)	(174,215)	232.29%
530657.0000 - Legal Fees	0	0	0	0	0	0	0	0.00%
530660.0000 - General Contractuals	(198,022)	(241,549)	(40,000)	(40,000)	(82,355)	(85,000)	(45,000)	112.50%
530671.0000 - Investment Management Fees	(966)	0	(35,000)	(35,000)	(159,432)	(164,215)	(129,215)	369.19%
530672.0000 - Fund Custody Fees	0	0	0	0	0	0	0	0.00%
530675.0000 - Bank Charges	0	0	0	0	0	0	0	0.00%
530678.0000 - Medical Fees	0	0	0	0	0	0	0	0.00%
Materials & Supplies	(840)	15,842	0	0	0	0	0	0.00%
550603.0000 - Postage	(840)	0	0	0	0	0	0	0.00%
550656.0000 - Miscellaneous Expense	0	15,842	0	0	0	0	0	0.00%
560620.0000 - Office Supplies	0	0	0	0	0	0	0	0.00%

	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Year-End Estimate	2027 Proposed Budget	2026-2027 $ Change	2026-2027 % Change
Other Expenses	0	0	0	0	0	0	0	0.00%
530650.0000 - Conferences Training	0	0	0	0	0	0	0	0.00%
7023.41300.101	**0**	**0**	**(1,684,204)**	**(1,684,204)**	**0**	**0**	**1,684,204**	**(100.00%)**
Expenses / Expenditure	0	0	(1,684,204)	(1,684,204)	0	0	1,684,204	(100.00%)
Other Expenses	0	0	(1,684,204)	(1,684,204)	0	0	1,684,204	(100.00%)
591700.0000 - FUND BALANCE APPROPRIATION	0	0	(1,684,204)	(1,684,204)	0	0	1,684,204	(100.00%)
Transfers Out	0	0	0	0	0	0	0	0.00%
591801.0000 - Transfer To General Fund	0	0	0	0	0	0	0	0.00%
Grand Total	**5,858,437**	**13,789,420**	**0**	**0**	**640,417**	**512,689**	**512,689**	**0.00%**

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Appendix

Glossary

Accrual Basis

The basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received.

Amortization

The process of paying the principal amount of an issue of bonds by periodic payments either directly to bondholders or to a sinking fund for the benefit of bondholders.

Appropriation

An authorization made by the legislative body to make expenditures and incur obligations for specific purposes.

Assessed Value

The value assigned to property for tax purposes.

Audit

A formal examination of an organization's accounts or financial situation.

Balanced Budget

A budget in which revenues are equal to or greater than expenditures.

Bond

A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date in the future (the maturity date), together with periodic interest at a specified rate.

Budget Calendar

The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budget

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Cost of Living Adjustment (COLA)

An increase in salaries to offset the adverse effect of inflation on compensation.

Capital Assets

Assets of significant value and having a useful life of several years.

Capital Improvement Plan (CIP)

A multi-year plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs.

Cash Basis

A basis of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

Debt Service

The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Encumbrance

The commitment of appropriated funds to purchase an item or service.

Enterprise Fund

A fund established to account for operations that are financed and operated in a manner similar to private business enterprises.

Expenditure

The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Fiduciary Fund

A fund used to account for assets held by a government in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds.

Fiscal Policy

A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment.

Fiscal Year

A 12-month period designated as the operating year for accounting and budgeting purposes in an organization.

Fixed Assets

Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Fund Balance

The excess of the assets of a fund over its liabilities, reserves, and carryover.

Fund

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities.

Generally Accepted Accounting Principles (GAAP)

Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

Governmental Accounting Standards Board (GASB)

The authoritative accounting and financial reporting standard-setting body for government entities.

General Fund

The primary fund used by a government entity. This fund is used to record all resource inflows and outflows that are not associated with special-purpose funds.

General Obligation Bonds

Bonds backed by the full faith and credit of the issuing government.

Grant

A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function.

Indirect Costs

Costs associated with, but not directly attributable to, the provision of a product or service.

Infrastructure

The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Intergovernmental Revenue

Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Levy

To impose taxes for the support of government activities.

Line-Item Budget

A budget that lists each expenditure category (salary, materials, travel, etc.) separately, along with the dollar amount budgeted for each specified category.

Long-Term Debt

Debt with a maturity of more than one year after the date of issuance.

Mill

A unit of taxation equal to $1 per $1,000 of assessed value.

Modified Accrual Accounting

A basis of accounting used in governmental fund types where revenues are recognized when they become both measurable and available to finance expenditures.

Operating Budget

The portion of the budget pertaining to daily operations that provide basic governmental services.

Operating Expenses

The cost for personnel, materials and equipment required for a department to function.

Performance Budget

A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Program Budget

A budget that focuses upon the goal and objectives of an agency or jurisdiction rather than upon its organizational budget structure.

Property Tax

A tax levied on the assessed value of real property.

Reserve

An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Revenue Bonds

Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund.

Revenue

Sources of income financing the operations of government.

Special Assessment

A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Special Revenue Fund

A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Structural Balance

A balance between ongoing revenues and expenditures in a fund that persists over time.

Tax Increment Financing (TIF)

A tool used to publicly finance needed public improvements and enhanced infrastructure in a defined area to promote the viability of existing businesses and attract new commercial enterprises.

Tax Rate

The amount of tax stated in terms of a unit of the tax base.

Unassigned Fund Balance

The residual classification for the government's General Fund and includes all amounts not contained in the other classifications.

User Fees

The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Variance

Difference between budgeted and actual amounts.

Working Capital

The amount of current assets that is in excess of current liabilities.

Year-End

The close of the fiscal year. In most jurisdictions, this is on June 30 or December 31.

Zero-Based Budgeting

A method of budgeting in which all expenses must be justified for each new period.

Fund List

Fund Number	Fund Description
1001	General Fund
1050	Travel, Training & Wellness Fund
2014	Foreign Fire Insurance Fund
2020	Community Development Loan Fund
2021	State RICO Fund
2024	Federal RICO Fund
2025	Equitable Sharing Treasury Fund
2027	Farmers' Market Fund
2038	Motor Fuel Tax Fund
2072	Madison Street TIF Fund
2077	Affordable Housing Fund
2078	American Rescue Plan Grant Fund
2079	Cook County Lead Hazard Grant Fund
2081	SSA #1 Fund
2083	Community Development Block Grant Fund
2090	SSA #7 Fund
2092	SSA #8 Fund
2108	Cook County - West Nile Virus Grant Fund
2114	IDPH - Cities Readiness Initiative Grant Fund
2117	CDBG - Farmers' Market Incentives Grant Fund
2119	Exp Station Link Up IL Grant Fund
2124	IDPH - Body Art Grant Fund
2132	IDHS - Family Case Management Grant Fund
2137	PHIMC - Region 8 HIV Prevention Grant Fund
2138	COVID-19 Mass Vaccination Grant Fund
2139	COVID-19 Response Grant Fund
2141	COVID-19 Crisis Grant Fund
2143	COVID-19 Vaccination Grant Fund
2144	Tick Surveillance Grant Fund
2147	Strengthening Illinois Grant - SIPA Grant Fund
2153	Lead Settlements Fund
2154	Respiratory Surveillance & Outbreak Response Grant Fund
2158	IDPH - Vector Surveillance & Control Grant Fund
2159	LHPG Opioid Overdose Prevention Grant Fund
2163	IDPH - Lead Case Management Grant Fund

Fund Number	Fund Description
2174	IDPH - Local Health Protection Grant Fund
2175	IDPH - Medical Reserve Corps Fund
2184	IDPH - Public Health Emergency Preparedness Grant Fund
2194	IDPH - Illinois Tobacco-Free Communities Grant Fund
2200	Bullet Proof Vest Grant Fund
2219	JAG Grant Fund
2220	Tobacco Enforcement Program Fund
2230	IDOT Grant Fund
2235	Police Youth Basketball Camp Fund
2240	DUI Enforcement Cook County Grant Fund
2310	Sustainability Fund
2311	C4 State Appropriations Grant Fund
2410	SMASS Grant Fund
3012	Building Improvement Fund
3029	Equipment Replacement Fund
3032	Fleet Replacement Fund
3040	Rebuild Illinois IDOT Grant Fund
3095	General Improvement Fund
4025	Debt Service Fund
5040	Water/Sewer Fund
5055	Environmental Services Fund
5057	Earth Fest Fund
5060	Parking Fund
6026	Self-Insured Retention Fund
6028	Health Insurance Fund
7022	Police Pension Fund
7023	Firefighters' Pension Fund
9098	General Fix Asset Account Grp
9099	Gen Long Term Debt Acc Group

Department Codes

Department #	Description
99999.999	GENERAL: GENERAL
99999.000	GENERAL: BALANCE
49000.199	TRANSFERS: TRANSFERS
46300.412	COMM REL: FIELDSVCS
46300.314	COMM REL: COMREL
46300.312	COMM REL: COMINTER
46300.311	COMM REL:
46300.300	COMM REL: MultiFamil
46300.127	COMM REL: SPECEVNT
46300.101	COMM REL: BASEPRG
46262.101	DCS BUS SERV
46260.601	DCS ADMIN: PROSTAN
46260.408	DCS ADMIN: PEO
46260.233	DCS ADMIN: OPAAC
46260.232	DCS ADMIN: OPEDC
46260.231	DCS ADMIN: VISITOP
46260.103	DCS ADMIN: Plan Comm
46260.101	DCS ADMIN: BASEPRG
46250.788	DCS - PMT PROC: HolleyCt
46250.612	DCS - PMT PROC: ENVIRN
46250.603	DCS - PMT PROC: ZONING
46250.602	DCS - PMT PROC: BLDINSP
46250.601	DCS - PMT PROC: PROSTAN
46250.600	DCS - PMT PROC: CDBGCONT12
46250.355	DCS - PMT PROC: SecurityIm
46250.354	DCS - PMT PROC: BarriePark
46250.353	DCS - PMT PROC: Diversity
46250.352	DCS - PMT PROC: Retiree Ot
46250.351	DCS - PMT PROC: Retiree Fi
46250.350	DCS - PMT PROC: Retire Pol
46250.302	DCS - PMT PROC: IHDAAFFHS
46250.211	DCS - PMT PROC: REDEVPRG
46250.210	DCS - PMT PROC:
46250.174	DCS - PMT PROC: 2007 GO
46250.101	DCS - PMT PROC: BASEPRG

Department #	Description
46250.000	DCS - PMT PROC: BALANCE
46215.101	NS: COMMUNITY SERVICES: BASE PROG
46214.101	NS: NBRHOOD PARTNERSHIPS: BASE PROG
46213.101	NS: NEIGHBORHOOD PROGRAMS; BASE PROG
46212.101	NS: NBRHOOD CODE COMPLIANCE: BASE PROG
46211.300	NEIG SERV: MULTI-FAMILY
46211.280	NEIG SERV: OP RES CORP
46211.250	46211.250
46211.240	NEIG SERV: OP REG HOUSING CENTER
46211.230	NEIG SERV: OP HOUSING AUTHORITY
46211.101	NS: ADMIN: BASE PROG
46210.300	NEIG SRV: MULTIFAMILY
46210.280	NEIG SRV: OPRC
46210.240	NEIG SRV: OPHOUSING CTR
46210.230	NEIG SRV: OPHOUSING AUTH
46210.105	NEIG SRV: GRANTS
46210.104	NEIG SRV: NEIG PARTNERSHIPS
46210.103	NEIG SRV: HOUSING
46210.102	NEIG SRV: CODE ENFORCEMENT
46210.101	NEIG SRV: BASEPRG
46206.667	DCS NEIG SRV CDBG: RL17
46206.666	DCS - NEIG SRV: CDBG 2016
46206.665	DCS - NEIG SRV: CDBG 2015
46206.664	DCS - NEIG SRV: CDBG2014
46206.663	DCS - NEIG SRV: CDBG13
46206.602	DCS - NEIG SRV: BLDINSP
46206.601	DCS - NEIG SRV: PROSTAN
46206.599	DCS - NEIG SRV: VOPSFRP11
46206.560	DCS - NEIG SRV: SFHRAdmin
46206.495	DCS - NEIG SRV: HOUSSM2012
46206.494	DCS - NEIG SRV: SFHOUSE12
46206.493	DCS - NEIG SRV: LEAD2012
46206.434	DCS - NEIG SRV: OAKLEYDEN
46206.421	DCS - NEIG SRV: SUPPORTSRV
46206.420	DCS - NEIG SRV: IMPAIRENF
46206.372	DCS - NEIG SRV: HUDGRANT
46206.371	DCS - NEIG SRV: SMRENENGY
46206.369	DCS - NEIG SRV: SMRENT11

Department #	Description
46206.368	DCS - NEIG SRV: SFGLEAD11
46206.367	DCS - NEIG SRV: Single11
46206.366	DCS - NEIG SRV: Single10
46206.365	DCS - NEIG SRV: SFHLead10
46206.364	DCS - NEIG SRV: SFHLead09
46206.359	DCS - NEIG SRV: GarageLoan
46206.358	DCS - NEIG SRV: GarageGrnt
46206.357	DCS - NEIG SRV: Single 08
46206.356	DCS - NEIG SRV: Single 09
46206.355	DCS - NEIG SRV: SecurityIm
46206.354	DCS - NEIG SRV: BARRIEPARK
46206.353	DCS - NEIG SRV: Diversity
46206.311	DCS - NEIG SRV:
46206.302	DCS - NEIG SRV: IHDAAFFHS
46206.300	DCS - NEIG SRV: MultiFamil
46206.280	DCS - NEIG SRV: OPRC
46206.240	DCS - NEIG SRV: OPHOUSING
46206.230	DCS - NEIG SRV: OPHousing
46206.225	DCS - NEIG SRV: BarriePkBO
46206.201	DCS - NEIG SRV: ACQ
46206.172	DCS - NEIG SRV: UTILITIES
46206.101	DCS - NEIG SRV: BASEPRG
46206.000	DCS - NEIG SRV: BALANCE
46205.813	DCS - BUS SRV: MarionSt
46205.615	DCS - BUS SRV: ANIMALCONT
46205.613	DCS - BUS SRV: COMHEALTH
46205.602	DCS - BUS SRV: BLDINSP
46205.233	DCS - BUS SRV: OPAAC
46205.215	DCS - BUS SRV:
46205.201	DCS - BUS SRV: ACQ
46205.101	DCS - BUS SRV: BASEPRG
46204.875	DEVL SRV: OTHERBUILD
46204.813	DEVL SRV: MarionSt
46204.805	DEVL SRV: MadisonSt
46204.788	DEVL SRV: HolleyCt
46204.710	DEVL SRV: SafetyPro
46204.421	DEVL SRV: SUPPORTSRV
46204.401	DEVL SRV: OPDCREHAB

Department #	Description
46204.351	DEVL SRV: Retiree Fi
46204.310	DEVL SRV: OPDC
46204.223	DEVL SRV: AREALAND
46204.211	DEVL SRV: REDEVPRG
46204.181	DEVL SRV: 2006C
46204.172	DEVL SRV: UTILITIES
46204.135	DEVL SRV: TRAINING
46204.102	DEVL SRV: Universal
46204.101	DEVL SRV: BASEPRG
46204.000	DEVL SRV: BALANCE
46203.354	COMM REL: BarriePark
46203.312	COMM REL: COMINTER
46203.311	COMM REL:
46203.310	COMM REL: OPDC
46203.101	COMM REL: BASEPRG
46202.813	DCS - PLAN DIV: MarionSt
46202.615	DCS - PLAN DIV: ANIMALCONT
46202.603	DCS - PLAN DIV: ZONING
46202.421	DCS - PLAN DIV: SUPPORTSRV
46202.401	DCS - PLAN DIV: OPDCREHAB
46202.371	DCS - PLAN DIV: SMRENENGY
46202.355	DCS - PLAN DIV: SecurityIm
46202.354	DCS - PLAN DIV: BarriePark
46202.353	DCS - PLAN DIV: Diversity
46202.352	DCS - PLAN DIV: Retiree Ot
46202.351	DCS - PLAN DIV: Retiree Fi
46202.350	DCS - PLAN DIV: Retire Pol
46202.332	DCS - PLAN DIV: HISTCOM
46202.323	DCS - PLAN DIV: STPLAN
46202.321	DCS - PLAN DIV: COMDES
46202.310	DCS - PLAN DIV: OPDC
46202.211	DCS - PLAN DIV: REDEVPRG
46202.210	DCS - PLAN DIV:
46202.174	DCS - PLAN DIV: 2007 GO
46202.172	DCS - PLAN DIV: UTILITIES
46202.103	DCS - PLAN DIV: Plan Comm
46202.101	DCS - PLAN DIV: BASEPRG
46201.822	DCS - NEIG SRV CDBG: SIDEWALK

Department #	Description
46201.802	DCS - NEIG SRV CDBG: LOCAL
46201.778	DCS - NEIG SRV CDBG: WaterSer
46201.677	DCS- NEIG SRV CDBG: ESG17
46201.676	DCS - NEIG SRV CDBG: ESG16
46201.675	DCS - NEIG SRV CDBG: ESG 2015
46201.673	DCS - NEIG SRV CDBG: ESG13
46201.672	DCS - NEIG SRV CDBG: ESG12
46201.671	DCS - NEIG SRV CDBG: ESG11
46201.668	CDBG 2018
46201.667	DCS- NEIG SRV CDBG: CDBG17
46201.666	DCS - NEIG SRV CDBG: CDBG16
46201.665	DCS - NEIG SRV CDBG: CDBG 2015
46201.664	DCS - NEIG SRV CDBG: CDBG2014
46201.663	DCS - NEIG SRV CDBG: CDBG13
46201.662	DCS - NEIG SRV CDBG: CDBG12
46201.655	DCS - NEIG SRV CDBG: BEEKEEP
46201.608	DCS - NEIG SRV CDBG: Shelter11
46201.607	DCS - NEIG SRV CDBG: HOMELS11
46201.606	DCS - NEIG SRV CDBG: WSPadst11
46201.605	DCS - NEIG SRV CDBG: WSPadses
46201.604	DCS - NEIG SRV CDBG: Heartland
46201.600	DCS - NEIG SRV CDBG: CDBGCONT12
46201.598	DCS - NEIG SRV CDBG: VOPADMIN11
46201.597	DCS - NEIG SRV CDBG: OakLey11
46201.596	DCS - NEIG SRV CDBG: DayNur2011
46201.595	DCS - NEIG SRV CDBG: CSS11
46201.594	DCS - NEIG SRV CDBG: VOPPWWSM
46201.593	DCS - NEIG SRV CDBG: VOPPWSTR
46201.592	DCS - NEIG SRV CDBG: VOPPWALLE
46201.591	DCS - NEIG SRV CDBG: VOPPWSIDE
46201.590	DCS - NEIG SRV CDBG: Thrive11
46201.589	DCS - NEIG SRV CDBG: Senior11
46201.588	DCS - NEIG SRV CDBG: Seguin11
46201.587	DCS - NEIG SRV CDBG: Sarahs11
46201.586	DCS - NEIG SRV CDBG: PP11
46201.585	DCS - NEIG SRV CDBG: ParenPOO
46201.584	DCS - NEIG SRV CDBG: OPRHCAD
46201.583	DCS - NEIG SRV CDBG: OPRHPS11

Department #	Description
46201.581	DCS - NEIG SRV CDBG: Hephziba11
46201.580	DCS - NEIG SRV CDBG: Childern11
46201.579	DCS - NEIG SRV CDBG: Accolade11
46201.578	DCS - NEIG SRV CDBG: VolunteerC
46201.571	DCS - NEIG SRV CDBG: HPRPDATA
46201.568	DCS - NEIG SRV CDBG: WSPadHome
46201.567	DCS - NEIG SRV CDBG: WSPadES
46201.566	DCS - NEIG SRV CDBG: WSPadsESG
46201.565	DCS - NEIG SRV CDBG: VitalBESG
46201.563	DCS - NEIG SRV CDBG: WSPadTH
46201.562	DCS - NEIG SRV CDBG: WSPadsES
46201.561	DCS - NEIG SRV CDBG: VitalBridg
46201.559	DCS - NEIG SRV CDBG: Street
46201.558	DCS - NEIG SRV CDBG: Sidewalks
46201.557	DCS - NEIG SRV CDBG:
46201.556	DCS - NEIG SRV CDBG: Thrive
46201.555	DCS - NEIG SRV CDBG: Senior
46201.554	DCS - NEIG SRV CDBG: SEGUIN
46201.553	DCS - NEIG SRV CDBG: SarahsInn
46201.552	DCS - NEIG SRV CDBG: RapeVictim
46201.551	DCS - NEIG SRV CDBG: Pillars
46201.550	DCS - NEIG SRV CDBG: Parenteen
46201.549	DCS - NEIG SRV CDBG: ParenPOOO
46201.548	DCS - NEIG SRV CDBG: OPRegAdmin
46201.547	DCS - NEIG SRV CDBG: OPRegional
46201.546	DCS - NEIG SRV CDBG: OakLeyden
46201.545	DCS - NEIG SRV CDBG: NAMI
46201.544	DCS - NEIG SRV CDBG: Hephizibah
46201.543	DCS - NEIG SRV CDBG: Childern
46201.542	DCS - NEIG SRV CDBG: Accolade
46201.541	DCS - NEIG SRV CDBG: CCESG
46201.537	DCS - NEIG SRV CDBG: CDBGRAdim
46201.536	DCS - NEIG SRV CDBG: Homeless
46201.535	DCS - NEIG SRV CDBG: HPRPAdmin
46201.534	DCS - NEIG SRV CDBG: RRHP
46201.533	DCS - NEIG SRV CDBG: FIREINVEST
46201.527	DCS-NEIG SRV CDBG: NWHP
46201.526	DCS - NEIG SRV CDBG:

Department #	Description
46201.525	DCS - NEIG SRV CDBG:
46201.524	DCS - NEIG SRV CDBG:
46201.523	DCS - NEIG SRV CDBG:
46201.522	DCS - NEIG SRV CDBG: HPRPPADSAD
46201.521	DCS - NEIG SRV CDBG:
46201.520	DCS - NEIG SRV CDBG: WSPADS2010
46201.519	DCS - NEIG SRV CDBG: HEART2010
46201.518	DCS - NEIG SRV CDBG: CATH2010
46201.517	DCS - NEIG SRV CDBG:
46201.516	DCS - NEIG SRV CDBG:
46201.515	DCS - NEIG SRV CDBG: PADSTRANHS
46201.514	DCS - NEIG SRV CDBG: PADSEMERG
46201.513	DCS - NEIG SRV CDBG:
46201.512	DCS - NEIG SRV CDBG: Nami11
46201.511	DCS - NEIG SRV CDBG: WSPADH11
46201.510	DCS - NEIG SRV CDBG:
46201.509	DCS - NEIG SRV CDBG:
46201.508	DCS - NEIG SRV CDBG:
46201.507	DCS - NEIG SRV CDBG:
46201.506	DCS - NEIG SRV CDBG:
46201.505	DCS - NEIG SRV CDBG:
46201.504	DCS - NEIG SRV CDBG:
46201.503	DCS - NEIG SRV CDBG:
46201.502	DCS - NEIG SRV CDBG:
46201.501	DCS - NEIG SRV CDBG: HSNGCTRPS
46201.500	DCS - NEIG SRV CDBG:
46201.498	DCS - NEIG SRV CDBG: KIDSCLINIC
46201.496	DCS - NEIG SRV CDBG: SFRSRR2012
46201.495	DCS - NEIG SRV CDBG: HOUSSM2012
46201.493	DCS - NEIG SRV CDBG: LEAD2012
46201.491	DCS - NEIG SRV CDBG:
46201.490	DCS - NEIG SRV CDBG: VOPADMIN
46201.489	DCS - NEIG SRV CDBG:
46201.488	DCS - NEIG SRV CDBG:
46201.487	DCS - NEIG SRV CDBG:
46201.486	DCS - NEIG SRV CDBG:
46201.485	DCS - NEIG SRV CDBG:
46201.484	DCS - NEIG SRV CDBG:

Department #	Description
46201.483	DCS - NEIG SRV CDBG:
46201.482	DCS - NEIG SRV CDBG:
46201.480	DCS - NEIG SRV CDBG:
46201.479	DCS - NEIG SRV CDBG: VTLBRIDGES
46201.478	DCS - NEIG SRV CDBG: ALLEY
46201.477	DCS - NEIG SRV CDBG: SIDEWALKS
46201.476	DCS - NEIG SRV CDBG:
46201.475	DCS - NEIG SRV CDBG: SEGUIN
46201.474	DCS - NEIG SRV CDBG: SARAH12
46201.473	DCS - NEIG SRV CDBG:
46201.472	DCS - NEIG SRV CDBG: PARENTEEN
46201.471	DCS - NEIG SRV CDBG: MOTHEROWN
46201.470	DCS - NEIG SRV CDBG:
46201.469	DCS - NEIG SRV CDBG:
46201.468	DCS - NEIG SRV CDBG: HOUSADMIN
46201.466	DCS - NEIG SRV CDBG: NAMIMETSUB
46201.465	DCS - NEIG SRV CDBG:
46201.464	DCS - NEIG SRV CDBG: COMSUPPORT
46201.463	DCS - NEIG SRV CDBG: ACCOLADE
46201.461	DCS - NEIG SRV CDBG: FOODPNTRY
46201.451	DCS - NEIG SRV CDBG:
46201.438	DCS - NEIG SRV CDBG:
46201.436	DCS - NEIG SRV CDBG:
46201.434	DCS - NEIG SRV CDBG: OAKLEYDEN
46201.431	DCS - NEIG SRV CDBG: HEPHZIBAH
46201.430	DCS - NEIG SRV CDBG: FAMSVCMHS
46201.421	DCS - NEIG SRV CDBG: SUPPORTSRV
46201.371	DCS - NEIG SRV CDBG: SMRENENGY
46201.355	DCS - NEIG SRV CDBG: SecurityIm
46201.353	DCS - NEIG SRV CDBG: Diversity
46201.351	DCS - NEIG SRV CDBG: Retiree Fi
46201.344	DCS - NEIG SRV CDBG: PUBSERV
46201.331	DCS - NEIG SRV CDBG: HOUSESRV
46201.321	DCS - NEIG SRV CDBG: COMDES
46201.201	DCS - NEIG SRV CDBG: ACQ
46201.200	NEIG SRV CDBG: SUSTAINABILITY
46201.101	DCS - NEIG SRV CDBG: BASEPRG
46200.354	COMM PLAN & DEVL ADM: BarriePark

Department #	Description
46200.353	COMM PLAN & DEVL ADM: Diversity
46200.352	COMM PLAN & DEVL ADM: Retiree Ot
46200.331	COMM PLAN & DEVL ADM: HOUSESRV
46200.323	COMM PLAN & DEVL ADM: STPLAN
46200.322	COMM PLAN & DEVL ADM: Madison
46200.313	COMM PLAN & DEVL ADM:
46200.312	COMM PLAN & DEVL ADM: COMINTER
46200.311	COMM PLAN & DEVL ADM:
46200.310	COMM PLAN & DEVL ADM: OPDC
46200.300	COMM PLAN & DEVL ADM: MultiFamil
46200.101	COMM PLAN & DEVL ADM: BASEPRG
46120.788	DEVL SRV: HolleyCt
46120.352	DEVL SRV: Retiree Ot
46120.351	DEVL SRV: Retiree Fi
46120.310	DEVL SRV: OPDC
46120.210	DEVL SRV:
46120.201	DEVL SRV: ACQ
46120.101	DEVL SRV: BASEPRG
44560.646	HEALTH - GRANT: NAC2009
44560.642	HEALTH - GRANT: DentalSea
44560.623	HEALTH - GRANT: Kidcare
44560.615	HEALTH - GRANT: ANIMALCONT
44560.613	HEALTH - GRANT: COMHEALTH
44560.612	HEALTH - GRANT: ENVIRN
44560.332	HEALTH - GRANT: HISTCOM
44560.101	HEALTH - GRANT: BASEPRG
44560.000	HEALTH - GRANT: BALANCE
44550.699	HEALTH - SRV: Reclass
44550.655	HEALTH - SRV: BEEKEEP
44550.650	HEALTH - SRV: ACCSCARE
44550.645	HEALTH - SRV:
44550.644	HEALTH - SRV:
44550.642	HEALTH - SRV: DentalSea
44550.640	HEALTH - SRV:
44550.639	HEALTH - SRV:
44550.636	HEALTH - SRV:
44550.635	HEALTH - SRV:
44550.633	HEALTH - SRV:

Department #	Description
44550.632	HEALTH - SRV: ISEV
44550.631	HEALTH - SRV: EDNULL2
44550.630	HEALTH - SRV: EDNULL1
44550.629	HEALTH - SRV: FLU Medica
44550.628	HEALTH - SRV:
44550.627	HEALTH - SRV: VISION
44550.625	HEALTH - SRV: ADOL
44550.623	HEALTH - SRV: Kidcare
44550.622	HEALTH - SRV: FCM Medica
44550.621	HEALTH - SRV: FAMCASE
44550.619	HEALTH - SRV:
44550.618	HEALTH - SRV: EMERGENCY PREPAREDNESS
44550.617	HEALTH - SRV: HEALTH EDUCATION
44550.616	HEALTH - SRV: Wellness
44550.615	HEALTH - SRV: ANIMALCONT
44550.614	HEALTH - SRV: HEALTHINF
44550.613	HEALTH - SRV: COMHEALTH
44550.612	HEALTH - SRV: ENVIRN HEALTH
44550.611	HEALTH - SRV: VITAL
44550.610	HEALTH - SRV: HEALADM
44550.609	HEALTH - SRV: FoodSvc
44550.602	HEALTH - SRV: BLDINSP
44550.600	HEALTH - SRV: CDBGCONT12
44550.441	HEALTH - SRV: RBO
44550.354	HEALTH - SRV: BarriePark
44550.352	HEALTH - SRV: Retiree Ot
44550.310	HEALTH - SRV: OPDC
44550.133	HEALTH - SRV: BENADMIN
44550.101	HEALTH - SRV: BASEPRG
44550.000	HEALTH - SRV: BALANCE
43900.858	DPW - FLEET OPER: PUBWRKVEH
43900.857	DPW - FLEET OPER: POLVEHMAIN
43900.856	DPW - FLEET OPER: PEO VEHICLES
43900.851	DPW - FLEET OPER: FireVeh
43900.781	DPW - FLEET OPER: SewerCol
43900.751	DPW - FLEET OPER: LIGHTS
43900.742	DPW - FLEET OPER: LANDSCAPE
43900.741	DPW - FLEET OPER: TREECARE

Department #	Description
43900.734	DPW - FLEET OPER: OTHVENMAIN
43900.733	DPW - FLEET OPER: PUBWRKVEH
43900.732	DPW - FLEET OPER: POLVEHMAIN
43900.731	DPW - FLEET OPER: FIREVMAIN
43900.722	DPW - FLEET OPER: RECORDS
43900.713	DPW - FLEET OPER: PUBWORK
43900.711	DPW - FLEET OPER: VHALL
43900.710	DPW - FLEET OPER: SafetyPro
43900.200	DPW - FLEET OPER: SUSTAINABILITY
43900.101	DPW - FLEET OPER: BASEPRG
43800.742	DPW - FOREST: LANDSCAPE
43800.741	DPW - FOREST: TREECARE
43800.740	DPW - FOREST: FORCOM
43800.733	DPW - FOREST: PUBWRKVEH
43800.714	DPW - FOREST: FIREDEPT
43800.710	DPW - FOREST: SafetyPro
43800.178	DPW - FOREST: 2005A
43800.101	DPW - FOREST: BASEPRG
43790.873	DPW - BD MAINT: PWBULD
43790.861	DPW - BD MAINT: FACILITIES
43790.813	DPW - BD MAINT: MarionSt
43790.761	DPW - BD MAINT: PAVMANG
43790.751	DPW - BD MAINT: LIGHTS
43790.734	DPW - BD MAINT: OTHVENMAIN
43790.733	DPW - BD MAINT: PUBWRKVEH
43790.732	DPW - BD MAINT: POLVEHMAIN
43790.731	DPW - BD MAINT: FIREVMAIN
43790.717	DPW - BD MAINT: INTERMODAL
43790.716	DPW - BD MAINT: PARKINGGAR
43790.715	DPW - BD MAINT: Watershp
43790.714	DPW - BD MAINT: FIREDEPT
43790.713	DPW - BD MAINT: PUBWORK
43790.712	DPW - BD MAINT: DOLE
43790.711	DPW - BD MAINT: VHALL
43790.200	DPW - BD MAINT: SUSTAINABILITY
43790.101	DPW - BD MAINT: BASEPRG
43780.875	DPW - CAP PROJ: OTHERBUILD
43780.873	DPW - CAP PROJ: PWBULD

Department #	Description
43780.867	DPW - CAP PROJ: TANKS
43780.861	DPW - CAP PROJ: FACILITIES
43780.858	DPW - CAP PROJ: PUBWRKVEH
43780.857	DPW - CAP PROJ: POLVEHMAIN
43780.851	DPW - CAP PROJ: FireVeh
43780.823	DPW - CAP PROJ: HARLEM
43780.818	DPW - CAP PROJ: CHICAGO AV
43780.815	DPW - CAP PROJ: ALLEY IMPR
43780.814	DPW - CAP PROJ: SouthBlvd
43780.813	DPW - CAP PROJ: MarionSt
43780.812	DPW - CAP PROJ: LAKEST
43780.810	DPW - CAP PROJ: Roosevelt
43780.809	DPW - CAP PROJ: Harrison
43780.808	DPW - CAP PROJ: Augusta
43780.807	DPW - CAP PROJ: Division
43780.806	DPW - CAP PROJ: NorthAve
43780.805	DPW - CAP PROJ: MadisonSt
43780.804	DPW - CAP PROJ: OPAve
43780.802	DPW - CAP PROJ: LOCAL
43780.801	DPW - CAP PROJ: RIDGELAND
43780.786	DCS - BIKE PARKING
43780.777	DPW - CAP PROJ: WaterDist
43780.752	DPW - CAP PROJ: SIGNALS
43780.751	DPW - CAP PROJ: LIGHTS
43780.723	DPW - CAP PROJ: TRAFFICENG
43780.722	DPW - CAP PROJ: RECORDS
43780.721	DPW - CAP PROJ: CIP
43780.711	DPW - CAP PROJ: VHALL
43780.700	DPW - CAP PROJ: PUBART
43780.380	DPW - CAP PROJ: DT OP
43780.343	DPW - CAP PROJ:
43780.200	DPW - CAP PROJ: SUSTAINABILITY
43780.135	DPW - CAP PROJ: TRAINING
43780.101	DPW - CAP PROJ: BASEPRG
43780.000	DPW - CAP PROJ: BALANCE
43770.796	PARK SRV: KEEPVOP
43770.793	PARK SRV: PARKINGPER
43770.791	PARK SRV: ParkingEnf

Department #	Description
43770.790	PARK SRV: ShuttleBus
43770.789	PARK SRV: ParkingDev
43770.788	PARK SRV: HolleyCt
43770.787	PARK SRV: LOTS
43770.786	PARK SRV: StreetPrk
43770.785	PARK SRV: LAKEST
43770.784	PARK SRV: AVENEGAR
43770.783	PARK SRV: OPRFGARG
43770.781	PARK SRV: SewerCol
43770.778	PARK SRV: WaterSer
43770.777	43770.777
43770.776	PARK SRV: WaterSup
43770.733	PARK SRV: PUBWRKVEH
43770.722	PARK SRV: RECORDS
43770.721	PARK SRV: CIP
43770.711	PARK SRV: VHALL
43770.710	PARK SRV: SafetyPro
43770.485	PARK SRV:
43770.484	PARK SRV:
43770.408	PARK SRV: PEO
43770.200	PARK SRV: SUSTAINABILITY
43770.197	PARK SRV: 2004C
43770.182	PARK SRV: 2006D
43770.169	PARK SRV: 01_P_Bond
43770.157	PARK SRV: 2010 C
43770.140	PARK SRV: 2016E
43770.127	PARK SRV: SPECEVNT
43770.122	PARK SRV: VEHLISC
43770.101	PARK SRV: BASEPRG
43760.798	DPW - ENVIR SRV: SusOP
43760.797	DPW - ENVIR SRV: SolWasEnf
43760.796	DPW - ENVIR SRV: KEEPVOP
43760.795	DPW - ENVIR SRV: EEADVIS
43760.780	DPW - ENVIR SRV: EARTH
43760.766	DPW - ENVIR SRV: PARKINGLTS
43760.765	DPW - ENVIR SRV: SNOW
43760.764	DPW - ENVIR SRV: LEAF
43760.171	DPW - ENVIR SRV: ACCTSERV

Department #	Description
43760.101	DPW - ENVIR SRV: BASEPRG
43760.000	DPW - ENVIR SRV: BALANCE
43750.861	DPW - SEW: FACILITIES
43750.802	DPW - SEW: LOCAL
43750.784	DPW - SEW: AVENEGAR
43750.782	DPW - SEW: SewerSer
43750.781	DPW - SEW: SewerCol
43750.778	DPW - SEW: WaterSer
43750.777	DPW - SEW: WaterDist
43750.776	DPW - SEW: WaterSup
43750.761	DPW - SEW: PAVMANG
43750.751	DPW - SEW: LIGHTS
43750.723	DPW - Sewer
43750.480	DPW - SEW:
43750.200	DPW - SEW: SUSTAINABILITY
43750.101	DPW - SEW: BASEPRG
43750.000	DPW - SEW: BALANCE
43740.793	DPW - ST SRV: PARKINGPER
43740.791	DPW - ST SRV: ParkingEnf
43740.788	DPW - ST SRV: HolleyCt
43740.785	DPW - ST SRV: LAKEST
43740.784	DPW - ST SRV: AVENEGAR
43740.783	DPW - ST SRV: OPRFGARG
43740.781	DPW - ST SRV: SewerCol
43740.776	DPW - ST SRV: WaterSup
43740.775	DPW - ST SRV:
43740.774	DPW - ST SRV:
43740.773	DPW - ST SRV:
43740.772	DPW - ST SRV:
43740.771	DPW - ST SRV:
43740.768	DPW - ST SRV:
43740.767	DPW - ST SRV:
43740.766	DPW - ST SRV: PARKINGLTS
43740.765	DPW - ST SRV: SNOW
43740.764	DPW - ST SRV: LEAF
43740.763	DPW - ST SRV:
43740.762	DPW - ST SRV:
43740.761	DPW - ST SRV: PAVMANG

Department #	Description
43740.752	DPW - ST SRV: SIGNALS
43740.751	DPW - ST SRV: LIGHTS
43740.741	DPW - ST SRV: TREECARE
43740.733	DPW - ST SRV: PUBWRKVEH
43740.732	DPW - ST SRV: POLVEHMAIN
43740.717	DPW - ST SRV: INTERMODAL
43740.714	DPW - ST SRV: FIREDEPT
43740.713	DPW - ST SRV: PUBWORK
43740.712	DPW - ST SRV: DOLE
43740.711	DPW - ST SRV: VHALL
43740.710	DPW - ST SRV: SafetyPro
43740.511	DPW - ST SRV: WSPADH11
43740.200	DPW - ST SRV: SUSTAINABILITY
43740.127	DPW - ST SRV: SPECEVNT
43740.101	DPW - ST SRV: BASEPRG
43740.000	DPW - ST SRV: BALANCE
43730.861	DPW - WAT: FACILITIES
43730.857	DPW - WAT: POLVEHMAIN
43730.802	DPW - WAT: LOCAL
43730.788	DPW - WAT: HolleyCt
43730.781	DPW - WAT: SewerCol
43730.778	DPW - WAT: WaterSer
43730.777	DPW - WAT: WaterDist
43730.776	DPW - WAT: WaterSup
43730.761	DPW - WAT: PAVMANG
43730.715	DPW - WAT: WATERSHP
43730.711	DPW - WAT: VHALL
43730.710	DPW - WAT: SafetyPro
43730.200	DPW - WAT: SUSTAINABILITY
43730.172	DPW - WAT: UTILITIES
43730.166	DPW - WAT: 01_W_Bond
43730.165	DPW - WAT: 96_W_Bond
43730.101	DPW - WAT: BASEPRG
43730.000	DPW - WAT: BALANCE
43720.782	DPW - ST LIGHT: SewerSer
43720.761	DPW - ST LIGHT: PAVMANG
43720.753	DPW - ST LIGHT: LOCATES
43720.752	DPW - ST LIGHT: SIGNALS

Department #	Description
43720.751	DPW - ST LIGHT: LIGHTS
43720.750	DPW - ST LIGHT: CHORE
43720.715	DPW - ST LIGHT: Watershp
43720.714	DPW - ST LIGHT: FIREDEPT
43720.710	DPW - ST LIGHT: SafetyPro
43720.200	DPW - ST LIGHT: SUSTAINABILITY
43720.101	DPW - ST LIGHT: BASEPRG
43710.807	DPW - ADMIN: Division
43710.802	DPW - ADMIN: LOCAL
43710.801	DPW - ADMIN: RIDGELAND
43710.796	DPW - ADMIN: KEEPVOP
43710.787	DPW - ADMIN: LOTS
43710.776	DPW - ADMIN: WaterSup
43710.761	DPW - ADMIN: PAVMANG
43710.752	DPW - ADMIN: SIGNALS
43710.731	DPW - ADMIN: FIREVMAIN
43710.722	DPW - ADMIN: RECORDS
43710.721	DPW - ADMIN: CIP
43710.711	DPW - ADMIN: VHALL
43710.710	DPW - ADMIN: SafetyPro
43710.101	DPW - ADMIN: BASEPRG
43700.881	DPW - ENG:
43700.861	DPW - ENG: FACILITIES
43700.822	DPW - ENG: SIDEWALK
43700.815	DPW - ENG: ALLEY IMPR
43700.807	DPW - ENG: Division
43700.802	DPW - ENG: LOCAL
43700.793	DPW - ENG: PARKINGPER
43700.787	DPW - ENG: LOTS
43700.786	DPW - ENG: StreetPrk
43700.777	DPW - ENG: WaterDist
43700.723	DPW - ENG: TRANSPORTATION
43700.722	DPW - ENG: RECORDS
43700.721	DPW - ENG: CIP
43700.720	DPW - ENG: TRANSCOMM
43700.712	DPW - ENG: DOLE
43700.711	DPW - ENG: VHALL
43700.710	DPW - ENG: SafetyPro

Department #	Description
43700.612	DPW - ENG: ENVIRN
43700.423	DPW - ENG: STREET C
43700.421	DPW - ENG: SUPPORTSRV
43700.101	DPW - ENG: BASEPRG
43670.765	DPW - BD MAINT: SNOW
43670.751	DPW - BD MAINT: LIGHTS
43670.717	DPW - BD MAINT: INTERMODAL
43670.716	DPW - BD MAINT: PARKINGGAR
43670.715	DPW - BD MAINT: Watershp
43670.714	DPW - BD MAINT: FIREDEPT
43670.713	DPW - BD MAINT: PUBWORK
43670.712	DPW - BD MAINT: DOLE
43670.711	DPW - BD MAINT: VHALL
43670.710	DPW - BD MAINT: SafetyPro
43670.101	DPW - BD MAINT: BASEPRG
43014.101	HEALTH - FARM MRKT: BASEPRG
42620.582	FIRE - DISP: FIRECOM
42620.101	FIRE - DISP: BASEPRG
42610.582	POL - DISP: FIRECOM
42610.101	POL - DISP: BASEPRG
42610.000	POL - DISP: BALANCE
42550.582	FIRE - FORGN FIRE INS: FIRECOM
42550.101	FIRE - FORGN FIRE INS: BASEPRG
42540.881	FIRE - TRAIN & PUB ED:
42540.543	FIRE - TRAIN & PUB ED: Childern
42540.542	FIRE - TRAIN & PUB ED: Accolade
42540.541	FIRE - TRAIN & PUB ED: CCESG
42540.533	FIRE - TRAIN & PUB ED: FIREINVEST
42540.532	FIRE - TRAIN & PUB ED:
42540.400	FIRE - TRAIN & PUB ED: Wonder
42540.101	FIRE - TRAIN & PUB ED: BASEPRG
42530.533	FIRE - PREV & INVEST: FIREINVEST
42530.532	FIRE - PREV & INVEST:
42530.101	FIRE - PREV & INVEST: BASEPRG
42520.881	FIRE - EMS:
42520.542	FIRE - EMS: Accolade
42520.522	FIRE - EMS: HPRPPADSAD
42520.521	FIRE - EMS:

Department #	Description
42520.421	FIRE - EMS: SUPPORTSRV
42520.400	FIRE - EMS: Wonder
42520.101	FIRE - EMS: BASEPRG
42510.881	FIRE - OPER:
42510.722	FIRE - OPER: RECORDS
42510.543	FIRE - OPER: Childern
42510.513	FIRE - OPER:
42510.512	FIRE - OPER: Nami11
42510.511	FIRE - OPER: WSPADH11
42510.400	FIRE - OPER: Wonder
42510.101	FIRE - OPER: BASEPRG
42510.000	FIRE - OPER: BALANCE
42500.910	FIRE - ADMIN: COMPFIRE
42500.600	FIRE - ADMIN: CDBGCONT12
42500.400	FIRE - ADMIN: Wonder
42500.142	FIRE - ADMIN:
42500.141	FIRE - ADMIN:
42500.104	FIRE - ADMIN: CITZCOM
42500.101	FIRE - ADMIN: BASEPRG
42500.000	FIRE - ADMIN: BALANCE
42495.409	PARKING ENFRCMT: DUI
42495.408	PARKING ENFRCMT: PEO
42495.407	PARKING ENFRCMT:
42495.400	PARKING ENFRCMT: Wonder
42490.791	POL - GRANTS: ParkingEnf
42490.449	POL - GRANTS: SCHLRES
42490.448	POL - GRANTS: VOL
42490.447	POL - GRANTS: ISEARCH
42490.444	POL - GRANTS: WALKING
42490.443	POL - GRANTS:
42490.442	POL - GRANTS: TRAFFIC
42490.441	POL - GRANTS: RBO
42490.440	POL - GRANTS: 9JAGNONSTM
42490.439	POL - GRANTS: 9JAGSTIM
42490.424	POL - GRANTS: YOUTH
42490.421	POL - GRANTS: SUPPORTSRV
42490.420	POL - GRANTS: IMPAIRENF
42490.419	POL - GRANTS: OCCUPROT

Department #	Description
42490.400	POL - GRANTS: Wonder
42490.101	POL - GRANTS: BASEPRG
42490.000	POL - GRANTS: BALANCE
42480.857	POL - RICO FUND: POLVEHMAIN
42480.582	POL - RICO FUND: FIRECOM
42480.581	POL - RICO FUND: Hephziba11
42480.412	POL - RICO FUND: FIELDSVCS
42480.400	POL - RICO FUND: Wonder
42480.101	POL - RICO FUND: BASEPRG
42470.793	POL - SUPP SRV: PARKINGPER
42470.791	POL - SUPP SRV: ParkingEnf
42470.449	POL - SUPP SRV: SCHLRES
42470.446	POL - SUPP SRV:
42470.444	POL - SUPP SRV: WALKING
42470.442	POL - SUPP SRV: TRAFFIC
42470.441	POL - SUPP SRV: RBO
42470.427	POL - SUPP SRV: JRPOLEXP
42470.426	POL - SUPP SRV: WEDGE
42470.424	POL - SUPP SRV: YOUTH
42470.423	POL - SUPP SRV: STREET C
42470.422	POL - SUPP SRV: FAMSERV
42470.421	POL - SUPP SRV: SUPPORTSRV
42470.412	POL - SUPP SRV: FIELDSVCS
42470.400	POL - SUPP SRV: Wonder
42470.101	POL - SUPP SRV: BASEPRG
42460.791	POL - FIELD SRV: ParkingEnf
42460.786	POL - FIELD SRV: StreetPrk
42460.710	POL - FIELD SRV: SafetyPro
42460.450	POL - FIELD SRV: BULLYGRNT
42460.449	POL - FIELD SRV: SCHLRES
42460.444	POL - FIELD SRV: WALKING
42460.442	POL - FIELD SRV: TRAFFIC
42460.441	POL - FIELD SRV: RBO
42460.428	POL - FIELD SRV: WHISTLE
42460.427	POL - FIELD SRV: JRPOLEXP
42460.424	POL - FIELD SRV: YOUTH
42460.423	POL - FIELD SRV: STREET C
42460.421	POL - FIELD SRV: SUPPORTSRV

Department #	Description
42460.412	POL - FIELD SRV: FIELDSVCS
42460.411	POL - FIELD SRV: FIELDTRAIN
42460.409	POL - FIELD SRV: DUI
42460.408	POL - FIELD SRV: PEO
42460.400	POL - FIELD SRV: Wonder
42460.135	POL - FIELD SRV: TRAINING
42460.101	POL - FIELD SRV: BASEPRG
42460.000	POL - FIELD SRV: BALANCE
42450.881	POL - ADMIN:
42450.791	POL - ADMIN: ParkingEnf
42450.500	POL - ADMIN:
42450.460	POL - ADMIN: COURT
42450.447	POL - ADMIN: ISEARCH
42450.424	POL - ADMIN: YOUTH
42450.421	POL - ADMIN: SUPPORTSRV
42450.412	POL - ADMIN: FIELDSVCS
42450.408	POL - ADMIN: PEO
42450.406	POL - ADMIN:
42450.405	POL - ADMIN:
42450.404	POL - ADMIN:
42450.403	POL - ADMIN:
42450.402	POL - ADMIN:
42450.401	POL - ADMIN: OPDCREHAB
42450.400	POL - ADMIN: WONDER
42450.141	POL - ADMIN:
42450.101	POL - ADMIN: BASEPRG
42450.000	POL - ADMIN: BALANCE
42440.460	POL - RECORDS: COURT
42440.400	POL - RECORDS: Wonder
42400.906	POL: COMPPOL
42400.783	POL: OPRFGARG
42400.449	POL: SCHLRES
42400.441	POL: RBO
42400.427	POL: JRPOLEXP
42400.424	POL: YOUTH
42400.423	POL: STREET C
42400.421	POL: SUPPORTSRV
42400.418	POL: BEARBLUE

Department #	Description
42400.416	POL: CROSSGRD
42400.415	POL: PAROCHIAL
42400.414	POL: D97
42400.413	POL: D200
42400.412	POL: FIELDSVCS
42400.409	POL: DUI
42400.408	POL: PEO
42400.401	POL: OPDCREHAB
42400.127	POL: SPECEVNT
42400.101	POL: BASEPRG
41999.999	GENERAL: GENERAL
41999.881	GENERAL:
41999.875	GENERAL: OTHERBUILD
41999.873	GENERAL: PWBULD
41999.867	GENERAL: TANKS
41999.861	GENERAL: FACILITIES
41999.860	GENERAL:
41999.858	GENERAL: PUBWRKVEH
41999.857	GENERAL: POLVEHMAIN
41999.851	GENERAL: FireVeh
41999.818	GENERAL: CHICAGO AV
41999.815	GENERAL: ALLEY IMPR
41999.813	GENERAL: MarionSt
41999.809	GENERAL: Harrison
41999.808	GENERAL: Augusta
41999.807	GENERAL: Division
41999.806	GENERAL: NorthAve
41999.804	GENERAL: OPAve
41999.802	GENERAL: LOCAL
41999.801	GENERAL: RIDGELAND
41999.800	GENERAL:
41999.797	GENERAL: SolWasEnf
41999.796	GENERAL: KEEPVOP
41999.794	GENERAL:
41999.793	GENERAL: PARKINGPER
41999.791	GENERAL: ParkingEnf
41999.789	GENERAL: ParkingDev
41999.788	GENERAL: HolleyCt

Department #	Description
41999.787	GENERAL: LOTS
41999.786	GENERAL: StreetPrk
41999.782	GENERAL: SewerSer
41999.781	GENERAL: SewerCol
41999.778	GENERAL: WaterSer
41999.777	GENERAL: WaterDist
41999.776	GENERAL: WaterSup
41999.766	GENERAL: PARKINGLTS
41999.721	GENERAL: CIP
41999.711	GENERAL: VHALL
41999.710	GENERAL: SafetyPro
41999.582	GENERAL: FIRECOM
41999.581	GENERAL: Hephziba11
41999.580	GENERAL: Childern11
41999.400	GENERAL: Wonder
41999.371	GENERAL: SMRENENGY
41999.361	GENERAL:
41999.355	GENERAL: SecurityIm
41999.344	GENERAL: PUBSERV
41999.343	GENERAL:
41999.342	GENERAL:
41999.341	GENERAL: TRANS
41999.331	GENERAL: HOUSESRV
41999.311	GENERAL:
41999.310	GENERAL: OPDC
41999.302	GENERAL: IHDAAFFHS
41999.223	GENERAL: AREALAND
41999.216	GENERAL: DTOWNPAT
41999.215	GENERAL:
41999.212	GENERAL:
41999.211	GENERAL: REDEVPRG
41999.210	GENERAL:
41999.198	GENERAL: 2004D
41999.197	GENERAL: 2004C
41999.196	GENERAL: 2004B
41999.195	GENERAL: 2004A
41999.194	GENERAL: 2003R
41999.193	GENERAL: 2003P

Department #	Description
41999.192	GENERAL: 2002LIBGO
41999.191	GENERAL: 2001LIBGO
41999.190	GENERAL: 2000GO
41999.189	GENERAL: 2000LIBGO
41999.188	GENERAL: 1999GO
41999.181	GENERAL: 2006C
41999.180	GENERAL: MBEWBE
41999.178	GENERAL: 2005A
41999.177	GENERAL: 2006B
41999.176	GENERAL: 2006A
41999.175	GENERAL:
41999.170	GENERAL: FISSERV
41999.153	GENERAL: LOSSCONTR
41999.152	GENERAL: CIVLIAB
41999.151	GENERAL: WCOMP
41999.101	GENERAL: BASEPRG
41999.000	GENERAL: BALANCE
41320.793	FINANCE - PURCH: PARKINGPER
41320.791	FINANCE - PURCH: ParkingEnf
41320.710	FINANCE - PURCH: SafetyPro
41320.421	FINANCE - PURCH: SUPPORTSRV
41320.181	FINANCE - PURCH: 2006C
41320.180	FINANCE - PURCH: MBEWBE
41320.175	FINANCE - PURCH:
41320.171	FINANCE - PURCH: ACCTSERV
41320.104	FINANCE - PURCH: CITZCOM
41320.101	FINANCE - PURCH: BASEPRG
41300.999	FINANCE: GENERAL
41300.995	FINANCE: UNCLASSIFIED
41300.994	FINANCE: ED
41300.993	FINANCE: H
41300.992	FINANCE: HS
41300.991	FINANCE: PS
41300.990	FINANCE: GG
41300.915	FINANCE: CITYVIEW
41300.911	FINANCE: COMPCOMM
41300.910	FINANCE: COMPFIRE
41300.909	FINANCE: COMPFNCE

Department #	Description
41300.906	FINANCE: COMPPOL
41300.905	FINANCE: COMPIT
41300.884	FINANCE: WAN NETWOR
41300.875	FINANCE: OTHERBUILD
41300.851	FINANCE: FireVeh
41300.813	FINANCE: MarionSt
41300.802	FINANCE: LOCAL
41300.793	FINANCE: PARKINGPER
41300.714	FINANCE: FIREDEPT
41300.713	FINANCE: PUBWORK
41300.710	FINANCE: SafetyPro
41300.615	FINANCE: ANIMALCONT
41300.352	FINANCE: Retiree Ot
41300.204	FINANCE: 2008_4C
41300.199	FINANCE: INSTALLMENT CONTRACT
41300.198	FINANCE: 2004D
41300.197	FINANCE: 2004C
41300.196	FINANCE: 2004B
41300.195	FINANCE: 2004A
41300.194	FINANCE: 2003R
41300.193	FINANCE: 2003P
41300.192	FINANCE: 2002LIBGO
41300.191	FINANCE: 2001LIBGO
41300.190	FINANCE: 2000GO
41300.189	FINANCE: 2000LIBGO
41300.188	FINANCE: 1999GO
41300.185	FINANCE: 2007A
41300.184	FINANCE: 2006C
41300.183	FINANCE: 2006W
41300.182	FINANCE: 2006D
41300.181	FINANCE: 2006C
41300.180	FINANCE: MBEWBE
41300.179	FINANCE: 2005B
41300.178	FINANCE: 2005A
41300.177	FINANCE: 2006B
41300.176	FINANCE: 2006A
41300.175	FINANCE:
41300.174	FINANCE: 2007 GO

Department #	Description
41300.173	FINANCE:
41300.172	FINANCE: UTILITIES
41300.171	FINANCE: ACCTSERV
41300.170	FINANCE: FISSERV
41300.169	FINANCE: 01_P_Bond
41300.167	FINANCE: 92_S_Bond
41300.166	FINANCE: 2017C
41300.165	FINANCE: 2017B
41300.163	FINANCE: 2027 GO BONDS
41300.162	FINANCE: 2026A GO BONDS
41300.161	FINANCE: 2026 GO REFUNDING BONDS
41300.160	FINANCE: 2015A
41300.159	FINANCE: 2011B
41300.158	FINANCE: 2011A
41300.157	FINANCE: 2010 C
41300.156	FINANCE: 2010 B
41300.155	FINANCE: 2010A
41300.154	FINANCE: GO 2015B
41300.150	FINANCE 2017A
41300.149	FINANCE: 2012BBOND
41300.148	FINANCE: 2012ABOND
41300.147	FINANCE: GO 2016C
41300.146	FINANCE: GO2016B
41300.145	FINANCE: GO2016A
41300.143	FINANCE: SERIES 2021 BOND
41300.142	2020B GO BONDS
41300.141	2020A GO BONDS
41300.140	FINANCE: 2016E
41300.139	FINANCE: 2016D
41300.138	FINANCE: 2018A
41300.127	FINANCE: SPECEVNT
41300.101	FINANCE: BASEPRG
41300.000	FINANCE: BALANCE
41110.911	COMM: COMPCOMM
41110.882	COMM: COMPUTER E
41110.881	COMM:
41110.135	COMM: TRAINING
41110.122	COMM: VEHLISC

Department #	Description
41110.114	COMM:
41110.113	COMM: VIDPRG
41110.111	COMM:
41110.110	COMM:
41110.103	COMM: Plan Comm
41110.101	COMM: BASEPRG
41100.881	VCO:
41100.127	VCO: SPECEVNT
41100.126	VCO:
41100.125	VCO:
41100.124	VCO:
41100.123	VCO:
41100.122	VCO: VEHLISC
41100.113	VCO: VIDPRG
41100.106	VCO: OTHBOARD
41100.101	VCO: BASEPRG
41100.000	VCO: BALANCE
41090.901	HR - HEALTH INS: INDIRECT S
41090.351	HR - HEALTH INS: Retiree Fi
41090.350	HR - HEALTH INS: Retire Pol
41090.250	HR - HEALTH INS: OPPLIBRAR
41090.134	HR - HEALTH INS: EMPLOYMENT
41090.133	HR - HEALTH INS: BENADMIN
41090.101	HR - HEALTH INS: BASEPRG
41080.901	HR: INDIRECT S
41080.141	HR:
41080.135	HR: TRAINING
41080.134	HR: EMPLOYMENT POLICE & FIRE
41080.133	HR: BENADMIN
41080.132	HR:
41080.131	HR: LABREL
41080.105	HR: DISABLED
41080.104	HR: CITZCOM
41080.103	HR: Plan Comm
41080.102	HR: Universal
41080.101	HR: BASEPRG
41080.000	HR: BALANCE
41071.153	LEGAL - RISK MGMT: LOSSCONTR

Department #	Description
41071.152	LEGAL - RISK MGMT: CIVLIAB
41071.151	LEGAL - RISK MGMT: WCOMP
41071.101	LEGAL - RISK MGMT: BASEPRG
41070.913	LEGAL - LAW: 0
41070.912	LEGAL - LAW: 0
41070.861	LEGAL - LAW: FACILITIES
41070.164	LEGAL - LAW:
41070.163	LEGAL - LAW:
41070.162	LEGAL - LAW:
41070.161	LEGAL - LAW:
41070.101	LEGAL - LAW: BASEPRG
41040.909	IT: COMPFNCE
41040.908	IT: COMPBPS
41040.907	IT: COMPPEO
41040.906	IT: COMPPOL
41040.905	IT: COMPIT
41040.884	IT: WAN NETWOR
41040.882	IT: COMPUTER E
41040.881	IT:
41040.721	IT: CIP
41040.612	IT: ENVIRN
41040.601	IT: PROSTAN
41040.414	IT: D97
41040.401	IT: OPDCREHAB
41040.143	IT:
41040.142	IT:
41040.141	IT:
41040.101	IT: BASEPRG
41040.000	IT: BALANCE
41030.799	ADJUDICATION: NT COURT
41030.791	ADJUDICATION: ParkingEnf
41030.352	ADJUDICATION: Retiree Ot
41030.171	ADJUDICATION: ACCTSERV
41030.141	ADJUDICATION:
41030.134	ADJUDICATION: EMPLOYMENT
41030.108	ADJUDICATION:
41030.101	ADJUDICATION: BASEPRG
41027.101	VMO: SUSTAINABILITY

Department #	Description
41026.101	VMO: ECONOMIC VITALITY: BASE PROG
41025.115	VMO - EXT REL:
41025.101	VMO - EXT REL: BASEPRG
41024.101	VMO: ADJUDICATION: BASE PROG
41023.103	VMO: DEI: COMMUNITY RELATIONS
41023.102	VMO: DEI: EQUITY AND ENGAGEMENT
41023.101	VMO: DEI: BASE PROG
41022.101	VMO: COMMUNICATIONS: BASE PROG
41021.106	SPEC ACT: OTHBOARD
41021.101	SPEC ACCT: BASEPRG
41020.798	VMO: SusOP
41020.795	VMO: EEADVIS
41020.780	VMO: EARTH
41020.332	VMO: HISTCOM
41020.321	VMO: COMDES
41020.314	VMO: COMREL
41020.202	VMO: COMMUNICATION
41020.201	VMO: DEI
41020.134	VMO: EMPLOYMENT
41020.115	VMO:
41020.108	VMO:
41020.107	VMO:
41020.103	VMO: Plan Comm
41020.101	VMO: BASEPRG
41010.882	BOARD OF TRUST: COMPUTER E
41010.795	BOARD OF TRUST: EEADVIS
41010.740	BOARD OF TRUST: FORCOM
41010.720	BOARD OF TRUST: TRANSCOMM
41010.700	BOARD OF TRUST: PUBART
41010.634	BOARD OF TRUST: BRDHAE
41010.610	BOARD OF TRUST: HEALADM
41010.603	BOARD OF TRUST: ZONING
41010.332	BOARD OF TRUST: HISTCOM
41010.321	BOARD OF TRUST: COMDES
41010.314	BOARD OF TRUST: COMREL
41010.312	BOARD OF TRUST: COMINTER
41010.142	BOARD OF TRUST:
41010.141	BOARD OF TRUST:

Department #	Description
41010.109	BOARD OF TRUST: MANAGER
41010.106	BOARD OF TRUST: OTHBOARD
41010.105	BOARD OF TRUST: DISABLED
41010.104	BOARD OF TRUST: CITZCOM
41010.101	BOARD OF TRUST: BASEPRG
41000.795	BOARD AND COMM: EEADVIS
41000.740	BOARD AND COMM: FORCOM
41000.603	BOARD AND COMM: ZONING
41000.601	BOARD AND COMM: PROSTAN
41000.332	BOARD AND COMM: HISTCOM
41000.331	BOARD AND COMM: HOUSESRV
41000.325	BOARD AND COMM: CDCAC
41000.321	BOARD AND COMM: COMDES
41000.314	BOARD AND COMM: COMREL
41000.122	BOARD AND COMM: VEHLISC
41000.106	BOARD AND COMM: OTHBOARD
41000.105	BOARD AND COMM: DISABLED
41000.104	BOARD AND COMM: CITZCOM
41000.103	BOARD AND COMM: Plan Comm
41000.102	BOARD AND COMM: Universal
41000.101	BOARD AND COMM: BASEPRG
34000.101	POL PEN: BASEPRG
33000.101	FIRE PEN: BASEPRG
32000.101	VOP LIB: BASEPRG
31000.101	W SUB CON DISP: BASEPRG
00000.310	BAL SHEET: OPDC
00000.101	BAL SHEET: BASEPRG
00000.000	BAL SHEET: BALANCE

Revenue & Expenditure Accounts

Account #	Description	Category/Type
411401.0000	Property Tax Levy	Revenues
411403.0000	Police Pension Levy	Revenues
411404.0000	Fire Pension Levy	Revenues
411405.0000	2001 Bond Escrow Levy	Revenues
411406.0000	SSA#8 TAX LEVY	Revenues
411414.0000	Tif Surplus Distribution	Revenues
411415.0000	1995 Prior Tax Ley Collection	Revenues
413402.0000	Municipal Grocery Tax	Revenues
413403.0000	CANNABIS STATE EXCISE TAX ALLOTMENT	Revenues
413404.0000	Use Tax Revenue	Revenues
413405.0000	Retailers' Occupation Tax Rev	Revenues
413406.0000	Homerule Sales Tax	Revenues
413407.0000	PACE Shelter Ad Revenue	Revenues
413408.0000	Traffic Signal Maintenance Rev	Revenues
414409.0000	Real Estate Transfer Tax	Revenues
414410.0000	Exempt Real Estate Transaction	Revenues
414411.0000	HOTL/MOTEL TAX SURCHARGE	Revenues
414412.0000	Hotel Motel Tax	Revenues
414413.0000	Liquor Tax	Revenues
414414.0000	CANNABIS TAX	Revenues
414415.0000	RIDE SHARE TAX	Revenues
414416.0000	Local Option Gasoline Tax	Revenues
414425.0000	Natural Gas Use Tax	Revenues
416406.0000	Electric Utility Tax	Revenues
416407.0000	Natural Gas Tax	Revenues
416408.0000	Telecommunication Tax Rev	Revenues
416482.0000	E911 Surcharge	Revenues
418408.0000	VEHICLE TAX	Revenues
421423.0000	SHORT-TERM RENTAL LICENSE FEES	Revenues
421424.0000	Residential Rental License	Revenues
421425.0000	Crime Free Housing License Rev	Revenues
421426.0000	Business Licenses	Revenues
421427.0000	Liquor Licenses	Revenues
421428.0000	Multi Family Dwelling License	Revenues
421429.0000	Chauffeur License Revenue	Revenues

Account #	Description	Category/Type
421430.0000	Chauffeur Background Check	Revenues
421431.0000	Taxicab Inspections	Revenues
421436.0000	Temp Funeral Director Bus Lic	Revenues
422424.0000	Film Permits	Revenues
422425.0000	Building Permits	Revenues
422426.0000	PLANNING APPLICATION	Revenues
422427.0000	OVERWEIGHT PERMITS	Revenues
422428.0000	Street Permits	Revenues
422429.0000	Animal Licenses	Revenues
422431.0000	Beekeeping	Revenues
422435.0000	Other Permits	Revenues
422436.0000	Building Permits Penalties	Revenues
422437.0000	Building Plan Reviews	Revenues
422464.0000	Domestic Partner Registry	Revenues
422481.0000	PARKING PERMITS FOR LOTS	Revenues
422482.0000	Landlord/Corp. Parking Permits	Revenues
422483.0000	Onstreet Parking Permits	Revenues
422485.0000	One-Time Overnight Permit	Revenues
422486.0000	EVCS USER FEE REVENUE	Revenues
431400.0000	Grant Revenue	Revenues
431401.0000	FEDERAL CARES ACT REVENUE	Revenues
431402.0000	SEM INCENTIVE	Revenues
431410.0000	FCM Medicaid Reimbursement	Revenues
431420.0000	Flue Shot Medicare Reimb.	Revenues
431425.0000	Grant or Loan Application Fees	Revenues
431460.0000	POLICE MDC EQUIPMENT GRANT	Revenues
431463.0000	Jr. Police Explorers Grant	Revenues
431464.0000	Edw.Byrne Memorial Jag Grant	Revenues
431465.0000	Bullying Grant Revenue	Revenues
431467.0000	Doj Bullet Proof Vest Grant	Revenues
431468.0000	Traffic Enforcement Grant	Revenues
431470.0000	SMASS GRANT	Revenues
431471.0000	COOK COUNTY DRRF 1	Revenues
431472.0000	COOK COUNTY DRRF 2 REIMBURSEMENT	Revenues
431480.0000	Community Dev Block Grant	Revenues
431481.0000	Emergency Shelter Grants	Revenues
434450.0000	Health Grants	Revenues
434451.0000	State Aid Route Maintenance	Revenues

Account #	Description	Category/Type
434452.0000	State Aid Police Training	Revenues
434454.0000	Il Emergency Management Agency	Revenues
434455.0000	Solid Waste Grants	Revenues
434456.0000	Historic Preservation Grant	Revenues
434462.0000	RCFL OT Reimbursement	Revenues
434463.0000	Drug Enforcement Agency Reimb	Revenues
434465.0000	Il Tobacco Enforcement Grant	Revenues
434470.0000	Other Grants	Revenues
435407.0000	State Income Tax Revenue	Revenues
435410.0000	Personal Prop Replacement Tax	Revenues
435480.0000	Motor Fuel Tax Allotment	Revenues
435481.0000	Foreign Fire Insurance Allot	Revenues
437457.0000	ISearch RF Township	Revenues
437464.0000	Badge Grant Cook County	Revenues
440434.0000	MET LIFE ACCIDENT PREMIUMS WITHHELD	Revenues
440435.0000	MET LIFE CRITICAL ILLNESS PREMIUMS W/H	Revenues
440436.0000	MET L IFE HOPSITAL PREMIUMS WITHHELD	Revenues
440437.0000	METLAW LEGAL PREMIUMS WITHHELD	Revenues
440438.0000	EMPLOYEE CONTRIBUTIONS ICMA	Revenues
440439.0000	EMPLOYEE CONTRIBUTIONS NATIONWIDE	Revenues
440440.0000	HEALTH INSURANCE PREMIUMS WITHHELD	Revenues
440441.0000	LIFE INSURANCE PREMIUMS WITHHELD	Revenues
440442.0000	DENTAL INSURANCE PREMIUMS WITHHELD	Revenues
440443.0000	VISION INSURANCE PREMIUMS WITHHELD	Revenues
440444.0000	AFLAC PREMIUMS WITHHELD	Revenues
440445.0000	ALLIED FSA MED CONTRIBUTIONS W/H	Revenues
440446.0000	ALLIED FSA DEP CARE CONTRIBUTIONS W/H	Revenues
440448.0000	Health Grant Salary Reimburse	Revenues
440449.0000	Vision Premiums	Revenues
440451.0000	Outside Agency Unemployment	Revenues
440452.0000	Outside Agency Health Ins	Revenues
440453.0000	Outside Agency Life Ins	Revenues
440454.0000	Outside Agency Dental	Revenues
440455.0000	Employee Assistance Program	Revenues
440456.0000	ONSTREET PAYSTATION/METER REVENUE	Revenues
440457.0000	Discounted Employee Cards	Revenues
440458.0000	Ambulance Charges	Revenues
440459.0000	Meter Key Revenue	Revenues

Account #	Description	Category/Type
440460.0000	GARAGE FEES & PERMITS	Revenues
440461.0000	Parking Meter Collections	Revenues
440462.0000	Charges To Pension	Revenues
440463.0000	EMPLOYER LIFE INSURANCE CONTRIBUTIONS	Revenues
440464.0000	EMPLOYER LIFE INSURANCE CONTRIBUTION	Revenues
440465.0000	EE PREMIUM PAYROLL DEDUCTIONS	Revenues
440466.0000	Pensioneer Premium Payments	Revenues
440467.0000	Outside Agencies Prem Payments	Revenues
440468.0000	Life Insurance EE/ER	Revenues
440469.0000	Community Relations Whistles	Revenues
440470.0000	Garage Validation Revenue	Revenues
440471.0000	Taxi Coupons	Revenues
440472.0000	Code Book Sales	Revenues
440473.0000	Smoke Detector Sales	Revenues
440474.0000	Sidewalk Repair Program	Revenues
440475.0000	Construction Inspection Fee	Revenues
440476.0000	100% Sales Inspection Revenue	Revenues
440477.0000	ALLEY IMPROVEMENT REIMBURSEMENTS	Revenues
440478.0000	PARKING ROW OBSTRUCTION FEES	Revenues
440479.0000	Stop Loss Insurance Reimbur	Revenues
440480.0000	CTA Reimbursement	Revenues
440481.0000	Pension Payroll Deductions	Revenues
440482.0000	Fire CPR Classes Fees	Revenues
440483.0000	Tree Removal Revenue	Revenues
440484.0000	Snow Removal Services	Revenues
440485.0000	Barrie Park Reimb for Services	Revenues
440486.0000	Info Tech Support River Forest	Revenues
440487.0000	Info Tech Support WSCDC	Revenues
440488.0000	Sale of Liquid Gas	Revenues
440489.0000	Sale of Natural Gas	Revenues
440490.0000	Charges for Repairs Parts	Revenues
440491.0000	NITA Reimbursement Revenue	Revenues
440492.0000	Reimbursement of Expenses	Revenues
440493.0000	OPRFHS Event Reimbursement	Revenues
440494.0000	School Resource Police Officer	Revenues
440495.0000	Crossing Guard Reimbursement	Revenues
440496.0000	Arrest Warrant Reimburse Reven	Revenues
440497.0000	Police Evidence Revenue	Revenues

Account #	Description	Category/Type
440498.0000	Police Training Reimburse Rev	Revenues
440499.0000	EMPLOYER HEALTH INSURANCE CONTRIBUTIONS	Revenues
441431.0000	Cable TV Franchise Fee	Revenues
441432.0000	Infrastructure Maintenance Fee	Revenues
441445.0000	Book Sales	Revenues
441447.0000	Cashier Difference	Revenues
441451.0000	Copy Fees	Revenues
441453.0000	DEMOLITION FEES	Revenues
441454.0000	DEVELOPERS AH CONTRIBUTIONS	Revenues
441455.0000	Elevator Inspection Fees	Revenues
441456.0000	Street Opening Fees	Revenues
441457.0000	Planned Unit Dev Filing Fee	Revenues
441458.0000	Vacant Bldg Registration Reven	Revenues
441459.0000	Vacant Bldg Inspection Revenue	Revenues
441460.0000	Credit Card Points Revenue	Revenues
441461.0000	Resources Forwarded	Revenues
441462.0000	Miscellaneous Revenue	Revenues
441462.1001	Miscellaneous Revenue	Revenues
441463.0000	MFT Tax Refund	Revenues
441464.0000	Scrap Revenue	Revenues
441465.0000	Special Events Revenue	Revenues
441467.0000	Special Events Application Fee	Revenues
441468.0000	BASSET Training Fee	Revenues
441469.0000	OUTDOOR ONSTREET DINING	Revenues
441470.0000	Police Reports	Revenues
441471.0000	Subpoena Fees	Revenues
441472.0000	False Alarm Revenue	Revenues
441475.0000	Recovered Damages	Revenues
441480.0000	Legal Settlements	Revenues
441481.0000	IMET RECOVERY	Revenues
441485.0000	CCA CIVIC CONTRIBUTION	Revenues
441500.0000	DONATIONS	Revenues
442460.0000	Alarm Fees	Revenues
442461.0000	UNREGISTERED ALARM FINE	Revenues
444401.0000	Utility Sales	Revenues
444402.0000	Meter Charges	Revenues
444403.0000	Penalty Charges	Revenues
444453.0000	Refuse Collection Fees	Revenues

Account #	Description	Category/Type
444460.0000	Alley Improvement Fees	Revenues
444474.0000	Yard Waste Stickers	Revenues
444475.0000	Refuse Stickers	Revenues
444476.0000	Carpet Recycling Stickers	Revenues
445450.0000	Vital Statistics Fees	Revenues
445451.0000	Food Service Mgmt Course Fees	Revenues
445452.0000	Pound Other Fees	Revenues
445453.0000	Flu Shot Fees	Revenues
445454.0000	Adoption Fees	Revenues
445456.0000	Condo Inspection Fees	Revenues
445456.1001	Condo Inspection Fees	Revenues
445457.0000	Know Your Numbers	Revenues
445458.0000	Heart Smart Deposits	Revenues
445459.0000	BAG FEE - ENVIRON, SERV. - VOP	Revenues
445460.0000	Freedom From Smoking (FFS)	Revenues
445479.0000	Environ Health River Forest	Revenues
446101.0000	PUBLIC ART INITIATIVE	Revenues
447464.0000	Midweek Market Fees	Revenues
447465.0000	Farmers Market Seasonal Fees	Revenues
447476.0000	Sale Of Market Merchandise	Revenues
447478.0000	Corn Roast Revenue	Revenues
451110.0000	Court Fines	Revenues
451111.0000	DUI COURT FINES	Revenues
451440.0000	Ticket Trak Collections	Revenues
451441.0000	Parking Fines	Revenues
451442.0000	ADJUDICATION FINES - GRAFFITI	Revenues
451443.0000	Boot Revenue	Revenues
451444.0000	Animal Fines	Revenues
451445.0000	Adj. Bldg Code Violations	Revenues
451446.0000	Non-Compliance Fines	Revenues
451447.0000	Adj. Fire Dept. Compliance	Revenues
451448.0000	Adj. Village Clerk Comp.	Revenues
451449.0000	Adj. Public Works Comp.	Revenues
451450.0000	Health Code Violations	Revenues
452485.0000	Asset Seizures Forfeitures	Revenues
452485.1001	Asset Seizures Forfeitures	Revenues
461450.0000	Loan Interest	Revenues
461489.0000	REALIZED GAIN ON INVESTMENTS	Revenues

Account #	Description	Category/Type
461490.0000	Interest Revenue	Revenues
461491.0000	Net Change In FV of Invest	Revenues
461492.0000	NET CHANGE IN FV OF INVESTMENTS ICMA	Revenues
461493.0000	NET CHANGE IN FV OF INVESTMNT NATIONWIDE	Revenues
462433.0000	Bike Locker Rental Fees	Revenues
462476.0000	Gain/Loss on Sale of Property	Revenues
462477.0000	Rental of Property	Revenues
490476.0000	Intergovernmental Revenue	Revenues
490477.0000	Intergovt Support-Oak Park	Revenues
490478.0000	Intergovt Support Wscdc	Revenues
490479.0000	Intergovt Support Op Library	Revenues
490480.0000	Intergovt Support-River Forest	Revenues
491300.0000	Capital Contributions	Revenues
491350.0000	Contribution Revenue	Revenues
491400.0000	Gain/Loss Sale Of Property	Revenues
491401.0000	Transfer From General Fund	Revenues
491411.0000	Transfer Fr Tax Empt House Bnd	Revenues
491412.0000	Transfer Fr Cap Bldg Imp Fund	Revenues
491413.0000	Transfer From Tax Housing Bond	Revenues
491414.0000	Trans Fr Foreign Fire Ins Fund	Revenues
491420.0000	Trans Fr Com Dev Loan Fund	Revenues
491421.0000	Taxable Housing Bond Overhead	Revenues
491423.0000	Tax Expt Housing Bond Overhead	Revenues
491424.0000	Transfer From Rico Fund	Revenues
491425.0000	Transfer From Debt Service	Revenues
491426.0000	Trans Fr Self Ins Retention Fd	Revenues
491438.0000	Trans Fr Motor Fuel Tax Fund	Revenues
491440.0000	Transfer From Water/Sewer Fund	Revenues
491450.0000	Transfer From Sewer Fund	Revenues
491455.0000	TRANSFER FROM ENV. SRVC. FUND	Revenues
491460.0000	Transfer From Parking Fund	Revenues
491461.0000	Trans Fr Onstreet Parkng Fund	Revenues
491472.0000	Transfer Fr Madison Street TIF	Revenues
491483.0000	Transfer From CDBG	Revenues
491484.0000	Trans From Home Fund	Revenues
491486.0000	Transfer From SSA5	Revenues
491487.0000	Transfer From SSA6	Revenues
491490.0000	TRANSFER FROM ARP FUND	Revenues

Account #	Description	Category/Type
491495.0000	Transfer From CIP Fund	Revenues
491498.0000	Transfer From Downtown TIF	Revenues
491499.0000	Transfer From Other Funds	Revenues
491500.0000	FUND BALANCE APPROPRIATION	Revenues
491501.0000	UNCOMPLETED PROJECTS FROM PRIOR YEAR	Revenues
491600.0000	FUNDING FROM OTHER SOURCES	Revenues
493800.0000	Bond Proceeds	Revenues
493801.0000	Discount on Bonds Proceeds	Revenues
493802.0000	Premium on Bond Proceeds	Revenues
493803.0000	Line of Credit Proceeds	Revenues
493804.0000	CAPITAL LEASE PROCEEDS	Revenues
493805.0000	Loan Proceeds	Revenues
493806.0000	BOND ANTICIPATION NOTE REVENUE	Revenues
493807.0000	INSTALLMENT CONTRACT ISSUANCE	Revenues
493810.0000	IMET RECOVERY	Revenues
510501.0000	Regular Salaries	Expenses
510502.0000	Merit Incentives	Expenses
510503.0000	Overtime	Expenses
510504.0000	ACTING OUT OF RANK	Expenses
510505.0000	Badge Grant Overtime	Expenses
510506.0000	Equip Allow (Auto,Phone,Tools)	Expenses
510507.0000	ESTIMATED COLA INCREASES	Expenses
510508.0000	CTA Patrol Pay	Expenses
510509.0000	Comp Time Payout	Expenses
510510.0000	Sick Time Payout	Expenses
510511.0000	Longevity	Expenses
510512.0000	NON-UNION SALARY STUDY CONTINGENCY	Expenses
510513.0000	Intern Program	Expenses
510514.0000	Court Time	Expenses
510515.0000	Comp Time	Expenses
510516.0000	FD 7G Pay	Expenses
510517.0000	HAZARD PAY	Expenses
510518.0000	Seasonal Employees	Expenses
510519.0000	Vacation Time Payout	Expenses
510520.0000	Sick Time Payout	Expenses
510521.0000	Holiday Pay	Expenses
510522.0000	Payroll Exp Turnover Savings	Expenses
510523.0000	HEALTH INSURANCE OFFSET	Expenses

Account #	Description	Category/Type
510525.0000	HEALTH SALARY CONTRA ACCOUNT	Expenses
510999.0000	Grant Admin. - Salaries	Expenses
520505.0000	Tuition Reimbursement	Expenses
520515.0000	Health Insurance Opt Out	Expenses
520519.0000	HSA EMPLOYER CONTRIBUTION	Expenses
520520.0000	Life Insurance Expense	Expenses
520521.0000	Health Insurance Expense	Expenses
520522.0000	Social Security Expense	Expenses
520523.0000	Medicare Expense	Expenses
520524.0000	Police Pension Contributions	Expenses
520525.0000	Fire Pension Contributions	Expenses
520526.0000	Dental Insurance Expense	Expenses
520527.0000	IMRF Contributions	Expenses
520528.0000	S125 Admin. Expenses	Expenses
520529.0000	Change in IMRF NPO	Expenses
520530.0000	Employer ICMA 401 Contribution	Expenses
520531.0000	Employer ICMA 457 Contribution	Expenses
520532.0000	SLEP Contributions	Expenses
520533.0000	Change in IMRF NPL	Expenses
520534.0000	DISTRIBUTIONS ICMA	Expenses
520535.0000	DISTRIBUTIONS NATIONWIDE	Expenses
520536.0000	DEPENDENT CARE FSA MATCH	Expenses
520537.0000	HSA EMPLOYER EXPENSE	Expenses
520658.0000	Pension Benefit Payments	Expenses
520659.0000	Pension Refunds	Expenses
520668.0000	Unempl Ins Payments	Expenses
520674.0000	MET LIFE ACCIDENT INS EXPENSE	Expenses
520675.0000	MET LIFE CRITICAL ILLNESS INS EXPENSE	Expenses
520676.0000	MET LIFE HOSPITAL INS EXPENSE	Expenses
520677.0000	METLAW LEGAL INS EXPENSE	Expenses
520678.0000	WORKERS COMP SETTLEMENTS	Expenses
520679.0000	WORKERS COMP TTD	Expenses
520680.0000	WORKERS COMP - OTHER	Expenses
520683.0000	HEALTH INSURANCE CLAIMS PAID	Expenses
520684.0000	ALLIED FSA MED CONTRIBUTIONS PAID	Expenses
520685.0000	VISION INSURANCE PREMIUMS PAID	Expenses
520686.0000	AFLAC PREMIUMS PAID	Expenses
520687.0000	LIFE INSURANCE PREMIUMS PAID	Expenses

Account #	Description	Category/Type
520688.0000	DENTAL INSURANCE PREMIUMS PAID	Expenses
520689.0000	ALLIED FSA DEP CARE CONTRIBUTIONS PAID	Expenses
520690.0000	PPO Administrative Charges	Expenses
520691.0000	PPO MSA Charges	Expenses
520692.0000	PPO Access Fee	Expenses
520693.0000	PPO Stop Loss Charges	Expenses
520694.0000	HMO Health Claims	Expenses
520695.0000	HMO Physician Services	Expenses
520696.0000	HMO Administratives Charges	Expenses
520697.0000	HMO Stop Loss Charges	Expenses
520699.0000	Aggregate Stop Loss Premiums	Expenses
520720.0000	Disabled FF Health Ins Exp	Expenses
520900.0000	Change in NPO	Expenses
520901.0000	Change in NPA	Expenses
520999.0000	Grant Admin. - Benefits	Expenses
530640.0000	FEES ICMA	Expenses
530641.0000	FEES NATIONWIDE	Expenses
530642.0000	Background Check	Expenses
530643.0000	Technical Assistance	Expenses
530644.0000	Adjudication Service Fees	Expenses
530645.0000	Interpreter Services	Expenses
530646.0000	PRE-EMPLOYMENT TESTING	Expenses
530649.0000	Sales Tax Rebate	Expenses
530650.0000	Conferences Training	Expenses
530651.0000	Incentives	Expenses
530652.0000	Training Services	Expenses
530653.0000	Lab Fees	Expenses
530654.0000	Collection Agency Expense	Expenses
530655.0000	Consultant Fees	Expenses
530656.0000	Grant Contractuals	Expenses
530657.0000	Legal Fees	Expenses
530658.0000	Temporary Services	Expenses
530659.0000	Records Management	Expenses
530660.0000	General Contractuals	Expenses
530661.0000	Security Services	Expenses
530662.0000	Boards Commissions Support	Expenses
530663.0000	Citizen Commission	Expenses
530664.0000	Dental Sealant Services	Expenses

Account #	Description	Category/Type
530665.0000	AWARD APPLICATION FEES	Expenses
530666.0000	Closing Fees	Expenses
530667.0000	External Support	Expenses
530668.0000	ADP Payroll Services	Expenses
530670.0000	Audit Service Fees	Expenses
530671.0000	Investment Management Fees	Expenses
530672.0000	Fund Custody Fees	Expenses
530673.0000	IDOI Filing Fee	Expenses
530674.0000	ADMINISTRATION FEES	Expenses
530675.0000	Bank Charges	Expenses
530676.0000	Bank Loan Application Fees	Expenses
530678.0000	Medical Fees	Expenses
530679.0000	Legal Fees Workers Comp	Expenses
530680.0000	Legal Fees Liability Claims	Expenses
530681.0000	WSCDC Contract	Expenses
530682.0000	Oak Park Transit Project	Expenses
530684.0000	Oak Park Park District	Expenses
530685.0000	Oak Park Area Arts Council	Expenses
530686.0000	Oak Park Area Visitors Center	Expenses
530687.0000	Township Interventionist Prg	Expenses
530688.0000	Senior Citizen Taxi Program	Expenses
530689.0000	Oak Park Reg Housing Center	Expenses
530690.0000	OPDC Administration	Expenses
530691.0000	OPDC Rehab Loan Program	Expenses
530692.0000	OPDC Interest Subsidy	Expenses
530693.0000	Hemingway Foundation Support	Expenses
530694.0000	GOVERNMENT ACTIVITIES	Expenses
530695.0000	ALTERNATIVE RESPONSE PILOT PROGRAM	Expenses
530696.0000	CRISIS RESPONSE	Expenses
530697.0000	Grateful House Subsidy	Expenses
530698.0000	SD97 Program Assistance	Expenses
530700.0000	Early Childhood Dev Prog	Expenses
530730.0000	Automation Security	Expenses
530804.0000	Bond Paying Agent Fees	Expenses
530805.0000	Bond Issuance Fees	Expenses
530806.0000	Capitalize Issuance Costs	Expenses
530810.0000	Pymt to Bond Escrow Agt Other	Expenses
530850.0000	Barrie Park Expenses	Expenses

Account #	Description	Category/Type
530851.0000	Crossing Guard Sharing Program	Expenses
530852.0000	Village Hall Space Plan Conslt	Expenses
530853.0000	Eisenhower Study Costs	Expenses
540653.0000	BPS Property Repairs	Expenses
540654.0000	Custodial Services	Expenses
540655.0000	Garage Maintenance	Expenses
540656.0000	Pest Control - Exterminators	Expenses
540657.0000	Property Taxes on Leased Lots	Expenses
540658.0000	Property Taxes Expense	Expenses
540659.0000	Lease Payments	Expenses
540660.0000	Emergency Services (bps)	Expenses
540661.0000	Cook County Parking Tax Exp	Expenses
540668.0000	BUSINESS DISTRICT OUTDOOR DINING	Expenses
540669.0000	Rent Expense	Expenses
540673.0000	Building Maintenance	Expenses
540674.0000	Property Repair	Expenses
540675.0000	Vehicle Repairs	Expenses
540689.0000	Cable Television	Expenses
540690.0000	Telecommunication Charges	Expenses
540691.0000	Water Charges	Expenses
540692.0000	Electricity	Expenses
540693.0000	Natural Gas	Expenses
540694.0000	Public Works Disposal Costs	Expenses
540695.0000	Refuse Disposal	Expenses
540696.0000	Public Works Hauling Costs	Expenses
540697.0000	Utilities	Expenses
540698.0000	Computer Supplies	Expenses
540699.0000	Hardware Maintenance	Expenses
540705.0000	Misc Building Repairs	Expenses
540706.0000	Property Expense	Expenses
540707.0000	Lot Rental Reimbursement	Expenses
550601.0000	Printing	Expenses
550602.0000	Membership Dues	Expenses
550603.0000	Postage	Expenses
550604.0000	Freight & Shipping Expense	Expenses
550605.0000	Travel & Mileage Reimbursement	Expenses
550606.0000	Books & Subscriptions	Expenses
550607.0000	VILLAGE/CHAMBER HOLIDAY GIFT GUIDE	Expenses

Account #	Description	Category/Type
550608.0000	BUSINESS VACANCY PROGRAM	Expenses
550609.0000	BUSINESS INCUBATOR PROGRAM	Expenses
550610.0000	NOURISHMENT	Expenses
550611.0000	TRANSPORTATION	Expenses
550612.0000	TRANSLATION SERVICES	Expenses
550613.0000	ASYLUM SEEKER RELOCATION	Expenses
550614.0000	WRAP-AROUND SERVICES	Expenses
550615.0000	HOUSING	Expenses
550616.0000	REFUSE REMOVAL	Expenses
550620.0000	SHOP LOCAL PROMOTION	Expenses
550621.0000	FOOD	Expenses
550632.0000	Laundry Service	Expenses
550652.0000	Legal Postings and Doc. Fees	Expenses
550656.0000	Miscellaneous Expense	Expenses
550663.0000	Software Licenses & Updates	Expenses
550666.0000	Public Information Promotions	Expenses
550671.0000	Office Machine Service	Expenses
550672.0000	Telephone Maintenance	Expenses
550673.0000	Repairs	Expenses
550681.0000	Insurance Premiums	Expenses
550683.0000	Tree Trimming	Expenses
550684.0000	Parkway Tree Removal	Expenses
550685.0000	Stump Removal	Expenses
550686.0000	Private DED Removal	Expenses
550688.0000	Landscaping	Expenses
550689.0000	Operational Mainten Support	Expenses
550690.0000	Public Art	Expenses
550692.0000	Leaf Pick Up Contract	Expenses
550693.0000	Contractual Hauling Costs	Expenses
550694.0000	Contractual Disposal Costs	Expenses
550695.0000	Refuse Disposal	Expenses
550697.0000	Contractual Towing & Plowing	Expenses
550698.0000	Moving Expenses	Expenses
550699.0000	Snow Removal	Expenses
550700.0000	ISearch	Expenses
550701.0000	Tobacco Grant Expenditures	Expenses
550702.0000	Community Policing	Expenses
550703.0000	Bullying Grant Expense	Expenses

Account #	Description	Category/Type
550705.0000	Ammunition and Guns	Expenses
560615.0000	Stock Supplies Inventory	Expenses
560616.0000	Toner Cartridges	Expenses
560617.0000	Paper Supply	Expenses
560620.0000	Office Supplies	Expenses
560621.0000	INDIRECT COSTS	Expenses
560622.0000	Special Supplies	Expenses
560623.0000	Cleaning Supplies	Expenses
560624.0000	Smoke Detectors	Expenses
560625.0000	Clothing	Expenses
560626.0000	Medical Supplies	Expenses
560627.0000	Building Materials	Expenses
560628.0000	Lab Supplies	Expenses
560629.0000	Landscaping Supplies	Expenses
560630.0000	Small Tools	Expenses
560631.0000	OPERATIONAL SUPPLIES	Expenses
560632.0000	Uniform Laundry Service	Expenses
560633.0000	Roadway Maintenance	Expenses
560634.0000	Sign Replacement	Expenses
560635.0000	Chemicals	Expenses
560636.0000	Fuel	Expenses
560637.0000	Vehicle Equipment Parts	Expenses
560638.0000	Special Events	Expenses
560639.0000	Advertising	Expenses
560640.0000	Resale Merchandise	Expenses
560641.0000	Marketing Supplies	Expenses
560642.0000	Basketball Camp Expenses	Expenses
560643.0000	Food - Wellness Snacks	Expenses
560644.0000	Lubricants	Expenses
560645.0000	SNAP/LINK PAYMENTS	Expenses
560646.0000	SNAP Reimbursements	Expenses
560650.0000	Volunteer Recog Recruitment	Expenses
560651.0000	Employees Awards Recognition	Expenses
560652.0000	Employee Physicals	Expenses
560655.0000	Reimbursements	Expenses
560656.0000	Reimbursed Damages	Expenses
560657.0000	REFUNDS TO TAXPAYERS	Expenses
560658.0000	RETENTION EXPENSES	Expenses

Account #	Description	Category/Type
560670.0000	Equipment Rental	Expenses
560690.0000	Contingency	Expenses
560691.0000	City Of Chicago Water Expense	Expenses
560730.0000	Reference Material	Expenses
570122.0000	Ceiling Removal Replacement	Expenses
570123.0000	Police UPS System	Expenses
570125.0000	Public Works Facility	Expenses
570128.0000	Courtyard Improvements	Expenses
570132.0000	Animal Control Facility	Expenses
570290.0000	WAN Equipment	Expenses
570292.0000	Telephone System Equipment	Expenses
570294.0000	Printers	Expenses
570661.0000	Badge Grant Expenditures	Expenses
570662.0000	Police Equipment	Expenses
570665.0000	CENSUS EXPENSES	Expenses
570666.0000	Grant Related Equipment	Expenses
570667.0000	Grant Expenses	Expenses
570668.0000	ENERGY EFFICIENCY GRANT PROGRAMS	Expenses
570669.0000	DE MINIMIS RATE 10% INDIRECT COST	Expenses
570670.0000	Edw.Bryne Grant Expenditures	Expenses
570671.0000	Police MDC Equip Grant Expense	Expenses
570698.0000	Economic Development Initiativ	Expenses
570703.0000	Infrastructure Inventory	Expenses
570704.0000	Property Acquisition	Expenses
570705.0000	Building Improvements	Expenses
570706.0000	Project Engineering	Expenses
570707.0000	Capital Improvements	Expenses
570709.0000	Parking Garage Improvements	Expenses
570710.0000	Equipment	Expenses
570711.0000	Software	Expenses
570720.0000	Computer Equipment	Expenses
570725.0000	Office Equipment	Expenses
570740.0000	Facilities Furnishings	Expenses
570750.0000	Vehicles	Expenses
570751.0000	Capital Lease Interest Expense	Expenses
570752.0000	Capital Lease Principal	Expenses
570815.0000	Storage Expansion	Expenses
570849.0000	SPARK GRANTS	Expenses

Account #	Description	Category/Type
570850.0000	ON-SITE COMMUNITY SOLAR	Expenses
570851.0000	SUSTAINABLE VOP PROJECTS	Expenses
570852.0000	BUILDING ENERGY USE & RESILIENCY	Expenses
570853.0000	TRANSPORTATION - CLIMATE READY	Expenses
570854.0000	CLIMATE RESILIENCE - NEIGHBORHOOD SCALE	Expenses
570855.0000	COMMUNITY HEALTH & ENVIRONMENTAL QUALITY	Expenses
570856.0000	SUSTAINABLE ECONOMIC DEVELOPMENT	Expenses
570857.0000	HEALTHY & SUSTAINABLE FOOD	Expenses
570858.0000	WASTE REDUCTION	Expenses
570859.0000	PARKS, PLANTS, AND BIODIVERSITY	Expenses
570860.0000	CLIMATE PLAN ADMINISTRATION	Expenses
570867.0000	UNHOUSED RESIDENT SUPPORT	Expenses
570949.0000	CAPITAL OUTLAY - INSTALLMENT CONTRACT	Expenses
570950.0000	SPEED BUMP CONSTRUCTION	Expenses
570951.0000	Local Street Construction	Expenses
570952.0000	Downtown TIF St Improvements	Expenses
570953.0000	Sidewalk Improvements	Expenses
570954.0000	Street Lighting Improvements	Expenses
570955.0000	Traffic Calming Improvements	Expenses
570956.0000	Gateway Signage	Expenses
570957.0000	Tree Replacement	Expenses
570958.0000	Street Furnishings	Expenses
570959.0000	Streetscaping	Expenses
570962.0000	Bicycle Racks	Expenses
570963.0000	Landscape Improvements	Expenses
570964.0000	Alley Improvements	Expenses
570965.0000	SSA Improvements	Expenses
570966.0000	Traffic Signals	Expenses
570967.0000	Bicycle Plan Improvements	Expenses
570969.0000	Catalyst Projects	Expenses
570971.0000	Traffic Signal Management	Expenses
570972.0000	Viaducts	Expenses
570973.0000	School Crossing	Expenses
570974.0000	Microsurfacing	Expenses
570975.0000	Engineering	Expenses
570975.3095	Engineering	Expenses
570976.0000	North Ave Gateway Project	Expenses
570977.0000	PAVEMENT PRESERVATION TREATMENT	Expenses

Account #	Description	Category/Type
580599.0000	Legal Settlements - General	Expenses
580679.0000	Liability Claims	Expenses
580680.0000	Tax Agency Distribution	Expenses
580699.0000	Health Grant Exp Reclasses	Expenses
580699.1001	Health Grant Exp Reclasses	Expenses
580699.2170	Health Grant Exp Reclasses	Expenses
580700.0000	Bad Debt Expense	Expenses
580705.0000	FRAUD LOSSES	Expenses
580894.0000	INSTALLMENT CONTRACT ISSUANCE	Expenses
580895.0000	Capitalize Loss on Refunding	Expenses
580896.0000	Capitalize Premium	Expenses
580897.0000	Amortization of Bond Issuance	Expenses
580898.0000	Amortization	Expenses
580899.0000	Depreciation Expense	Expenses
580900.0000	Asset Additions	Expenses
580901.0000	Change in Pollut Remed Obligat	Expenses
580999.0000	Less Fixed Assets Capitalized	Expenses
581800.0000	INSTALLMENT CONTRACT PRINCIPAL PAYMENT	Expenses
581801.0000	Bond Principal Payment	Expenses
581802.0000	Bond Interest Expense	Expenses
581803.0000	Line of Credit Repayment	Expenses
581804.0000	Penalties & Late Fees	Expenses
581805.0000	Forgiveness of Receivables	Expenses
581806.0000	Letter of Credit Interest Exp.	Expenses
581807.0000	Loan Principal	Expenses
581808.0000	Loan Interest Expense	Expenses
582100.0000	Loss on Investments	Expenses
582101.0000	Loss on Land Held for Resale	Expenses
583599.0000	UCP SEGUIN GREATER CHICAGO PUBLC SERVICE	Expenses
583600.0000	WAY BACK INN FACILITIES IMPROVEMENT	Expenses
583601.0000	Rebate Program	Expenses
583602.0000	VOP Administration	Expenses
583603.0000	HPRP WS PADS Admin Costs	Expenses
583604.0000	AFRICAN AMERICAN CHRISTIAN FOUNDATION	Expenses
583605.0000	WAY BACK INN	Expenses
583606.0000	VOP COUNCIL CHAMBER ADA ELEVATOR	Expenses
583607.0000	S108 LOAN DISBURSEMENTS	Expenses
583608.0000	OP REGIONAL HOUSING CTR - FAIR HOUSING	Expenses

Account #	Description	Category/Type
583609.0000	CARES HOUSING ASSISTANCE	Expenses
583610.0000	CARES BUSINESS ASSISTANCE	Expenses
583611.0000	CARES PUBLIC SERVICES ASSISTANCE	Expenses
583612.0000	Res Corp Rehabilitation	Expenses
583613.0000	Housing Authority-Austin Acqui	Expenses
583614.0000	Catholic Charities-Accolade	Expenses
583615.0000	AACF	Expenses
583616.0000	IWS CHILDREN'S CLINIC	Expenses
583617.0000	Community Support Services	Expenses
583618.0000	BEYOND HUNGER (OPRF FOOD PANTRY)	Expenses
583619.0000	DAY NURSERY	Expenses
583620.0000	Accolade Adult Day Care	Expenses
583621.0000	THRIVE	Expenses
583622.0000	N.A.M.I. METRO SUBURBAN	Expenses
583623.0000	OPRF Day Nursery	Expenses
583624.0000	OAK-LEYDEN DEVELOPMENTAL SERVICES	Expenses
583625.0000	UCP SEGUIN OF GREATER CHICAGO	Expenses
583626.0000	West Cook YMCA	Expenses
583627.0000	PCC Comm Wellness Cntr Rehab	Expenses
583628.0000	NEW MOMS	Expenses
583629.0000	CARES ADMINISTRATION/IMPLEMENTATION	Expenses
583630.0000	VOP Health Department	Expenses
583631.0000	NORTH AVE OP AREA ARTS COUNCIL GRANT	Expenses
583632.0000	Parenthesis-Parenteen	Expenses
583633.0000	Community Response	Expenses
583634.0000	PARK DISTRICT OF OAK PARK GRANT	Expenses
583635.0000	VOP Nebrhood Svc Prop Maint	Expenses
583636.0000	COLLABORATION FOR EARLY CHILDHOOD GRANT	Expenses
583637.0000	HEPHZIBAH CHILDREN'S ASSOCIATION	Expenses
583638.0000	WONDERWORKS CHILDREN'S MUSEUM OP GRANT	Expenses
583639.0000	VISIT OAK PARK GRANT	Expenses
583640.0000	HEPHZIBAH CHILDREN'S ASSOCIATION	Expenses
583641.0000	FRANK LLOYD WRIGHT TRUST GRANT	Expenses
583642.0000	ERNEST HEMINGWAY FOUNDATION GRANT	Expenses
583643.0000	UNITY TEMPLE RESTORATION FOUNDATION	Expenses
583644.0000	OAK PARK AREA ARTS COUNCIL GRANT	Expenses
583645.0000	DAY CARE BUSINESS ASSISTANCE GRANTS	Expenses
583646.0000	HOUSING FORWARD EMERGENCY SHELTER	Expenses

Account #	Description	Category/Type
583647.0000	IPLAN IMPLEMENTATION	Expenses
583648.0000	COMMUNITY SAFETY STUDY RMS/CAD	Expenses
583649.0000	DEI INITIATIVES-RACIAL EQUITY ASSESSMENT	Expenses
583650.0000	THE HISTORICAL SOCIETY OF OP & RF GRANT	Expenses
583651.0000	VOP PW INFRA - STREET RESURFACING	Expenses
583652.0000	Capital Improvement Program	Expenses
583653.0000	PUBLIC RESTROOMS	Expenses
583654.0000	VOP PW Sidewalks II	Expenses
583655.0000	LEAD WATER PRIVATE SERVICE REPLACEMENT	Expenses
583656.0000	VOP PW INFRA - ADA SIDEWALKS	Expenses
583657.0000	VOP PW Infra - Alleys	Expenses
583658.0000	VOP PW - WSM/Street	Expenses
583659.0000	VOP PW Infra. - Water&Sewer	Expenses
583660.0000	OAK PARK REGIONAL HOUSING CENTER	Expenses
583661.0000	Parenthesis	Expenses
583662.0000	Family Services	Expenses
583663.0000	Vital Bridges	Expenses
583664.0000	Community Care Options	Expenses
583665.0000	WEST COOK YMCA HEALTH FELLOW	Expenses
583666.0000	Community Support Services	Expenses
583667.0000	Pads Overnight	Expenses
583668.0000	BUSINESS COVID-19 COMPLIANCE GRANTS	Expenses
583669.0000	DEI INITIATIVES-IMPLEMENTATION	Expenses
583670.0000	AFFORDABLE HOUSING	Expenses
583671.0000	HOUSING FORWARD WRIGHT INN RENOV & REDEV	Expenses
583672.0000	NON-PROFIT ORGANIZATIONS PPE ASSISTANCE	Expenses
583673.0000	SMALL BUSINESS PPE ASSISTANCE	Expenses
583674.0000	RENT OR MORTGAGE ASSISTANCE GRANT	Expenses
583675.0000	HOUSING FORWARD	Expenses
583676.0000	HOUSING FWD - PLANNING & ADMIN	Expenses
583677.0000	Sarahs Inn	Expenses
583678.0000	Housing Fwd -Employ Readiness	Expenses
583679.0000	Catholic Charities Grove Apts	Expenses
583680.0000	HOUSING FORWARD - INTERIM HOUSING	Expenses
583681.0000	SARAH'S INN	Expenses
583682.0000	OAK PARK HOUSING AUTHORITY	Expenses
583683.0000	OPDC Gateway	Expenses
583684.0000	OPDC Commercial Rehab	Expenses

Account #	Description	Category/Type
583685.0000	The Volunteer Center	Expenses
583686.0000	Infant Welfare League	Expenses
583687.0000	Vital Bridges Esg	Expenses
583688.0000	OUR FUTURE READS	Expenses
583689.0000	Y.E.M.B.A.	Expenses
583690.0000	Y.E.M.B.A. PUBLIC FACILITY IMPROVEMENTS	Expenses
583691.0000	CDBG AMBULANCE	Expenses
583692.0000	Senior Citizens Center	Expenses
583693.0000	PACTT LEARNING CENTER	Expenses
583694.0000	Fascade Grants - OPDC	Expenses
583695.0000	OPDC - Contingent liability	Expenses
583696.0000	ENERGY EFFICIENCY PROGRAM	Expenses
583697.0000	SECTION 108 UNDERWRITING CONSULT	Expenses
583698.0000	HOUSING FORWARD COVID-19 WRITE INN	Expenses
583701.0000	ESG Hsg Fwd-Rapid Rehousing	Expenses
583702.0000	ESG Hsg Fwd-Emergency Shel	Expenses
583703.0000	ESG Catholic Char-Homeless	Expenses
583704.0000	ESG Hsg Fwd-Homeless Prev	Expenses
583705.0000	ESG Hsg Fwd-Street Outreach	Expenses
583706.0000	ESG WS PADS-HMIS	Expenses
583707.0000	ESG - HMIS	Expenses
585610.0000	Housing Rehabilitation	Expenses
585611.0000	VOP LEAD HAZARD REHABILITATION	Expenses
585612.0000	VOP Hsnt Prog Lead Haz Red	Expenses
585613.0000	VOPHP Sg FamHousing Rehab Loan	Expenses
585614.0000	Barrie Park Buy Out Expenses	Expenses
585615.0000	Lead Consulting Services	Expenses
585616.0000	Relocation Expenses	Expenses
585617.0000	VOP HP Small Rental Rehab	Expenses
585618.0000	NORTH WEST HOUSING PARTNERSHIP	Expenses
585619.0000	Barrie Park Expenses	Expenses
585620.0000	HOUSING FORWARD WRAP	Expenses
585621.0000	HEPHZIBAH - FACILITY IMPROVEMENT	Expenses
585622.0000	THRIVE COUNSELING CENTER - FACILITY IMPR	Expenses
585623.0000	IWS CHILDREN'S CLINIC - FACILITY IMPROV	Expenses
585624.0000	EASTERSEALS	Expenses
585625.0000	HEMINGWAY GRANT PROGRAMS	Expenses
585651.0000	Retail Rehab Grant Programs	Expenses

Account #	Description	Category/Type
585652.0000	Operating Subsidies	Expenses
585653.0000	Rental Reimbursements	Expenses
585654.0000	Security Improvements	Expenses
585655.0000	Garage Grant Program	Expenses
585656.0000	OPRF CHAMBER OF COMMERCE SUBSIDY	Expenses
585660.0000	Oak Park Housing Center Sub	Expenses
585661.0000	Rescorp Line Of Credit	Expenses
585663.0000	PUBLIC HEALTH COVID-19 CONTINGENCY	Expenses
585664.0000	Public Contributions	Expenses
585853.0000	Diversity Assurance Prg Pre-07	Expenses
585854.0000	PROGRAMMING	Expenses
591256.0000	Meeting Expenses	Expenses
591700.0000	FUND BALANCE APPROPRIATION	Expenses
591800.0000	TRANSFER TO FA MODULE	Expenses
591801.0000	Transfer To General Fund	Expenses
591802.0000	TRANSFER TO COLT WESTGATE FUND	Expenses
591812.0000	Transfer To Capital Bldg Impr	Expenses
591822.0000	Transfer To Pension	Expenses
591825.0000	Transfer To Debt Service Fund	Expenses
591826.0000	Transfer To Sir Fund	Expenses
591828.0000	Transfer To Empl Hlth Ins Fund	Expenses
591829.0000	Transfer To Equip Repl	Expenses
591832.0000	Transfer To Fleet Replacement	Expenses
591833.0000	Transfer To E911 Fund	Expenses
591840.0000	TRANSFER TO WATER FUND	Expenses
591850.0000	TRANSFER TO SUSTAINABILITY	Expenses
591854.0000	Transfer To Op Public Library	Expenses
591855.0000	Transfer To Env. Srvc. Fund	Expenses
591860.0000	TRANSFER TO PARKING FUND	Expenses
591890.0000	Transfer To Other Funds	Expenses
591891.0000	TRANSFER TO FARMERS MARKET FUND	Expenses
591895.0000	Transfer To Cip Fund	Expenses
591896.0000	Payment To Escrow Agent	Expenses
592000.0000	Mortuary Services	Expenses
592111.0000	Employee Assistance Program	Expenses