VILLAGE OF WINNEBAGO

COMMITTEE OF THE WHOLE

December 02, 2026 at 6:05 PM

108 West Main Street and Virtually

To access meeting from any device: https://global.gotomeeting.com/join/856730805

Or by (Toll Free): 1 877 309 2073| Access Code: 856-730-805

1. **RECORDING OF THE MEETING**
2. **CALL TO ORDER**
3. **ROLL CALL**
4. **ESTABLISHMENT OF A QUORUM**
5. **MEETING GUIDELINES**

   Discussion and Vote to Allow an Absent Trustee to Vote By Phone or Other Allowable Means.
6. **PUBLIC COMMENT**

   Each speaker is limited to three (3) minutes. A maximum of thirty (30) minutes shall be generally allowed for public comment at each meeting.
7. **APPROVAL OF MINUTES**

   a. Approval of Committee of the Whole Meeting Minutes from November 18, 2026
8. **DISCUSSION**

   a. Water Rate Study Presentation - Fehr Graham

   b. 2027 Budget Review
9. **EXECUTIVE SESSION (CLOSED SESSION) Pursuant to 5ILCS 120/2(c)**
10. **NEW BUSINESS**
11. **ADJOURNMENT**

Posted: November 25, 2026 at 2:04 p.m. at 108 W. Main Street, Winnebago, IL
and online at www.villageofwinnebago.com Tel 815.335.2020 | Fax 815.415-8491

The Committee of the Whole Meeting of the Village of Winnebago, November 18, 2026

The online link to GoToMeeting was made available to employees and the public to attend remotely.

1. RECORDING OF THE MEETING

The meeting was recorded.

2. CALL TO ORDER

The Committee of the Whole of the Village of Winnebago met in person on November 18, 2026, at 6:25 p.m. with President Franklin J. Eubank, Jr., presiding.

3. ROLL CALL

PRESENT: Trustee Jason Ackerman, Trustee Jeremy Graham, Trustee John Kim, Trustee Mike McKinnon,and Trustee Duane Springer

ABSENT: Trustee Adam LeFevre

GUESTS: Attorney Mary Gaziano, Village Administrator Joseph Dienberg, Public Works Director Chad Insko, Chief Jeff White, Lieutenant Nick Haff, Attorney Gino Galluzzo, Eric Setter, Chris Beaman, and Justine Beaman.

4. ESTABLISHMENT OF A QUORUM

A quorum was established.

5. MEETING GUIDELINES

Discussion and Vote to Allow an Absent Trustee to Vote By Phone or Other Allowable Means.

6. PUBLIC COMMENT

Each speaker is limited to three (3) minutes. A maximum of thirty (30) minutes shall be generally allowed for public comment at each meeting.

No one requested to address the Board.

7. APPROVAL OF MINUTES

a. Approval of Committee of the Whole Meeting Minutes from November 4, 2026

A motion made by Trustee McKinnon, seconded by Trustee Ackerman to approve the minutes. Motion carried on a voice vote.

8. DISCUSSION

a. Discussion of Potential Land Bank Partnership for 114 S. Benton Street.

Eric Setter of the Land Bank and Region 1 explained the property at 114 S Benton Street will be sold in court December 18, 2026. He went over the options for the property. The Land Bank has more control if the Village owns the property. This matter will be discussed and voted on at the next Board meeting.

b. Discussion of the Proposed TIF Interested Parties Registry Ordinance and TIF Inducement.

The proposed TIF was discussed and will be voted on at the next Board meeting.

c. Ordinance authorizing participation in the Illinois Public Works Mutual Aid Network (IPWMAN).

The Board agreed the Village should join IPWMAN, similar to ILEAS for law enforcement and MABAS for fire departments. The cost is $100 per year. This will be voted on at the next meeting.

d. Ordinance Levying Taxes for all Corporate Purposes for the Village of Winnebago, Illinois, for the Fiscal Year Beginning January 1, 2026, and Ending December 31, 2026

The Tax Levy for 2026 will be voted on at the next meeting.

e. CY 27 Budget Review

The budget for MFT Community Development, Strategic Reserves and the 4th of July were discussed. The budget for O&M will be reviewed at the next meeting. The need for a sidewalk at Family Dollar was mentioned. Mr. Insko noted that cost could come from the recent property sale. It was noted that Paul Happach is retiring as the Electrical Inspector at the end of the year. Aaron Moore will add that to his other inspections.

The Park District was discussed and the need for them to get grants to help with their costs.

9. EXECUTIVE SESSION (CLOSED SESSION) Pursuant to 5ILCS 120/2(c)

Not needed.

10. NEW BUSINESS

President Eubank noted that he will not be at the next meeting.

11. ADJOURNMENT

A motion made by Trustee Kim, seconded by Trustee Ackerman to adjourn at 7:45 p.m. Motion carried on a voice vote.

UNAPPROVED

_____

Sally Jo Huggins, Village Clerk

Agenda Item Executive Summary

Item Name	CY 27 Budget Review	Committee or Board	Committee

BUDGET IMPACT			
Amount:	N/A	*Budgeted:*	N/A
List what fund:	N/A		

EXECUTIVE SUMMARY

As a part of the CY 2027 Budget Process, the Committee of the Whole will be completing a Line-Item Review of the Proposed Budget.

ATTACHMENTS (PLEASE LIST)

Proposed Budget

ACTION REQUESTED

☒For Discussion Only

☐Resolution

☐Ordinance

☐Motion:

MOTION:

Staff:	Joseph Dienberg, Village Administrator	Date:	12/2/2026

VILLAGE OF WINNEBAGO

ILLINOIS

VILLAGE OF WINNEBAGO, ILLINOIS

2027

PROPOSED BUDGET

FISCAL YEAR 2027

GENERAL FUND REVENUE

Account Number	Description	Actual 20223	Actual 2024	Actual 2025	Budget 2026	Projected 2026	Projected 2027	% Change	COMMENTS
01-44 GENERAL FUND REVENUE									
300	CORPORATE TAX W/C	$ 219,762.00	$ 230,563.00	$ 228,997.60	$ 341,622.00	$ 341,622.00	$ 350,845.79	3%	
303	AUDIT TAX W/C	$ 289.00	$ 315.00	$ 345.53	$ 300.00	$ 300.00	$ 300.00	0%	
304	POLICE TAX W/C	$ 262,140.00	$ 275,047.00	$ 293,536.49	$ 202,981.00	$ 202,981.00	$ 208,461.49	3%	
305	IMRF W/C TAX	$ 289.00	$ 315.00	$ 345.53	$ 300.00	$ 300.00	$ 300.00	0%	
306	REVENUE RECAPTURE	$ 2,547.00	$ 1,199.00	$ 1,589.58	$ 1,645.60	$ -	$ -	-100%	
308	TORT JUDGEMENT-LIAB INS W/C	$ 289.00	$ 315.00	$ 345.53	$ 300.00	$ 300.00	$ 300.00	0%	
309	ROAD BRIDGE TRANSFER IN W/C	$ 12,472.00	$ 13,576.00	$ 14,119.67	$ 14,924.73	$ 14,924.73	$ 15,327.70	3%	
315	COM ED UTILITY TAX	$ 105,871.00	$ 110,027.00	$ 98,523.72	$ 100,000.00	$ 108,431.97	$ 110,000.00	10%	
328	HEAVY LOAD PERMITS	$ 380.00	$ 545.00	$ 815.00	$ 470.00	$ 340.00	$ 500.00	6%	
341	INCOME TAX/LGDF	$ 472,710.00	$ 506,106.00	$ 500,518.38	$ 529,788.00	$ 534,962.40	$ 540,666.00	2%	
342	PPRT - REPLACEMENT TAX	$ 60,702.00	$ 36,496.00	$ 26,677.77	$ 30,000.00	$ 35,520.87	$ 35,520.87	18%	
343	IGA WHS RESOURCE OFFICER	$ 23,750.00	$ 95,779.00	$ 97,769.32	$ 97,000.00	$ 97,000.00	$ 86,000.00	-11%	Vehicle Payments Ended
344	POLICE GRANTS	$ 294.00	$ 20,429.00	$ 16,639.50	$ -	$ 925.00	$ -	0%	
345	SALES & RELATED TAX /MT	$ 591,103.00	$ 580,215.00	$ 604,772.66	$ 682,392.17	$ 698,857.17	$ 717,726.32	5%	
346	CANNABIS	$ 4,365.00	$ 4,737.00	$ 4,157.92	$ 4,733.40	$ 4,468.80	$ 4,468.80	-6%	
349	LOCAL USE TAX	$ 115,724.00	$ 104,487.00	$ 44,251.72	$ 12,730.20	$ 22,050.00	$ 21,168.00	66%	
350	POLICE ADMIN. TOWING FINES	$ 11,500.00	$ 6,000.00	$ 2,500.00	$ 2,000.00	$ 3,000.00	$ 2,000.00	0%	
351	POLICE FINES	$ 12,141.00	$ 10,023.00	$ 8,932.08	$ 10,000.00	$ 12,035.39	$ 10,000.00	0%	
353	DUI FINES/SPEC VEHICLE	$ 1,923.00	$ 2,151.00	$ 148.00	$ 2,200.00	$ 88.00	$ 2,200.00	0%	
370	OTHER REVENUE	$ -	$ -	$ -	$ -	$ -	$ -	0%	
371	GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	0%	
375	ROCK 39 ADMIN	$ 5,963.00	$ 7,288.00	$ 6,366.89	$ -	$ -	$ -	0%	
381	INTEREST	$ 92,422.00	$ 98,485.00	$ 84,853.85	$ 80,000.00	$ 81,962.68	$ 80,000.00	0%	
382	VERIZON WATER TOWER RENT	$ 4,538.00	$ 4,950.00	$ 4,950.00	$ 4,950.00	$ 4,950.00		-100%	Entirety to Operations and Maintenance
385	VEHICLE/EQUIPMENT SALES	$ -	$ 8,251.00	$ 2,800.00	$ -	$ -	$ -	0%	
388	MISC INCOME	$ 3,435.00	$ 91.00	$ 1,646.67	$ 100.00	$ 10.00	$ 100.00	0%	
389	EXCISE TAX	$ 29,856.00	$ 26,775.00	$ 23,250.04	$ 25,000.00	$ 23,252.84	$ 25,000.00	0%	
399	TRANSFER IN	$ -	$ -	$ -	$ -	$ -	$ 200,000.00	0%	
TOTAL GENERAL FUND REV		**$2,034,465**	**$2,144,165**	**$2,068,853**	**$2,143,437**	**$2,188,283**	**$2,410,885**	**12%**	

GENERAL FUND REVENUE OVER/(UNDER) EXPENDITURES								COMMENTS
	Actual			Budget	Projected	Requested	%	
Description	2023	2024	2025	2026	2026	2027	Change	
01 - GENERAL FUND								
TOTAL REVENUE	**$2,034,465**	**$2,144,165**	**$2,068,853**	**$2,143,437**	**$2,188,283**	**$2,410,885**	**12.48%**	Transfer in from Strategic Reserves
ADMIN OPERATING	*$373,607*	*$401,367*	*$352,594*	*$438,311*	*$413,844*	*$464,560*	*5.99%*	
CONTINGENCY	*$4,992*	*$66*	*$0*	*$42,782*	*$0*	*$40,000*	*-6.50%*	
41 - ADMIN DEPARTMENT EXPENSE	**$378,599**	**$401,433**	**$352,594**	**$481,093**	**$413,844**	**$504,560**	**4.88%**	
STREETS OPERATING	*$380,630*	*$432,610*	*$497,088*	*$574,738*	*$ 539,659.17*	*$ 599,300.00*	*4.27%*	
STREETS CAPITAL	*$148,678*	*$32,969*	*$74,683*	*$350,000*	*$ 321,433.33*	*$ 372,000.00*	*6.29%*	Added Vehicle Savings, Wash Bay Construction, SRTS, No Street Project
42 - STREET DEPARTMENT EXPENSE	**$529,308**	**$465,579**	**$571,771**	**$924,738**	**$861,093**	**$971,300**	**5.04%**	
POLICE OPERATING	*$893,769*	*$923,443*	*$946,111*	*$1,012,606*	*$ 1,005,857.56*	*$ 906,430.00*	*-10.49%*	Not Filling 1 Existing Vacancy
POLICE CAPITAL	*$69,406*	*$9,920*	*$61,520*	*$0*	*$ -*	*$ 50,000.00*	*100.00%*	Added Vehicle Savings
43 - POLICE DEPARTMENT EXPENSE	**$963,175**	**$933,363**	**$1,007,631**	**$1,012,606**	**$1,005,858**	**$956,430**	**-5.55%**	
GENERAL OPERATING	*$1,648,006*	*$1,757,420*	*$1,795,793*	*$2,025,655*	*$1,959,360*	*$1,970,290*	*-2.73%*	
GENERAL CONTINGENCY	*$4,992*	*$66*	*$0*	*$42,782*	*$0*	*$40,000*	*-6.50%*	
GENERAL CAPITAL	*$218,084*	*$42,889*	*$136,203*	*$350,000*	*$321,433*	*$422,000*	*20.57%*	
GENERAL FUND EXPENSE	**$1,871,082**	**$1,800,375**	**$1,931,996**	**$2,418,437**	**$2,280,794**	**$2,432,290**	**0.57%**	
OPERATING REVENUE OVER/(UNDER) EXPENDITURES	*$386,459*	*$386,745*	*$273,060*	*$117,782*	*$228,923*	*$440,595*	*274%*	
TOTAL REVENUE OVER/(UNDER) EXPENDITURES	***$163,383***	***$343,790***	***$136,857***	***($275,000)***	***($92,511)***	***($21,405)***	***-92%***	**Moves Existing Cash Balance to Dedicated Vehicle Savings/Contingency**
CASH BALANCE UTILIZATION	$0	$0	$0	$275,000	$80,246	$0	-100%	
FINAL REVENUE OVER/(UNDER) EXPENDITURES	**$163,383**	**$343,790**	**$136,857**	**$0**	**($12,265)**	**($21,405)**	**0%**	**Cash Movement - Not Payment**

CAPITAL OUTLAY REQUEST DETAIL
FISCAL YEAR 2027 BUDGET

DEPARTMENT: GENERAL ADMINISTRATION

Priority Number	Equipment Description	Estimated Cost	New or Replacement	Requested Prior Years Yes/No	Justification
1	Front Office Copier	25,000	Replacement	No	Current Copier reaching end of Lease, recommended to be an outright purchase, not a continued lease.
TOTAL		**$ 25,000**			

PROFESSIONAL DEVELOPMENT DETAIL
FISCAL YEAR 2027 BUDGET

DEPARTMENT: GENERAL ADMINISTRATION

Name, Location, Date(s) of Professional Development, Employee(s) Attending	Justification (Required, Continued Education Unit [CEU], Discretionary)	Registration	Hotels & Meals	Travel	Other (Specify)	Total
IML Conference September 23-25, 2027 Chicago, Hyatt Regency 3 Total Registrations (Village President, 2 Trustees)	**Discretionary** - The Illinois Municipal League (IML) Conference serves as a critical opportunity for Village leadership to engage in professional development, network with peers from other municipalities, and stay informed on statewide legislative changes, municipal management best practices, and evolving local government issues. Attendance at this conference is intended to enhance the effectiveness and knowledge of elected officials and senior staff, which can lead to improved governance and service delivery within the Village.	$1,200.00 Full conference registration at Registration @ 3 x 400	$ 900.00 3 Registrations 2 nights each With stay park. 3 x 2 x $300	$ 400.00 Mileage	$ 400.00 Parking	$2,900.00
Illinois Municipal Treasurer's Institute Nov-27 Double Tree by Hilton,Bloomington, IL Treasurer	**CEU/Mandatory -** The Illinois Municipal Treasurer's Institute provides essential training and certification opportunities tailored to the duties of a municipal treasurer. Certification is a requirement outlined in the Treasurer's job description, ensuring compliance with professional standards and enhancing financial management capabilities. Attendance supports the Treasurer's professional growth, improves Village financial processes, and fosters connections with peers.	$ 410.00	$ 500.00	$ 200.00	N/A	$ 1,110.00
Illinois Municipal Treasurer's Conference Jun-27 Peoria IL, East Peroia Embassy Suites	**CEU/Mandatory -**The Illinois Municipal Treasurer's Institute provides essential training and certification opportunities tailored to the duties of a municipal treasurer. Certification is a requirement outlined in the Treasurer's job description, ensuring compliance with professional standards and enhancing financial management capabilities. Attendance supports the Treasurer's professional growth, improves Village financial processes, and fosters connections with peers.	$ 410.00	$ 500.00	$ 200.00	N/A	$ 1,110.00
Municipal Clerks of Illinois Annual Institute Oct-27 Double Tree by Hilton, Bloomington, IL Clerk, Deputy Clerk, or Assistant Deputy Clerk	**CEU/Discretionary -** The Municipal Clerks of Illinois Annual Institute offers targeted training and certification designed to enhance the professional skills of municipal clerks and deputy clerks. Certification is required per the Clerk's job description, making attendance critical for maintaining effective office operations and ensuring compliance with statutory duties. Participation by the Clerk, Deputy Clerk, or Assistant Deputy Clerk supports improved service delivery and professional development.	$ 650.00	$ 550.00	$ 200.00	N/A	$ 1,400.00
ILCMA Winter Conference February 10 - 12 2027 Marriott, Normal IL Village Administrator	**Discretionary -** The Illinois City/County Management Association (ILCMA) Winter and Summer Conferences are key professional development events that provide in-depth training, collaborative opportunities, and the latest updates on municipal management strategies. Membership in ILCMA is a required component of the Village Administrator's job description, ensuring alignment with professional standards and access to statewide resources. Additionally, the Administrator's employment agreement specifically includes provisions for attendance at ILCMA conferences.	$ 300.00	$ 340.00	$ 200.00	N/A	$ 840.00
ILCMA Summer Conference June 2 - 4, 2027 Grand Geneva Resort, Lake Geneva, WI Village Administrator	**Discretionary -** The Illinois City/County Management Association (ILCMA) Winter and Summer Conferences are key professional development events that provide in-depth training, collaborative opportunities, and the latest updates on municipal management strategies. Membership in ILCMA is a required component of the Village Administrator's job description, ensuring alignment with professional standards and access to statewide resources. Additionally, the Administrator's employment agreement specifically includes provisions for attendance at ILCMA conferences.	$ 300.00	$ 340.00	$ 200.00	N/A	$ 840.00
Misc Workshops/Training	**Discrtionary -** Attendance for various staff at miscelanious workshops throughout the year, that may be unpredictable.	$ 500.00	$ -	$ 200.00	N/A	$ 700.00
TRAINING TOTALS		**$1,560**	**$1,050**	**$600**	**$0**	**$3,210**
CONFERENCE TOTALS		**$2,210**	**$2,080**	**$1,000**	**$400**	**$5,690**

PROFESSIONAL ASSOCIATION DETAIL
FISCAL YEAR 2027 BUDGET

DEPARTMENT: ADMINISTRATION

Organization Name	Justification	New or Existing	Membership Holder	Cost
Illinois Municipal League	Provides legislative advocacy, educational resources, and support for municipal operations across Illinois, keeping the Village updated on state policies and regulations.	Existing	Village	480
Northern Illinois Mayors Association	Offers networking and advocacy for mayors and presidents, allowing the Village President to share best practices and address common challenges with regional counterparts.	Existing	Village President	125
Illinois City Management Association (ILCMA)	Enhances professional development for the Village Administrator through training, support, and collaboration with other local government managers. This membership is required per the Village Administrator Job Description.	Existing	Village Administrator, Intern	250
International City Management Association (ICMA)	Provides global resources, leadership development, and best practices to help the Village Administrator manage and improve municipal operations.This membership is required per the Village Administrator Job Description.	Existing	Village Administrator, Intern	525
Municipal Clerks Association (NIMCA)	Supports clerks in managing records, legislative processes, and improving public service, ensuring compliance with state and local laws.	Existing	Clerk Staff	110
Municipal Clerks of Illinois	Offers certification programs, training, and networking opportunities essential for professional growth and improved administrative services.	Existing	Clerk Staff	110
Illinois Municipal Treasurer's Association	Offers professional development for the Treasurer, focusing on financial management and compliance to maintain transparent and effective fiscal operations.	Existing	Treasurer	100
Government Finance Officers Association	New membership aimed at enhancing financial reporting, budgeting practices, and strategic financial management to improve fiscal accountability.	Existing	Treasurer	250
			TOTAL	**$1,950**

ADMINISTRATION EXPENDITURES

Account Number	Description	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Projected 2026	Requested 2027	% Change	COMMENT
01-41- ADMINISTRATION									
421	OFFICE SALARIES	$ 39,685.00	$ 40,104.27	$ 32,707.14		$ 916.31	$ -	0%	
426	DEPUTY CLERK	$ 45,150.00	$ 49,510.59	$ 41,383.81	$ 52,070.03	$ 52,070.03	$ 52,400.00	1%	
427	TREASURER	$ 51,200.00	$ 46,873.89	$ 54,500.00	$ 57,330.00	$ 57,330.00	$ 60,000.00	5%	
429	VILLAGE ADMINISTRATOR	$ -	$ 26,835.85	$ 32,394.08	$ 33,999.97	$ 33,999.97	$ 35,700.00	5%	
431	ELECTED OFFICIALS	$ 26,350.00	$ 26,649.96	$ 30,633.32	$ 33,600.00	$ 33,600.00	$ 36,000.00	7%	
451	HEALTH INSURANCE	$ 21,549.00	$ 12,246.44	$ 8,710.00	$ 20,000.00	$ 20,000.00	$ 21,700.00	9%	
452	HEALTH INS. DEDUCTIBLE REIMBUR	$ 1,068.00	$ -	$ -	$ 2,000.00	$ 2,000.00	$ 2,000.00	0%	
453	IDES/UNEMPLOYMENT INSURANCE	$ 344.00	$ 394.30	$ 285.00	$ 475.00	$ 475.00	$ 500.00	5%	
461	ADM SOCIAL SECURITY	$ 9,422.00	$ 11,870.02	$ 12,068.59	$ 10,974.00	$ 10,974.00	$ 11,500.00	5%	
463	ADM MEDICARE	$ 2,204.00	$ 2,776.23	$ 2,822.76	$ 2,566.50	$ 2,566.50	$ 2,700.00	5%	
465	IMRF BENEFITS	$ 12,786.00	$ 13,506.10	$ 13,474.89	$ 13,575.90	$ 13,575.90	$ 11,900.00	-12%	
512	OFFICE & COMPUTER EQUIPMENT	$ 6,263.00	$ 16,352.30	$ 1,270.24	$ 5,000.00	$ 5,000.00	$ 5,000.00	0%	
521	GEOGRAPHIC INFO SYSTEMS	$ 454.00	$ 880.50	$ 795.76	$ 2,000.00	$ 2,000.00	$ 2,200.00	10%	
529	IT SERVICES	$ -	$ -	$ 8,752.25	$ 16,100.00	$ 14,597.00	$ 18,000.00	12%	
530	PROFESSIONAL FEES/MISC	$ 20,400.00	$ 17,937.42	$ 11,483.17	$ 11,000.00	$ 12,786.67	$ 13,660.00	24%	
531	AUDIT	$ 16,115.00	$ 26,000.00	$ 27,300.00	$ 28,700.00	$ 28,700.00	$ 30,000.00	5%	
532	ENGINEERING	$ 1,749.00	$ 6,873.45	$ 5,105.00	$ 6,200.00	$ 6,107.67	$ 6,200.00	0%	
533	LEGAL	$ 8,550.00	$ 16,871.19	$ 2,605.99	$ 27,500.00	$ 27,500.00	$ 28,000.00	2%	
534	LEXIPOL	$ -	$ -	$ -	$ 9,000.00	$ -	$ -	-100%	
551	POSTAGE	$ 931.00	$ 592.92	$ 870.00	$ 1,000.00	$ 72.44	$ 1,000.00	0%	
552	TELEPHONE & INTERNET	$ 2,938.00	$ 3,389.87	$ 4,493.88	$ 5,500.00	$ 5,751.36	$ 5,000.00	-9%	New Provider
554	PUBLISHING/ADVERTISMENTS	$ 452.00	$ 1,087.76	$ 429.88	$ 750.00	$ -	$ 750.00	0%	
560	EMPLOYEE WELFARE	$ 386.00	$ 707.35	$ 395.98	$ 750.00	$ 740.02	$ 750.00	0%	
561	DUES/MEMBERSHIPS/SUBSCRIP	$ 1,459.00	$ 2,046.34	$ 1,914.55	$ 1,950.00	$ 1,569.60	$ 1,950.00	0%	
562	TRAVEL EXPENSES	$ 3,145.00	$ 1,457.14	$ 1,134.74	$ 1,300.00	$ 127.80	$ 1,300.00	0%	
563	TRAINING/TUITION	$ 1,383.00	$ 2,358.41	$ 2,242.95	$ 3,210.00	$ 742.89	$ 3,210.00	0%	
564	CONFERENCES	$ -	$ 1,995.56	$ 2,505.57	$ 6,410.00	$ 2,837.72	$ 5,690.00	-11%	
565	CIVIC WEBSITE	$ 9,990.00	$ 7,967.40	$ 8,365.78	$ 8,800.00	$ 8,784.07	$ 19,500.00	122%	New Package for Regulatory Compliance
566	CODIFICATION OF ORDINANCES	$ -	$ 12,615.00	$ 3,168.55	$ 25,000.00	$ 25,000.00	$ 25,000.00	0%	
593	EQUIP/SOFTWARE MAINT/LEASE	$ 11,820.00	$ 14,437.66	$ 21,453.49	$ 28,000.00	$ 18,753.65	$ 35,000.00	25%	Copier Lease Expiring
594	IML/RENEWAL CONTRIBUTION	$ 5,713.00	$ 8,339.75	$ 9,573.19	$ 10,600.00	$ 10,600.00	$ 12,000.00	13%	
595	IML RISK MNG CLAIMS HAIL 2020	$ 16,991.00	$ -	$ -	$ -	$ -	$ -	0%	
653	BUILDING WATER USAGE	$ 249.00	$ 365.99	$ 322.02	$ 400.00	$ 258.29	$ 400.00	0%	
658	MISC. EXPENSES	$ 364.00	$ (2,672.05)	$ 273.66	$ 300.00	$ 251.16	$ 300.00	0%	
659	OFFICE EXPENSE	$ 2,151.00	$ 3,948.04	$ 5,195.42	$ 6,500.00	$ 5,699.49	$ 6,500.00	0%	
660	PRINTING	$ 2,193.00	$ 164.50	$ 994.36	$ 500.00	$ -	$ 500.00	0%	
661	OFFICE MAINTENANCE	$ 4,692.00	$ 5,732.86	$ 2,443.42	$ 4,000.00	$ 8,292.43	$ 7,000.00	75%	
701	SULLIVAN'S PAYBACK AGREEMNT	$ 44,544.00	$ 20,596.07	$ 267.95	$ -	$ -	$ -	0%	
702	PROPERTY TAX REFUNDS	$ 917.00	$ 553.67	$ -	$ 950.00	$ -	$ 950.00	0%	
832	CONTINGENCY	$ 4,992.00	$ 65.79	$ -	$ 42,781.80	$ -	$ 40,000.00	-7%	
950	BANK FEES	$ -	$ -	$ 256.47	$ 300.00	$ 163.53	$ 300.00	0%	
959	TRANSFER OUT	$ -	$ 143,000.00	$ -	$ -	$ -	$ -	0%	
TOTAL ADMINISTRATION EXP		**$378,599**	**$544,433**	**$352,594**	**$481,093**	**$413,844**	**$504,560**	**5%**	
TOTAL ADMINISTRATION PERSONNEL		*209,758*	*230,768*	*228,980*	*226,591*	*227,508*	*234,400*	*3%*	Lines 01-41-421 thru 01-41-465
TOTAL ADMINISTRATION OTHER OPERATING EXPENSES		*163,849*	*170,599*	*123,614*	*211,720*	*186,336*	*230,160*	*9%*	Lines 01-41-512 thru 01-41-702
TOTAL ADMINISTRATION CONTINGENCY		*4,992*	*66*	*0*	*42,782*	*0*	*40,000*	*-7%*	
TOTAL ADMINISTRATION EXP		**$378,599**	**$401,433**	**$352,594**	**$481,093**	**$413,844**	**$504,560**	**5%**	

LINE ITEM JUSTIFICATION
FISCAL YEAR 2027 BUDGET

DEPARTMENT: ADMINISTRATION

Account Number	Description Detail		% change	2026 Budget	2027 Budget Request
01-41-521	**Wingis**		**10%**	**2,000**	**2,200**
	$998 per Quarter (50/50 Split with O&M)	$ 2,000.00			
	Total	$ 2,000.00			
01-41-529	**IT SERVICES**		**29%**	**14,000**	**18,000**
	Datto Cloud Backup $140 mo	$ 1,680.00			
	Remote Monitoring $285 mo	$ 3,420.00			
	Acronis Cloud Backup $140 m0	$ 1,680.00			
	Windows update & Third patches per comp $270 mo	$ 3,240.00			
	Windows update & Third patches per server $50 mo	$ 600.00			
	Email Security $175 mo	$ 2,100.00			
	Duo Computer/VPN MFA $54 mo	$ 650.00			
	Inky Spam Filter - 1 Year	$ 2,040.00			
	Misc Repair Issues	$ 2,500.00			
		$ 17,910.00			
01-41-530	**Professional Fees**		**24%**	**11,000**	**13,600**
	Animal Services	$ 8,000.00			
	Internal Auditor	$ 3,500.00			
	1099/1096 Form Filing Fees	$ 120.00			
	Misc Fees	$ 1,500.00			
		$ 13,120.00			

LINE ITEM JUSTIFICATION
FISCAL YEAR 2027 BUDGET

DEPARTMENT: ADMINISTRATION

Account Number	Description Detail		% change	2026 Budget	2027 Budget Request
01-41-551	**Postage**		**0%**	**1,000**	**1,000**
	A/P Mailing $250 qtr				
01-41-552	**Telephone & Internet**		**-9%**	**5,500**	**5,000**
	Silo DID Voice (12) 231/mo	$ 2,772.00			
	Silo Metro Ethernet 130/mo	$ 1,560.00			
	Verizon $40.00mo	$ 480.00			
		$ 4,812.00			

LINE ITEM JUSTIFICATION
FISCAL YEAR 2027 BUDGET

DEPARTMENT: ADMINISTRATION

Account Number	Description Detail		% change	2026 Budget	2027 Budget Request
01-41-593	**Equip/Software Maint/Lease**		**25%**	**28,000**	**35,000**
	GoToMeeting $74.28 mo	$ 900.00			
	ChatGPT $20.00 mo	$ 240.00			
	Adobe Licences X4 $101.96 mo	$ 1,230.00			
	Microsoft Azure Info Protect $20.00 mo	$ 240.00			
	Microsoft Exchange Online $40.00 mo	$ 480.00			
	Microsoft 365 $26.92 mo	$ 330.00			
	Microsoft Office 365 $100.05 mo	$ 1,210.00			
	Microsoft Online Services $6.00 mo	$ 80.00			
	Microsoft Subscription Charge $326.25 mo	$ 3,920.00			
	CCSI Efax Annual Subscription	$ 230.00			
	Tyler	$ 5,330.00			
	Norton	$ 160.00			
	New Copier	$ 12,500.00			
	Xerox Pages	$ 1,000.00			
	Xerox $250.14	$ 3,010.00			
	Xerox $316.53	$ 3,800.00			
		$ 34,660.00			

LINE ITEM JUSTIFICATION
FISCAL YEAR 2027 BUDGET

DEPARTMENT: ADMINISTRATION

Account Number	Description Detail		% change	2026 Budget	2027 Budget Request
01-41-659	**Office Expense**		**0%**	**6,500**	**6,500**
	Shredding 67.50 qtr	$ 270.00			
	Office Supplies Etc				
01-41-661	**Office Maintenance**		**75%**	**4,000**	**7,000**
	Office Cleaning $160 mo	$ 1,920.00			
	Off-Site Storage $100 mo	$ 1,200.00			
	Per-Mar Security	$ 3,292.80			
	Misc.	$ 500.00			
		$ 6,912.80			

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Projected 2026	Requested 2027	% Change	COMMENTS
01-42- PUBLIC WORKS									
422	PUBLIC WORKS ASSISTANT	$ 34,927.00	$ (969.41)	$ -	$ -	$ -	$ -	0%	
423	PART-TIME WAGES	$ 956.00	$ 2,122.66	$ 2,425.84	$ 2,984.31	$ 2,984.31	$ 3,200.00	7%	
424	SUPERVISOR STREETS/FLEETS	$ 63,750.00	$ 66,802.68	$ 71,456.72	$ 75,058.82	$ 75,058.82	$ 79,000.00	5%	
428	PUBLIC WORKS WAGES	$ 21,495.00	$ 85,404.07	$ 97,572.95	$ 111,956.87	$ 111,956.87	$ 120,700.00	8%	
451	HEALTH INSURANCE	$ 15,401.00	$ 14,036.04	$ 19,231.73	$ 24,000.00	$ 24,000.00	$ 24,900.00	4%	Contingent Filling Vacancy with Full Family Insurance
452	HEALTH INS. DEDUCTIBLE REIMBUR	$ 750.00	$ -	$ -	$ 3,000.00	$ 3,000.00	$ 3,000.00	0%	
453	IDES/UNEMPLOYMENT INSURANCE	$ 192.00	$ 306.79	$ 327.35	$ 330.00	$ 330.00	$ 400.00	21%	
461	ADM SOCIAL SECURITY	$ 7,605.00	$ 9,596.09	$ 10,630.38	$ 11,780.00	$ 11,780.00	$ 12,600.00	7%	
463	ADM MEDICARE	$ 1,779.00	$ 2,244.54	$ 2,486.25	$ 2,755.00	$ 2,755.00	$ 3,000.00	9%	
465	IMRF BENEFITS	$ 12,110.00	$ 12,591.77	$ 14,147.87	$ 14,573.00	$ 14,573.00	$ 16,200.00	11%	
470	UNIFORMS	$ -	$ -	$ 1,473.21	$ 1,500.00	$ -	$ 1,500.00	0%	
510	MAINT. SERVICE -GROUNDS			$ -	$ 4,000.00	$ 4,000.00	$ 4,000.00	0%	
511	MAINT. SERVICE-BUILDING	$ 9,771.00	$ 703.04	$ 3,398.35	$ 20,000.00	$ 4,621.98	$ 16,000.00	-20%	
512	OFFICE & COMPUTER EQUIPMENT	$ 174.00	$ 255.87	$ -	$ 2,500.00	$ -	$ 1,500.00	-40%	
513	MAINT. SERVICE-VEHICLES	$ 13,309.00	$ 9,590.79	$ 12,985.92	$ 15,000.00	$ 5,754.01	$ 15,000.00	0%	
514	MAINT. SERVICE-STREET	$ 67,795.00	$ 61,224.96	$ 52,908.46	$ 95,000.00	$ 95,000.00	$ 95,000.00	0%	
515	MAINT. SERVICE-SIDEWALKS	$ 14,004.00	$ 45,572.87	$ 51,536.89	$ 50,000.00	$ 50,000.00	$ 50,000.00	0%	
518	MAINT. SERVICE -EQUIPMENT	$ 13,342.00	$ 13,935.25	$ 19,451.89	$ 20,000.00	$ 18,168.28	$ 25,000.00	25%	Aging Vehicles
520	STREET PROJECT	$ 148,678.00	$ 819.00	$ -	$ 300,000.00	$ 300,000.00	$ 62,000.00	-79%	Remaining ComEd Utility Tax Funding
521	GEOGRAPHIC INF SYS	$ 454.00	$ 880.50	$ 795.76	$ -	$ -	$ -	0%	
529	IT SERVICES	$ -	$ -	$ -	$ 500.00	$ -	$ 500.00	0%	
530	PROFESSIONAL FEES/MISC	$ 250.00	$ 566.16	$ 624.05	$ 1,200.00	$ 965.25	$ 1,000.00	-17%	
532	ENGINEERING	$ 27,284.00	$ 19,295.55	$ 33,702.25	$ 10,000.00	$ 7,352.50	$ 10,000.00	0%	
537	Engineering- Street Projects NEW				$ 30,000.00	$ 11,700.00	$ 50,000.00	67%	Safe Routes to School Phase I/II Engineering
535	TREE REMOVAL/TRIMMING	$ 3,600.00	$ 8,877.99	$ 9,300.00	$ 10,000.00	$ 8,000.00	$12,000.00	20%	
552	TELEPHONE & INTERNET	$ 3,697.00	$ 3,932.88	$ 4,706.12	$ 4,000.00	$ 5,597.32	$ 1,600.00	-60%	Change in Internet Providers
NEW	DUES/MEMBERSHIPS/SUBSCRIP	$ -	$ -	$ -	$ -	$ -	$ 1,200.00	0%	
576	COM ED / STREET LIGHTS	$ 39,106.00	$ 41,091.25	$ 45,377.41	$ 46,000.00	$ 46,000.00	$ 48,000.00	4%	
593	EQUIP/SOFTWARE MAINT/LEASE	$ -	$ -	$ -	$ -	$ -	$ -	0%	
594	IML/RENEWAL CONTRIBUTION	$ 10,753.00	$ 11,122.94	$ 12,526.21	$ 13,800.00	$ 13,800.00	$ 14,000.00	1%	
599	STORMWATER MAINTENANCE	$ -	$ -	$ 1,862.50	$ 2,500.00	$ 2,684.39	$ 3,500.00	40%	
651	OPERATING SUPPLIES	$ 6,471.00	$ 8,983.76	$ 6,255.66	$ 8,000.00	$ 6,907.30	$ 8,500.00	6%	
655	FUEL/GREASE/OIL	$ 11,655.00	$ 14,441.16	$ 13,209.82	$ 16,000.00	$ 16,815.36	$ 18,000.00	13%	
NEW	MISC. EXPENSES	$ -	$ -	$ -	$ 300.00	$ -	$ 300.00	0%	
659	OFFICE SUPPLIES	$ -	$ -	$ 525.58	$ 500.00	$ 363.81	$ 700.00	40%	
830	SMALL EQUIP. PURCH OR RENTAL	$ -	$ -	$ 8,169.02	$ 7,500.00	$ 7,190.96	$ 9,000.00	20%	Replacement Tailgate Salt Spreader
831	LARGE EQUIP. PURCHASE-FIXED AS	$ -	$ 32,149.50	$ 74,682.95	$ 20,000.00	$ 9,733.33	$ 35,000.00	75%	Replacement Service Truck (50/50 O&M)
NEW	WASH BAY CONSTRUCTION	$ -	$ -	$ -	$ -	$ -	$ 200,000.00	100%	
NEW	VEHICLE/EQUIPMENT SAVINGS	$ -	$ -	$ -	$ -	$ -	$ 25,000.00	100%	
959	TRANSFER OUT	$ 156,988.00	$ -	$ -	$ -	$ -	$ -	0%	
TOTAL PUBLIC WORKS EXP		**$ 686,296.00**	**$ 465,578.70**	**$ 571,771.14**	**$ 924,738.00**	**$ 861,092.50**	**$ 971,300.00**	**5%**	
TOTAL PUBLIC WORKS PERSONNEL		$ 158,965.00	$ 192,135.23	$ 218,279.09	$ 246,438.00	$ 246,438.00	$ 263,000.00	7%	Filling Vacancy with Full Family Insurance
TOTAL PUBLIC WORKS OTHER OPERATING EXPENSES		$ 221,665.00	$ 240,474.97	$ 278,809.10	$ 328,300.00	$ 293,221.17	$ 336,300.00	2%	
TOTAL PUBLIC WORKS CAPITAL		$ 148,678.00	$ 32,968.50	$ 74,682.95	$ 350,000.00	$ 321,433.33	$ 372,000.00	6%	
TOTAL PUBLIC WORKS TRANSFERS		$ 156,988.00	$ -	$ -	$ -	$ -	$ -	100%	
TOTAL PUBLIC WORKS EXP		**$ 686,296.00**	**$ 465,578.70**	**$ 571,771.14**	**$ 924,738.00**	**$ 861,092.50**	**$ 971,300.00**	**5%**	

LINE ITEM JUSTIFICATION
FISCAL YEAR 2027 BUDGET

DEPARTMENT: PUBLIC WORKS

Account Number	Description Detail		% change	2026 Budget	2027 Budget Request
01-42-470	**Uniforms**		**0%**	**1,500**	**1,500**
	Boot Reimbursment @ $150x5	$ 650.00			
	Additional Uniform Shirts/Misc. Uniform Materials	$ 850.00			
01-42-511	**MAINT. SERVICE-BUILDING**		**-20%**	**20,000**	**16,000**
	Life and Safety Electric Service Improvements	$ 6,000.00			
	Overhead Doors	$ 10,000.00			
		$ 16,000.00			
01-42-515	**MAINT. SERVICE-SIDEWALKS**		**-30%**	**50,000**	**35,000**
	Discretionary Sidewalk Replacement	$ 25,000.00			
	Safe Step Sidewalk Cutting	$ 10,000.00			
	Total	$ 35,000.00			
01-42-520	**STREET PROJECTS**		**-81%**	**300,000**	**58,000**
	ComEd Utility Tax Available (42,000 Street Lights)	$ 58,000.00			
	Total	$ 58,000.00			

LINE ITEM JUSTIFICATION
FISCAL YEAR 2027 BUDGET

DEPARTMENT: PUBLIC WORKS

Account Number	Description Detail		% change	2026 Budget	2027 Budget Request
01-42-530	**Professional Fees**		**-17%**	**1,200**	**1,000**
	JULIE Annual Transmissions	$ 965.25			
01-41-537	**STREET PROJECT ENGINEERING**		**133%**	**30,000**	**70,000**
	SRTS Phase I Engineering	$ 50,000.00			
	SRTS Phase II Engineering	$ 20,000.00			
		$ 70,000.00			
01-42-552	**Telephone & Internet**		**-60%**	**4,000**	**1,600**
	Silo Metro Ethernet130/mo	$ 1,560.00			
		$ 1,560.00			

PROFESSIONAL DEVELOPMENT DETAIL
FISCAL YEAR 2027 BUDGET

DEPARTMENT: POLICE

Name, Location, Date(s) of Professional Development, Employee(s) Attending	Justification (Required, Continued Education Unit [CEU], Discretionary)	Registration	Hotels & Meals	Travel	Other (Specify)	Total
Northern Illinois Training Advisory Board / MTU 2 (Mobile Training Unit) Jan 1 - Dec. 31 each year Multiple locations All Police officers	**CEU / Mandatory** With the implementation of the SAFETY Act, mandated training is required of all police officers on an annual / bi-annual / 3-year or 5 year cycle. This can include any training offered by any Mobile Training Unit in the State of Illinois. This program saves overall training costs associated with operating a police department by the State of Illinois absorbing some costs. (Officer salaries or travel expenses not included) (Misc. training classes not covered by MTU membership)	$	$ -	$ -	$ -	$ 2,300.00
Police Law Institute (PLI) Jan 1 - Dec. 31 each year Web-based All Police officers	CEU / Mandatory With the implementation of the SAFETY Act, mandated training is required of all police officers on an annual / bi-annual / 3-year or 5 year cycle. This program supplements mandated training requirements associated with the SAFETY Act. These include web-based courses utilized to fullfil some of the mandates.	$ -	$ -	$ -	$ -	$ 700.00
ILEAS Conference March 29 - 31, 2026 Educational and past event evaluations	ILETSB has approved 11 Mandate Training Hours for attendees: - Constitutional Use of L.E. Authority – 1.5 hrs - Officer Wellness – 0.5 hrs - Procedural Justice – 2.0 hrs - Legal Updates – 0.5 hrs - Active Threat Response – 4.5 hrs - Officer/Youth Interaction – 1.0 hrs - Firearm Order Restraining Act – 1.0 hrs					$ 600.00
Ammunition						$ 2,000.00
TOTALS		**$0**	**$0**	**$0**	**$0**	**$5,600**

PROFESSIONAL ASSOCIATION DETAIL
FISCAL YEAR 2027 BUDGET

DEPARTMENT: POLICE

Organization Name	Justification	New or Existing	Membership Holder	Cost
Illinois Association of Chiefs of Police (ILACP)	Membership supports collaboration with other law enforcment executives regarding a wide array of topics inclding pending house and senate bills being proposed.	Existing	Chief White	130
International Association of Chiefs of Police (IACP)	Provides access to world-wide law enforcement executives including annual conferences with breakout sesssions of multiple topics.	Existing	Chief White	190
Northwest Illinois Law Enforcment Executives' Association (NILEEA)	Facilitates regional cooperation and between agencies in Northwest Illinois. Quarterly meetings bring executives togther for cooperative initiatives.	Existing	Chief White & Lt. Haff	50
Illinois Law Enforcement Alarm System (ILEAS)	Provides mutual aid network and personnel and equipment for response to large scale natural and unnatural disasters. Includes accesss to WMD/SRT Teams and Mobile Field Force Teams. Access to federal and state grant opportunities.	Existing	Village	60
FBI LEEDA	Membership supports collaboration with other law enforcment executives throughout the country on a multitude of topics.To advance the science and art of law enforcement leadership and promote the exchange of information to improve law enforcement management practices through training, education, and networking among police professionals across the United States and beyond.	Existing	Chief White & Lt. Haff	100
			TOTAL	**$530**

POLICE EXPENDITURES

Account Number	Description	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Projected 2026	Requested 2027	% Change	COMMENTS
01-43- POLICE									
421	OFFICE SALARIES	$ -	$ -	$ -	$ -	$ -	$ -	0%	
422	POLICE CHIEF	$ 100,000.00	$ 104,119.39	$ 108,771.58	$ 114,419.76	$ 114,419.76	$ 119,600.00	5%	
423	PART-TIME OFFICERS	$ 236.00	$ 2,666.00	$ 8,523.50	$ 11,663.40	$ 11,663.40	$ 11,800.00	1%	
424	FULL-TIME OFFICERS	$ 413,498.00	$ 380,118.65	$ 398,525.67	$ 366,902.70	$ 366,902.70	$ 310,900.00	-15%	Not Filling 1 Existing Vacancy
425	POLICE OVERTIME	$ 8,040.00	$ 9,618.42	$ 14,066.20	$ 15,000.00	$ 23,754.97	$ 18,900.00	26%	
427	SCHOOL RESOURCE OFFICER	$ 20,061.00	$ 64,636.71	$ 45,935.64	$ 83,013.84	$ 83,013.84	$ 87,200.00	5%	
451	HEALTH INSURANCE	$ 97,188.00	$ 99,457.54	$ 110,899.91	$ 142,000.00	$ 142,000.00	$ 84,100.00	-41%	Not Filling 1 Existing Vacancy
452	HEALTH INS. DEDUCTIBLE REIMBUR	$ 3,000.00	$ 3,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	0%	
453	IDES/UNEMPLOYMENT INSURANCE	$ 904.00	$ 1,049.55	$ 794.52	$ 1,055.00	$ 1,055.00	$ 900.00	-15%	
461	ADM SOCIAL SECURITY	$ 33,466.00	$ 35,459.25	$ 35,700.96	$ 36,642.00	$ 36,642.00	$ 34,000.00	-7%	
463	ADM MEDICARE	$ 7,827.00	$ 8,292.89	$ 8,349.27	$ 8,569.50	$ 8,569.50	$ 8,000.00	-7%	
465	IMRF BENEFITS	$ 53,684.00	$ 45,889.34	$ 54,927.37	$ 45,329.70	$ 45,329.70	$ 43,800.00	-3%	
470	QUARTERMASTER/UNIFORMS	$ 6,446.00	$ 6,445.02	$ 3,684.61	$ 6,500.00	$ 4,029.66	$ 6,500.00	0%	
471	VESTS	$ 843.00	$ 2,490.23	$ 925.00	$ 1,300.00	$ 1,252.75	$ 2,000.00	54%	
512	OFFICE & COMPUTER EQUIPMENT	$ 1,903.00	$ 7,185.64	$ 7,905.67	$ 5,000.00	$ -	$ 1,000.00	-80%	
513	IGA-RECORDS MANAGEMENT SFTWRE	$ 15,915.00	$ 5,247.00	$ -	$ 5,630.00	$ 5,000.00	$ 6,000.00	7%	
514	A/V COMMUNICATIONS	$ -	$ 21,988.00	$ 22,723.99	$ 24,000.00	$ 23,443.00	$ 24,000.00	0%	
516	POLICE GARAGE MAINTENANCE	$ 730.00	$ 1,764.15	$ 624.14	$ 2,000.00	$ 1,954.94	$ 2,000.00	0%	
520	SQUAD CAR MAINTENANCE (ALL)	$ 6,000.00	$ 7,711.16	$ 7,155.91	$ 10,000.00	$ 9,942.40	$ 13,000.00	30%	
521	WINGIS	$ 227.00	$ 440.26	$ 397.88	$ -	$ -	$ -	0%	
523	SQD 120 MAINTENANCE	$ -	$ -	$ -	$ -	$ -	$ -	0%	
525	SQD 117 MAINTENANCE	$ -	$ -	$ -	$ -	$ -	$ -	0%	
529	IT SERVICES	$ -	$ -	$ 1,215.00	$ 2,200.00	$ 933.33	$ 1,500.00	-32%	
530	PROFESSIONAL FEES/MISC.	$ 9,470.00	$ 4,383.78	$ 1,157.50	$ 600.00	$ 307.48	$ 600.00	0%	
531	911 DISPATCH SERVICES	$ 18,239.00	$ 19,285.45	$ 20,249.72	$ 21,500.00	$ 20,999.72	$ 22,600.00	5%	
533	LEGAL	$ 4,743.00	$ 7,080.26	$ 2,328.00	$ 12,000.00	$ 12,000.00	$ 10,000.00	-17%	
534	LEXIPOL	$ 4,491.00	$ 4,760.57	$ 5,070.01	$ 5,400.00	$ -	$ 5,800.00	7%	
540	NEW HIRE PHYSICAL/PSYCH EXAMS	$ 807.00	$ 1,240.00	$ -	$ 1,500.00	$ 750.00	$ 1,500.00	0%	
551	POSTAGE	$ 581.00	$ 93.67	$ 47.92	$ 250.00	$ 9.12	$ 100.00	-60%	
552	TELEPHONE & INTERNET	$ 2,981.00	$ 3,097.43	$ 4,122.62	$ 3,800.00	$ 4,605.40	$ 1,600.00	-58%	Change in Internet Provider
553	CELL PHONES	$ 3,693.00	$ 4,084.63	$ 3,470.09	$ 4,400.00	$ 4,000.00	$ 4,100.00	-7%	
561	DUES/MEMBERSHIPS/SUBSCRIP	$ 190.00	$ 230.00	$ 240.00	$ 560.00	$ 239.99	$ 600.00	7%	
562	TRAVEL EXPENSES	$ 355.00	$ 49.31	$ 95.93	$ 350.00	$ 154.42	$ 350.00	0%	
563	TRAINING/TUITION	$ 4,750.00	$ 4,461.79	$ 4,156.01	$ 8,000.00	$ 5,724.09	$ 8,000.00	0%	
593	EQUIP/SOFTWARE MAINT/LEASE	$ -	$ -	$ 4,098.08	$ 5,400.00	$ 3,495.70	$ 7,500.00	39%	
594	IML/RENEWAL CONTRIBUTION	$ 26,187.00	$ 26,052.50	$ 29,901.60	$ 33,000.00	$ 35,600.00	$ 39,500.00	20%	
653	POLICE GARAGE WATER USAGE	$ 167.00	$ 358.88	$ 163.00	$ 250.00	$ 188.74	$ 250.00	0%	
655	FUEL/GREASE/OIL	$ 15,704.00	$ 18,944.86	$ 18,284.77	$ 18,000.00	$ 22,540.62	$ 20,000.00	11%	
658	MISC. EXPENSES	$ 2,181.00	$ 3,925.21	$ 737.08	$ 1,500.00	$ 872.61	$ 1,000.00	-33%	
659	OFFICE SUPPLIES	$ -	$ -	$ 11.79	$ 300.00	$ 115.58	$ 300.00	0%	
660	PRINTING	$ 144.00	$ 495.75	$ 32.60	$ 300.00	$ 71.97	$ 300.00	0%	
830	SMALL EQUIP. PURCH OR RENTAL	$ 29,118.00	$ 17,320.00	$ 16,708.23	$ 10,150.00	$ 10,150.00	$ 3,000.00	-70%	Tire Deflation Devices
831	LARGE EQUIP. PURCH-FIXED ASSET	$ 69,406.00	$ 9,920.17	$ 61,520.25		$ -	$ -	0%	
950	BANK FEES	$ -	$ -	$ 109.11	$ 120.00	$ 125.17	$ 130.00	8%	
NEW	VEHICLE/EQUIPMENT SAVINGS	$ -	$ -	$ -	$ -	$ -	$ 50,000.00	100%	
TOTAL POLICE EXP		**$ 963,175.00**	**$ 933,363.46**	**$ 1,007,631.13**	**$ 1,012,605.90**	**$ 1,005,857.56**	**$ 956,430.00**	**-6%**	
TOTAL POLICE PERSONNEL		$ 737,904.00	$ 754,307.74	$ 790,494.62	$ 828,595.90	$ 837,350.87	$ 723,200.00	-13%	Not Filling 1 Existing Vacancy
TOTAL POLICE OTHER OPERATING EXPENSES		$ 155,865.00	$ 169,135.55	$ 155,616.26	$ 184,010.00	$ 168,506.69	$ 183,230.00	0%	
TOTAL POLICE CAPITAL		$ 69,406.00	$ 9,920.17	$ 61,520.25	$ -	$ -	$ 50,000.00	0%	
TOTAL POLICE TRANSFERS		$ -	$ -	$ -	$ -	$ -	$ -	0%	
TOTAL POLICE EXP		**$ 963,175.00**	**$ 933,363.46**	**$ 1,007,631.13**	**$ 1,012,605.90**	**$ 1,005,857.56**	**$ 956,430.00**	**-6%**	

LINE ITEM JUSTIFICATION
FISCAL YEAR 2027 BUDGET

DEPARTMENT: POLICE

Account Number	Description Detail		% change	2026 Budget	2027 Budget Request
01-43-470	**QUARTERMASTER/UNIFORMS**		**0%**	$ 6,500.00	**6,500**
	$500.00 per officer for uniform replacement/purchase				
	7 officersX $500.00	$ 3,500.00			
	2500 for damaged or replacement uniforms				
01-43-471	**VESTS**		**54%**	$ 1,300.00	**2,000**
	2 vest @ 982.00	$ 2,000.00			
01-43-512	**OFFICE & COMPUTER EQUIPMENT**		**-80%**	$ 5,000.00	**1,000**
	Misc. cables for replacements	$ 1,000.00			
		$ 1,000.00			
01-43-513	**IGA-RECORDS MANAGEMENT SOFTWARE**	$ 5,434.00	**7%**	$ 5,630.00	**6,000**
	per agreement schedule				
01-43-514	**A/V COMMUNICATIONS**		**0%**	$ 24,000.00	**24,000**
	Body Cams 4 year contract 16,800 yr	$ 16,800.00			
	Starcom -				
	5 dual radio discount @34.00 mo. for 6 mo. = $1020.00				
	5 dual radio discount @32.00 mo. for 6 mo. = $960.00				
	8 portable radios @ 53.00 mo. For 6 mo. = $2544.00				
	8 portable radios @ 51.00 mo. For 6 mo. = $2448.00				
		$ 6,962.00			
		$ 23,762.00			

LINE ITEM JUSTIFICATION
FISCAL YEAR 2027 BUDGET

DEPARTMENT: POLICE

Account Number	Description Detail		% change	2026 Budget	2027 Budget Request
01-43-531	**911 DISPATCH SERVICES**		**5%**	$ 21,500.00	**22,600**
	Dispatch Services 5000.00 qtr	$ 21,500.00			
	Historical 5% increase				
01-43-534	**LEXIPOL**		**7%**	$ 5,400.00	**5,800**
	Annual Police Manual				
	Historical 7% increase				
		$ 5,400.00			
01-43-540	**NEW HIRE PHYSICAL/PSYCH EXAMS**		**0%**	$ 1,500.00	**1,500**
	2 physicals @ 500.00	$ 1,000.00			
	2 psych exams @ 250.00	$ 500.00			
		$ 1,500.00			
01-43-552	**TELEPHONE & INTERNET**		**-58%**	$ 3,800.00	**1,600**
	Silo Metro Ethernet130/mo	$ 1,560.00			
		$ 1,560.00			

LINE ITEM JUSTIFICATION
FISCAL YEAR 2027 BUDGET

DEPARTMENT: POLICE

Account Number	Description Detail		% change	2026 Budget	2027 Budget Request
01-43-593	**EQUIP/SOFTWARE MAINT/LEASE**		**100%**	$ 5,400.00	**7,500**
	TLO $150.00 Mo.	$ 1,800.00			
	GoDaddy - Annual	$ 334.80			
	Xerox $50.19 Mo	$ 700.00			
	Scribehow - Annual	$ 141.60			
	Investigation Service Pkg - Annual	$ 1,749.00			
	Adobe - Annual	$ 254.97			
	Crimestar	$ 300.00			
	Leads Online	$ 1,950.00			
		$ 7,230.37			
01-43-830	**SMALL EQUIP. PURCH OR RENTAL**		**-70%**	$ 10,150.00	**3,000**
	Tire Deflation Devices	$ 3,000.00			
		$ 3,000.00			

MOTOR FUEL TAX (MFT) REVENUES

Account Number	Description	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Projected 2026	Projected 2027	% Change	COMMENTS
15- MOTOR FUEL TAX (MFT)									
343	MOTOR FUEL TAX	$ 66,445.00	$ 65,213.09	$ 64,640.14	$ 63,327.60	$ 64,003.80	$ 63,709.80	1%	
346	TRANSPORTATION RENEWAL FUND	$ 60,450.00	$ 65,357.07	$ 68,717.68	$ 70,971.60	$ 70,912.80	$ 73,500.00	4%	
350	REBUILD IL BOND FUND GRANT	$ -	$ -	$ -	$ -	$ -	$ -	0%	
381	INTEREST	$ 20,248.00	$ 23,650.13	$ 16,190.50	$ 16,000.00	$ 13,535.54	$ 10,000.00	-38%	
399	TRANSFER IN	$ -	$ -	$ -	$ -	$ -	$ -	0%	
MOTOR FUEL TAX (MFT) REVENUES		**$ 147,143.00**	**$ 154,220.29**	**$ 149,548.32**	**$ 150,299.20**	**$ 148,452.14**	**$ 147,209.80**	**-100%**	

MOTOR FUEL TAX (MFT) EXPENDITURES

Account Number	Description	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Projected 2026	Requested 2027	% Change	COMMENTS
15- MOTOR FUEL TAX (MFT)									
46-501	MISC EXPENSE	$ -	$ -	$ -	$ -			N/A	
46-502	ENGINEERING - MFT	$ 10,853.00	$ 51,118.12	$ 25,027.63	$ 65,000.00	$ 7,919.25	$ 75,000.00	15%	
46-576	COM ED **	$ -	$ -		$ -	$ -	$ -	N/A	
46-850	MFT ROAD PROJECT	$ 22,206.00	$ 237,129.65	$ 107,933.00	$ 425,000.00	$ -	$ 500,000.00	18%	
46-950	Bank Fees/Charges	$ -	$ -		$ -		$ -	N/A	
TOTAL MOTOR FUEL TAX (MFT) EXP		**$ 33,059.00**	**$ 288,247.77**	**$ 132,960.63**	**$ 490,000.00**	**$ 7,919.25**	**$ 575,000.00**	**17%**	

MFT FUND REVENUE AND EXPENSE DETAIL								COMMENTS
	Actual			Budgeted	Actual	Requested	%	
Description	2023	2024	2025	2026	2026	2027	Change	
15 - MOTOR FUEL TAX (MFT)								
REVENUE TOTAL	$ 147,143.00	$ 154,220.29	$ 149,548.32	$ 150,299.20	$ 148,452.14	$ 147,209.80	-2%	
EXPENSE TOTAL	N/A	$ 288,247.77	$ 132,960.63	$ 490,000.00	$ 7,919.25	$ 575,000.00	17%	
CASH BALANCE UTILIZATION	N/A	N/A	N/A	N/A		$ 427,790.20	100%	
REVENUE OVER/(UNDER) EXPENDITURES	**$ 147,143.00**	**$ (134,027.48)**	**$ 16,587.69**	**$ (339,700.80)**		**$ -**	**N/A**	

PROFESSIONAL ASSOCIATION DETAIL
FISCAL YEAR 2027 BUDGET

DEPARTMENT: COMMUNITY DEVELOPMENT

Organization Name	Justification	New or Existing	Membership Holder	Cost
Northern Illinois Council of Governments	Facilitates regional cooperation and strategic planning, enabling the Village to align with broader regional initiatives and grant opportunities.	Existing	Village	2,500
Rockford Area Chamber of Commerce	Supports business retention and recruitment by connecting the Village with regional businesses and economic partners, while promoting Winnebago as a place to invest and do business.	New	Village	1,000
			TOTAL	**$3,500**

COMMUNITY DEVELOPMENT REVENUE

Account Number	Description	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Projected 2026	Requested 2027	% Change	COMMENTS
17- COMMUNITY DEVELOPMENT									
307	DEVELOPMENT ESCROW	$ -	$ -	$ 5,000.00	$ 40,000.00	$ -	$ 40,000.00	0%	
329	PERMITS/INSPECTION FEES	$ 34,890.00	$ 31,484.15	$ 21,192.92	$ 20,000.00	$ 11,150.27	$ 10,000.00	-50%	
330	CODE ENFORCEMENT FINES	$ 100.00	$ -	$ -	$ -	$ -	$ -	N/A	
331	ZONING FEES	$ -	$ -	$ -	$ 2,500.00	$ 10,000.00	$ 2,500.00	0%	
332	PERMITS - SOLICITORS	$ -	$ -	$ -	$ -	$ 1,733.33	$ 1,000.00	100%	
371	GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	N/A	
381	INTEREST	$ 13,810.00	$ 14,743.43	$ 12,085.20	$ 9,000.00	$ 9,835.23	$ 6,500.00	-28%	
382	VERIZON WATER TOWER RENT	$ 9,075.00	$ 9,900.00	$ 9,900.00	$ 9,900.00	$ 9,900.00	$ -	-100%	
385	LIGHTED DIAMOND FEES	$ -	$ -	$ -	$ 500.00	$ 1,000.00	$ 1,000.00	100%	
386	UTV REGISTRATION FEES	$ -	$ 2,700.00	$ -	$ -	$ -	$ -	N/A	
387	FRANCHISE FEES	$ 18,772.00	$ 15,289.21	$ 12,986.40	$ 13,000.00	$ 9,162.13	$ 10,000.00	-23%	
388	MISC INCOME	$ 13,581.00	$ 40,308.36	$ 6,378.00	$ -	$ 289,000.00	$ 2,000.00	100%	
389	EXCISE TAX	$ 5,971.00	$ 5,355.03	$ 5,091.51	$ 5,000.00	$ 4,650.60	$ 5,000.00	0%	
390	LIQUOR LICENSE FEES	$ 18,333.00	$ 20,750.00	$ 20,750.00	$ 14,250.00	$ 26,500.00	$ 18,750.00	32%	
391	GAMING LICENSE FEE	$ 30.00	$ 20.00	$ 8,530.00	$ 8,500.00	$ 11,000.00	$ 8,500.00	0%	
392	VIDEO GAMING	$ 88,167.00	$ 96,322.88	$ 89,216.39	$ 90,000.00	$ 90,218.32	$ 95,000.00	6%	
399	TRANSFER IN	$ -	$ -	$ -				N/A	
TOTAL COMMUNITY DEVELOPMENT REV		**$202,729**	**$236,873**	**$191,130**	**$212,650**	**$474,150**	**$200,250**	**-6%**	

COMMUNITY DEVELOPMENT EXPENDITURES

Account Number	Description	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Projected 2026	Requested 2027	% Change	COMMENTS
17-47- COMMUNITY DEVELOPMENT									
421	OFFICE SALARIES	$ 10,723.00	$ 4,942.03	$ 14,470.59	$ 26,475.00	$ 26,475.00	$ 20,500.00	-23%	
422	CODE ENFORCEMENT OFFICER	$ 10,560.00	$ 12,480.00	$ 11,520.00	$ 12,480.00	$ 12,480.00	$ 11,520.00	-8%	
423	BUILDING INSPECTOR	$ 11,000.00	$ 13,000.00	$ 12,000.00	$ 13,000.00	$ 13,000.00	$ 13,600.00	5%	Addition of Electrical Inspector Duties
424	ELECTRICAL INSPECTOR	$ 3,735.00	$ 4,509.75	$ 4,500.00	$ 4,725.00	$ 4,725.00	$ -	-100%	
429	VILLAGE ADMINISTRATOR	$ -	$ 26,760.66	$ 32,384.73	$ 32,999.97	$ 32,999.00	$ 34,700.00	5%	
450	CODE ENFORCEMENT FINE COSTS	$ -	$ -	$ -	$ -	$ -	$ -	0%	
451	HEALTH INSURANCE	$ -	$ 161.40	$ 204.50	$ 11,000.00	$ 11,000.00	$ 11,500.00	5%	
452	HEALTH INS. DEDUCTIBLE REIMBUR	$ -	$ -	$ -	$ 750.00	$ 750.00	$ 750.00	0%	
453	IDES/UNEMPLOYMENT INSURANCE .75%	$ 75.00	$ 98.47	$ 107.12	$ 225.00	$ 225.00	$ 200.00	-11%	
461	ADM SOCIAL SECURITY	$ 699.00	$ 2,130.04	$ 3,085.95	$ 3,980.40	$ 3,980.40	$ 3,500.00	-12%	
463	ADM MEDICARE	$ 163.00	$ 498.11	$ 721.80	$ 930.90	$ 930.90	$ 800.00	-14%	
465	IMRF BENEFITS	$ 785.00	$ 2,477.05	$ 2,996.87	$ 3,400.00	$ 3,400.00	$ 3,400.00	0%	
512	OFFICE & COMPUTER EQUIPMENT	$ -	$ -	$ 779.60	$ 250.00	$ -	$ -	-100%	
529	IT SERVICES	$ -	$ -	$ 190.00	$ 350.00	$ -	$ -	-100%	
530	PROFESSIONAL FEES	$ 3,901.00	$ 3,375.62	$ 5,684.50	$ 5,000.00	$ 216.00	$ 5,000.00	0%	
532	ENGINEERING	$ 2,859.00	$ 3,847.25	$ 10,340.75	$ 8,000.00	$ 5,433.50	$ 6,000.00	-25%	
533	LEGAL	$ 4,954.00	$ 13,946.31	$ 5,476.00	$ 13,000.00	$ 5,315.00	$ 13,000.00	0%	
NEW	ENGINEERING - ESCROW REIMBURSABLE	$ -	$ -	$ -	$ -	$ -	$ -	0%	
NEW	POSTAGE	$ -	$ -	$ -	$ 200.00	$ 115.22	$ 200.00	0%	
NEW	PUBLISHING/ADVERTISMENTS	$ -	$ -	$ -	$ 2,000.00	$ 1,325.26	$ 2,000.00	0%	
561	DUES/MEMBERSHIPS/SUBSCRIP	$ 1,875.00	$ 3,321.00	$ 2,895.00	$ 3,000.00	$ 2,500.00	$ 3,500.00	17%	
576	COM ED **	$ 970.00	$ 682.19	$ 2,061.84	$ 2,200.00	$ 416.76	$ 2,200.00	0%	
593	EQUIP/SOFTWARE MAINT/LEASE	$ -	$ -	$ 2,085.94	$ 3,800.00	$ 1,921.86	$ 2,200.00	-42%	
658	MISC. EXPENSES	$ 37.00	$ 3,938.36	$ 391.79	$ 500.00	$ 179.58	$ 500.00	0%	
659	OFFICE SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	0%	
660	PRINTING	$ -	$ -	$ 3,691.52	$ 3,800.00	$ 3,483.08	$ 3,800.00	0%	
701	COMMUNITY DEVELOPMENT	$ 20,357.00	$ 3,456.33	$ -	$ 100,000.00	$ 33,666.67	$ 200,000.00	100%	
706	PROPERTY TAX PAYABLE	$ -	$ -	$ -	$ 1,400.00	$ 1,340.52	$ 1,400.00	0%	
800	MAINTENANCE SERVICE PAR	$ -	$ -	$ 3,320.14	$ 3,500.00	$ -	$ 3,500.00	0%	
832	PARK EQUIPMENT SINKING FUND	$ 2,000.00	$ -	$ -	$ -	$ -	$ -	0%	
900	PRESIDENTIAL CONTINGENCY	$ 969.00	$ 1,141.95	$ 1,181.57	$ 1,200.00	$ 1,200.00	$ 1,200.00	0%	
911	COMMUNITY EXPENSES	$ 2,393.00	$ 1,780.32	$ 5,529.69	$ 1,400.00	$ 683.26	$ 1,400.00	0%	
912	COMMUNITY PROJECTS	$ 2,962.00	$ 167,010.21	$ 388.92	$ -	$ -	$ -	0%	
950	BANK FEES/CHARGES	N/A	N/A	$ 2,820.80	$ 3,000.00	$ 2,442.80	$ 2,000.00	-33%	
953	GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	0%	
959	TRANSFER OUT	$ 8,625.00	$ 17,700.00	$ 12,000.00	$ 10,000.00	$ -	$ 8,000.00	-20%	
998	DEVELOPMENT ESCROW RETURN	N/A	N/A		$ 40,000.00	$ -	$ 40,000.00	0%	
TOTAL COMMUNITY DEVELOPMENT EXP		**$89,642**	**$287,257**	**$140,830**	**$312,566**	**$170,205**	**$396,370**	**27%**	

Community Development Summary								COMMENTS
	Actual			Budget	Projected	Requested	%	
Description	2023	2024	2025	2026	2026	2027	Change	
17- COMMUNITY DEVELOPMENT								
REVENUE TOTAL	$ 202,729.00	$ 236,873.06	$191,130	$ 212,650.00	$ 474,149.88	$ 200,250.00	5%	
CASH BALANCE UTILIZATION	N/A	N/A	$ -	$ 100,000.00	$ -	$ 200,000.00	N/A	Use of Cash Balance
EXPENSE TOTAL	($89,642)	($287,257)	($140,830)	$ (312,566.27)	$ (170,204.81)	$ (396,370.00)	181%	
REVENUE OVER/(UNDER) EXPENDITURES	**$ 113,087.00**	**($50,384)**	**$ 50,300.80**	**$ 83.73**	**$ 303,945.07**	**$3,880**	**N/A**	

LINE ITEM JUSTIFICATION
FISCAL YEAR 2027 BUDGET

DEPARTMENT: COMMUNITY DEVELOPMENT

Account Number	Description Detail	2026 Budget	2027 Budget Request
701	**COMMUNITY DEVELOPMENT** Accounting for Strategic Plan Goals including: Comp Plan/UDO Update, 114 S. Benton Improvements, TIF Implementation (Refundable)	**100,000**	**200,000**
911	**COMMUNITY EXPENSES** Park Portable Restrooms $ 137.50 Per Month $ 1,100.00 8 Months	**1,400**	
998	**DEVELOPMENT ESCROW RETURN** Unspent Amount will be returned to Developer upon completion of project, Spent amount will include a Line-Item Transfer to Line-Item the expenses occurred.	**40,000**	

PROFESSIONAL ASSOCIATION DETAIL
FISCAL YEAR 2027 BUDGET

DEPARTMENT: COMMUNITY DEVELOPMENT

Organization Name	Justification	New or Existing	Membership Holder	Cost
Northern Illinois Council of Governments	Facilitates regional cooperation and strategic planning, enabling the Village to align with broader regional initiatives and grant opportunities.	Existing	Village	2,500
Rockford Area Chamber of Commerce	Supports business retention and recruitment by connecting the Village with regional businesses and economic partners, while promoting Winnebago as a place to invest and do business.	New	Village	1,000
			TOTAL	**$3,500**

COMMUNITY DEVELOPMENT REVENUE

Account Number	Description	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Projected 2026	Requested 2027	% Change	COMMENTS
17- COMMUNITY DEVELOPMENT									
307	DEVELOPMENT ESCROW	$ -	$ -	$ 5,000.00	$ 40,000.00	$ -	$ 40,000.00	0%	
329	PERMITS/INSPECTION FEES	$ 34,890.00	$ 31,484.15	$ 21,192.92	$ 20,000.00	$ 11,150.27	$ 10,000.00	-50%	
330	CODE ENFORCEMENT FINES	$ 100.00	$ -	$ -	$ -	$ -	$ -	N/A	
331	ZONING FEES	$ -	$ -	$ -	$ 2,500.00	$ 10,000.00	$ 2,500.00	0%	
332	PERMITS - SOLICITORS	$ -	$ -	$ -	$ -	$ 1,733.33	$ 1,000.00	100%	
371	GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	N/A	
381	INTEREST	$ 13,810.00	$ 14,743.43	$ 12,085.20	$ 9,000.00	$ 9,835.23	$ 6,500.00	-28%	
382	VERIZON WATER TOWER RENT	$ 9,075.00	$ 9,900.00	$ 9,900.00	$ 9,900.00	$ 9,900.00	$ -	-100%	
385	LIGHTED DIAMOND FEES	$ -	$ -	$ -	$ 500.00	$ 1,000.00	$ 1,000.00	100%	
386	UTV REGISTRATION FEES	$ -	$ 2,700.00	$ -	$ -	$ -	$ -	N/A	
387	FRANCHISE FEES	$ 18,772.00	$ 15,289.21	$ 12,986.40	$ 13,000.00	$ 9,162.13	$ 10,000.00	-23%	
388	MISC INCOME	$ 13,581.00	$ 40,308.36	$ 6,378.00	$ -	$ 289,000.00	$ 2,000.00	100%	
389	EXCISE TAX	$ 5,971.00	$ 5,355.03	$ 5,091.51	$ 5,000.00	$ 4,650.60	$ 5,000.00	0%	
390	LIQUOR LICENSE FEES	$ 18,333.00	$ 20,750.00	$ 20,750.00	$ 14,250.00	$ 26,500.00	$ 18,750.00	32%	
391	GAMING LICENSE FEE	$ 30.00	$ 20.00	$ 8,530.00	$ 8,500.00	$ 11,000.00	$ 8,500.00	0%	
392	VIDEO GAMING	$ 88,167.00	$ 96,322.88	$ 89,216.39	$ 90,000.00	$ 90,218.32	$ 95,000.00	6%	
399	TRANSFER IN	$ -	$ -	$ -				N/A	
TOTAL COMMUNITY DEVELOPMENT REV		**$202,729**	**$236,873**	**$191,130**	**$212,650**	**$474,150**	**$200,250**	**-6%**	

COMMUNITY DEVELOPMENT EXPENDITURES

Account Number	Description	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Projected 2026	Requested 2027	% Change	COMMENTS
17-47- COMMUNITY DEVELOPMENT									
421	OFFICE SALARIES	$ 10,723.00	$ 4,942.03	$ 14,470.59	$ 26,475.00	$ 26,475.00	$ 20,500.00	-23%	
422	CODE ENFORCEMENT OFFICER	$ 10,560.00	$ 12,480.00	$ 11,520.00	$ 12,480.00	$ 12,480.00	$ 11,520.00	-8%	
423	BUILDING INSPECTOR	$ 11,000.00	$ 13,000.00	$ 12,000.00	$ 13,000.00	$ 13,000.00	$ 13,600.00	5%	Addition of Electrical Inspector Duties
424	ELECTRICAL INSPECTOR	$ 3,735.00	$ 4,509.75	$ 4,500.00	$ 4,725.00	$ 4,725.00	$ -	-100%	
429	VILLAGE ADMINISTRATOR	$ -	$ 26,760.66	$ 32,384.73	$ 32,999.97	$ 32,999.00	$ 34,700.00	5%	
450	CODE ENFORCEMENT FINE COSTS	$ -	$ -	$ -	$ -	$ -	$ -	0%	
451	HEALTH INSURANCE	$ -	$ 161.40	$ 204.50	$ 11,000.00	$ 11,000.00	$ 11,500.00	5%	
452	HEALTH INS. DEDUCTIBLE REIMBUR	$ -	$ -	$ -	$ 750.00	$ 750.00	$ 750.00	0%	
453	IDES/UNEMPLOYMENT INSURANCE .75%	$ 75.00	$ 98.47	$ 107.12	$ 225.00	$ 225.00	$ 200.00	-11%	
461	ADM SOCIAL SECURITY	$ 699.00	$ 2,130.04	$ 3,085.95	$ 3,980.40	$ 3,980.40	$ 3,500.00	-12%	
463	ADM MEDICARE	$ 163.00	$ 498.11	$ 721.80	$ 930.90	$ 930.90	$ 800.00	-14%	
465	IMRF BENEFITS	$ 785.00	$ 2,477.05	$ 2,996.87	$ 3,400.00	$ 3,400.00	$ 3,400.00	0%	
512	OFFICE & COMPUTER EQUIPMENT	$ -	$ -	$ 779.60	$ 250.00	$ -	$ -	-100%	
529	IT SERVICES	$ -	$ -	$ 190.00	$ 350.00	$ -	$ -	-100%	
530	PROFESSIONAL FEES	$ 3,901.00	$ 3,375.62	$ 5,684.50	$ 5,000.00	$ 216.00	$ 5,000.00	0%	
532	ENGINEERING	$ 2,859.00	$ 3,847.25	$ 10,340.75	$ 8,000.00	$ 5,433.50	$ 6,000.00	-25%	
533	LEGAL	$ 4,954.00	$ 13,946.31	$ 5,476.00	$ 13,000.00	$ 5,315.00	$ 13,000.00	0%	
NEW	ENGINEERING - ESCROW REIMBURSABLE	$ -	$ -	$ -	$ -	$ -	$ -	0%	
NEW	POSTAGE	$ -	$ -	$ -	$ 200.00	$ 115.22	$ 200.00	0%	
NEW	PUBLISHING/ADVERTISMENTS	$ -	$ -	$ -	$ 2,000.00	$ 1,325.26	$ 2,000.00	0%	
561	DUES/MEMBERSHIPS/SUBSCRIP	$ 1,875.00	$ 3,321.00	$ 2,895.00	$ 3,000.00	$ 2,500.00	$ 3,500.00	17%	
576	COM ED **	$ 970.00	$ 682.19	$ 2,061.84	$ 2,200.00	$ 416.76	$ 2,200.00	0%	
593	EQUIP/SOFTWARE MAINT/LEASE	$ -	$ -	$ 2,085.94	$ 3,800.00	$ 1,921.86	$ 2,200.00	-42%	
658	MISC. EXPENSES	$ 37.00	$ 3,938.36	$ 391.79	$ 500.00	$ 179.58	$ 500.00	0%	
659	OFFICE SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	0%	
660	PRINTING	$ -	$ -	$ 3,691.52	$ 3,800.00	$ 3,483.08	$ 3,800.00	0%	
701	COMMUNITY DEVELOPMENT	$ 20,357.00	$ 3,456.33	$ -	$ 100,000.00	$ 33,666.67	$ 200,000.00	100%	
706	PROPERTY TAX PAYABLE	$ -	$ -	$ -	$ 1,400.00	$ 1,340.52	$ 1,400.00	0%	
800	MAINTENANCE SERVICE PAR	$ -	$ -	$ 3,320.14	$ 3,500.00	$ -	$ 3,500.00	0%	
832	PARK EQUIPMENT SINKING FUND	$ 2,000.00	$ -	$ -	$ -	$ -	$ -	0%	
900	PRESIDENTIAL CONTINGENCY	$ 969.00	$ 1,141.95	$ 1,181.57	$ 1,200.00	$ 1,200.00	$ 1,200.00	0%	
911	COMMUNITY EXPENSES	$ 2,393.00	$ 1,780.32	$ 5,529.69	$ 1,400.00	$ 683.26	$ 1,400.00	0%	
912	COMMUNITY PROJECTS	$ 2,962.00	$ 167,010.21	$ 388.92	$ -	$ -	$ -	0%	
950	BANK FEES/CHARGES	N/A	N/A	$ 2,820.80	$ 3,000.00	$ 2,442.80	$ 2,000.00	-33%	
953	GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	0%	
959	TRANSFER OUT	$ 8,625.00	$ 17,700.00	$ 12,000.00	$ 10,000.00	$ -	$ 8,000.00	-20%	
998	DEVELOPMENT ESCROW RETURN	N/A	N/A		$ 40,000.00	$ -	$ 40,000.00	0%	
TOTAL COMMUNITY DEVELOPMENT EXP		**$89,642**	**$287,257**	**$140,830**	**$312,566**	**$170,205**	**$396,370**	**27%**	

Community Development Summary								COMMENTS
	Actual			Budget	Projected	Requested	%	
Description	2023	2024	2025	2026	2026	2027	Change	
17- COMMUNITY DEVELOPMENT								
REVENUE TOTAL	$ 202,729.00	$ 236,873.06	$191,130	$ 212,650.00	$ 474,149.88	$ 200,250.00	5%	
CASH BALANCE UTILIZATION	N/A	N/A	$ -	$ 100,000.00	$ -	$ 200,000.00	N/A	Use of Cash Balance
EXPENSE TOTAL	($89,642)	($287,257)	($140,830)	$ (312,566.27)	$ (170,204.81)	$ (396,370.00)	181%	
REVENUE OVER/(UNDER) EXPENDITURES	**$ 113,087.00**	**($50,384)**	**$ 50,300.80**	**$ 83.73**	**$ 303,945.07**	**$3,880**	**N/A**	

LINE ITEM JUSTIFICATION
FISCAL YEAR 2027 BUDGET

DEPARTMENT: COMMUNITY DEVELOPMENT

Account Number	Description Detail	2026 Budget	2027 Budget Request
701	**COMMUNITY DEVELOPMENT** Accounting for Strategic Plan Goals including: Comp Plan/UDO Update, 114 S. Benton Improvements, TIF Implementation (Refundable)	**100,000**	**200,000**
911	**COMMUNITY EXPENSES** Park Portable Restrooms $ 137.50 Per Month $ 1,100.00 8 Months	**1,400**	
998	**DEVELOPMENT ESCROW RETURN** Unspent Amount will be returned to Developer upon completion of project, Spent amount will include a Line-Item Transfer to Line-Item the expenses occurred.	**40,000**	

STRATEGIC RESERVES REVENUE

Account Number	Description	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Projected 2026	Requested 2027	% Change	COMMENTS
90- STRATEGIC RESERVES									
381	INTEREST	$ -	$ 17,663.12	$ 14,235.12	$ 12,000.00	$ -	$ 12,000.00	0%	
399	TRANSFER IN	$ -	$ 346,000.00	$ -	$ -	$ -	$ -	N/A	
TOTAL STRATEGIC RESERVES REV		**$0**	**$363,663**	**$14,235**	**$12,000**	**$0**	**$12,000**	**0%**	

STRATEGIC RESERVES EXPENDITURES									COMMENTS
Account Number	Description	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Projected 2026	Requested 2027	% Change	
24- STRATEGIC RESERVES									
530	PROFESSIONAL FEES	$ -	$ -	$ 19,500.00	$ 30,000.00	$ -	$ -	-100%	
950	BANK FEES/CHARGES	$ -	$ -	$ -	$ -	$ -	$ -	0%	
959	TRANSFER OUT	$ -	$ -	$ -	$ -	$ -	$ 200,000.00	0%	Transfer to General Fund for Wash Bay
TOTAL STRATEGIC RESERVES EXP		**$0**	**$0**	**$19,500**	**$30,000**	**$0**	**$200,000**	**N/A**	

STRATEGIC RESERVES OVER(UNDER) EXPENDITURES

Description	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Actual 2026	Requested 2027	% Change	COMMENTS
24- STRATEGIC RESERVES								
REVENUE TOTAL	$ -	$ 363,663.12	$14,235	$ 15,000	$ -	$ 12,000	-20%	
CASH BALANCE UTILIZED	$ -	$ -	$ -	$ -	$ -	$ -		
EXPENSE TOTAL	$ -	$ -	$19,500	($30,000)	$ -	($200,000)	N/A	
REVENUE OVER/(UNDER) EXPENDITURES	**$0**	**$363,663**	**$33,735**	**($15,000)**	**$0**	**($188,000)**	**N/A**	

PROFESSIONAL DEVELOPMENT DETAIL
FISCAL YEAR 2027 BUDGET

DEPARTMENT: OPERATIONS AND MAINTENANCE

Name, Location, Date(s) of Professional Development, Employee(s) Attending	Justification (Required, Continued Education Unit [CEU], Discretionary)	Registration	Hotels & Meals	Travel	Other (Specify)	Total
Class D & C Water Distribution Systems/Chemical Feed Applications Course Online	This Enviornmental Resource Training Center (ERTC) course covers essential design, operation, and maintenance procedures for water distribution and treatment systems, including pumps, hydraulics, water mains, meters, hydrants, and chemical feed installations. Focus areas include cross-connections, sampling, and compliance with state regulations, as well as related math and technical skills. Certification has been identified as a priority for succession planning within Public Works, equipping staff with foundational and advanced knowledge to maintain Village water infrastructure and prepare for future leadership roles.	$ 1,800.00	N/A	N/A	N/A	$ 1,800.00
AWWA WaterCon Peoria DPW + 1 Staff	AWWA (American Water Works Association) WaterCon is an event for water industry professionals, offering workshops, networking opportunities, and technical sessions focused on best practices, emerging technologies, and regulatory compliance in water distribution and treatment. Topics include water quality management, asset management, cybersecurity in water systems, and innovative solutions for improving infrastructure. Attendance supports professional development, provides continuing education units (CEUs), and enhances the Village's ability to maintain compliance and operational efficiency.	$ 1,300.00	$ 350.00	N/A	N/A	$ 1,650.00
Illinois Rural Water Fall Conference Rockford	This annual conference provides training and continuing education units (CEUs) for water and wastewater professionals. Sessions focus on rural water system operations, regulatory updates, emergency preparedness, and advancements in water treatment technologies. The event facilitates networking with industry leaders and state regulators, ensuring Public Works staff remain up to date on best practices, compliance standards, and innovative solutions for managing municipal water systems.	$ 700.00	N/A	N/A	N/A	$ 700.00
Misc. Training	Various training opportunities throughout the year provide additional CEUs to ensure staff maintain and enhance their professional certifications. These trainings cover a range of topics, including safety procedures, equipment operation, regulatory changes, and new technologies relevant to municipal water system management. Participation in these courses ensures regulatory compliance supports succession planning and ensures staff competency in maintaining Village infrastructure efficiently and in compliance with state and federal regulations.	$ 1,350.00	N/A	N/A	N/A	$ 1,350.00
TOTALS		**$5,150**	**$350**	**$0**	**$0**	**$5,500**

PROFESSIONAL ASSOCIATION DETAIL
FISCAL YEAR 2026 BUDGET

DEPARTMENT: OPERATIONS AND MAINTENANCE

Organization Name	Justification	New or Existing	Membership Holder	Cost
Illinois Rural Water Association	Provides resources, training, and support for effective management of rural water systems, helping ensure safe and reliable water services in the community.	Existing	Village	$ 1,050.00
American Public Works Association (APWA)	Offers professional development, certifications, and networking for public works professionals, promoting best practices and innovation in community infrastructure management.	Existing	Water Operators	$ 560.00
American Water Works Association	Provides training and resources for effective water management, supporting public works staff in delivering safe and sustainable water services.	Existing	Water Operators	$ 190.00
			TOTAL	**$1,800**

OPERATIONS AND MAINTENANCE FUND REVENUE AND EXPENSE DETAIL								COMMENTS
	Actual			Budgeted	Projected	Requested	%	
Description	2023	2024	2025	2026	2026	2027	Change	
51- OPERATIONS AND MAINTENANCE								
OPERATING	*$ 788,747.00*	*$ 855,807.28*	*$ 872,247.08*	*$ 906,353.33*	*$ 876,557.18*	*$ 974,555.83*	8%	
DEBT SERVICE	*$ 928,418.00*	*$ 913,326.18*	*$ 978,799.07*	*$ 998,315.74*	*$ 990,120.22*	*$ 1,034,318.69*	4%	1% Sales Tax + Capital Charge
CAPITAL	*$ 84,211.00*	*$ 125,255.16*	*$ 127,057.02*	*$ 100,000.00*	*$ 109,916.20*	*$ 1,096,385.88*	996%	
TRANSFERS	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	0%	
REVENUE TOTAL	**$ 1,801,376.00**	**$ 1,894,388.62**	**$ 1,978,103.17**	**$ 2,004,669.07**	**$ 1,976,593.60**	**$ 3,105,260.39**	**55%**	
OPERATING	$ 935,108.00	$ 1,110,342.59	$ 837,912.31	$ 1,276,272.35	$ 1,129,580.87	$ 1,255,840.00	-2%	
CONTINGENCY	$ -	$ -	$ -	$ 108,696.72	$ -	$ 85,000.00		
DEBT SERVICE	$ 125,045.00	$ 117,880.02	$ 519,546.54	$ 519,700.00	$ 431,500.00	$ 519,700.00	0%	
CAPITAL	$ 106,741.00	$ 96,681.63	$ 212,641.64	$ 1,038,500.00	$ 449,057.01	$ 3,108,500.00	199%	
TRANSFERS	$ -	$ 50,000.00	$ -	$ -	$ -	$ -	0%	
EXPENSES TOTAL	**$ 1,166,894.00**	**$ 1,374,904.24**	**$ 1,570,100.49**	**$ 2,943,169.07**	**$ 2,010,137.88**	**$ 4,969,040.00**	**69%**	
OPERATING REVENUE OVER/(UNDER) EXPENDITURES	$ (146,361.00)	$ (254,535.32)	$ 34,334.77	$ (369,919.02)	$ (253,023.69)	$ (281,284.17)	-24%	
CONTINGENCY REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ 108,696.72	$ -	$ (85,000.00)	-178%	
DEBT SERVICE REVENUE OVER/(UNDER) EXPENDITURES	$ 803,373.00	$ 795,446.16	$ 459,252.53	$ 478,615.74	$ 558,620.22	$ 514,618.69	8%	
CAPITAL REVENUE OVER/(UNDER) EXPENDITURES	$ (22,530.00)	$ 28,573.53	$ (85,584.62)	$ (938,500.00)	$ (339,140.81)	$ (2,012,114.12)	114%	
TRANSFERS REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ (50,000.00)	$ -	$ -	$ -	$ -	0%	
NON-CAPITAL OVER/UNDER EXPENDITURES	*$ 741,223.00*	*$ 666,166.01*	*$ 620,644.32*	*$ 317,393.44*	*$ 415,512.73*	*$ 148,334.51*	*-53%*	
TOTAL REVENUE OVER/(UNDER) EXPENDITURES	***$ 634,482.00***	***$ 519,484.38***	***$ 408,002.68***	***$ (721,106.56)***	***$ (33,544.28)***	***$ (1,863,779.61)***	***N/A***	

OPERATIONS AND MAINTENANCE REVENUES

Account Number	Description	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Projected 2026	Anticipated 2027	% Change	COMMENTS
51- OPERATIONS AND MAINTENANCE									
344	GRANTS	$ -	$ -			$ -	$ 1,000,000.00	0%	
345	SALES TAX (1%)	$ 439,047.00	$ 434,052.76	$ 480,868.55	$ 500,103.29	$ 512,937.20	$ 533,454.69	7%	
361	WATER SALES	$ 296,713.00	$ 316,244.47	$ 344,973.77	$ 342,858.98	$ 333,541.72	$ 367,992.00	7%	Dependent on Rate Study
362	CAPITAL CHARGES	$ 489,371.00	$ 479,273.42	$ 497,930.52	$ 498,212.45	$ 477,183.02	$ 500,864.00	1%	Dependent on Rate Study
363	GARBAGE CHARGES	$ 220,955.00	$ 232,495.29	$ 237,624.71	$ 247,129.70	$ 245,125.66	$ 237,564.00	-4%	
364	PRE-PAID WATER/SEWER	$ 506.00	$ (455.75)	$ (300.68)	$ 500.00	$ (645.80)	$ 250.00	-50%	
365	WATER FIXED ADMIN CHARGES	$ 186,944.00	$ 193,702.16	$ 197,098.45	$ 197,403.60	$ 202,165.82	$ 245,026.00	24%	Dependent on Rate Study
367	WATER HOOK-UP FEE	$ -	$ -	$ -	$ -	$ -	$ 5,385.88	0%	
368	SEWER HOOK-UP FEE	$ -	$ -	$ -	$ -	$ -		0%	
373	ROCK 39 EQUIPMENT	$ -	$ 7,641.77	$ 2,020.37	$ 5,000.00	$ 8,475.84	$ 5,000.00	0%	
374	ROCK 39 IGA	$ 56,647.00	$ 69,236.31	$ 66,015.26	$ 74,265.64	$ 60,957.60	$ 76,122.28	2%	
375	ROCK 39 FUEL/MILEAGE REIMB.	$ 11,926.00	$ 14,576.06	$ 13,897.96	$ 14,245.41	$ 11,832.72	$ 14,601.54	2%	
376	RECAPTURE FEES	$ -	$ -	$ -	$ 18,000.00	$ -	$ -	-100%	
381	INTEREST	$ 84,136.00	$ 117,004.65	$ 114,557.02	$ 100,000.00	$ 108,025.20	$ 90,000.00	-10%	
382	VERIZON WATER TOWER RENT	$ 4,538.00	$ 4,950.00	$ 4,950.00	$ 4,950.00	$ 4,950.00	$ 20,000.00	304%	
385	VEHICLE/EQUIPMENT SALES	$ -	$ 8,250.51	$ 12,500.00	$ -	$ -	$ -	0%	
388	MISC INCOME	$ 6,417.00	$ 15,650.52	$ 600.00	$ -	$ 400.00	$ -	0%	
390	LOSS ON DISPOSAL OF ASSETS	$ 58,000.00	$ -	$ -	$ -	$ -	$ -	0%	
393	METER SALES	$ 75.00	$ -	$ -	$ -	$ 1,891.00	$ 1,000.00	0%	
395	UTIL INCOME/SHUT OFF NOTICE	$ 4,101.00	$ 1,766.45	$ 5,367.24	$ 2,000.00	$ 9,753.62	$ 8,000.00	300%	
399	Transfer IN	$ 156,988.00	$ 590,955.47	$ -		$ -	$ -	0%	Wash Bay Construction
TOTAL OPERATIONS AND MAINTENANCE REV		**$ 2,016,364.00**	**$ 2,485,344.09**	**$ 1,978,103.17**	**$ 2,004,669.07**	**$ 1,976,593.60**	**$ 3,105,260.39**	**55%**	
TOTAL OPERATIONS AND MAINTENANCE OPERATING REV		$ 788,747.00	$ 855,807.28	$ 872,247.08	$ 906,353.33	$ 876,557.18	$ 974,555.83	8%	
TOTAL OPERATIONS AND MAINTENANCE DEBT SERVICE REVENUE		$ 928,418.00	$ 913,326.18	$ 978,799.07	$ 998,315.74	$ 990,120.22	$ 1,034,318.69	4%	1% Sales Tax + Capital Charge
TOTAL OPERATIONS AND MAINTENANCE CAPITAL REVENUE		$ 84,211.00	$ 125,255.16	$ 127,057.02	$ 100,000.00	$ 109,916.20	$ 1,096,385.88	996%	Interest + Connection Fees + Meter and Vehicle Sales + Grants
TOTAL OPERATIONS AND MAINTENANCE TRANSFERS		$ 156,988.00	$ 590,955.47	$ -	$ -	$ -	$ -	#DIV/0!	
TOTAL OPERATIONS AND MAINTENANCE REV		**$ 1,958,364.00**	**$ 1,894,388.62**	**$ 1,978,103.17**	**$ 2,004,669.07**	**$ 1,976,593.60**	**$ 3,105,260.39**	**55%**	

OPERATIONS AND MAINTENANCE EXPENDITURES

Account Number	Description	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Projected 2026	Requested 2027	% Change	COMMENTS
51- OPERATIONS AND MAINTENANCE									
44-421	OFFICE SALARIES	$ 57,945.00	$ 65,500.49	$ 71,022.75	$ 80,273.06	$ 80,273.06	$ 88,500.00	10%	
44-422	ROCK 39 SALARY	$ -	$ -	$ -		$ -	$ -	0%	
44-423	PART-TIME WAGES	$ 2,231.00	$ 4,952.85	$ 5,660.23	$ 6,963.39	$ 6,963.39	$ 7,300.00	5%	
44-425	METER READER/LAB ASSISTANT	$ 42,679.00	$ (1,554.77)	$ -	$ -	$ -	$ -	0%	
44-426	DIRECTOR PUBLIC WORKS	$ 68,294.00	$ 79,759.15	$ 81,578.68	$ 85,814.82	$ 85,814.82	$ 90,200.00	5%	
44-428	PUBLIC WORKS WAGES	$ 36,642.00	$ 97,030.59	$ 94,198.95	$ 107,948.73	$ 107,948.73	$ 117,000.00	8%	
44-429	VILLAGE ADMINISTRATOR	$ -	$ 25,936.57	$ 32,384.73	$ 33,000.00	$ 33,000.00	$ 34,700.00	5%	
44-451	HEALTH INSURANCE	$ 18,646.00	$ 17,623.60	$ 12,642.82	$ 25,000.00	$ 25,000.00	$ 26,700.00	7%	
44-452	HEALTH INS. DEDUCTIBLE REIMBUR	$ 517.00	$ -	$ -	$ 3,000.00	$ 3,000.00	$ 3,000.00	0%	
44-453	IDES/UNEMPLOYMENT INSURANCE	$ 466.00	$ 653.39	$ 587.84	$ 650.00	$ 650.00	$ 700.00	8%	
44-461	ADM SOCIAL SECURITY	$ 12,318.00	$ 16,415.39	$ 16,824.41	$ 19,468.00	$ 19,468.00	$ 21,000.00	8%	
44-463	ADM MEDICARE	$ 2,881.00	$ 3,838.96	$ 3,934.64	$ 4,553.00	$ 4,553.00	$ 4,900.00	8%	
44-465	IMRF BENEFITS	$ 19,618.00	$ 21,564.29	$ 22,175.72	$ 24,083.80	$ 24,083.80	$ 27,000.00	12%	
44-470	Uniforms	$ -	$ -	$ 780.55	$ 1,500.00	$ 360.05	$ 1,500.00	0%	
44-512	OFFICE & COMPUTER EQUIPMENT	$ 1,845.00	$ 9,515.94	$ 2,384.42	$ 7,000.00	$ 7,119.76	$ 3,500.00	-50%	
44-519	MAINTENANCE SERVICE - EQUIPTME	$ 14,296.00	$ 11,476.89	$ 11,865.93	$ 35,000.00	$ 6,543.05	$ 45,000.00	29%	Well Motors
44-521	WINGIS	$ 1,134.00	$ 2,201.18	$ 1,989.38	$ 2,000.00	$ 2,686.87	$ 2,000.00	0%	
44-529	IT SERVICES	$ -	$ -	$ 668.74	$ 1,500.00	$ 1,140.46	$ 1,500.00	0%	
44-530	PROFESSIONAL FEES/MISC	$ 14,124.00	$ 1,525.48	$ 261.50	$ 1,500.00	$ -	$ 1,500.00	0%	
44-531	SPECIAL AUDIT	$ -	$ -	$ -	$ -	$ -	$ -	0%	
44-532	ENGINEERING	$ 8,827.00	$ 33,495.21	$ 18,032.50	$ 35,000.00	$ 30,133.55	$ 30,000.00	-14%	
44-533	CELLULAR METER MONTHLY FEES	$ 9,260.00	$ 12,320.60	$ 15,693.75	$ 17,000.00	$ 12,784.78	$ 16,500.00	-3%	
44-534	LEGAL	$ 298.00	$ 2,391.50	$ 264.60	$ 2,000.00	$ -	$ 2,000.00	0%	
44-539	WATER UPGRADE ENGINEERING	$ -	$ -	$ -	$ 75,000.00	$ 47,357.74	$ 260,000.00	247%	
44-540	PRE-EMPLOYMENT PHYSICAL	$ -	$ 170.00	$ 79.00	$ 340.00	$ 487.39	$ 340.00	0%	
44-541	METER UPGRADE	$ 90,315.00	$ 54,810.36	$ 5,767.74	$ 10,000.00	$ 11,440.59	$ 10,000.00	0%	
44-542	WATER UPGRADE	$ 16,426.00	$ 26,479.82	$ 133,986.65	$ 950,000.00	$ 389,556.40	$ 2,600,000.00	174%	
44-543	ALARM SYS./TELEPHONE/INTERNET	$ 6,364.00	$ 6,783.56	$ 8,498.72	$ 8,500.00	$ 8,405.22	$ 8,500.00	0%	
44-544	IEPA LOAN -WATER TOWER	$ 21,171.00	$ 19,601.26	$ 97,939.84	$ 98,000.00	$ 9,800.00	$ 98,000.00	0%	
44-545	IEPA Loan	$ -	$ -	$ -	$ -		$ -	0%	
44-551	POSTAGE	$ 7,942.00	$ 9,782.35	$ 11,257.32	$ 11,000.00	$ 9,473.69	$ 12,000.00	9%	
44-552	CELL PHONES	$ 1,896.00	$ 2,398.76	$ 1,809.00	$ 2,500.00	$ 1,798.40	$ 2,500.00	0%	
44-554	PUBLISHING/ADVERTISMENTS	$ 477.00	$ 879.25	$ -	$ 1,200.00	$ -	$ 1,200.00	0%	
44-561	DUES/MEMBERSHIPS/SUBSCRIP	$ -	$ -	$ 1,518.50	$ 900.00	$ 1,052.22	$ 1,800.00	100%	
44-562	TRAVEL EXPENSES	$ 101.00	$ -	$ -	$ 300.00	$ -	$ 300.00	0%	
44-563	TRAINING/TUITION	$ 2,738.00	$ 408.00	$ 715.00	$ 3,500.00	$ 1,653.06	$ 5,500.00	57%	
44-571	NI GAS / WELLS	$ 2,808.00	$ 2,245.84	$ 2,274.47	$ 2,400.00	$ 2,985.98	$ 3,500.00	46%	
44-573	GARBAGE	$ 207,635.00	$ 227,966.32	$ 231,324.57	$ 240,577.55	$ 240,659.06	$ 245,000.00	2%	
44-576	COM ED **	$ 20,391.00	$ 23,750.09	$ 25,173.63	$ 30,000.00	$ 20,328.39	$ 35,000.00	17%	
44-579	WATER ANALYSIS	$ 2,972.00	$ 3,827.80	$ 5,383.04	$ 5,500.00	$ 4,738.30	$ 6,500.00	18%	
44-580	EPA PERMIT FEES	$ -	$ -	$ -	$ 3,500.00	$ 702.28	$ 3,500.00	0%	
44-593	EQUIP/SOFTWARE MAINT/LEASE	$ 3,247.00	$ 10,675.59	$ 19,285.37	$ 25,000.00	$ 12,853.75	$ 25,000.00	0%	
44-594	IML/RENEWAL CONTRIBUTION	$ 14,860.00	$ 16,260.81	$ 17,956.36	$ 19,800.00	$ 14,113.84	$ 14,700.00	-26%	
44-651	OPERATING SUPPLIES/MISC. EXPEN	$ 51,067.00	$ 66,333.93	$ 29,711.91	$ 49,000.00	$ 23,202.22	$ 35,000.00	-29%	
44-653	BUILDING WATER USAGE	$ 871.00	$ 1,101.20	$ 837.49	$ 1,000.00	$ 796.21	$ 1,000.00	0%	
44-654	WATER DEPOSIT REFUND EXPENSE	$ (31.00)	$ -	$ -		$ -		0%	
44-655	FUEL/GREASE/OIL	$ 11,654.00	$ 13,952.93	$ 13,226.67	$ 17,000.00	$ 17,067.52	$ 19,000.00	12%	

OPERATIONS AND MAINTENANCE EXPENDITURES

Account Number	Description	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Projected 2026	Requested 2027	% Change	COMMENTS
51- OPERATIONS AND MAINTENANCE									
44-656	CHEMICALS	$ 5,408.00	$ 4,828.08	$ 6,074.61	$ 7,000.00	$ 7,029.09	$ 7,500.00	7%	
44-658	Misc Expenses	$ -	$ -	$ -	$ 1,000.00	$ 24.00	$ 1,000.00	0%	
44-659	OFFICE SUPPLIES	$ -	$ 674.37	$ 1,170.49	$ 10,000.00	$ 1,501.08	$ 4,500.00	-55%	
44-660	PRINTING	$ 627.00	$ 1,657.11	$ 2,283.00	$ 1,500.00	$ 2,164.47	$ 4,500.00	200%	
44-701	SULLIVAN'S PAYBACK AGREEMNT	$ 15,383.00	$ 7,191.58	$ -		$ -		0%	
44-702	FOUR RIVERS SAN. AUTH. IGA	$ 103,874.00	$ 98,278.76	$ 421,606.70	$ 421,700.00	$ 421,700.00	$ 421,700.00	0%	
44-703	RECAPTURE FEES	$ -	$ -	$ -	$ 18,000.00	$ -	$ 10,000.00	-44%	
44-829	ROCK 39 EQUIPMENT PURCHASES	$ 5,115.00	$ 2,550.51	$ 987.63	$ 5,000.00	$ 2,723.69	$ 5,000.00	0%	
44-830	SMALL EQUIP. PURCHASE OR RENTA	$ 3,938.00	$ 10,961.20	$ 16,067.82	$ 17,000.00	$ -	$ 17,000.00	0%	
44-831	LARGE EQUIP. PURCHASE-FIXED AS	$ -	$ 15,391.45	$ 72,887.25		$ -	$ 35,000.00	100%	
44-832	ASSETS CAPITALIZED	$ -	$ -	$ -		$ -		0%	
44-833	CONTINGENCY	$ -	$ -	$ -	$ 108,696.72	$ -	$ 85,000.00	-22%	
44-834	EQUIPMENT SINKING FUND	$ -	$ -	$ -				0%	
44-950	Bank Fees		$ -	$ 49,325.57	$ 45,000.00	$ 45,000.00	$ 5,000.00	-89%	
44-951	DEPRECIATION EXPENSE	$ 257,624.00	$ 291,296.00	$ -	$ 260,000.00	$ 260,000.00	$ 260,000.00	0%	
NEW	WASH BAY CONSTRUCTION	$ -	$ -	$ -	$ -	$ -	$ 200,000.00	0%	
44-959	TRANSFER OUT	$ -	$ 50,000.00	$ -				0%	
TOTAL OPERATIONS AND MAINTENANCE EXP		**$ 1,166,894.00**	**$ 1,374,904.24**	**$ 1,570,100.49**	**$ 2,943,169.07**	**$ 2,010,137.88**	**$ 4,969,040.00**	**69%**	
TOTAL OPERATIONS AND MAINTENANCE PERSONNEL		$ 262,237.00	$ 331,720.51	$ 341,010.77	$ 390,754.80	$ 390,754.80	$ 421,000.00	8%	
TOTAL OPERATIONS AND MAINTENANCE OTHER OPERATING EXPENSES		$ 672,871.00	$ 778,622.08	$ 496,901.54	$ 885,517.55	$ 738,826.07	$ 834,840.00	-6%	
TOTAL OPERATIONS AND MAINTENANCE CONTINGENCY		$ -	$ -	$ -	$ 108,696.72	$ -	$ 85,000.00	-22%	
TOTAL OPERATIONS AND MAINTENANCE DEBT SERVICE		$ 125,045.00	$ 117,880.02	$ 519,546.54	$ 519,700.00	$ 431,500.00	$ 519,700.00	0%	
TOTAL OPERATIONS AND MAINTENANCE CAPITAL		$ 106,741.00	$ 96,681.63	$ 212,641.64	$ 1,038,500.00	$ 449,057.01	$ 3,108,500.00	199%	
TOTAL OPERATIONS AND MAINTENANCE TRANSFERS		$ -	$ 50,000.00	$ -	$ -	$ -	$ -	0%	
		$ 1,166,894.00	**$ 1,374,904.24**	**$ 1,570,100.49**	**$ 2,943,169.07**	**$ 2,010,137.88**	**$ 4,969,040.00**	**69%**	

LINE ITEM JUSTIFICATION
FISCAL YEAR 2027 BUDGET

DEPARTMENT: OPERATIONS AND MAINTENANCE

Account Number	Description Detail		2026 Budget	2027 Budget Request
51-44-521	**Wingis**		**2,000**	**2,000**
	495.00 per quarter 50/50 Gen Fund	$ 1,980.00		
51-44-540	**Pre Employment Physical**		**340**	**340**
	2 @ 170			
51-44-542	**WATER UPGRADE**			
	Well #5	$ 1,600,000.00		
	2 Water Tower Cleaning	$ 50,000.00		
	School Street Water Main	$ 450,000.00	**750,000**	**2,600,000**
	Cunningham Street Water Main	$ 500,000.00		
	Total:	$ 2,600,000.00		

LINE ITEM JUSTIFICATION
FISCAL YEAR 2027 BUDGET

DEPARTMENT: OPERATIONS AND MAINTENANCE

Account Number	Description Detail		2026 Budget	2027 Budget Request
51-44-544	**IEPA Loan - Water Tower** **48,969.92 x 2**	$ 97,339.84	**97,940**	**97,940**
51-44-551	**Postage**		**11,000**	**12,000**
	750 mo	$ 9,000.00		
	Misc.	$ 2,000.00		
		$ 11,000.00		

LINE ITEM JUSTIFICATION
FISCAL YEAR 2027 BUDGET

DEPARTMENT: OPERATIONS AND MAINTENANCE

Account Number	Description Detail		2026 Budget	2027 Budget Request
51-44-593	**Equip/Software Maint/Lease**		**25,000**	**25,000**
	Maps Subscription	$ 1,000.00		
	Tyler 1800 per Quarter	$ 7,200.00		
	Scada	$ 1,000.00		
	Other	$ 15,000.00		
		$ 24,200.00		
51-44-702	**Four Rivers Sanitation Auth IGA**		**421,607**	**421,607**
	Fuller Creedk Phase C 2 @ 139392.82	$ 278,785.64		
	Fuller Creek D & F 2 @ 40915.09	$ 81,830.18		
	Fuller Creek Future Costs 2 @30495.44	$ 60,990.88		
		$ 421,606.70		

4TH OF JULY REVENUE

Account Number	Description	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Projected 2026	Requested 2027	% Change	COMMENTS
90- 4TH OF JULY									
350	DONATIONS	$ 1,068.00	$ 4,441.00	$ 6,627.33	$ 7,000.00	$ 5,793.71	$ 5,000.00	-29%	
351	FUNDRAISERS	$ -	$ -	$ -	$ -	$ -	$ -	N/A	
352	MERCHANDISE SALES	$ -	$ -	$ -	$ 5,000.00	$ 5,000.00	$ -	N/A	
353	FESTIVAL SALES	$ -	$ -	$ -	$ -	$ -	$ -	N/A	
381	INTEREST	$ 467.00	$ 270.12	$ 297.55	$ 250.00	$ 250.00	$ -	-100%	
382	VENDOR FEES	$ -	$ -	$ -	$ -	$ -	$ -	N/A	
386	UTV REGUSTRATION FEES			$ 1,300.00	$ 1,300.00	$ 1,800.00	$ 1,000.00	N/A	
387	SPONSOR ADS	$ -	$ -	$ -	$ -	$ -	$ -	N/A	
388	MISC. INCOME	$ -	$ -	$ -	$ -	$ -	$ -	N/A	
399	TRANSFER IN	$ 8,625.00	$ 17,700.00	$ 12,000.00	$ 10,000.00	$ -	$ 8,000.00	-20%	If Needed
TOTAL 4TH OF JULY REV		**$10,160**	**$22,411**	**$20,225**	**$23,550**	**$ 12,843.71**	**$14,000**	**-41%**	

4TH OF JULY EXPENDITURES									COMMENTS
Account Number	Description	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Actual 2027	Requested 2027	% Change	
90-48 4TH OF JULY									
423	FESTIVAL LABOR	$ -	$ -	$ -	$ -	$ -	$ -	N/A	
530	SECURITY	$ -	$ -	$ -	$ -	$ -	$ -	N/A	
554	PUBLISHING/ADVERTISING	$ -	$ -	$ -	$ -	$ -	$ -	N/A	
560	ENTERTAINMENT	$ -	$ -	$ -	$ -	$ -	$ -	N/A	
572	MERCHANDISE	$ -	$ -	$ -	$ 5,000.00	$ -	$ -	N/A	
651	OPERATIONS/ MISC SUPPLIES	$ 120.00	$ -	$ -	$ -	$ -	$ -	N/A	
655	CONCESSIONS	$ -	$ -	$ -	$ -	$ -	$ -	N/A	
658	MISC EXPENSES	$ -	$ -	$ -	$ -	$ -	$ 500.00	#DIV/0!	
915	VENDOR TICKET SALES	$ -	$ -	$ -	$ -	$ -	$ -	N/A	
916	FIREWORKS	$ 17,350.00	$ 18,100.00	$ 18,350.00	$ 18,500.00	$ 9,490.00	$ 18,500.00	0%	
TOTAL 4TH OF JULY EXP		**$17,470**	**$18,100**	**$18,350**	**$23,500**	**$9,490**	**$19,000**	**-19%**	

Description	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Projected 2027	Requested 2027	% Change	COMMENTS
90- 4TH OF JULY								
REVENUE TOTAL	$ 10,160.00	$ 22,411.12	$20,225	$23,550	$12,844	$ 14,000.00	-31%	
CASH BALANCE UTILIZATION	$ -	$ -	$ -	$ -	$ -	$ 12,000.00	N/A	
EXPENSE TOTAL	($17,470)	($18,100)	($18,350)	($23,500)	($9,490)	($19,000)	4%	
REVENUE OVER/(UNDER) EXPENDITURES	**$ (7,310.00)**	**$ 4,311.12**	**$ 1,874.88**	**$ 50.00**	**$ 3,353.71**	**$ 7,000.00**	**N/A**	