



**TO:** VILLAGE PRESIDENT & BOARD OF TRUSTEES  
**FROM:** KARIN JOHNS, FINANCE DIRECTOR  
**SUBJECT:** FISCAL YEAR 2027 GENERAL FUND BUDGET, WORKSHOP #1, MARCH 17, 2026  
**DATE:** MARCH 11, 2026

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I would like to thank everyone for their assistance and hard work in completing this year's budget. At the first Budget Workshop on March 17, 2026, the fiscal year 2027 proposed General Fund Budget will be presented.

The proposed budget includes some dramatic increases in revenues and expenses due to the expected new building of 194 homes. The remaining budget saw expected increases over the prior year, mainly focused within salaries, medical insurance, and Equipment/Vehicle Replacement funding. The focus on revenue projections was on-going revenues, which have greatly increased in the past few years, focusing on Income Tax, Sales Tax and building permits.

The latest Illinois Municipal League estimate for Municipal Shared Revenues from the Local Government Distributive Fund was released in the February 2026 edition of their magazine. Economists were reporting a high level of uncertainty in their economic outlooks. Real Gross Domestic Product (GDP), real consumer spending and unemployment rates are currently forecast within the forecast range developed in December 2024. On the other hand, real disposable income and Consumer Price Index (CPI) adjustments came in slightly higher than forecast in December 2024, while corporate profits came in lower. In sum, in spite of uncertainty around recent policy decisions, the economy's performance in CY 2025 was not as pessimistic as anticipated.

Income tax (LGDF) is expected to increase 3.94% for FY2026 (\$180.66) in comparison to FY2025 (\$173.81) actual. LGDF estimates per capita for FY2027 are \$181.36, a 0.39% increase over the prior year revised forecast. State Use Tax (per capita) is anticipated to decrease 70.00% from MFY2027 to MFY2026 as a result of the estimated effect from the Level the Playing Field Act change effective 01/01/2025. Based upon collections in FY2026, we are hoping that revenues will continue to increase over prior years and this year will be the new baseline. Overall, State Shared Revenue totals per capita will decrease for FY2027, from the per capita amount for MFY2026 from \$231.99 to \$237.19 (2.19%) for MFY2027 initial estimate amount.

As a small group for medical insurance, Village employees are individually rated depending upon factors such as age and experience. Individual premiums varied between an increase of 5.21% and 16.29%, with employee contributions adjusted accordingly to try to keep the balance of Employee & Village's percentage of medical as constant as possible, which resulted in a 10.44% total increase to the Village's portion of premiums. For Plan Year 2025, the Village offered an opt-out program for employees which has seen some savings for the Village. This program gave a per paycheck incentive to employees who

opted out of the Village’s medical insurance as the net savings to the Village would be significant. They must prove they had insurance elsewhere that was not the exchange, to be eligible. In 2024, we made a switch to Gallagher Benefits as our Village Employee Benefits Broker. We also implemented a benefits portal through EASE, which creates a database for employees to see all benefits, make changes to benefits or payroll information, as well as the Village using this for onboarding of new employees. This has significantly decreased the amount of paperwork needed in Finance, while making it easier for employees and prospective employees.

The fiscal year 2027 General Fund budget as presented to the Board, reflects a surplus of \$30,120. This year, the budget process was reviewed and adjusted to accomplish the objectives of the Village Board, providing the same exceptional level of service our residents are used to, but evaluating all expenses to remove any of the additional unneeded expenses to balance the budget. The past few years, the Village has had excess revenues which were allocated to do additional one-time budgeted items while the funds were available. This budget, as presented, reviewed all those additional expenses. The Board has approved a 0% property tax increase the previous three Tax Years on existing residential. There was a loss of potential revenue over those years and in years to come. Due to the increase in Police Pension obligations, the General Fund saw a decrease in it’s portion of revenues. The Village has exceeded fiscal expectations demonstrated by the projected year end surplus. All departments worked well to make sure that this budget included only needed expenses and not desires. Staff kept the priority in keeping with the proposed steps in the salary scales and a cost of living increase of 3.0% while maintaining the funding of capital. Some of these items were moved to be completed within the 2026 budget due to the projected surplus. Any other items removed during the budget process may be discussed during the 6-month budget update in December 2026. As presented, revenues for fiscal year 2027 are \$344,543 above the fiscal year 2026 projected year end revenues and expenses for fiscal year 2027 are \$492,523 above the fiscal year 2026 projected year end expenses.

### **Fiscal Year 2026 General Fund (Fund 01)**

The fiscal year 2026 General Fund is projected to finish with a surplus of \$178,100 versus the budgeted surplus of \$59,889. This surplus includes \$225,000 in interfund transfers, which staff will be recommending after all year end entries are entered before the audit is complete. These transfers include \$150,000 to the Capital Fund for future facility improvements and \$75,000 to Police Pension Fund. Revenues are projected to be above budget by approximately \$260,593 (3.54%), while expenditures are expected to be over budget by \$142,382 (1.95%). The Equipment Replacement Fund was funded 100%.

Staff projected and included 75 residential and 2 commercial permits in the fiscal year 2026 Budget approved by the Village Board, which we will track throughout the fiscal year and report on. As of January 31, 2026, 22 residential permits and 5 commercial permits have been issued. Home improvements continue to be strong and will likely increase before year-end.

The following are explanations of the major General Fund fiscal year 2026 budget vs. projections items:

#### **Fiscal Year 2026 General Fund (Fund 01) Revenues**

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- **Property Taxes (3110-3151)** were collected at \$9,255 higher rate than anticipated due to the closeout of TIF1.
- **Utility Taxes (3162-3164)** overall increased \$20,368 between Natural Gas, Electricity and Telecom.
- **Franchise Agreements (3250)** saw an increase of \$21,345, due to more people cutting cable and but also a settlement agreement from Metronet as they are no longer providing cable to residents.
- **Building Permits (3310)** saw a decrease of \$72,834 due to slower than anticipated building.
- **State Income Tax (3410)** slightly increased \$22,174 in the projected activity from the budgeted amount as the LGDF has increased due to the economy, and changes to corporate income tax laws.
- **State Sales Tax (3450)** increased by \$189,537 in fiscal year 2026, due the cost of inflation and the Level the Playing Field Act. The opening of Starbucks and Cilantro also contributed.
- **State Use Tax (3451)** decreased \$99,275, which was anticipated with the Level the Playing Field Act.
- **Interest Income (3810-3811)** increased \$59,312 as interest on investments remained high.
- **Proceeds- Capital Asset Sales(3920)** produced \$43,000 from the sale of vehicles.

### **Fiscal Year 2026 General Fund (Fund 01) Expenditures**

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#### **Village-Wide**

- **Medical Insurance (6201)** in all the departments will be over what was budgeted for the year. The insurance renewal came back at an average 10.44% increase for the Village, initially budgeted at a 5% increase; and
- **IMRF (6206)** rate contribution decreased by a total of 0.30% from calendar year 2025 to calendar year 2026 to a rate of 6.48%, however, it was budgeted for an increase to 0.2%.

#### **Administration**

- **Legal Services (6301)** increased \$7,000 over budget due to an increase in legal support needed for development and other matters.

#### **Police Department**

- **Salary & Salary Related Expenses (6101-6205)** are estimated at \$160,049 below budget due to the current staffing levels and anticipated levels through the end of the fiscal year.
- **Training & Memberships (6208)** had a new expense for Staff & Command for Sgt. Alcaraz to attend in the amount of \$4,400, where he was able to get in earlier than anticipated.
- **I.T. Services (6307)** increased \$8,270 mainly due to the Board approving the Axon Auto Tagging Software during the 6-month budget update.
- **Specialized Supplies (6603)** is above budget by \$21,022 due to the Village receiving a grant for seven (7) additional Body-Worn Cameras through a grant (offsetting revenue) and Board approval of the unbudgeted items of keeping the additional (4) license plate reader locations.

#### **Economic Development**

- **Other Professional Services (6309)** is under budget by \$10,500 due to the not receiving a CMAP grant for a Downtown Plan.

### Public Works – Streets

- **Other Professional Services (6309)** is under budget by \$19,000 as there was no Mallard Point herbicide treatment.
- **Landscaping Supplies (6606)** is \$16,350 under budget for the smaller demand in the parkway tree program and removal of the Rt. 56 Entrance Landscaping.
- **Traffic Control Supplies (6609)** is \$47,000 under budget due to less light pole replacements due to accidents, ComEd LED replacement lights and Honorary Street Sign applications.

### Community Development

- **Legal Services (6301)** is estimated to be under budget by \$11,278 due to lower than anticipated legal services for new development.
- **Engineering Services (6303)** will be over budget by \$202,030 due to high engineering reviews, but this also has a direct offsetting revenue reduction.
- **Other Professional Services (6309)** will be over budget by \$20,500 which has reimbursable revenue.

### Boards & Commissions

- **Public Relations (6515)** is estimated to be \$10,000 over budget due to higher than anticipated expenses for the Community Enhancement Committee and American Flags/ Banner on Main Street.
- **Marketing (6521)** decreased by \$28,650 as the need for external marketing has started to decrease as more has been completed internally as well as decreases for the newsletter.
- **Interfund Transfer Expense (9003)** increased by \$225,000, which staff will be recommending an additional transfer of \$150,000 to the Capital Fund for future facility improvements and \$75,000 to Police Pension Fund.

## Fiscal Year 2027 General Fund (Fund 01)

Staff is proposing a budget surplus of \$32,620 for fiscal year 2027. This proposed budget includes 100% funding for vehicle & equipment replacement transfers throughout all departments, full staffing in the Police Department Staffing, Commercial Property Enhancement Program (CPEP) funding, and a continued commitment to maintenance of facilities and equipment. Total revenues are expected to increase \$344,543 (4.52%) from fiscal year 2026 projected year end and increase 8.22% from fiscal year 2025-2026 budget. Expenditures are expected to increase \$465,659 (6.23%) from the fiscal year 2025-2026 projected year end and increase 8.66% from the fiscal year 2026 approved budget.

### Fiscal Year 2027 General Fund (Fund 01) Revenues (comparisons to fiscal year end projections)

- **Franchise Agreement (3250)** decreased \$29,140 with Metronet no longer providing cable services to residents, and no settlement amount being received in FY2027.
- **Building Permits (3310)** increased \$207,761 due to considerable build out in Settlers Ridge, Brighton Ridge and Crown Development.

- **State Income Tax (3410)** collections increased \$6,495 from IML Projections for FY2026. IML estimates for FY2027 are \$181.36 per capita.
- **State Sales Tax Rebates (3449)** has no budget for FY2027, as there are currently no active sales tax agreements in the General Fund.
- **State Sales Tax (3450)** revenues continue to increase year after year, no projections on new businesses were added. The budget is based on the current year's collections, roughly a 2.5% increase.
- **State Use Tax (3451)** collections decreased \$57,802 from IML Projections for FY2026. IML estimates for FY2027 are \$2.67 per capita. There has been a significant decrease in recent years due to the Level the Playing Field Act effective 01/01/2025.
- **Road & Bridge Tax (3460)** reflects a modest increase of 2,381. This revenue stream is levied by the Township and shared with the Village's share of the roads. This revenue has decreased significantly in the past 10 years.
- **Review & Development Fees (3760)** increased based on the lot projections of 194 homes engineering review costs.
- **Reimbursement (3761)** increased \$181,200 due to the increase in engineering, legal and trees resulting from new development. Due to the Police Department's staffing level, the Kaneland School Resource Officer reimbursement has also been reinstated.

### General Fund Fee Recommendations

Recommendations to be included with the Fiscal year 2027 Budget. These fees are not currently included in the draft budget. If the Board desires Fee Resolutions will be brought forward with budget approval.

- The New Home Permit Maximum Fee recommended to increase by CPI 2.9% from \$17,850 to \$18,360.
- Increase price of trees for new construction from \$550 to \$600 to cover the tree price increase and increase in prevailing wage.

Optional Revenues to be brought back for further discussion if the Board desires.

- Additional Revenue Options for Discussion – Places for Eating Tax of 1%. The Village has the authority to levy a 1% Places for Eating Tax.

Fee resolutions as presented were not used in determining the budgeted amounts.

### Fiscal Year 2027 General Fund (Fund 01) Expenditures

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#### Village-Wide

- **Salaries (6101-6104)** have non-represented employees are budgeted to receive a combination cost of living increase of 3% approved by the Board, well as a performance/step increase based on the FY2026-2027 Salary & Wage Schedule assuming they receive a satisfactory or above performance evaluation. Represented employees in Patrol & Sergeant Union Contracts increases are determined on those active contracts. Staff is requesting the addition the following positions in Fiscal Year 2027
  - **Part Time Building Inspector** 250 hours annually
  - **Maintenance Worker I** budgeted for 6 months from the Water Fund. This will come back to the Board before advertising.

- **Full Time Fiscal Clerk** budgeted for 6 months from the Water Fund, replacing one of the Part Time Fiscal Clerk positions. This will come back to the Board before advertising.
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- **IMRF Contributions (6206)** for 2025 increased 0.78%, from 6.48% in calendar year 2026 to estimated 6.75% in calendar year 2027.
- **Medical/Dental Insurance (6201)** was budgeted with a 10% increase for 2026.
- **Vehicle & Equipment Replacement Schedules (7010)** have been funded 100% for all departments. The replacement schedules were looked at in depth to determine if the vehicles and equipment to be replaced were able to be kept for any additional years. In instances where they were, the replacement schedules were adjusted to reflect the new replacement year.

#### **I.T. Services (49)**

- Overall, the budget has increased from the previous year's budget but is remaining pretty stable from projections. An anticipated addition of Timekeeping software purchase and maintenance has been scheduled for Fiscal Year 2027 to help properly report the "No Tax on Overtime" provision and to better track hours. This system will also include scheduling software.

#### **Administration (50)**

- The Administration department budget decreased \$21,846 overall. This decrease was within Salary & Salary Related expenses for general increase, a 15% allocation of the Administrator Salary to Economic Development and a 25% allocation of the Executive Assistant and Part-Time Administrative Assistant to Water & Sewer.

#### **Police Department (51)**

- Budgeted at full staffing for Full-Time Police Officer positions (12), a Police Chief and Deputy Chief Position.
- **Police Pension Contribution (6106)** for the fiscal year 2027 Police Pension Contribution is budgeted at EAN 100% funding level at \$667,925 determined by the private actuarial valuation completed by Lauterbach & Amen. The Police Pension Fund is funded at 58.79% as of May 1, 2025.
- **IMRF Contribution (6206)** were added due to an internal audit and appropriate staff being added.
- Increase in **Training, Memberships & Conferences (\$5,210)** for non-covered NEMRT training classes and miscellaneous training classes, in addition to increases in conference costs.
- A new expense was added in **I.T. Services (6500)** for Tyler Enterprise annual maintenance for the \$16,250 new records management system required by Tri-Comm. There is also an addition of \$35,000 for Axon Booking system.

#### **Economic Development (52)**

- **Salaries Full-Time (6101)** have been adjusted to remove a Full Time Director and Administrative Assistant to 15% of the Village Administer, 10% of the Community Development Director and 10% of the Administrative Assistant.
- **Other Professional Services (6309)** has eliminated the Downtown Plan Match and has \$5,000 for a Hotel Study and \$5,000 for an Economic Consultant.
- **CPEP Expense (6912)** has increased to \$30,000.

### **Public Works (53)**

- **Other Professional Services (6309)** has added \$23,976 for treatment at Mallard Point.
- **Repair & Maintenance – Buildings (6406)** has seen a savings of approximately \$13,000 due to the new custodial contract.
- **Specialized Supplies (6603)** includes the purchase of a twin post automotive hoist split 50/50 with the Water & Sewer Fund.
- **Landscape Supplies (6606)** has increased \$75,000 due to the purchase of trees associated with new construction. These costs are reimbursed to the Village.

### **Community Development (55)**

- **Salaries – Full-Time and Personnel (6101-6208)** have increased significantly due the addition of the Full Time Administrative Assistant (previously accounted for in Economic Development)
- **Legal Service (6301)** and **Engineering Services (6303)** have increased dramatically due to the anticipated new development. These charges will be offset by Reimbursements.

### **Finance Department (56)**

- Overall, the Finance Department budget increased slightly for Salary & Salary Related expense increases.

### **Boards & Commission (57)**

- Transfer to the Capital Fund (30) for future Facility Acquisition and Improvements was included at \$200,000.

Operating costs for all departments have continued to increase slightly due to inflation. Operating revenues have significantly increased, generally by on-going annual revenues, rather than 1-time revenues. The Village anticipates transferring \$200,000 to the Capital Fund in FY2027, with a goal of transferring this amount annually if the budget allows. Any additional surplus at the end of the year will be discussed by the Board and determined how it would be distributed throughout the Village for a multitude of different eligible projects.

### **Attachments**

- 1) FY2027 General Fund Summary Sheets
- 2) FY2027 Lot Development Projections
- 3) FY2027 FTE Staffing Levels

### **Cost**

There is no cost to discuss the Fiscal Year 2027 proposed General Fund budget.

### **Recommendation**

That the Board discuss the Fiscal Year 2027 proposed General Fund budget and make recommendations to Staff.

Fiscal Year 2027  
Annual Budget  
General Fund - Fund 01

General Fund - Revenues (01-00)		FY2023-2024	FY2024-2025	FY2025-2026	FY2025-2026	FY2026-2027
		Actual	Activity	Original Budget	Projected	Department
01-00-3110	Property Tax - Corporate	796,424	842,742	937,562	948,385	918,151
01-00-3111	Property Tax - Audit	11,987	12,008	12,000	11,983	12,000
01-00-3112	Property Tax - Liab. Insurance	14,984	15,006	15,000	14,981	15,000
01-00-3113	Property Tax - I.M.R.F.	44,951	45,016	45,000	44,938	45,000
01-00-3114	Property Tax - Social Security	177,301	177,564	177,500	177,246	177,500
01-00-3115	Property Tax - Street Lighting	54,937	55,020	55,000	54,923	55,000
01-00-3150	Property Tax - Police Protection	164,815	165,059	165,000	164,765	165,000
01-00-3151	Property Tax - Police Pension	684,290	666,236	627,864	626,960	667,925
01-00-3162	Utility Tax - Electricity	262,446	267,000	267,076	247,000	259,350
01-00-3163	Utility Tax - Natural Gas	165,030	177,573	158,085	205,718	175,000
01-00-3164	Utility Tax - Telecommunications	103,977	97,939	102,867	95,678	96,000
01-00-3210	Liquor License	21,200	25,325	23,350	23,350	23,350
01-00-3250	Franchise Agreement	78,962	56,565	39,995	61,340	32,200
01-00-3291	Contractors License	48,900	50,850	42,000	35,550	51,000
01-00-3310	Building Permits	127,564	91,246	193,715	120,881	328,642
01-00-3320	Certificate of Occupancy Fees	6,300	1,800	1,000	5,000	2,000
01-00-3330	Plan Review Fees	70	180	6,000	2,680	5,180
01-00-3340	Reinspection Fees	7,560	4,050	6,000	5,400	9,000
01-00-3380	Towing Fees	43,000	41,900	55,000	27,000	34,000
01-00-3390	Other License, Permits & Fees	30,279	23,655	26,785	26,785	26,785
01-00-3410	State Income Tax	1,518,943	1,612,557	1,653,989	1,676,163	1,682,658
01-00-3420	Replacement Tax	4,949	3,039	2,200	2,923	2,610
01-00-3440	Grants	14,500	16,795	2,000	17,927	11,500
01-00-3449	State Sales Tax Rebate	(20,659)	(24,834)	0	0	0
01-00-3450	State Sales Tax	1,656,931	1,765,592	1,822,369	2,011,906	2,062,204
01-00-3451	State Use Tax	350,369	263,712	181,849	82,574	24,772
01-00-3453	State Gaming	115,262	117,749	119,568	136,000	138,040
01-00-3460	Road & Bridge Tax	16,105	15,689	15,500	10,619	13,000
01-00-3510	Court Fines	132,190	86,814	91,000	95,000	90,000
01-00-3515	Code Enforcement Fines	11,993	6,450	5,000	7,445	6,000
01-00-3520	Police Forfeitures	7,859	9,097	10,000	5,729	5,000
01-00-3590	Other Fines	28,183	21,943	20,545	20,500	23,000

01-00-3740	Zoning & Filing Fees	5,989	38,485	6,000	11,050	6,001
01-00-3760	Review & Development Fees	23,670	18,795	45,020	20,795	99,195
01-00-3761	Reimbursement	543,906	530,654	249,289	343,300	524,500
01-00-3765	Energy Civic Contributions	19,500	7,002	9,996	10,506	12,000
01-00-3790	Charges for Police Services	10,000	10,125	10,000	10,565	10,000
01-00-3791	Other Charges for Services	2,273	1,691	1,650	1,050	1,450
01-00-3793	Cannabis Excise Tax	14,397	14,580	15,402	13,592	14,288
01-00-3810	Interest Income	110,824	78,776	62,000	60,000	45,000
01-00-3811	Interest Income - Investments	16,521	89,060	8,688	70,000	11,000
01-00-3820	Rental Income	1,700	1,700	1,700	1,700	1,700
01-00-3830	Donations	0	0	250	0	0
01-00-3890	Miscellaneous Income	10,665	5,275	2,500	1,000	1,200
01-00-3920	Proceeds - Capital Asset Sale	472	13,647	0	43,000	10,000
01-00-3990	Interfund Transfer Income	126,983	121,420	69,751	69,751	75,000

<b>General Fund Revenues</b>	<b>7,568,504</b>	<b>7,642,550</b>	<b>7,363,065</b>	<b>7,623,658</b>	<b>7,968,201</b>
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**General Fund - Information Technology (01-49)**

01-49-6307	I.T. Services	59,498	56,090	60,704	70,110	69,943
01-49-6502	Telecommunications	1,471	52,012	56,015	64,235	66,155

<b>Information Technology Expenses</b>	<b>60,969</b>	<b>108,102</b>	<b>116,719</b>	<b>134,345</b>	<b>136,098</b>
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**General Fund - Administration (01-50)**

01-50-6101	Salaries - Full-Time	166,165	219,965	198,505	199,146	178,000
01-50-6104	Salaries - Part-Time	30,170	16,610	27,215	35,325	43,900
01-50-6201	Medical/Dental Insurance	13,864	35,575	32,889	34,289	13,363
01-50-6202	Group Life Insurance	155	231	235	207	173
01-50-6205	Social Security Contributions	12,822	15,077	17,256	15,387	16,975
01-50-6206	IMRF Contributions	9,130	11,416	16,526	15,784	14,674
01-50-6208	Training, Memberships, & Conferences	5,694	4,470	6,450	3,507	7,150
01-50-6209	Uniform Allowance	0	0	500	200	500
01-50-6301	Legal Services	53,972	26,332	20,000	27,000	25,000
01-50-6306	Medical Services	209	102	75	74	85
01-50-6309	Other Professional Services	708	1,197	1,330	1,344	1,355
01-50-6402	Rentals	1,055	942	1,050	855	855
01-50-6403	Repair & Maintenance - Equipment	385	1,317	0	0	0

01-50-6501	Postage & Delivery	74	210	195	50	195
01-50-6502	Telecommunications	2,838	941	1,600	400	900
01-50-6504	Printing	128	234	800	1,200	1,200
01-50-6509	Recruitment	50	0	0	0	0
01-50-6514	Insurance Premiums	12,630	(29,623)	56,728	56,728	65,425
01-50-6604	Safety Supplies	43	0	0	0	0
01-50-6608	Subscriptions, Books & Publications	2,404	325	390	70	220
01-50-6613	General Office Supplies	1,462	1,443	800	1,000	750

<b>Administration Expenses</b>	<b>313,957</b>	<b>306,764</b>	<b>382,544</b>	<b>392,566</b>	<b>370,720</b>
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<b>General Fund - Police Department (01-51)</b>						
01-51-6101	Salaries - Full-Time	1,247,354	1,289,304	1,583,314	1,307,959	1,633,624
01-51-6102	Salaries - Overtime	238,392	231,079	155,017	229,436	150,000
01-51-6104	Salaries - Part-Time	223,052	282,590	224,666	313,869	216,575
01-51-6106	Police Pension	685,056	666,000	627,864	627,864	667,925
01-51-6201	Medical/Dental Insurance	184,710	208,859	263,557	211,873	243,303
01-51-6202	Group Life Insurance	1,496	1,599	1,932	1,646	1,860
01-51-6204	Unemployment Compensation	0	0	0	12,000	0
01-51-6205	Social Security Contributions	118,232	128,431	149,968	141,622	153,015
01-51-6206	IMRF Contributions	0	0	0	0	24,744
01-51-6208	Training, Memberships, & Conferences	22,703	16,258	27,965	23,165	28,285
01-51-6209	Uniform Allowance	23,870	26,617	30,800	30,600	33,900
01-51-6301	Legal Services	30,669	42,968	36,400	38,400	38,400
01-51-6306	Medical Services	1,640	1,518	1,000	2,950	1,350
01-51-6307	I.T. Services	34,981	18,907	47,400	53,350	122,140
01-51-6309	Other Professional Services	80,862	21,466	18,050	18,500	18,680
01-51-6402	Rentals	1,924	3,834	3,370	5,170	5,170
01-51-6403	Repair & Maintenance - Equipment	7,262	12,720	17,490	17,840	17,840
01-51-6407	Repair & Maintenance - Vehicles	38,931	36,742	43,200	43,200	43,200
01-51-6500	General Equipment	55,071	18,110	29,447	31,425	31,450
01-51-6501	Postage & Delivery	1,789	2,120	2,120	2,020	2,170
01-51-6502	Telecommunications	188,743	182,912	196,323	196,423	211,523
01-51-6504	Printing	3,324	3,813	6,600	3,600	6,615
01-51-6507	Mileage Reimbursement	0	0	525	400	500
01-51-6508	Receptions & Entertainment	1,847	1,677	2,050	2,045	2,050
01-51-6509	Recruitment	2,010	2,779	7,300	12,920	8,365

01-51-6601	Fuels & Lubricants	56,151	65,017	64,000	62,000	63,575
01-51-6603	Specialized Supplies	69,257	64,679	73,758	94,780	76,900
01-51-6604	Safety Supplies	2,944	3,143	5,950	5,950	5,975
01-51-6608	Subscriptions, Books & Publications	550	830	1,700	3,535	1,725
01-51-6613	General Office Supplies	5,780	5,291	7,600	7,600	7,600
01-51-6617	Vehicle Maintenance Supplies	827	0	750	8,300	2,500
01-51-6620	Donation Expense	0	0	600	150	600
01-51-6622	State Seizures	202	0	0	5,000	250
01-51-7010	Transfer to Equipment Repl. Fund	174,835	208,825	212,004	212,004	215,000

<b>Police Department Expenses</b>	<b>3,504,462</b>	<b>3,548,085</b>	<b>3,842,720</b>	<b>3,727,596</b>	<b>4,036,809</b>
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<b>General Fund - Economic Development (01-52)</b>						
01-52-6101	Salaries - Full-Time	167,333	233,940	65,243	70,868	48,587
01-52-6201	Medical/Dental Insurance	16,300	23,872	10,203	10,706	4,651
01-52-6202	Group Life Insurance	196	219	150	145	149
01-52-6205	Social Security Contributions	12,702	16,096	4,991	6,793	5,421
01-52-6206	IMRF Contributions	7,086	9,267	4,417	6,131	4,657
01-52-6208	Training, Memberships, & Conferences	9,371	12,796	4,500	1,400	2,000
01-52-6209	Uniform Allowance	100	0	160	90	0
01-52-6306	Medical Services	157	0	0	0	0
01-52-6307	I.T. Services	900	0	1,500	0	0
01-52-6309	Other Professional Services	18	142	10,500	0	10,000
01-52-6402	Rentals	54	468	625	660	660
01-52-6403	Repair & Maintenance - Equipment	279	196	0	0	0
01-52-6501	Postage & Delivery	121	44	250	0	0
01-52-6502	Telecommunications	1,663	675	0	0	0
01-52-6504	Printing	646	95	3,000	300	0
01-52-6507	Mileage Reimbursement	79	480	500	0	0
01-52-6515	Public Relations	234	516	1,000	20	300
01-52-6521	Marketing	4,824	5,902	9,177	0	1,000
01-52-6608	Subscriptions, Books & Publications	0	6,585	6,966	6,717	0
01-52-6613	General Office Supplies	1,108	1,067	1,500	190	0
01-52-6912	CPEP Expense	40,000	4,605	20,000	20,000	30,000

<b>Economic Development Expenses</b>	<b>263,171</b>	<b>316,963</b>	<b>144,682</b>	<b>124,020</b>	<b>107,425</b>
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General Fund - Public Works - Streets (01-53)						
01-53-6101	Salaries - Full-Time	488,520	470,773	531,147	521,272	555,225
01-53-6102	Salaries - Overtime	20,624	17,526	34,334	28,193	30,000
01-53-6104	Salaries - Part-Time	14,080	14,673	15,597	15,181	16,068
01-53-6201	Medical/Dental Insurance	60,496	75,954	72,141	69,340	79,050
01-53-6202	Group Life Insurance	796	736	773	807	868
01-53-6205	Social Security Contributions	38,659	36,656	44,279	43,195	45,953
01-53-6206	IMRF Contributions	24,622	23,376	39,185	38,182	39,476
01-53-6208	Training, Memberships, & Conferences	3,329	3,399	4,250	4,525	6,250
01-53-6209	Uniform Allowance	2,192	1,861	3,250	2,750	2,750
01-53-6301	Legal Services	955	35	500	250	250
01-53-6303	Engineering Services	2,799	3,698	500	350	500
01-53-6306	Medical Services	544	923	925	925	925
01-53-6309	Other Professional Services	22,335	13,126	29,900	10,900	35,876
01-53-6402	Rentals	2,799	2,736	2,649	2,149	2,650
01-53-6403	Repair & Maintenance - Equipment	2,686	5,832	30,200	22,500	22,200
01-53-6405	Repair & Maintenance - ROW	99,804	109,631	80,000	85,940	80,940
01-53-6406	Repair & Maintenance - Buildings	65	52,559	54,350	53,332	21,805
01-53-6407	Repair & Maintenance - Vehicles	5,544	19,630	25,000	20,000	20,000
01-53-6500	General Equipment	11,398	11,298	1,500	6,500	1,500
01-53-6501	Postage & Delivery	104	256	500	250	500
01-53-6502	Telecommunications	3,667	557	905	406	415
01-53-6504	Printing	0	107	100	1,100	1,100
01-53-6507	Mileage Reimbursement	109	66	100	150	150
01-53-6508	Receptions & Entertainment	366	617	1,000	1,000	1,000
01-53-6509	Recruitment	0	0	0	100	0
01-53-6511	Electricity	48,640	44,764	46,135	47,000	50,290
01-53-6512	Water & Sewer	0	2,815	0	0	0
01-53-6516	Employee Activities	600	449	750	350	500
01-53-6601	Fuels & Lubricants	27,602	25,424	29,000	31,500	32,500
01-53-6602	Custodial Supplies	0	2,234	2,000	2,000	2,000
01-53-6603	Specialized Supplies	11,492	11,927	9,750	9,750	19,750
01-53-6604	Safety Supplies	1,467	6,265	2,950	2,950	2,950
01-53-6606	Landscaping Supplies	43,449	70,679	92,250	75,900	167,250
01-53-6609	Roadway Maintenance Supplies	12,463	5,018	15,500	10,500	11,000
01-53-6610	Traffic Control Supplies	111,237	64,609	89,000	42,000	89,000
01-53-6611	Building Materials & Supplies	0	956	2,250	850	2,250

01-53-6612	Equipment Maintenance Supplies	7,479	8,826	8,500	9,000	8,500
01-53-6613	General Office Supplies	262	351	500	500	500
01-53-6617	Vehicle Maintenance Supplies	22,641	27,904	24,000	35,000	30,000
01-53-7010	Transfer to Equipment Repl. Fund	168,348	184,203	221,456	221,456	258,000

<b>Public Works - Streets Expenses</b>	<b>1,262,173</b>	<b>1,322,451</b>	<b>1,517,126</b>	<b>1,418,053</b>	<b>1,639,941</b>
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<b>General Fund - Community Development (01-55)</b>						
01-55-6101	Salaries - Full-Time	356,233	322,716	357,960	359,562	444,866
01-55-6104	Salaries - Part-Time	7,080	5,955	6,760	7,500	16,189
01-55-6201	Medical/Dental Insurance	70,749	74,454	67,860	69,319	85,050
01-55-6202	Group Life Insurance	394	483	552	552	570
01-55-6205	Social Security Contributions	27,060	24,516	27,288	27,331	35,271
01-55-6206	IMRF Contributions	17,323	15,502	24,760	24,100	30,299
01-55-6208	Training, Memberships, & Conferences	2,594	2,654	8,251	5,253	7,408
01-55-6209	Uniform Allowance	379	513	600	600	700
01-55-6301	Legal Services	40,346	93,547	32,000	20,722	42,000
01-55-6303	Engineering Services	98,478	107,502	35,350	237,380	322,060
01-55-6306	Medical Services	255	196	200	0	200
01-55-6309	Other Professional Services	76,606	96,833	49,925	34,682	111,690
01-55-6402	Rentals	710	532	654	654	656
01-55-6403	Repair & Maintenance - Equipment	797	1,960	2,200	700	1,500
01-55-6407	Repair & Maintenance - Vehicles	517	2,296	750	0	2,000
01-55-6500	General Equipment	603	0	0	373	400
01-55-6501	Postage & Delivery	331	293	290	400	400
01-55-6502	Telecommunications	6,662	463	437	437	437
01-55-6503	Publishing	752	8,860	3,550	256	1,000
01-55-6504	Printing	1,366	777	1,065	1,850	1,000
01-55-6507	Mileage Reimbursement	68	3	60	0	60
01-55-6508	Receptions & Entertainment	146	118	180	180	200
01-55-6509	Recruitment	0	100	100	0	100
01-55-6601	Fuels & Lubricants	1,541	1,056	1,300	1,300	1,300
01-55-6608	Subscriptions, Books & Publications	1,593	0	2,086	216	500
01-55-6613	General Office Supplies	1,339	1,716	2,100	2,100	1,000
01-55-7010	Transfer to Equipment Repl. Fund	3,436	3,436	3,436	3,436	3,500

<b>Community Development Expenses</b>	<b>717,357</b>	<b>766,479</b>	<b>629,714</b>	<b>798,903</b>	<b>1,110,356</b>
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<b>General Fund - Finance Department (01-56)</b>						
01-56-6101	Salaries - Full-Time	107,060	113,433	117,582	106,179	118,646
01-56-6104	Salaries - Part-Time	15,997	17,348	21,020	18,970	10,825
01-56-6201	Medical/Dental Insurance	11,530	13,288	12,098	12,071	10,710
01-56-6202	Group Life Insurance	132	139	138	133	149
01-56-6205	Social Security Contributions	8,816	9,350	10,705	8,718	9,574
01-56-6206	IMRF Contributions	5,584	5,927	8,873	8,457	10,176
01-56-6208	Training, Memberships, & Conferences	3,961	5,164	5,042	5,042	3,443
01-56-6209	Uniform Allowance	0	0	500	250	250
01-56-6301	Legal Services	723	1,698	1,250	500	1,250
01-56-6302	Audit Services	24,965	25,805	27,270	27,405	27,655
01-56-6306	Medical Services	152	50	50	240	75
01-56-6307	I.T. Services	1,301	15,541	16,069	16,069	16,551
01-56-6309	Other Professional Services	3,420	2,689	3,198	3,853	3,930
01-56-6402	Rentals	1,142	955	749	875	875
01-56-6403	Repair & Maintenance - Equipment	385	832	0	0	0
01-56-6501	Postage & Delivery	1,368	1,038	1,100	1,000	1,050
01-56-6502	Telecommunications	3,212	847	831	186	160
01-56-6503	Publishing	337	379	450	490	490
01-56-6504	Printing	1,041	685	925	1,835	1,325
01-56-6509	Recruitment	0	0	0	0	0
01-56-6601	Fuels & Lubricants	0	0	0	0	0
01-56-6613	General Office Supplies	2,614	1,985	900	1,300	1,500
01-56-9003	Interfund Transfer Expense	32,990	0	0	0	0

<b>Finance Department Expenses</b>	<b>226,726</b>	<b>217,153</b>	<b>228,750</b>	<b>213,573</b>	<b>218,634</b>
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<b>General Fund - Board &amp; Commissions (01-57)</b>						
01-57-6104	Salaries - Part-Time	46,100	48,692	46,100	43,508	46,100
01-57-6205	Social Security Contributions	3,527	3,725	3,527	3,329	3,527
01-57-6208	Training, Memberships, & Conferences	7,618	10,360	12,069	9,146	11,046
01-57-6209	Uniform Allowance	0	0	1,400	800	1,000
01-57-6309	Other Professional Services	2,379	4,116	5,000	3,500	5,000
01-57-6501	Postage & Delivery	12	215	1,000	48	500
01-57-6502	Telecommunications	464	0	0	0	0
01-57-6504	Printing	60	162	425	575	425

01-57-6508	Receptions & Entertainment	573	2,801	750	500	750
01-57-6515	Public Relations	31,985	10,568	10,700	20,571	31,450
01-57-6516	Employee Activities	4,585	1,369	3,500	2,600	3,500
01-57-6517	Plan Commission	4,676	3,102	3,875	2,850	5,375
01-57-6520	Police Commission	3,090	2,943	5,225	5,225	4,625
01-57-6521	Marketing	31,007	38,483	32,350	3,700	4,650
01-57-6613	General Office Supplies	502	108	0	150	150
01-57-9003	Interfund Transfer Expense	880,000	770,000	315,000	540,000	200,000

<b>Board &amp; Commissions Expenses</b>	<b>1,016,575</b>	<b>896,642</b>	<b>440,921</b>	<b>636,502</b>	<b>318,098</b>
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<b>General Fund - Fund 01</b>	<b>FY2023-2024 Actual</b>	<b>FY2024-2025 Activity</b>	<b>FY2025-2026 Original Budget</b>	<b>FY2025-2026 Projected</b>	<b>FY2026-2027 Department</b>
<b>Total Revenues</b>	<b>7,568,504</b>	<b>7,642,550</b>	<b>7,363,065</b>	<b>7,623,658</b>	<b>7,968,201</b>
<b>Total Expenses</b>	<b>7,428,678</b>	<b>7,482,639</b>	<b>7,303,176</b>	<b>7,445,558</b>	<b>7,938,081</b>
<b>Net of Revenues &amp; Expenses</b>	<b>139,826</b>	<b>159,911</b>	<b>59,889</b>	<b>178,100</b>	<b>30,120</b>



Village of Sugar Grove  
 Full Time Equivalent Staffing Levels  
 Fiscal Year 2026-27

	FY 18-19 Approved	FY 19-20 Approved	FY 20-21 Approved	FY 21-22 Approved	FY 22-23 Approved	FY 23-24 Approved	FY 24-25 Approved	FY25-26 Approved	FY26-27 Proposed
<b>Utilities</b>									
Supervisor	1	1	0	0	0	0	0	0	0
Foreperson	0	0	1	1	1	1	1	1	1
Water Operator/Utilities Coordinator	1	1	1	1	1	2	2	2	3
Maintenance I	4	4	3	3	4	3	3	3	2.5
Seasonal Worker (1 @ 720 hours)	0.35	0.35	0.35	0.35	0.35	0.48	0	0	0
<b>Total</b>	<b>6.35</b>	<b>6.35</b>	<b>5.35</b>	<b>5.35</b>	<b>6.35</b>	<b>6.48</b>	<b>6</b>	<b>6</b>	<b>6.5</b>
<b>Streets</b>									
Supervisor	1	1	0	0	0	0	0	0	0
Foreperson	0	0	1	1	1	1	1	1	1
Maintenance I	3	3	2	2	2	2	2	2	2
Maintenance II		0	1	1	1	2	2	2	2
P/T Maintenance I		0	0	0	0	0.7	0.7	0.7	0.7
Seasonal Worker (2 @ 990 hours)	1	1	1	1	1	0	0	0	0
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5.7</b>	<b>5.7</b>	<b>5.7</b>	<b>5.7</b>
<b>Building Maintenance</b>									
Maintenance 1	1	1	1	1	1	0	0	0	0
Custodian	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total FTE's</b>	<b>42.215</b>	<b>41.735</b>	<b>41.260</b>	<b>42.260</b>	<b>44.760</b>	<b>44.390</b>	<b>45.240</b>	<b>43.940</b>	<b>44.740</b>
<b>Increase</b>	#REF!	-1.1%	-1.1%	2.4%	5.9%	5.0%	1.1%	-1.0%	1.8%
<b>Population</b>	<b>8,997</b>	<b>8,997</b>	<b>8,997</b>	<b>8,997</b>	<b>9,278</b>	<b>9,278</b>	<b>9,278</b>	<b>9,278</b>	<b>9,278</b>
<b>Employees per 1,000 residents</b>	<b>4.69</b>	<b>4.64</b>	<b>4.59</b>	<b>4.70</b>	<b>4.82</b>	<b>4.78</b>	<b>4.88</b>	<b>4.74</b>	<b>4.82</b>
Officers per 1,000	1.67	1.67	1.63	1.63	1.69	1.69	1.83	1.75	1.75