GENERAL FUND

VILLAGE OF MINOOKA
GENERAL FUND SUMMARY
BUDGET YEAR 2026

	FY 2024			FY 2025			FY 2026	Change in Budget 2025 to 2026	
Description	**Budget**	**Amended**	**Actual**	**Budget**	**Amended**	**PROJECTED**	**Budget**	**Dollar**	**Percent**
Beginning Fund Balance	**6,369,875**	**6,369,875**	**6,369,875**	**6,496,175**	**6,496,175**	**6,496,175**	6,281,860		
REVENUES									
Administrative & General	$9,032,800	$9,238,700	$9,238,700	$9,292,100	$9,278,650	$9,278,650	$9,319,250	$27,150	0.3%
Street & Alley	261,000	270,500	270,500	746,200	813,900	813,900	764,765	18,565	2.5%
Police	591,200	664,650	664,650	738,800	732,300	732,300	830,400	91,600	12.4%
Parks & Recreation	47,600	54,000	54,000	49,600	71,500	71,500	52,500	2,900	5.8%
Building	141,000	314,450	314,450	248,000	188,300	188,300	153,000	(95,000)	-38.3%
Total Revenues	**10,073,600**	**10,542,300**	**10,542,300**	**11,074,700**	**11,084,650**	**11,084,650**	**11,119,915**	**45,215**	**0.4%**
EXPENDITURES									
Administrative & General	$1,840,300	$1,941,000	$1,941,000	$1,812,000	$2,239,195	2,239,195	$1,852,520	$40,520	2.2%
Street & Alley	2,448,200	2,523,200	2,523,200	3,236,900	2,872,500	2,872,500	2,700,970	(535,930)	-16.6%
Police	3,843,500	4,002,000	4,002,000	4,040,200	4,127,670	4,127,670	4,617,660	577,460	14.3%
Parks & Recreation	1,000,100	1,096,700	1,096,700	1,222,500	1,199,800	1,199,800	1,125,730	(96,770)	-7.9%
Building	309,900	407,000	407,000	341,100	413,700	413,700	479,690	138,590	40.6%
Total Expenditures	**9,442,000**	**9,969,900**	**9,969,900**	**10,652,700**	**10,852,865**	**10,852,865**	**10,776,570**	**123,870**	**1.2%**
Excess Revenues over Expenditures	**631,600**	**572,400**	**572,400**	**422,000**	**231,785**	**231,785**	**343,345**	**743,150**	**176.1%**
Transfers In (Out)	(411,000)	(446,100)	(446,100)	(414,900)	(421,900)	(446,100)	(232,500)	182,400	-44.0%
Increase (Decrease) in Fund Balance	**220,600**	**126,300**	**126,300**	**7,100**	**(190,115)**	**(214,315)**	**110,845**	**103,745**	**1461.2%**
Ending Fund Balance	**6,590,475**	**6,496,175**	**6,496,175**	**6,503,275**	**6,306,060**	**6,281,860**	**6,392,705**		

VILLAGE OF MINOOKA
GENERAL FUND
BUDGET YEAR 2026

Account Number	Description	FY 2024 Budget	FY 2024 Amended	FY 2024 Actual	FY 2025 Budget	FY 2025 Amended	FY 2025 Projected	FY 2026 Budget	Change in Budget 2025to 2026 Dollar	Change in Budget 2025to 2026 Percent
01-01-0-400	PROPERTY TAXES - CORPORATE	$ 901,300	$ 914,000	$ 914,248	$ 995,800	$ 955,800	$ 955,800	1,028,200	32,400	3.3%
01-01-0-401	ILLINOIS REPLACEMENT TAX	21,900	22,000	22,272	24,200	15,000	15,000	19,500	(4,700)	-19.4%
01-01-0-402	ILLINOIS INCOME TAX	2,063,900	2,060,000	2,088,671	2,180,600	2,216,600	2,216,600	2,274,000	93,400	4.3%
01-01-0-405	ILLINOIS SALES TAX	4,382,600	4,305,000	4,312,122	4,300,000	4,250,000	4,250,000	4,400,000	100,000	2.3%
01-01-0-406	ILLINOIS USE TAX	523,100	500,000	487,328	535,000	431,500	431,500	307,000	(228,000)	-42.6%
01-01-0-407	CASH PER THERM ALLOCATION	26,000	26,000	-	26,000	33,000	33,000	26,000	-	0.0%
01-01-0-408	VIDEO GAMING TAX	102,000	110,000	109,665	110,000	110,000	110,000	115,000	5,000	4.5%
01-01-0-409	CANNABIS USE TAX	22,900	22,900	19,798	20,000	21,000	21,000	21,200	1,200	6.0%
01-01-0-410	PROPERTY TAXES - SOC SECURITY	199,200	209,000	209,718	206,000	216,000	216,000	218,000	12,000	5.8%
01-01-0-411	LIQUOR/TOBACCO LICENSE	21,900	21,900	24,275	21,900	27,000	27,000	21,900	-	0.0%
01-01-0-413	VENDING LICENSES	12,300	12,300	12,979	12,300	18,000	18,000	12,300	-	0.0%
01-01-0-414	CABLE TV FRANCHISE FEE INCOME	155,600	155,600	137,181	155,600	155,600	155,600	155,600	-	0.0%
01-01-0-415	TELECOMMUNICATION TAX 1%	22,800	22,800	22,207	23,500	23,500	23,500	23,500	-	0.0%
01-01-0-416	BUSINESS REGISTRATION FEE	6,700	6,700	10,314	6,700	6,700	6,700	6,700	-	0.0%
01-01-0-420	INTEREST INCOME	210,000	340,000	504,447	300,000	350,000	350,000	300,000	-	0.0%
01-01-0-425	PROPERTY TAXES - LIABILITY INS	211,600	221,000	221,740	218,000	266,000	266,000	268,000	50,000	22.9%
01-01-0-430	MISCELLANEOUS INCOME	700	25,000	25,600	700	10,000	10,000	15,400	14,700	2100.0%
01-01-0-435	PROPERTY TAXES - IMRF	75,400	79,000	79,313	77,750	82,000	82,000	80,750	3,000	3.9%
01-01-0-436	PROPERTY TAXES - UNEMPLOY INS	2,300	2,100	2,198	2,300	2,300	2,300	2,500	200	8.7%
01-01-0-438	FINANCE CHARGE INCOME	200	2,500	3,244	200	3,700	3,700	200	-	0.0%
01-01-0-451	GRANT INCOME	-	-	-	-	3,800	3,800	-	-	
01-01-0-470	PROCEEDS FROM SALE OF PROPERTY	-	10,500	10,730	-	-	-	-	-	
01-01-0-543	TRANSFER FROM OTHER FUNDS	53,300	153,300	153,300	53,300	57,500	57,500	-	(53,300)	-100.0%
01-01-0-900	PROPERTY TAXES - AUDIT	17,100	17,100	17,851	22,250	23,650	23,650	23,500	1,250	5.6%
	ADMIN & GENERAL REVENUES	**$ 9,032,800**	**$ 9,238,700**	**$ 9,389,200**	**$ 9,292,100**	**$ 9,278,650**	**$ 9,278,650**	**$ 9,319,250**	**$ 27,150**	**0.3%**
01-02-0-400	PROPERTY TAXES - STREET LIGHTS	85,400	89,000	89,193	87,500	92,500	92,500	92,500	5,000	5.7%
01-02-0-401	PROPERTY TAXES - STREET/BRIDGE	61,500	36,000	36,713	67,900	47,900	47,900	59,000	(8,900)	-13.1%
01-02-0-404	ROAD & BRIDGE TAX	104,000	126,000	126,590	104,000	124,000	124,000	104,000	-	0.0%
01-02-0-430	MISCELLANEOUS INCOME	8,600	18,000	19,950	485,300	413,000	413,000	262,365	(222,935)	-45.9%
01-02-0-451	GRANT INCOME	1,500	1,500	-	1,500	136,500	136,500	246,900	245,400	16360.0%
01-02-0-470	PROCEEDS FROM SALE OF PROPERTY	-	-	-	-	-	-	-	-	
									-	
	STREET & ALLEY REVENUES	**$ 261,000**	**$ 270,500**	**$ 272,446**	**$ 746,200**	**$ 813,900**	**$ 813,900**	**$ 764,765**	**$ 18,565**	**2.5%**
							-			
01-03-0-400	PROPERTY TAXES - POLICE PROTEC	325,100	339,000	339,109	357,000	373,000	373,000	373,500	16,500	4.6%
01-03-0-430	MISCELLANEOUS INCOME	1,700	3,500	3,428	2,200	30,200	30,200	22,200	20,000	909.1%
01-03-0-435	POLICE REPORTS	1,700	1,700	1,360	1,700	3,200	3,200	1,700	-	0.0%
01-03-0-436	STATE OF ILL PTI REIMBURSEMENT	-	11,500	11,234	-	-	-	-	-	
01-03-0-437	SECURITY REIMBURSEMENT	40,000	40,000	38,064	40,000	42,000	42,000	40,000	-	0.0%
01-03-0-440	FINES	64,800	100,000	104,697	70,000	96,000	96,000	90,000	20,000	28.6%
01-03-0-442	OVERWEIGHT PERMITS	20,000	21,000	19,144	20,000	20,000	20,000	24,000	4,000	20.0%

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01-03-0-450	SALARY REIMBURSEMENT	131,200	131,200	172,090	131,200	131,200	131,200	140,000	8,800	6.7%
01-03-0-451	GRANT INCOME	5,500	10,750	11,282	115,500	35,500	35,500	134,000	18,500	16.0%
01-03-0-460	DNU - DRUG FINE OR SEIZURE	-	-	-	-	-	-	-	-	
01-03-0-470	PROCEEDS FROM SALE OF PROPERTY	-	-	-	-	-	-	-	-	
01-03-0-480	DONATIONS	1,200	6,000	5,749	1,200	1,200	1,200	5,000	3,800	316.7%
	POLICE REVENUES	**$ 591,200**	**$ 664,650**	**$ 706,157**	**$ 738,800**	**$ 732,300**	**$ 732,300**	**$ 830,400**	**$ 91,600**	**12.4%**
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01-05-0-430	MISCELLANEOUS INCOME	-	5,500	5,250	2,000	5,000	5,000	2,000	-	
01-05-0-432	ACTIVITY RECEIPTS	10,300	12,500	12,634	10,300	10,300	10,300	10,300	-	0.0%
01-05-0-433	SUMMER CAMP RECEIPTS	32,100	32,000	32,420	32,100	51,000	51,000	35,000	2,900	9.0%
01-05-0-470	PROCEEDS FROM THE SALE OF ASSE	-	-	-	-	-	-	-	-	
01-05-0-480	DONATIONS	5,200	4,000	3,264	5,200	5,200	5,200	5,200	-	0.0%
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	PARK & RECREATION REVENUES	**$ 47,600**	**$ 54,000**	**$ 53,567**	**$ 49,600**	**$ 71,500**	**$ 71,500**	52,500	**$ 2,900**	
							-		-	
01-08-0-412	BUILDING PERMITS	120,000	285,000	279,149	225,000	150,000	150,000	130,000	(95,000)	-42.2%
01-08-0-423	VILLAGE BOOKS & MAPS	-	-	-	-	-	-	-	-	
01-08-0-430	MISCELLANEOUS INCOME	4,000	3,000	5,431	4,000	14,000	14,000	4,000	-	0.0%
01-08-0-435	REINSPECTION FEES	-	250	320	-	500	500	-	-	
01-08-0-440	FINES	-	200	5,100	-	800	800	-	-	
01-08-0-450	PLAT/PLAN/ZONE FEES	5,000	6,000	87,050	5,000	5,000	5,000	5,000	-	0.0%
01-08-0-460	CONTRACTOR LICENSES	12,000	20,000	21,250	14,000	18,000	18,000	14,000	-	0.0%
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	Building Revenues	**$ 141,000**	**$ 314,450**	**$ 398,300**	**$ 248,000**	**$ 188,300**	**$ 188,300**	**$ 153,000**	**$ (95,000)**	**-38.3%**
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	Total Revenues	**$ 10,073,600**	**$ 10,542,300**	**$ 10,819,670**	**$ 11,074,700**	**$ 11,084,650**	**$ 11,084,650**	**$ 11,119,915**	**$ 45,215**	**0.4%**
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							-			
ADMINISTRATIVE AND GENERAL EXPENSES							-			
							-			
01-01-1-500	SALARY EXPENSE	265,000	265,000	264,806	293,500	278,500	278,500	323,609	30,109	10.3%
01-01-1-501	OVERTIME SALARY	100	100	53	100	100	100	100	-	0.0%
01-01-1-502	EMPLOYEE GROUP INSURANCE	30,000	30,000	28,599	26,400	34,400	34,400	27,844	1,444	5.5%
01-01-1-505	VILLAGE HSA CONTRIBUTION	-	-	-	-			-	-	
01-01-1-700	SOCIAL SECURITY	17,800	17,800	15,044	18,000	18,000	18,000	19,858	1,858	10.3%
01-01-1-701	MEDICARE	4,200	4,200	3,519	4,300	4,300	4,300	4,726	426	9.9%
01-01-1-702	IMRF	12,000	12,000	11,384	12,700	12,700	12,700	14,175	1,475	11.6%
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	PERSONAL	**$ 329,100**	**$ 329,100**	**$ 323,405**	**$ 355,000**	**$ 348,000**	**$ 348,000**	**$ 390,312**	**$ 35,312**	**9.9%**
									-	
01-01-2-510	LEGAL SERVICES	140,000	235,000	240,264	240,000	700,000	700,000	375,000	135,000	56.3%
01-01-2-511	DATA PROCESSING SERVICES/TRAIN	21,300	35,000	33,716	21,300	30,300	30,300	21,300	-	0.0%
01-01-2-512	ENGINEERING SERVICES	100,000	90,000	92,199	90,000	200,000	200,000	50,000	(40,000)	-44.4%
01-01-2-513	INSURANCE/COMMERCIAL	33,900	40,000	37,776	37,800	47,000	47,000	52,740	14,940	39.5%
01-01-2-517	PRINTING AND PUBLICATION	12,000	17,000	15,583	12,000	12,000	12,000	12,000	-	0.0%
01-01-2-518	ASSOCIATION DUES/MTG EXPENSES	8,100	8,500	9,026	8,100	10,100	10,100	8,500	400	4.9%

01-01-2-519	TELEPHONE/COMMUNICATIONS	7,900	7,900	7,742	7,900	7,900	7,900	9,780	1,880	23.8%
01-01-2-520	ELECTRICITY	1,200	1,200	720	1,200	1,200	1,200	1,200	-	0.0%
01-01-2-521	HEATING	2,500	2,500	2,216	2,500	4,500	4,500	2,500	-	0.0%
01-01-2-522	CODIFICATION OF ORDINANCES	4,000	4,000	2,975	4,000	5,500	5,500	4,000	-	0.0%
01-01-2-523	JANITORIAL SERVICES	21,000	21,000	18,154	21,000	21,000	21,000	21,000	-	0.0%
01-01-2-524	UNEMPLOYMENT INSURANCE	500	500	467	500	500	500	500	-	0.0%
01-01-2-525	WATER AND SEWER	200	200	385	200	400	400	200	-	0.0%
01-01-2-526	PUBLIC RELATIONS	35,900	42,000	38,322	35,900	35,900	35,900	35,900	-	0.0%
01-01-2-527	REPAIRS/MAINT - OFFICE EQUIP	6,600	8,000	8,258	6,600	7,600	7,600	6,600	-	0.0%
01-01-2-528	CENSUS EXPENSES	-	-	-	-	-	-	-	-	
01-01-2-529	PROFESSIONAL SERVICES	59,000	150,000	139,941	36,400	44,400	44,400	42,900	6,500	17.9%
01-01-2-563	VEHICLE LEASES	-	-	-	-	-	-	4,038	4,038	
01-01-2-583	SEMINARS & TRAINING	15,000	15,000	11,598	16,800	16,800	16,800	17,300	500	3.0%
01-01-2-587	REPAIRS/MAINT - BUILDING	43,000	38,500	17,615	29,800	44,995	44,995	29,300	(500)	-1.7%
01-01-2-625	LANDSCAPE SERVICE	5,500	12,000	10,226	5,500	7,500	7,500	5,500	-	0.0%
01-01-2-900	AUDITING SERVICES	22,000	24,500	24,100	25,300	25,300	25,300	25,300	-	0.0%
							-			
	CONTRACTUAL SERVICES	**$ 539,600**	**$ 752,800**	**$ 711,283**	**$ 602,800**	**$ 1,222,895**	**$ 1,222,895**	**$ 725,558**	**$ 122,758**	**20.4%**
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01-01-3-530	OFFICE SUPPLIES & POSTAGE	8,500	15,000	15,247	8,500	8,500	8,500	9,000	500	5.9%
01-01-3-590	GAS, OIL, ETC.	100	100	-	100	100	100	100	-	0.0%
01-01-3-594	JANITORIAL SUPPLIES	2,000	2,500	2,500	2,000	2,000	2,000	2,000	-	0.0%
							-			
	COMMODITIES	**$ 10,600**	**$ 17,600**	**$ 17,747**	**$ 10,600**	**$ 10,600**	**$ 10,600**	**$ 11,100**	**$ 500**	**4.7%**
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							-			
01-01-4-540	ECONOMIC DEVELOPMENT SERVICES	11,600	14,000	13,766	11,600	31,600	31,600	11,600	-	0.0%
01-01-4-541	MISCELLANEOUS EXPENSES	13,500	26,500	27,607	16,000	24,500	24,500	22,000	6,000	37.5%
01-01-4-542	TRANSFER TO OTHER FUNDS	161,000	196,100	196,100	259,900	189,900	189,900	125,000	(134,900)	-51.9%
01-01-4-543	RENT EXPENSE	-	-	-	-	-	-	-	-	
01-01-4-545	SALES TAX REBATE	916,500	800,000	653,490	780,000	679,000	679,000	675,000	(105,000)	-13.5%
01-01-4-547	BAD DEBT EXPENSE	-	-	-	-	-	-	-	-	
							-			
	OTHER EXPENSE	**$ 1,102,600**	**$ 1,036,600**	**$ 890,963**	**$ 1,067,500**	**$ 925,000**	**$ 925,000**	**$ 833,600**	**$ (233,900)**	**-21.9%**
							-			
01-01-5-550	PURCHASE EQUIPMENT	1,000	200	609	31,000	16,000	16,000	11,950	(19,050)	-61.5%
01-01-5-552	VILLAGE BUILDING/GROUND IMPROV	-	-	-	-	-	-	-	-	
01-01-5-670	DATA PROCESSING EQUIPMENT	-	800	1,751	5,000	6,600	6,600	5,000	-	
							-		-	
	CAPITAL OUTLAY	**$ 1,000**	**$ 1,000**	**$ 2,360**	**$ 36,000**	**$ 22,600**	**$ 22,600**	**$ 16,950**	**$ (19,050)**	**-52.9%**
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	TOTAL ADMIN & GENERAL	**$ 1,982,900**	**$ 2,137,100**	**$ 1,945,758**	**$ 2,071,900**	**$ 2,529,095**	**$ 2,529,095**	**$ 1,977,520**	**$ (94,380)**	**-4.6%**
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VILLAGE OF MINOOKA
GENERAL FUND
BUDGET YEAR 2026

Street & Alley							-		-	
							-		-	
01-02-1-500	SALARY EXPENSE	371,700	360,000	348,875	424,100	390,000	390,000	387,014	(37,086)	-8.7%
01-02-1-501	OVERTIME SALARY	15,000	20,000	18,341	15,000	15,000	15,000	15,000	-	0.0%
01-02-1-502	EMPLOYEE GROUP INSURANCE	66,900	95,000	94,317	82,800	110,000	110,000	80,881	(1,919)	-2.3%
01-02-1-505	VILLAGE HSA CONTRIBUTION	-	-	-	-	-	-	-	-	
01-02-1-700	SOCIAL SECURITY	23,000	23,000	21,849	26,300	26,300	26,300	24,036	(2,264)	-8.6%
01-02-1-701	MEDICARE	6,400	6,400	5,110	7,100	7,100	7,100	6,442	(658)	-9.3%
01-02-1-702	IMRF	16,000	16,000	17,153	19,500	19,500	19,500	17,507	(1,993)	-10.2%
	PERSONAL	**$ 499,000**	**$ 520,400**	**$ 505,644**	**$ 574,800**	**$ 567,900**	**$ 567,900**	**$ 530,880**	**$ (43,920)**	**-7.6%**
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							-			
01-02-2-510	LEGAL SERVICES	-	-	-	-	-	-	-		
01-02-2-511	DATA PROCESSING SERVICES/TRAIN	20,400	20,400	22,801	20,400	20,400	20,400	20,400	-	0.0%
01-02-2-512	ENGINEERING SERVICES	177,000	260,000	263,859	946,050	433,050	433,050	486,050	(460,000)	-48.6%
01-02-2-513	INSURANCE/COMMERCIAL	34,700	40,000	37,285	34,700	51,000	51,000	52,800	18,100	52.2%
01-02-2-517	PRINTING AND PUBLICATION	3,100	2,500	3,063	3,100	3,100	3,100	3,100	-	0.0%
01-02-2-518	ASSOCIATION DUES/MTG EXPENSES	500	500	175	500	1,500	1,500	500	-	0.0%
01-02-2-519	TELEPHONE/COMMUNICATIONS	7,400	7,400	6,828	7,400	7,400	7,400	7,780	380	5.1%
01-02-2-520	ELECTRICITY (STREET LIGHTING)	80,000	100,000	109,806	100,000	112,000	112,000	120,000	20,000	20.0%
01-02-2-521	HEATING	5,500	5,500	5,647	5,500	8,500	8,500	6,500	1,000	18.2%
01-02-2-523	JANITORIAL SERVICES	3,700	3,700	3,359	3,700	3,700	3,700	3,700	-	0.0%
01-02-2-524	UNEMPLOYMENT INSURANCE	600	800	716	600	600	600	600	-	0.0%
01-02-2-525	WATER AND SEWER	300	1,700	1,630	300	1,200	1,200	1,200	900	300.0%
01-02-2-527	REPAIRS/MAINT - OFFICE EQUIP	1,800	1,500	1,637	1,800	1,800	1,800	1,800	-	0.0%
01-02-2-529	PROFESSIONAL SERVICES	7,500	7,500	368	7,500	6,000	6,000	37,500	30,000	400.0%
01-02-2-560	REPAIRS/MAINT - RADIO EQUIPT	-	-	-	-	-	-		-	
01-02-2-561	REPAIRS/MAINT - VEHICLES	75,000	75,000	84,414	55,000	70,000	70,000	51,000	(4,000)	-7.3%
01-02-2-562	REPAIRS/MAINT - STREET & ALLEY	287,500	322,500	303,055	451,000	216,000	216,000	294,400	(156,600)	-34.7%
01-02-2-563	VEHICLE LEASES	7,000	40,000	42,190	14,000	35,000	35,000	45,000	31,000	221.4%
01-02-2-570	TREE TRIMMING AND REMOVAL	166,000	232,000	212,368	125,000	151,500	151,500	130,000	5,000	4.0%
01-02-2-571	SNOW REMOVAL	70,000	70,000	53,070	70,000	64,000	64,000	70,000	-	0.0%
01-02-2-572	STREET & ALLEY CLEANING	19,700	27,700	28,417	19,700	29,200	29,200	42,450	22,750	115.5%
01-02-2-580	STORM SEWER MAINT & UPGRADE	116,500	16,500	11,989	21,500	21,500	21,500	16,500	(5,000)	-23.3%
01-02-2-582	EQUIPMENT RENTAL	10,000	10,000	8,556	10,000	10,000	10,000	10,000	-	0.0%
01-02-2-583	SEMINARS & TRAINING	8,600	8,600	7,858	8,600	8,600	8,600	8,320	(280)	-3.3%
01-02-2-584	DETENTION POND MAINTENANCE	35,500	35,500	35,926	35,500	35,500	35,500	51,500	16,000	45.1%
01-02-2-585	UNIFORM SERVICES	2,900	2,900	4,414	3,650	3,650	3,650	2,550	(1,100)	-30.1%
01-02-2-586	REPAIRS/MAINT - STREET LIGHTS	89,100	160,000	170,152	133,300	164,800	164,800	30,300	(103,000)	-77.3%
01-02-2-587	REPAIRS/MAINT - BUILDING	5,000	16,000	25,218	15,800	26,800	26,800	20,200	4,400	27.8%
01-02-2-589	J.U.L.I.E. LOCATES	18,900	18,900	17,247	18,900	18,900	18,900	20,900	2,000	10.6%
01-02-2-600	MOSQUITO ABATEMENT	28,500	26,600	33,026	28,500	28,500	28,500	28,500	-	0.0%
01-02-2-625	LANDSCAPE SERVICE	91,000	91,000	79,329	93,000	93,000	93,000	99,000	6,000	6.5%
01-02-2-650	NPDES PERMIT FEES	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	0.0%
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	CONTRACTUAL SERVICES	**$ 1,374,700**	**$ 1,605,700**	**$ 1,575,404**	**$ 2,236,000**	**$ 1,628,200**	**$ 1,628,200**	**$ 1,663,550**	**$ (572,450)**	**-25.6%**
							-		-	
01-02-3-530	OFFICE SUPPLIES & POSTAGE	1,700	1,700	1,251	1,700	1,700	1,700	1,700	-	0.0%
01-02-3-590	GAS, OIL, ETC.	25,000	20,000	18,713	25,000	25,000	25,000	25,000	-	0.0%
01-02-3-591	STREET & REGULATORY SIGNS	58,000	95,000	90,271	132,500	72,500	72,500	7,500	(125,000)	-94.3%
01-02-3-593	DEICING MATERIALS	70,400	70,400	73,855	94,000	94,000	94,000	94,500	500	0.5%
01-02-3-594	JANITORIAL SUPPLIES	3,000	3,000	1,977	3,000	3,000	3,000	3,000	-	0.0%
01-02-3-596	HERBICIDES	2,500	6,500	5,647	2,500	5,000	5,000	5,000	2,500	100.0%
01-02-3-597	SAFETY EQUIPMENT & MISC TOOLS	7,500	7,500	9,792	7,500	7,500	7,500	7,500	-	0.0%
01-02-3-598	STORM SEWER PIPE & ACCESSORIES	-	-	-	-		-	-	-	
01-02-3-600	TREES, ASPHALT, CONCRETE, GRAV	80,000	110,000	104,254	94,700	98,700	98,700	98,550	3,850	4.1%
	COMMODITIES	**$ 248,100**	**$ 314,100**	**$ 305,760**	**$ 360,900**	**$ 307,400**	**$ 307,400**	**$ 242,750**	**$ (118,150)**	**-32.7%**
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01-02-4-541	MISCELLANEOUS EXPENSES	1,000	1,000	3,622	1,000	1,000	1,000	1,000	-	0.0%
01-02-4-542	TRANSFER TO OTHER FUNDS	250,000	250,000	250,000	155,000	232,000	232,000	107,500	(47,500)	-30.6%
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	OTHER EXPENSE	**$ 251,000**	**$ 251,000**	**$ 253,622**	**$ 156,000**	**$ 233,000**	**$ 233,000**	**$ 108,500**	**$ (47,500)**	**-30.4%**
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01-02-5-550	PURCHASE EQUIPMENT	14,400	14,400	15,262	3,200	34,000	34,000	19,400	16,200	506.3%
01-02-5-552	VILLAGE BUILDING/GROUND IMPROV	-	-	-	-	-	-	-	-	
01-02-5-592	STORM SEWER IMPROVEMENTS	-	-	-	-	-	-	-	-	
01-02-5-593	PURCHASE VEHICLE	-	-	-	-	-	-	-	-	
01-02-5-594	CONSTRUCTION/REPLACE SIDEWALKS	60,000	66,000	59,964	60,000	57,000	57,000	235,200	175,200	292.0%
01-02-5-595	PW BUILDING IMPROVEMENTS	-	-	-	-	-	-	-	-	
01-02-5-670	DATA PROCESSING EQUIPMENT	1,000	1,600	-	1,000	1,000	1,000	8,200	7,200	720.0%
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	CAPITAL OUTLAY	**$ 75,400**	**$ 82,000**	**$ 75,226**	**$ 64,200**	**$ 92,000**	**$ 92,000**	**$ 262,800**	**$ 198,600**	**309.3%**
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	TOTAL STREET & ALLEY	**$ 2,448,200**	**$ 2,773,200**	**$ 2,715,656**	**$ 3,391,900**	**$ 2,828,500**	**$ 2,828,500**	**$ 2,808,480**	**$ (583,420)**	**-17.2%**
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							-			
Police Department							-			
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01-03-1-500	SALARY EXPENSE	2,181,100	2,181,100	2,130,800	2,497,200	2,420,000	2,420,000	2,801,100	303,900	12.2%
01-03-1-501	OVERTIME SALARY	60,000	80,000	79,415	60,000	90,000	90,000	45,430	(14,570)	-24.3%
01-03-1-502	EMPLOYEE GROUP INSURANCE	207,900	260,000	271,250	244,300	362,000	362,000	329,350	85,050	34.8%
01-03-1-503	OVERTIME REIMBURSED	35,000	35,000	-	35,000	35,000	35,000	35,000	-	0.0%
01-03-1-509	POLICE HOLIDAY PAY	98,300	98,300	60,752	98,300	75,000	75,000	98,300	-	0.0%
01-03-1-700	SOCIAL SECURITY	142,900	142,900	124,898	154,900	145,000	145,000	179,815	24,915	16.1%
01-03-1-701	MEDICARE	33,500	33,500	29,210	36,300	36,300	36,300	42,105	5,805	16.0%
01-03-1-702	IMRF	10,100	10,100	10,030	10,900	10,900	10,900	11,700	800	7.3%
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VILLAGE OF MINOOKA
GENERAL FUND
BUDGET YEAR 2026

	PERSONAL	**$ 2,768,800**	**$ 2,840,900**	**$ 2,706,356**	**$ 3,136,900**	**$ 3,174,200**	**$ 3,174,200**	**$ 3,542,800**	**$ 405,900**	**12.9%**
							-		-	
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01-03-2-510	LEGAL SERVICES	6,300	6,300	4,764	7,800	6,300	6,300	7,800	-	0.0%
01-03-2-511	DATA PROCESSING SERVICES/TRAIN	57,900	57,900	58,411	75,100	57,900	57,900	84,045	8,945	11.9%
01-03-2-513	INSURANCE/COMMERCIAL	60,600	80,000	79,947	68,000	80,000	80,000	81,600	13,600	20.0%
01-03-2-517	PRINTING AND PUBLICATION	6,000	6,000	4,174	6,500	6,000	6,000	11,000	4,500	69.2%
01-03-2-518	ASSOCIATION DUES/MTG EXPENSES	17,000	17,000	12,863	17,000	17,000	17,000	20,375	3,375	19.9%
01-03-2-519	TELEPHONE/COMMUNICATIONS	17,800	17,800	21,432	22,200	17,800	17,800	26,720	4,520	20.4%
01-03-2-520	ELECTRICITY	-	-	-	-	-	-	-	-	
01-03-2-521	HEATING	1,200	1,200	1,108	1,200	1,200	1,200	1,200	-	0.0%
01-03-2-523	JANITORIAL SERVICES	16,000	16,000	14,649	16,000	16,000	16,000	16,000	-	0.0%
01-03-2-524	UNEMPLOYMENT INSURANCE	3,200	3,200	3,077	3,200	3,200	3,200	3,200	-	0.0%
01-03-2-525	WATER AND SEWER	200	200	370	300	200	200	300	-	0.0%
01-03-2-527	REPAIRS/MAINT - OFFICE EQUIP	5,300	5,300	8,255	7,150	5,300	5,300	7,150	-	0.0%
01-03-2-529	PROFESSIONAL SERVICES	206,100	206,100	23,547	200,800	206,100	206,100	246,800	46,000	22.9%
01-03-2-560	REPAIRS/MAINT - RADIO EQUIP	6,200	6,200	1,480	6,200	6,200	6,200	6,200	-	0.0%
01-03-2-561	REPAIRS/MAINT - VEHICLES	54,000	54,000	52,686	44,000	54,000	54,000	38,000	(6,000)	-13.6%
01-03-2-563	VEHICLE LEASES	73,000	115,000	124,595	102,000	115,000	115,000	160,000	58,000	56.9%
01-03-2-567	POLICE COMMISSION	3,600	3,600	2,035	26,680	3,600	3,600	7,260	(19,420)	-72.8%
01-03-2-581	COMMUNITY RELATIONS	21,500	21,500	23,824	28,500	21,500	21,500	36,650	8,150	28.6%
01-03-2-582	JAIL OPERATION/MAINTENANCE	1,600	1,600	-	1,600	1,600	1,600	1,600	-	0.0%
01-03-2-583	SEMINARS & TRAINING	44,000	44,000	31,380	45,700	44,000	44,000	42,200	(3,500)	-7.7%
01-03-2-584	DO NOT USE	-	-	-	-	-	-	-	-	
01-03-2-585	UNIFORM SERVICES	26,000	26,000	20,470	26,000	26,000	26,000	28,500	2,500	9.6%
01-03-2-586	GANG & DRUG EXPENSES	-	-	-	-	-	-	-	-	
01-03-2-587	REPAIRS/MAINT - BUILDING	33,200	33,200	33,883	18,200	33,200	33,200	18,200	-	0.0%
01-03-2-590	MEDICAL EXPENSES	8,300	8,300	6,527	7,730	8,300	8,300	14,300	6,570	85.0%
01-03-2-597	GRUNDY COUNTY ANIMAL SERVICE	8,200	8,200	6,426	6,740	8,200	8,200	6,740	-	0.0%
01-03-2-600	EMA EXPENSE	13,000	13,000	5,197	13,000	13,000	13,000	28,000	15,000	115.4%
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	CONTRACTUAL SERVICES	**$ 690,200**	**$ 751,600**	**$ 541,100**	**$ 751,600**	**$ 751,600**	**$ 751,600**	**$ 893,840**	**$ 142,240**	**18.9%**
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01-03-3-530	OFFICE SUPPLIES & POSTAGE	8,000	8,000	10,324	8,000	8,000	8,000	8,100	100	1.3%
01-03-3-590	GAS, OIL, ETC.	60,000	60,000	62,037	60,000	60,000	60,000	60,000	-	0.0%
01-03-3-594	JANITORIAL SUPPLIES	1,300	1,300	1,489	1,300	1,300	1,300	1,300	-	0.0%
01-03-3-596	SUPPLIES	-	-	-	-	-	-	10,600	10,600	0.0%
01-03-3-598	INVESTIGATIONS	3,800	3,800	1,611	3,800	5,100	5,100	9,680	5,880	154.7%
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	COMMODITIES	**$ 73,100**	**$ 73,100**	**$ 75,460**	**$ 73,100**	**$ 74,400**	**$ 74,400**	**$ 89,680**	**$ 16,580**	
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01-03-4-541	MISCELLANEOUS EXPENSES	3,800	3,800	2,127	3,800	3,800	3,800	3,800	-	0.0%
01-03-4-542	TRANSFER TO OTHER FUNDS	-	-	-	-	-	-	$ -	-	
	OTHER EXPENSE	**$ 3,800**	**$ 3,800**	**$ 2,127**	**$ 3,800**	**$ 3,800**	**$ 3,800**	**$ 3,800**	**$ -**	**0.0%**
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VILLAGE OF MINOOKA
GENERAL FUND
BUDGET YEAR 2026

01-03-5-550	PURCHASE EQUIPMENT	308,600	308,600	308,216	59,500	59,500	59,500	73,550	14,050	23.6%
01-03-5-552	VILLAGE BUILDING/GROUND IMPROV	-	-	-	-	-	-	-	-	
01-03-5-593	PURCHASE VEHICLE	-	-	-	-	-	-	-	-	
01-03-5-670	DATA PROCESSING EQUIPMENT	24,000	24,000	14,460	14,000	14,000	14,000	14,000	-	0.0%
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	CAPITAL OUTLAY	**$ 332,600**	**$ 332,600**	**$ 322,675**	**$ 73,500**	**$ 73,500**	**$ 73,500**	**$ 87,550**	**$ 14,050**	**19.1%**
							-		-	
	TOTAL POLICE DEPARTMENT	**$ 3,868,500**	**$ 4,002,000**	**$ 3,647,718**	**$ 4,038,900**	**$ 4,077,500**	**$ 4,077,500**	**$ 4,617,670**	**$ 578,770**	**14.3%**
							-			
PARKS & RECREATION							-			
							-			
01-05-1-500	SALARY EXPENSE	280,800	280,800	204,462	414,000	320,000	320,000	404,350	(9,650)	-2.3%
01-05-1-501	OVERTIME SALARY	5,000	5,000	3,115	5,000	8,000	8,000	5,000	-	0.0%
01-05-1-502	EMPLOYEE GROUP INSURANCE	41,600	41,600	42,817	75,900	75,900	75,900	67,365	(8,535)	-11.2%
01-05-1-700	SOCIAL SECURITY	16,100	16,100	12,417	24,500	22,000	22,000	23,775	(725)	-3.0%
01-05-1-701	MEDICARE	3,800	3,800	2,904	5,000	5,000	5,000	4,070	(930)	-18.6%
01-05-1-702	IMRF	10,400	10,400	7,872	16,600	14,000	14,000	16,750	150	0.9%
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	PERSONAL	**$ 357,700**	**$ 357,700**	**$ 273,587**	**$ 541,000**	**$ 444,900**	**$ 444,900**	521,310	**$ (19,690)**	**-3.6%**
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01-05-2-510	LEGAL SERVICES	-	-	-	-	-	-	-	-	
01-05-2-511	DATA PROCESSING SERVICES/TRAIN	6,600	22,000	19,602	6,600	9,000	9,000	11,000	4,400	66.7%
01-05-2-512	ENGINEERING SERVICES	23,600	40,000	91,241	186,500	165,000	165,000	2,500	(184,000)	-98.7%
01-05-2-513	INSURANCE/COMMERCIAL	16,500	19,000	17,101	16,500	22,000	22,000	24,000	7,500	45.5%
01-05-2-517	PRINTING AND PUBLICATION	2,300	2,300	1,184	2,300	2,300	2,300	2,300	-	0.0%
01-05-2-518	ASSOCIATION DUES/MTG EXPENSES	500	500	266	500	500	500	500	-	0.0%
01-05-2-519	TELEPHONE/COMMUNICATIONS	2,400	2,900	3,011	2,400	2,400	2,400	5,620	3,220	134.2%
01-05-2-520	ELECTRICITY	2,900	6,000	5,979	2,900	4,000	4,000	7,000	4,100	141.4%
01-05-2-521	HEATING	4,500	4,500	4,647	4,500	4,500	4,500	4,500	-	0.0%
01-05-2-523	JANITORIAL SERVICES	1,300	3,300	2,885	1,300	5,300	5,300	6,350	5,050	388.5%
01-05-2-524	UNEMPLOYMENT INSURANCE	500	500	636	500	500	500	500	-	0.0%
01-05-2-525	WATER AND SEWER	23,700	33,700	34,333	26,000	42,000	42,000	52,000	26,000	100.0%
01-05-2-527	REPAIRS/MAINT - OFFICE EQUIP	1,200	1,200	1,395	1,200	1,200	1,200	1,200	-	0.0%
01-05-2-529	PROFESSIONAL SERVICES	500	50,000	51,578	500	12,500	12,500	15,800	15,300	3060.0%
01-05-2-561	REPAIRS/MAINT - VEHICLES	11,000	11,000	873	11,000	6,000	6,000	6,000	(5,000)	-45.5%
01-05-2-563	VEHICLE LEASES	1,000	5,000	5,172	1,000	5,000	5,000	5,000	4,000	400.0%
01-05-2-582	EQUIPMENT RENTAL	7,700	7,700	1,839	4,900	9,900	9,900	9,900	5,000	102.0%
01-05-2-583	SEMINARS & TRAINING	3,400	3,400	2,823	3,400	3,400	3,400	4,280	880	25.9%
01-05-2-585	UNIFORM SERVICES	2,600	2,600	3,456	4,400	4,400	4,400	7,430	3,030	68.9%
01-05-2-610	MAINT OF PARK FACILITIES	221,900	171,900	173,310	14,500	35,000	35,000	20,000	5,500	37.9%
01-05-2-620	PARK/RECREATION ACTIVITIES	35,600	35,600	25,170	43,600	48,000	48,000	37,100	(6,500)	-14.9%
01-05-2-621	SUMMER CAMP EXPENDITURES	10,000	36,000	36,784	33,000	33,000	33,000	33,000	-	0.0%
01-05-2-625	LANDSCAPE SERVICE	163,900	163,900	159,873	205,000	205,000	205,000	212,540	7,540	3.7%
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	CONTRACTUAL SERVICES	**$ 543,600**	**$ 623,000**	**$ 643,157**	**$ 572,500**	**$ 620,900**	**$ 620,900**	**$ 468,520**	**$ (103,980)**	**-18.2%**
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VILLAGE OF MINOOKA
GENERAL FUND
BUDGET YEAR 2026

01-05-3-530	OFFICE SUPPLIES & POSTAGE	800	800	1,262	800	800	800	800	-	0.0%
01-05-3-590	GAS, OIL, ETC.	2,800	3,000	2,221	2,800	2,800	2,800	3,500	700	25.0%
01-05-3-594	JANITORIAL SUPPLIES	3,000	3,000	5,071	4,000	4,000	4,000	5,000	1,000	25.0%
01-05-3-596	HERBICIDES	1,000	1,000	1,130	11,000	11,000	11,000	11,000	-	0.0%
01-05-3-597	SAFETY EQUIPMENT & MISC TOOLS	5,000	5,000	7,595	5,000	5,000	5,000	6,000	1,000	20.0%
01-05-3-598	PARK SUPPLIES	1,000	11,000	4,623	1,000	1,000	1,000	1,000	-	0.0%
01-05-3-600	DNU - JANITORIAL SUPPLIES	-	-	10	-	-	-	-	-	
01-05-3-610	LANDSCAPE COMMODITIES	16,000	16,000	-	18,000	33,000	33,000	33,000	15,000	83.3%
							-		-	
	COMMODITIES	**$ 29,600**	**$ 39,800**	**$ 21,911**	**$ 42,600**	**$ 57,600**	**$ 57,600**	60,300	**$ 17,700**	**41.5%**
							-		-	
01-05-4-541	MISCELLANEOUS EXPENSES	600	1,600	1,523	600	600	600	600	-	0.0%
01-05-4-542	TRANSFER TO OTHER FUNDS	-	-	-	-	-	-	$ -	-	
							-		-	
	OTHER EXPENSE	**$ 600**	**$ 1,600**	**$ 1,523**	**$ 600**	**$ 600**	**$ 600**	600	**$ -**	**0.0%**
							-		-	
01-05-5-550	PURCHASE EQUIPMENT	68,600	74,600	69,968	13,300	75,800	75,800	70,000	56,700	426.3%
01-05-5-552	VILLAGE BUILDING/GROUND IMPROV	-	-	-	52,500	-	-	5,000	(47,500)	
01-05-5-593	PURCHASE VEHICLE	-	-	-	-	-	-	-	-	
01-05-5-670	DATA PROCESSING EQUIPMENT	-	-	-	-	-	-	-	-	
							-		-	
	CAPITAL OUTLAY	**$ 68,600**	**$ 74,600**	**$ 69,968**	**$ 65,800**	**$ 75,800**	**$ 75,800**	**$ 75,000**	**$ 9,200**	**14.0%**
							-		-	
	TOTAL PARKS & RECREATION	**$ 1,000,100**	**$ 1,096,700**	**$ 1,010,147**	**$ 1,222,500**	**$ 1,199,800**	**$ 1,199,800**	**$ 1,125,730**	**$ (96,770)**	**-7.9%**
							-		-	
Building Deparment							-		-	
							-		-	
01-08-1-500	SALARY EXPENSE	216,300	240,000	235,625	228,800	228,800	228,800	248,830	20,030	8.8%
01-08-1-501	OVERTIME SALARY	100	100	-	100	100	100	100	-	0.0%
01-08-1-502	EMPLOYEE GROUP INSURANCE	25,000	50,000	49,151	40,200	53,000	53,000	33,720	(6,480)	-16.1%
01-08-1-700	SOCIAL SECURITY	13,500	15,000	14,039	15,000	15,000	15,000	15,550	550	3.7%
01-08-1-701	MEDICARE	3,200	3,500	3,283	3,400	3,400	3,400	3,680	280	8.2%
01-08-1-702	IMRF	10,200	10,200	9,750	11,400	11,400	11,400	12,400	1,000	8.8%
							-			
	PERSONAL	**$ 268,300**	**$ 318,800**	**$ 311,848**	**$ 298,900**	**$ 311,700**	**$ 311,700**	**$ 314,280**	**$ 15,380**	**5.1%**
							-			
01-08-2-510	LEGAL SERVICES	-	20,000	19,158	-	-	-	-	-	
01-08-2-511	DATA PROCESSING SERVICES/TRAIN	2,700	5,500	5,003	2,700	4,000	4,000	2,700	-	0.0%
01-08-2-512	ENGINEERING SERVICES	4,000	25,000	41,502	4,000	56,000	56,000	60,000	56,000	1400.0%
01-08-2-513	INSURANCE/COMMERCIAL	11,400	12,500	12,540	12,000	16,500	16,500	16,800	4,800	40.0%
01-08-2-517	PRINTING AND PUBLICATION	300	300	201	300	300	300	300	-	0.0%
01-08-2-518	ASSOCIATION DUES/MTG EXPENSES	800	800	-	800	800	800	1,050	250	31.3%
01-08-2-519	TELEPHONE/COMMUNICATIONS	1,700	1,700	1,521	1,700	1,700	1,700	1,960	260	15.3%
01-08-2-521	HEATING	300	300	184	300	300	300	300	-	0.0%
01-08-2-523	JANITORIAL SERVICES	1,900	1,900	1,541	1,900	1,900	1,900	1,900	-	0.0%
01-08-2-524	UNEMPLOYMENT INSURANCE	400	400	424	400	400	400	400	-	0.0%

VILLAGE OF MINOOKA
GENERAL FUND
BUDGET YEAR 2026

01-08-2-525	WATER AND SEWER	100	100	46	100	100	100	100	-	0.0%
01-08-2-527	REPAIRS/MAINT - OFFICE EQUIP	800	800	1,146	800	800	800	800	-	0.0%
01-08-2-529	PROFESSIONAL SERVICES	-	100	5,482	-	4,000	4,000	60,850	60,850	
01-08-2-535	BUILDING INSPECTOR FEES	7,000	5,000	2,955	7,000	5,000	5,000	7,000	-	0.0%
01-08-2-536	PLUMBING INSPECTOR FEES	-	-	-	-	-	-	-	-	
01-08-2-555	PLAN REVIEW SERVICE	-	-	-	-	-	-	-	-	
01-08-2-561	REPAIRS/MAINT - VEHICLES	1,500	1,500	-	1,500	1,500	1,500	1,500	-	0.0%
01-08-2-563	VEHICLE LEASES	5,500	5,500	1,922	5,500	5,500	5,500	$ **5,500**	-	0.0%
01-08-2-583	SEMINARS & TRAINING	600	2,500	516	600	600	600	1,100	500	83.3%
							-		-	
	CONTRACTUAL SERVICES	$ **39,000**	$ **83,900**	$ **94,143**	$ **39,600**	$ **99,400**	$ **99,400**	162,260	$ **122,660**	**309.7%**
							-		-	
01-08-3-530	OFFICE SUPPLIES & POSTAGE	400	2,000	1,608	400	400	400	400	-	0.0%
01-08-3-535	BUILDING DEPT SUPPLIES	-	-	-	-	-	-	$ **-**	-	
01-08-3-590	GAS, OIL, ETC.	2,000	2,000	889	2,000	2,000	2,000	2,000	-	0.0%
							-		-	
	COMMODITIES	$ **2,400**	$ **4,000**	$ **2,497**	$ **2,400**	$ **2,400**	$ **2,400**	2,400	$ **-**	**0.0%**
							-		-	
01-08-4-541	MISCELLANEOUS EXPENSES	200	200	-	200	200	200	200	-	0.0%
01-08-4-542	TRANSFER TO OTHER FUNDS	-	-	-	-	-	-	$ **-**	-	
	OTHER EXPENSE	$ **200**	$ **200**	$ **-**	$ **200**	$ **200**	$ **200**	200	$ **-**	**0.0%**
							-		-	
01-08-5-550	PURCHASE EQUIPMENT	-	-	-	-	-	-	550	550	
01-08-5-670	DATA PROCESSING EQUIPMENT	-	100	-	-	100	100	-	-	
							-		-	
	CAPITAL OUTLAY	$ **-**	$ **100**	$ **-**	$ **-**	$ **-**	$ **100**	$ **550**	$ **550**	
							-		-	
	Total Building Expense	**309,900**	**407,000**	**408,489**	**341,100**	**413,700**	**413,800**	$ **479,690**	**138,590**	**40.6%**
							-			
							-			
	Total General Fund Expense	$ **9,609,600**	$ **10,416,000**	$ **9,727,767**	$ **11,066,300**	$ **11,048,595**	$ **11,048,695**	$ **11,009,090**	$ **(57,210)**	**-0.5%**
							-			
	General Fund Net Income (Loss)	$ **464,000**	$ **126,300**	$ **1,091,903**	$ **8,400**	$ **36,055**	$ **35,955**	$ **110,825**	$ **102,425**	**1219.3%**

ENTERPRISE FUNDS

VILLAGE OF MINOOKA
ENTERPRISE FUNDS
BUDGET YEAR 2026

Account		FY 2024			FY 2025			FY 2026	2025 to 2026	
Number	Description	Budget	Amended	Actual	Budget	Amended	Projected	Budget	Dollar	Percent
WATER AND SEWER FUND										
02-10-0-412	NEW WATER METERS	$ 8,700	$ 32,000	$ 27,242	$ 10,000	$ 16,000	$ 16,000	15,000	$ 5,000	50.0%
02-10-0-420	INTEREST INCOME	54,000	65,000	87,762	65,000	100,000	100,000	65,000	-	0.0%
02-10-0-430	MISCELLANEOUS INCOME	35,000	35,000	32,161	35,000	23,000	23,000	35,000	-	0.0%
02-10-0-438	FINANCE CHARGE INCOME	100	100	175	100	100	100	100	-	0.0%
02-10-0-450	WATER BILLING	1,915,000	2,025,000	1,972,776	2,437,200	2,587,200	2,587,200	2,927,000	489,800	20.1%
02-10-0-451	WATER BILLING PENALTY	23,400	38,400	42,832	44,000	44,000	44,000	50,000	6,000	13.6%
02-10-0-452	WATER BILLING ADJUSTMENTS	-	-	-	-	-	-	-	-	
02-10-0-454	PRIOR YEAR CARRYFORWARD	-	-	-	-	-	-	-	-	
02-10-0-455	INSPECTION FEES	2,200	5,000	5,880	3,000	5,000	5,000	3,000	-	0.0%
02-10-0-470	PROCEEDS FROM SALE OF PROPER	-	-	-	-	-	-	-	-	
							-		-	
	TOTAL WATER REVENUE	**$ 2,038,400**	**$ 2,200,500**	**$ 2,168,827**	**$ 2,594,300**	**$ 2,775,300**	**$ 2,775,300**	**$3,095,100**	**$ 500,800**	**19.3%**
									-	
02-20-0-450	SEWER BILLING	1,970,000	2,075,000	1,885,754	2,095,700	2,095,700	2,095,700	2,141,000	45,300	2.2%
02-20-0-451	SEWER BILLING PENALTY	26,400	30,000	26,238	32,000	32,000	32,000	32,500	500	1.6%
02-20-0-452	SEWER BILLING ADJUSTMENTS	-	-	-	-	-	-	-		
	TOTAL SEWER REVENUE	**$ 1,996,400**	**$ 2,105,000**	**$ 1,911,992**	**$ 2,127,700**	**$ 2,127,700**	**$ 2,127,700**	**$2,173,500**	**$ 45,800**	**2.2%**
	TOTAL REVENUE	**$ 4,034,800**	**$ 4,305,500**	**$ 4,080,819**	**$ 4,722,000**	**$ 4,903,000**	**$ 4,903,000**	**$5,268,600**	**$ 546,600**	**11.6%**
									-	
02-10-1-500	SALARY EXPENSE	348,300	348,300	321,861	372,400	372,400	372,400	390,370	17,970	4.8%
02-10-1-501	OVERTIME SALARY	10,000	16,000	18,859	10,000	16,000	16,000	16,000	6,000	60.0%
02-10-1-502	EMPLOYEE GROUP INSURANCE	48,100	48,100	60,540	58,700	79,000	79,000	64,840	6,140	10.5%
02-10-1-505	VILLAGE HSA CONTRIBUTION	-	-	-	-	-	-	-	-	
02-10-1-700	SOCIAL SECURITY	21,800	21,800	19,929	23,300	23,300	23,300	24,410	1,110	4.8%
02-10-1-701	MEDICARE	5,100	5,100	4,661	5,500	5,500	5,500	5,650	150	2.7%
02-10-1-702	IMRF	15,500	16,500	15,310	17,700	17,700	17,700	18,280	580	3.3%
									$0.00	
	PERSONAL SERVICES	**$ 448,800**	**$ 455,800**	**$ 441,160**	**$ 487,600**	**$ 513,900**	**$ 513,900**	**$519,550**	**$ 31,950**	**6.6%**
02-10-2-510	LEGAL SERVICES	-	10,000	25,445	10,000	12,500	12,500	15,000	5,000	
02-10-2-511	DATA PROCESSING SERVICES/TRAI	20,400	20,400	23,231	52,400	52,400	52,400	49,400	(3,000)	-5.7%
02-10-2-512	ENGINEERING SERVICES	206,800	228,300	108,324	3,000	3,000	3,000	122,000	119,000	3966.7%
02-10-2-513	INSURANCE/COMMERCIAL	34,400	34,400	37,126	34,400	48,000	48,000	52,800	18,400	53.5%
02-10-2-517	PRINTING AND PUBLICATION	3,200	3,200	3,015	3,200	3,200	3,200	3,200	-	0.0%
02-10-2-518	ASSOCIATION DUES/MTG EXPENSE	700	700	233	700	700	700	700	-	0.0%
02-10-2-519	TELEPHONE/COMMUNICATIONS	5,100	5,100	6,264	5,100	5,100	5,100	7,630	2,530	49.6%
02-10-2-520	ELECTRICITY	100,000	160,000	173,188	190,000	190,000	190,000	190,000	-	0.0%

VILLAGE OF MINOOKA
ENTERPRISE FUNDS
BUDGET YEAR 2026

02-10-2-521	HEATING	3,600	3,600	3,339	3,600	3,600	3,600	3,600	-	0.0%
02-10-2-523	JANITORIAL SERVICES	3,700	3,700	3,128	3,700	3,700	3,700	3,700	-	0.0%
02-10-2-524	UNEMPLOYMENT INSURANCE	600	600	563	600	600	600	600	-	0.0%
02-10-2-525	WATER AND SEWER	11,300	10,000	9,056	11,300	11,300	11,300	11,300	-	0.0%
02-10-2-526	PUBLIC RELATIONS	1,900	1,900	-	1,900	1,900	1,900	1,900	-	0.0%
02-10-2-527	REPAIRS/MAINT - OFFICE EQUIP	1,900	2,500	2,158	1,900	1,900	1,900	3,300	1,400	73.7%
02-10-2-529	PROFESSIONAL SERVICES	1,700	1,700	1,035	21,700	21,700	21,700	62,700	41,000	188.9%
02-10-2-560	UNUSED ACCOUNT	-	-	-	-	-	-	-	-	
02-10-2-561	REPAIRS/MAINT - VEHICLES	8,500	8,500	2,695	8,500	8,500	8,500	6,000	(2,500)	-29.4%
02-10-2-563	VEHICLE LEASES	4,000	22,000	20,691	22,000	22,000	22,000	22,000	-	0.0%
02-10-2-582	EQUIPMENT RENTAL	2,000	2,000	975	2,000	2,000	2,000	2,000	-	0.0%
02-10-2-583	SEMINARS & TRAINING	11,400	11,400	6,285	11,400	11,400	11,400	12,400	1,000	8.8%
02-10-2-585	UNIFORM SERVICES	2,200	2,200	2,335	2,500	2,500	2,500	4,370	1,870	74.8%
02-10-2-587	REPAIRS/MAINT - BUILDING	2,000	8,000	5,903	2,000	14,000	14,000	10,000	8,000	400.0%
02-10-2-589	J.U.L.I.E. LOCATES	17,200	17,200	15,397	17,200	17,200	17,200	19,200	2,000	11.6%
02-10-2-625	LANDSCAPE SERVICE	12,300	12,300	7,222	12,300	12,300	12,300	13,200	900	7.3%
02-10-2-650	REPAIRS/MAINT - METERS	126,400	126,400	116,693	126,400	26,400	26,400	6,400	(120,000)	-94.9%
02-10-2-651	REPAIRS/MAINT - WATER TANK	11,100	11,100	7,622	11,100	11,100	11,100	19,100	8,000	72.1%
02-10-2-652	REPAIRS/MAINT - WATERWORKS S	10,000	22,000	26,467	10,000	45,000	45,000	65,000	55,000	550.0%
02-10-2-654	LABORATORY SERVICE	16,000	16,000	15,700	16,000	16,000	16,000	16,000	-	0.0%
02-10-2-660	REPAIRS/MAINT - WELLS	37,700	37,700	52,639	71,500	71,500	71,500	15,000	(56,500)	-79.0%
	CONTRACTUAL SERVICES	**$ 656,100**	**$ 782,900**	**$ 676,731**	**$ 656,400**	**$ 619,500**	**$ 619,500**	**$738,500**	**$ 82,100**	**12.5%**
02-10-3-530	OFFICE SUPPLIES & POSTAGE	8,500	8,500	9,577	8,500	10,000	10,000	8,500	-	0.0%
02-10-3-532	CHEMICAL ADDITIVES	111,000	111,000	106,667	111,000	111,000	111,000	130,820	19,820	17.9%
02-10-3-533	LABORATORY SUPPLIES	3,500	3,500	3,172	3,500	3,500	3,500	3,500	-	0.0%
02-10-3-590	GAS, OIL, ETC.	12,500	12,500	7,790	12,500	12,500	12,500	10,000	(2,500)	-20.0%
02-10-3-594	JANITORIAL SUPPLIES	1,500	1,500	801	1,500	1,500	1,500	1,500	-	0.0%
02-10-3-595	OPERATING SUPPLIES	-	-	-	-	-	-	-	-	
02-10-3-597	SAFETY EQUIPMENT & MISC TOOL	4,500	4,500	3,624	4,500	4,500	4,500	4,500	-	0.0%
02-10-3-600	TREES, ASPHALT, CONCRETE, GRAV	3,500	3,500	1,343	3,500	3,500	3,500	3,500	-	0.0%
	COMMODITIES	**$ 145,000**	**$ 145,000**	**$ 132,975**	**$ 145,000**	**$ 146,500**	**$ 146,500**	**$162,320**	**$ 17,320**	**11.9%**
02-10-4-541	MISCELLANEOUS EXPENSES	900	900	2,605	900	900	900	900	-	0.0%
02-10-4-542	TRANSFER TO OTHER FUNDS	350,000	540,550	540,550	850,000	950,000	950,000	1,212,500	362,500	42.6%
02-10-4-547	BAD DEBT EXPENSE	2,000	2,000	-	2,000	2,000	2,000	2,000	-	0.0%
02-10-4-548	INTEREST EXPENSE	-	-	-	-	-	-	-	-	
02-10-4-820	TRANSFER TO DEBT SERVICE FUND	332,100	332,100	332,100	332,100	332,100	332,100	355,000	22,900	6.9%
02-10-4-980	GAIN/LOSS ON DISPOSAL	-	-	-	-	-	-	-	-	
	OTHER EXPENSE	**$ 685,000**	**$ 875,550**	**$ 875,255**	**$ 1,185,000**	**$ 1,285,000**	**$ 1,285,000**	**$1,570,400**	**$ 385,400**	**32.5%**

VILLAGE OF MINOOKA
ENTERPRISE FUNDS
BUDGET YEAR 2026

02-10-5-550	PURCHASE EQUIPMENT	50,900	85,250	74,166	33,500	84,500	84,500	4,050	(29,450)	-87.9%
02-10-5-551	FIRE HYDRANTS	3,300	3,300	3,300	3,300	3,300	3,300	3,300	-	0.0%
02-10-5-552	VILLAGE BUILDING/GROUND IMPR	-	-	-	36,000	-	-	-	(36,000)	
02-10-5-593	PURCHASE VEHICLE	-	-	-	-	-	-	-	-	
02-10-5-670	DATA PROCESSING EQUIPMENT	-	-	-	-	1,000	1,000	11,500	11,500	
02-10-5-671	PURCHASE OF METERS	121,900	121,900	95,860	47,200	47,200	47,200	16,320	(30,880)	-65.4%
02-10-5-672	PURCHASE NEW METERS	-	-	-	-	-	-	-	-	
									$0.00	
	CAPITAL OUTLAY	**$ 176,100**	**$ 210,450**	**$ 173,326**	**$ 120,000**	**$ 136,000**	**$ 136,000**	**$35,170**	**$ (84,830)**	**-70.7%**
									$0.00	
	TOTAL WATER DEPARTMENT	**$ 2,111,000**	**$ 2,469,700**	**$ 2,299,446**	**$ 2,594,000**	**$ 2,700,900**	**$ 2,700,900**	**$3,025,940**	**$ 431,940**	
									$0.00	
02-20-1-500	SALARY EXPENSE	344,200	344,200	337,844	364,600	364,600	364,600	384,810	20,210	5.5%
02-20-1-501	OVERTIME SALARY	10,000	10,000	7,560	10,000	10,000	10,000	10,000	-	0.0%
02-20-1-502	EMPLOYEE GROUP INSURANCE	48,100	48,100	60,272	55,900	72,000	72,000	56,680	780	1.4%
02-20-1-505	VILLAGE HSA CONTRIBUTION	-	-	-	-	-	-	-	-	
02-20-1-700	SOCIAL SECURITY	21,500	21,500	19,534	22,800	22,800	22,800	24,040	1,240	5.4%
02-20-1-701	MEDICARE	4,200	4,200	4,568	4,500	4,500	4,500	4,710	210	4.7%
02-20-1-702	IMRF	15,200	15,200	14,974	16,900	16,900	16,900	17,870	970	5.7%
									$0.00	
	PERSONAL SERVICES	**$ 443,200**	**$ 443,200**	**$ 444,752**	**$ 474,700**	**$ 490,800**	**$ 490,800**	**$498,110**	**$ 23,410**	**4.9%**
									$0.00	
02-20-2-510	LEGAL SERVICES	-	-	-	-	-	-	-	-	
02-20-2-511	DATA PROCESSING SERVICES/TRAI	20,500	20,500	22,825	20,500	25,000	25,000	24,000	3,500	17.1%
02-20-2-512	ENGINEERING SERVICES	591,500	591,500	72,969	487,000	327,000	327,000	80,000	(407,000)	-83.6%
02-20-2-513	INSURANCE/COMMERCIAL	34,400	34,400	37,414	34,400	44,000	44,000	52,800	18,400	53.5%
02-20-2-517	PRINTING AND PUBLICATION	3,100	3,100	2,370	3,100	3,100	3,100	3,100	-	0.0%
02-20-2-518	ASSOCIATION DUES/MTG EXPENSE	500	500	240	500	500	500	500	-	0.0%
02-20-2-519	TELEPHONE/COMMUNICATIONS	8,000	8,000	8,844	8,000	8,000	8,000	12,200	4,200	52.5%
02-20-2-520	ELECTRICITY	90,000	90,000	110,986	135,000	165,000	165,000	200,000	65,000	48.1%
02-20-2-521	HEATING	4,500	4,500	3,808	4,500	4,500	4,500	4,500	-	0.0%
02-20-2-523	JANITORIAL SERVICES	3,700	3,700	3,128	3,700	3,700	3,700	3,700	-	0.0%
02-20-2-524	UNEMPLOYMENT INSURANCE	600	600	582	600	600	600	600	-	0.0%
02-20-2-525	WATER AND SEWER	4,600	4,600	10,323	4,600	9,600	9,600	10,500	5,900	128.3%
02-20-2-527	REPAIRS/MAINT - OFFICE EQUIP	1,800	1,800	2,088	1,800	2,500	2,500	2,800	1,000	55.6%
02-20-2-529	PROFESSIONAL SERVICES	1,600	1,600	1,035	1,600	5,100	5,100	2,500	900	56.3%
02-20-2-560	UNUSED ACCOUNT	-	-	-	-	-	-	-	-	
02-20-2-561	REPAIRS/MAINT - VEHICLES	15,500	25,500	19,904	16,700	16,700	16,700	11,700	(5,000)	-29.9%
02-20-2-563	VEHICLE LEASES	7,500	42,500	39,083	42,500	42,500	42,500	42,500	-	0.0%
02-20-2-582	EQUIPMENT RENTAL	2,000	2,000	2,175	2,000	2,000	2,000	2,000	-	0.0%
02-20-2-583	SEMINARS & TRAINING	9,600	9,600	7,251	9,600	9,600	9,600	13,620	4,020	41.9%
02-20-2-585	UNIFORM SERVICES	2,300	2,300	2,564	2,500	2,500	2,500	4,450	1,950	78.0%
02-20-2-587	REPAIRS/MAINT - BUILDING	3,500	5,500	4,179	3,500	3,500	3,500	3,500	-	0.0%
02-20-2-589	J.U.L.I.E. LOCATES	18,500	18,500	15,397	18,500	18,500	18,500	20,500	2,000	10.8%
02-20-2-625	LANDSCAPE SERVICE	4,300	4,300	1,964	4,300	4,300	4,300	4,400	100	2.3%

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02-20-2-650	NPDES PERMIT FEES	17,500	17,500	17,500	17,500	17,500	17,500	17,500	-	0.0%
02-20-2-654	LABORATORY SERVICE	10,000	10,000	7,988	10,000	10,000	10,000	10,000	-	0.0%
02-20-2-685	REPAIRS/MAINT - SANISEWER SYS	24,000	49,000	85,973	295,700	105,700	105,700	29,000	(266,700)	-90.2%
02-20-2-686	SLUDGE HAULING	30,000	30,000	18,118	45,000	100,000	100,000	62,850	17,850	39.7%
02-20-2-687	REPAIRS/MAINT - WWTP	57,000	57,000	116,324	47,800	80,000	80,000	35,000	(12,800)	-26.8%
02-20-2-690	SEWER CLEANING & TELEVISING	64,400	36,400	44,476	64,400	64,400	64,400	74,400	10,000	15.5%
	CONTRACTUAL SERVICES	**$ 1,030,900**	**$ 1,074,900**	**$ 659,506**	**$ 1,285,300**	**$ 1,075,800**	**$ 1,075,800**	**$728,620**	**$ (556,680)**	**-43.3%**
02-20-3-530	OFFICE SUPPLIES & POSTAGE	6,200	6,200	7,886	6,300	6,300	6,300	6,300	-	0.0%
02-20-3-532	CHEMICAL ADDITIVES	92,000	92,000	55,941	92,000	92,000	92,000	95,000	3,000	3.3%
02-20-3-533	LABORATORY SUPPLIES	7,000	7,000	2,571	7,000	10,000	10,000	10,000	3,000	42.9%
02-20-3-590	GAS, OIL, ETC.	30,000	30,000	22,897	30,000	30,000	30,000	30,000	-	0.0%
02-20-3-594	JANITORIAL SUPPLIES	2,500	2,500	1,929	2,500	2,500	2,500	2,500	-	0.0%
02-20-3-597	SAFETY EQUIPMENT & MISC TOOL	4,000	4,000	2,300	4,800	4,800	4,800	4,000	(800)	-16.7%
									$0.00	
	COMMODITIES	**$ 141,700**	**$ 142,200**	**$ 93,554**	**$ 142,600**	**$ 145,600**	**$ 145,600**	**$147,800**	**$ 5,200**	**3.6%**
									$0.00	
02-20-4-541	MISCELLANEOUS EXPENSES	7,600	7,600	622	7,600	7,600	7,600	7,600	-	0.0%
02-20-4-542	TRANSFER TO OTHER FUNDS	100,000	100,000	100,000	100,000	200,000	200,000	667,500	567,500	567.5%
02-20-4-546	TRANSFER TO OTHER FUNDS	-	-	-	-	-	-	-	-	
02-20-4-547	BAD DEBT EXPENSE	2,000	2,000	-	2,000	2,000	2,000	2,000	-	0.0%
									$0.00	
	OTHER EXPENSE	**$ 109,600**	**$ 109,600**	**$ 100,622**	**$ 109,600**	**$ 209,600**	**$ 209,600**	**$677,100**	**$ 567,500**	**517.8%**
									$0.00	
02-20-5-550	PURCHASE EQUIPMENT	25,800	25,800	49,368	1,000	41,800	41,800	4,050	3,050	305.0%
02-20-5-552	VILLAGE BUILDING/GROUND IMPR	-	-	-	25,800	-	-	-	(25,800)	
02-20-5-670	DATA PROCESSING EQUIPMENT	-	-	-	-	-	-	17,000	17,000	
									$0.00	
	CAPITAL OUTLAY	**$ 25,800**	**$ 25,800**	**$ 49,368**	**$ 26,800**	**$ 41,800**	**$ 41,800**	**$21,050**	**$ (5,750)**	**-21.5%**
									$0.00	
	TOTAL SEWER EXPENSES	**$ 1,751,200**	**$ 1,795,700**	**$ 1,347,801**	**$ 2,039,000**	**$ 1,963,600**	**$ 1,963,600**	**$2,072,680**	**$ 33,680**	**1.7%**
									$0.00	
	TOTAL WATER & SEWRE EXPENSE	**$ 3,862,200**	**$ 4,265,400**	**$ 3,647,247**	**$ 4,633,000**	**$ 4,664,500**	**$ 4,664,500**	**$5,098,620**	**$ 465,620**	**10.1%**
									$0.00	
	TOTAL NET INCOME (LOSS)	**$ 172,600**	**$ 40,100**	**$ 433,573**	**$ 89,000**	**$ 238,500**	**$ 238,500**	**$169,980**	**$ 80,980**	**91.0%**
									$0.00	
WATER & SEWER EQUIPMENT REPLACEMENT FUND									**$0.00**	
									$0.00	
33-00-0-420	INTEREST INCOME	15,000	20,000	24,897	17,000	17,000	17,000	17,000	$0.00	
33-00-0-543	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	-	-	**$0.00**	
									$0.00	
	REVENUE	**$15,000**	**$20,000**	**$24,897**	**$ 17,000**	**$ 17,000**	**$ 17,000**	**17,000**	**$0.00**	**0.0%**

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33-00-4-542	TRANSFER TO OTHER FUNDS	-	-	-	-	-	-		**$0.00**	
33-00-5-500	PURCHASE EQUIPMENT	-	-	-	-	-	-	-	**$0.00**	
33-00-5-593	PURCHASE VEHICLE	360,800	360,800	-	360,800	356,250	360,800	356,250	-$4,550.00	
33-00-5-670	DATA PROCESSING EQUIPMENT	-	-	-		-	-	-	**$0.00**	
									$0.00	
	EXPENDITURES	**$ 360,800**	**$ 360,800**	**$ -**	**$ 360,800**	**$ 356,250**	**$ 360,800**	**356,250**	**-$4,550.00**	**0.0%**
	NET CHANGE IN FUND BALANCE	**$ (345,800)**	**$ (340,800)**	**$ 24,897**	**$ (343,800)**	**$ (339,250)**	**$ (343,800)**	**(339,250)**	**$4,550.00**	**-1.3%**
									$0.00	
WATER & SEWER EQUIPMENT CAPITAL FUND									**$0.00**	
									$0.00	
12-00-0-412	WATER TAP ON FEES	-	-	7,000	-	-	-			
12-00-0-420	INTEREST INCOME	54,000	12,000	11,067	54,000	54,000	54,000	54,000		
12-00-0-422	SEWER TAP ON FEES	-	-	3,500	-	-	-			
12-00-0-430	MISCELLANEOUS INCOME	-	-	98,584	500,000	500,000	500,000	500,000		
12-00-0-490	BOND/LOAN PROCEEDS	4,482,000	-	-	5,005,350	5,005,350	5,005,350	4,869,900		
12-00-0-543	TRANSFER FROM OTHER FUNDS	-	1,685,000	1,685,000	-	-	-	-		
									$0.00	
	REVENUE	**$ 4,536,000**	**$ 1,697,000**	**$ 1,805,152**	**$ 5,559,350**	**$ 5,559,350**	**$ 5,559,350**	**5,423,900**	-$135,450.00	
									$0.00	
12-00-2-529	PROFESSIONAL SERVICES	-	-	-	-	-	-	-		
12-00-4-541	MISCELLANEOUS EXPENSES	-	-	-	-	-	-	-		
12-00-4-542	TRANSFER TO OTHER FUNDS	-	-	-	-	-	-	-		
12-00-4-546	DNU - TRANSFER TO OTHER FUNDS	-	-	-	-	-	-	-		
12-00-4-548	INTEREST EXPENSE	-	-	-	-	-	-	-		
12-00-4-940	BOND COSTS	-	-	-	-	-	-	-		
12-00-5-500	CAPITAL EXPENDITURES	7,313,112	4,846,112	4,487,513	5,863,950	5,863,950	5,863,950	3,764,050		
12-10-0-499	PREMIUM AMORTIZATION	-	-	-	-	-	-	-		
									$0.00	
	EXPENDITURES	**$ 7,313,112**	**$ 4,846,112**	**$ 4,487,513**	**$ 5,863,950**	**$ 5,863,950**	**$ 5,863,950**	**3,764,050**	**$0.00**	
	NET CHANGE IN FUND BALANCE	**(2,777,112)**	**(3,149,112)**	**(2,682,361)**	**(304,600)**	**(304,600)**	**(304,600)**	**1,659,850**	**(135,450)**	**0**
									$0.00	
GARBAGE FUND										
03-00-0-420	INTEREST INCOME	10,500	15,000	14,172	10,500	10,500	10,500	10,500	-	0.0%
03-00-0-430	MISCELLANEOUS INCOME	4,000	4,000	3,463	4,000	4,000	4,000	4,000	-	0.0%
03-00-0-438	FINANCE CHARGE INCOME	-	-	-	-	-	-	-	-	
03-00-0-452	GARBAGE BILLING	1,290,000	1,290,000	1,179,053	1,328,700	1,328,700	1,328,700	1,368,560	39,860	3.0%
03-00-0-453	GARBAGE BILLING PENALTY	17,100	19,000	17,405	19,800	19,800	19,800	20,300	500	2.5%
03-00-0-454	GARBAGE BILLING ADJUSTMENTS	-	-	-	-	-	-	-	-	
									-	
	TOTAL REVENUE	**$ 1,321,600**	**$ 1,328,000**	**$ 1,214,092**	**$ 1,363,000**	**$ 1,363,000**	**$ 1,363,000**	**$1,403,360**	**$ 40,360**	**3.0%**
									$ -	

VILLAGE OF MINOOKA
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03-00-1-500	SALARY EXPENSE	23,400	23,400	32,659	30,500	30,500	30,500	32,760	2,260	7.4%
03-00-1-501	OVERTIME SALARY	100	200	211	100	100	100	100	-	0.0%
03-00-1-502	EMPLOYEE GROUP INSURANCE	2,700	2,700	5,013	2,900	3,700	3,700	3,020	120	4.1%
03-00-1-700	SOCIAL SECURITY	1,500	1,500	1,958	1,500	1,500	1,500	1,650	150	10.0%
03-00-1-701	MEDICARE	400	400	458	400	400	400	430	30	7.5%
03-00-1-702	IMRF	1,100	1,100	1,448	1,200	1,200	1,200	1,310	110	9.2%
							-		-	
	PERSONAL	**$ 29,200**	**$ 29,300**	**$ 41,746**	**$ 36,600**	**$ 37,400**	**$ 37,400**	**$39,270**	**$ 2,670**	**7.3%**
							-		-	
03-00-2-511	DATA PROCESSING SERVICES/TRAI	900	1,500	4,456	900	5,000	5,000	900	-	0.0%
03-00-2-512	ENGINEERING SERVICES	-	-	-	-	-	-	-	-	
03-00-2-513	INSURANCE/COMMERCIAL	300	300	562	300	300	300	360	60	20.0%
03-00-2-517	PRINTING AND PUBLICATION	3,600	3,600	2,370	3,600	3,600	3,600	3,600	-	0.0%

VILLAGE OF MINOOKA
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03-00-2-519	TELEPHONE/COMMUNICATIONS	800	800	572	800	800	800	1,160	360	45.0%
03-00-2-523	JANITORIAL SERVICES	800	800	583	800	800	800	800	-	0.0%
03-00-2-524	UNEMPLOYMENT INSURANCE	100	100	66	100	100	100	100	-	0.0%
03-00-2-525	WATER AND SEWER	100	100	56	100	100	100	100	-	0.0%
03-00-2-527	REPAIRS/MAINT - OFFICE EQUIP	900	900	1,120	900	900	900	900	-	0.0%
03-00-2-529	PROFESSIONAL SERVICES	1,500	1,500	957	1,500	1,500	1,500	1,500	-	0.0%
03-00-2-563	VEHICLE LEASES	-	-	-	-	-	-	-	-	
03-00-2-700	GARBAGE SERVICE	1,186,000	1,186,000	1,203,408	1,222,100	1,227,000	1,227,000	1,258,770	36,670	3.0%
							-		-	
	CONTRACTUAL SERVICES	**$ 1,195,000**	**$ 1,195,600**	**$ 1,214,150**	**$ 1,231,100**	**$ 1,240,100**	**$ 1,240,100**	**$1,268,190**	**$ 37,090**	**3.0%**
							-		-	
03-00-3-530	OFFICE SUPPLIES & POSTAGE	8,800	8,800	7,831	8,800	8,800	8,800	8,800	-	0.0%
							-		-	
	COMMODITIES	**$ 8,800**	**$ 8,800**	**$ 7,831**	**$ 8,800**	**$ 8,800**	**$ 8,800**	**$8,800**	**$ -**	**0.0%**
							-		-	
03-00-4-541	MISCELLANEOUS EXPENSES	-	-	-	-	-				
03-00-4-542	TRANSFER TO OTHER FUNDS	53,300	153,300	153,300	-	57,500	57,500	-	-	#DIV/0!
03-00-4-546	DO NOT USE	-	-	-	-	-	-	-	$0.00	
03-00-4-547	BAD DEBT EXPENSE	500	500	-	500	500	500	500	-	0.0%
03-00-4-900	DEPRECIATION EXPENSE	-	-	-		-	-			
							-			
	OTHER EXPENSE	**$ 53,800**	**$ 153,800**	**$ 153,300**	**$ 500**	**$ 58,000**	**$ 58,000**	**$500**	**$ -**	**0.0%**
							-			
	CAPITAL OUTLAY	**$ -**	**$ 100**	**$ 80**	**$ -**	**$ -**	**$ -**	**$2,700**	**$ 2,700**	
							$ -			
	TOTAL EXPENSES	**$ 1,286,800**	**$ 1,387,600**	**$ 1,417,106**	**$ 1,277,000**	**$ 1,344,300**	**$ 1,344,300**	**$1,319,460**	**$ 42,460**	**3.3%**
							-			
	NET INCOME (LOSS)	**$ 34,800**	**$ (59,600)**	**$ (203,014)**	**$ 86,000**	**$ 18,700**	**$ 18,700**	**$83,900**	**$ (2,100)**	**-2.4%**
WATER TOWER MAINTENANCE FUND										
44-00-0-420	INTEREST INCOME	3,700	7,500	5,976	3,700	3,700	3,700	3,700	-	**0.0%**
44-00-0-430	MISCELLANEOUS INCOME	-	-	-	-	-	-	-		
44-00-0-543	TRANSFER FROM OTHER FUNDS	100,000	290,550	290,550	75,000	100,000	100,000	100,000	25,000	**33.3%**
							-			
	REVENUE	**$ 103,700**	**$ 298,050**	**$ 296,526**	**$ 78,700**	**$ 103,700**	**$ 103,700**	**$ 103,700**	**$ 25,000**	**31.8%**

VILLAGE OF MINOOKA
ENTERPRISE FUNDS
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							-			
44-00-4-542	TRANSFER TO OTHER FUNDS	-	-	-	-	-	-			
44-00-5-500	CAPITAL EXPENDITURES	191,000	465,000	12,620	191,000	-	-	-	(191,000)	**-100.0%**
	EXPENDITURES	$191,000	$465,000	$12,620	$0	$0	$0	-	-	**#DIV/0!**
	NET CHANGE IN FUND BALANCE	**$ (87,300)**	**$ (166,950)**	**$ 283,906**	**$ 78,700**	**$ 103,700**	**$ 103,700**	**$ 103,700**	**$ 25,000**	**31.8%**
WWTP LAND FUND										
45-00-0-420	INTEREST INCOME	41,700	41,700	61,493	41,700	41,700	41,700	41,700	41,700	**100.0%**
45-00-0-422	SEWER TAP ON FEES	35,000	35,000	28,266	35,000	35,000	35,000	35,000	35,000	**100.0%**
45-00-0-430	MISCELLANEOUS INCOME	-	-	-		-	-		-	
45-00-0-543	TRANSFER FROM OTHER FUNDS	100,000	100,000	100,000	100,000	100,000	100,000	350,000	100,000	**0.0%**
	REVENUE	**$ 176,700**	**$ 176,700**	**$ 189,759**	**$ 176,700**	**$ 176,700**	**$ 176,700**	**$ 426,700**	**$ 176,700**	**100.0%**
45-00-4-542	TRANSFER TO OTHER FUNDS	-	-	-	-	-	-	-	-	
45-00-5-500	CAPITAL EXPENDITURES	-	-	-	-	-	-	-	-	
	EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	NET CHANGE IN FUND BALANCE	**$ 176,700**	**$ 176,700**	**$ 189,759**	**$ 176,700**	**$ 176,700**	**$ 176,700**	**$ 426,700**	**$ 176,700**	**100.0%**
MINOOKA REGIONAL WATER FUND										
53-00-0-412	WATER TAP ON FEES	500,000	30,000	27,880	200,000	200,000	200,000	200,000	-	**0.0%**
53-00-0-420	INTEREST INCOME	40,000	95,000	87,489	40,000	120,000	120,000	120,000	80,000	**200.0%**
53-00-0-430	MISCELLANEOUS INCOME	-	-	20,844	-	-	-	-	-	
53-00-0-450	WATER BILLING	1,449,000	1,200,000	1,196,831	1,449,000	1,449,000	1,449,000	1,311,000	(138,000)	**-9.5%**
53-00-0-543	TRANSFER FROM OTHER FUNDS	-	-	250,000	500,000	850,000	850,000	1,005,000	505,000	
							-		-	
	REVENUE	**$ 1,989,000**	**$ 1,325,000**	**$ 1,583,044**	**$ 2,189,000**	**$ 2,619,000**	**$ 2,619,000**	**$ 2,636,000**	**$ 447,000**	**20.4%**
							-		-	
53-00-4-542	TRANSFER TO OTHER FUNDS	-	-	-	269,180	-	-	-	(269,180)	
53-00-2-529	PROFESSIONAL SERVICES	560,000	560,000	53,116	594,000	606,180	606,180	2,320,050	1,726,050	**290.6%**
							-	-		
	EXPENDITURES	**$ 560,000**	**$ 560,000**	**$ 53,116**	**$ 863,180**	**$ 606,180**	**$ 606,180**	**$ 2,320,050**	**$ 1,456,870**	**168.8%**
							-			
	NET CHANGE IN FUND BALANCE	**$ 1,429,000**	**$ 765,000**	**$ 1,529,928**	**$ 1,325,820**	**$ 2,012,820**	**$ 2,012,820**	**$ 315,950**	**$ (1,009,870)**	**-76.2%**

SPECIAL REVENUE FUNDS

Account		FY 2024			FY 2025			FY 2026	Change in Budget 2025 to 2026	
Number	Description	Budget	Amended	Actual	Budget	Amended	Projected	Budget	Dollar	Percent
POLICE SPECIAL REVENUE FUND										
04-00-0-420	INTEREST INCOME	500	500	504	500	500	500	500	0	0.0%
04-00-0-430	MISCELLANEOUS INCOME	-	-	-	-	-	-	-	0	
04-00-0-440	FINES FOR VEHICLE MAINTENANCE	500	500	51	500	500	500	500	0	0.0%
04-00-0-460	DRUG FINE OR SEIZURE	5,000	5,000	-	5,000	16,000	16,000	16,000	11000	220.0%
04-00-0-480	DONATIONS	-	-	-	-	-	-	-	0	
04-00-0-510	DUI FINE	6,000	5,000	4,309	6,000	5,000	5,000	6,000	0	0.0%
04-00-0-543	TRANSFER FROM OTHER FUNDS		-	-	-	-		-	0	
	REVENUE	**$ 12,000**	**$ 11,000**	**$ 4,864**	**$ 12,000**	**$ 22,000**	**$ 22,000**	**$ 23,000**	**$ 11,000**	**91.7%**
04-00-4-541	MISCELLANEOUS EXPENSES	-	18,500	-	-	-	-	-	0	
	EXPENDITURES		**$ 18,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	NET CHANGE IN FUND BALANCE		**$ (7,500)**	**$ 4,864**	**$ 12,000**	**$ 22,000**	**$ 22,000**	**$ 23,000**	**$ 11,000**	**91.7%**
MOTOR FUEL TAX FUND										
06-00-0-406	STATE ILL ALLOTMENT	294,000	294,000	270,287	290,000	294,000	294,000	275,000	-15000	-5.2%
06-00-0-407	MFT HIGH GROWTH	-	54,000	53,311	50,000	54,000	54,000	70,000	20000	
06-00-0-408	MFT CAPITAL BILL PROGRAM	-	-	-	-	-	-	-	0	
06-00-0-409	MFT ILLINOIS JOBS NOW	-	-	-	-	-	-	-	0	
06-00-0-410	MFT TRANSPORT RENEWAL ALLOT	228,500	228,500	247,791	260,000	228,500	228,500	295,600	35600	13.7%
06-00-0-411	REBUILD ILLINOIS INSTALLMENTS	-	-	-	-	-	-	-	0	
06-00-0-420	INTEREST INCOME	5,000	5,000	5,029	5,000	5,000	5,000	5,000	0	0.0%
	REVENUE	**$ 527,500**	**$ 581,500**	**$ 576,418**	**$ 605,000**	**$ 581,500**	**$ 581,500**	**$ 645,600**	**$ 40,600**	**6.7%**
06-00-2-760	MFT EXPENSES	$874,600	$874,600	$791,184	$874,600	$874,600	$874,600	$874,600	0	0
06-00-4-541	MISCELLANEOUS EXPENSES	$0	$0	$17	$0	$0	$0	$0	0	
	EXPENDITURES	**$874,600**	**$874,600**	**$ 791,201**	**$874,600**	**$874,600**	**$874,600**	**$874,600**	**0**	**0.0%**
	NET CHANGE IN FUND BALANCE	**$ (347,100)**	**$ (293,100)**	**$ (214,782)**	**$ (269,600)**	**$ (293,100)**	**$ (293,100)**	**$ (229,000)**	**$ 40,600**	**-15.1%**
						$0	$0		0	
HOTEL/MOTEL TAX FUND						$0	$0		0	
42-00-0-403	HOTEL/MOTEL TAXES	323,000	323,000	275,324	323,000	323,000	323,000	290,000	-33000	-10.2%

42-00-0-420	INTEREST INCOME	200	200	-	200	200	200	200	0	0.0%
42-00-0-543	TRANSFER FROM OTHER FUNDS	-	-	-	-	$30,000	$30,000	-	0	#DIV/0!
	REVENUE	**$323,200**	**$323,200**	**$275,324**	**$323,200**	**$353,200**	**$353,200**	**$290,200**	**-33000**	**-10.2%**
42-00-4-540	ECONOMIC DEVELOPMENT SERVIC	$23,300	$23,300	$21,353	$23,300	$23,300	$23,300	$27,340		
42-00-4-544	HOTEL/MOTEL TAX REBATE	$290,600	$290,600	$342,713	$290,600	$290,600	$290,600	$206,600	-84000	-28.9%
	EXPENDITURES	**$313,900**	**$313,900**	**$364,066**	**$313,900**	**$313,900**	**$313,900**	**$233,940**	**-79960**	**-25.5%**
	NET CHANGE IN FUND BALANCE	**$9,300**	**$9,300**	**$ (88,742)**	**$9,300**	**$39,300**	**$39,300**	**$56,260**	**46960**	**504.9%**

CAPITAL FUNDS

VILLAGE OF MINOOKA
CAPITAL FUNDS
BUDGET YEAR 2026

Account		2024			FY 2025			FY 2026	2025 to 2026	
Number	Description	Budget	Amended	Actual	Budget	Amended	Projected	Budget	Dollar	Percent
UTILITY TAX FUND										
08-00-0-415	TELECOMMUNICATION TAX 5%	115,200	115,200	101,208	110,000	110,000	110,000	110,000	-	0.0%
08-00-0-420	INTEREST INCOME	46,500	55,000	56,763	46,500	46,500	46,500	46,500	-	0.0%
08-00-0-430	ELECTRIC USE TAX	804,000	804,000	638,053	804,000	804,000	804,000	804,000	-	0.0%
08-00-0-440	MISCELLANEOUS INCOME	-	-	-	-	-	-	411,300	411,300	
08-00-0-451	GRANT INCOME	-	-	-	-	-	-	-	-	
08-00-0-543	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	-	-	-	
							-		-	
	REVENUE	**$ 965,700**	**$ 974,200**	**$ 796,023**	**$ 960,500**	**$ 960,500**	**$ 960,500**	**$ 1,371,800**	**$ 411,300**	**42.8%**
08-00-4-820	TRANSFER TO DEBT SERVICE FUND	228,800	1,913,800	1,913,800	323,700	323,700	323,700	-	(323,700)	-100.0%
08-00-5-500	CAPITAL EXPENDITURES	-	-	-	-	-	-	715,920	715,920	
									-	
	EXPENDITURES	**$ 228,800**	**$ 1,913,800**	**$ 1,913,800**	**$ 323,700**	**$ 323,700**	**$ 323,700**	**$ 715,920**	**$ 392,220**	**121.2%**
									-	
	NET CHANGE IN FUND BALANCE	**$ 736,900**	**$ (939,600)**	**$(1,117,777)**	**$ 636,800**	**$ 636,800**	**$ 636,800**	**$ 655,880**	**$ 19,080**	**3.0%**
							-			
PARK SITE FUND							-			
							-			
09-00-0-412	BUILDING PERMITS	34,500	34,500	7,300	34,500	34,500	34,500	34,500	-	0.0%
09-00-0-420	INTEREST INCOME	11,200	15,000	23,108	11,200	11,200	11,200	11,200	-	0.0%
09-00-0-422	BUILDING PERMITS - WILL CO	-	-	-	-	-	-	-	-	
09-00-0-430	MISCELLANEOUS INCOME	17,400	17,400	17,324	17,400	17,400	17,400	17,400	-	0.0%
09-00-0-451	GRANT INCOME	-	-	-	-	-	-	-	-	
09-00-0-480	DONATIONS	-	-	-	-	-	-	60,000	60,000	
09-00-0-543	TRANSFER FROM OTHER FUNDS	-	-	-	-	60,000	60,000	40,000	40,000	
							-		-	
	REVENUE	**$ 63,100**	**$ 66,900**	**$ 47,732**	**$ 63,100**	**$ 123,100**	**$ 123,100**	**$ 163,100**	**$ 100,000**	**158.5%**
							-		-	
09-00-2-529	PROFESSIONAL SERVICES	-	-	-	-	-		-	-	
09-00-4-541	MISCELLANEOUS EXPENSES	-	-	-	-	-		-	-	
09-00-4-542	TRANSFER TO OTHER FUNDS	45,000	45,000	45,000	45,000	261,445	261,445	45,000	-	0.0%
09-00-5-500	CAPITAL EXPENDITURES	216,445	216,445	-	216,445		-	-	(216,445)	-100.0%
09-00-5-620	LAND ACQUISITION	-	-	-	-	-	-	-	-	
09-00-5-625	PARK EQUIPMENT	-	-	-	453,000	425,000	425,000	-	(453,000)	
09-00-5-630	PARK IMPROVEMENTS	-	-	-	-	-	-	-	-	
	EXPENDITURES	**$ 261,445**	**$ 261,445**	**$ 45,000**	**$ 714,445**	**$ 686,445**	**$ 686,445**	**$ 45,000**	**$ (669,445)**	**-93.7%**
									-	
	NET CHANGE IN FUND BALANCE	**$ (198,345)**	**$ (194,545)**	**$ 2,732**	**$ (651,345)**	**$ (563,345)**	**$ (563,345)**	**$ 118,100**	**$ 769,445**	**-118.1%**
							-			

VILLAGE OF MINOOKA
CAPITAL FUNDS
BUDGET YEAR 2026

CAPITAL FUND										
							-			
15-00-0-412	BUILDING PERMITS	23,000	23,000	5,000	23,000	23,000	23,000	23,000	-	0.0%
15-00-0-420	INTEREST INCOME	6,400	6,400	13,010	4,500	4,500	4,500	4,500	-	0.0%
15-00-0-430	MISCELLANEOUS INCOME	-	-	-	-	-	-	-	-	
15-00-0-431	STIMULUS REVENUE	-	-	-	-	-	-	-	-	
15-00-0-451	GRANT INCOME	-	-	-	-	-	-	-	-	
15-00-0-543	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	77,000	-	-	
							-		-	
	REVENUE	**$ 29,400**	**$ 29,400**	**$ 18,010**	**$ 27,500**	**$ 27,500**	**$ 104,500**	**$ 27,500**	**$ -**	**0.0%**
									-	
15-00-4-541	MISCELLANEOUS EXPENSES	-	-	-	-	-	-	-	-	
15-00-4-542	TRANSFER TO OTHER FUNDS	-	-	-	-	-	-	-	-	
15-00-5-500	CAPITAL EXPENDITURES	174,000	174,000	-	174,000	174,000	85,500	77,000	(97,000)	-55.7%
							-		-	
	EXPENDITURES	**$ 174,000**	**$ 174,000**	**$ -**	**$ 174,000**	**$ 174,000**	**$ 85,500**	**$ 77,000**	**$ (97,000)**	**-55.7%**
									-	
	NET CHANGE IN FUND BALANCE	**$ (174,000)**	**$ (174,000)**	**$ -**	**$ (174,000)**	**$ (174,000)**	**$ (85,500)**	**$ (49,500)**	124,500	**-71.6%**
							-			
KENDALL COUNTY PROPERTY TAX FUND							-		-	
							-		-	
11-00-0-420	INTEREST INCOME	17,483	35,000	35,306	5,000	10,000	10,000	5,000	-	0.0%
11-00-0-430	MISCELLANEOUS INCOME	-	-	-	-	-	-	-	-	
11-00-0-543	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	-	-	-	
							-		-	
	REVENUE	**$ 17,483**	**$ 35,000**	**$ 35,306**	**$ 5,000**	**$ 10,000**	**$ 10,000**	**$ 5,000**	**$ -**	**0.0%**
11-00-4-541	MISCELLANEOUS EXPENSES	-	-	-	-	-	-	-	-	
11-00-4-542	TRANSFER TO OTHER FUNDS	-	-	-	-	-	-	-	-	
11-00-5-500	CAPITAL EXPENDITURES	1,261,176	1,261,176	956,741	-	55,000	55,000	35,000	35,000	#DIV/0!
							-			
	EXPENDITURES	**$ 1,261,176**	**$ 1,261,176**	**$ 956,741**	**$ -**	**$ 55,000**	**$ 55,000**	**$ 35,000**	**$ 35,000**	**#DIV/0!**
	NET CHANGE IN FUND BALANCE	**$ (1,243,693)**	**$ (1,226,176)**	**$ (921,434)**	**$ 5,000**	**$ (45,000)**	**$ (45,000)**	**$ (30,000)**	**$ (35,000)**	**-700.0%**
							-		-	
RIDGE ROAD IMPROVEMENT FUND							-		-	
							-		-	
17-00-0-420	INTEREST INCOME	4,000	1,000	7,146	4,000	1,000	1,000	4,000	-	
17-00-0-430	MISCELLANEOUS INCOME	-	-	-	-	-	-	-	-	
17-00-0-543	TRANSFER FROM OTHER FUNDS	25,000	25,000	25,000	25,000	25,000	25,000	25,000	-	
	REVENUE	**$ 29,000**	**$ 26,000**	**$ 32,146**	**$ 29,000**	**$ 26,000**	**$ 26,000**	**$ 29,000**	**$ -**	**0.0%**

VILLAGE OF MINOOKA
CAPITAL FUNDS
BUDGET YEAR 2026

17-00-4-452	TRASNFER TO OTHER FUNDS									
17-00-5-500	CAPITAL EXPENDITURES						-		-	
							-			
	EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	NET CHANGE IN FUND BALANCE	**$ 4,000**	**$ 1,000**	**$ 7,146**	**$ 4,000**	**$ 1,000**	**$ 1,000**	**$ 29,000**	**$ 25,000**	**625.0%**
							-		-	
RIDGE ROAD TRANSPORTATION FUND							-		-	
							-		-	
18-00-0-412	BP TRANSPORTATION PROJECT	-	-	-		-		-	-	
18-00-0-420	INTEREST INCOME	-	-	-		-		-	-	
18-00-0-430	MISCELLANEOUS INCOME	-	-	-		-		-	-	
18-00-0-543	TRANSFER FROM OTHER FUNDS	-	-	-		-		-	-	
							-		-	
	REVENUE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
18-00-4-452	TRASNFER TO OTHER FUNDS								-	
18-00-5-500	CAPITAL EXPENDITURES						-		-	
							-			
	EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	NET CHANGE IN FUND BALANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
							-		-	
BRANNICK ROAD IMPROVEMENT FUND							-		-	
							-		-	
19-00-0-420	INTEREST INCOME	9,600	12,000	13,146	9,800	12,000	12,000	9,800	-	**0.0%**
19-00-0-430	MISCELLANEOUS INCOME	-	-	-	-	-	-	-	-	
							-		-	
	REVENUE	**$ 9,600**	**$ 12,000**	**$ 13,146**	**$ 9,800**	**$ 12,000**	**$ 12,000**	**$ 9,800**	**$ -**	
							-		-	
19-00-4-452	TRASNFER TO OTHER FUNDS								-	
19-00-5-500	CAPITAL EXPENDITURES						-		-	
							-			
	EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	NET CHANGE IN FUND BALANCE	**$ 9,600**	**$ 12,000**	**$ 13,146**	**$ 9,800**	**$ 12,000**	**$ 12,000**	**$ 9,800**	**$ -**	
							-		-	
HARE ROAD IMPROVEMENT FUND							-		-	
							-		-	
24-00-0-412	BUILDING PERMITS	-	-	-	-	-	-	$0	-	
24-00-0-420	INTEREST INCOME	12,000	15,000	17,394	12,000	15,000	15,000	$12,000	-	
24-00-4-542	TRANSFER TO OTHER FUNDS	-	-	-	-	-	-	$0	-	
							-		-	
	REVENUE	**$ 12,000**	**$ 15,000**	**$ 17,394**	**$ 12,000**	**$ 15,000**	**$ 15,000**	**$ 12,000**	**$ -**	

VILLAGE OF MINOOKA
CAPITAL FUNDS
BUDGET YEAR 2026

24-00-4-452	TRASNFER TO OTHER FUNDS	-						-	-	
24-00-5-500	CAPITAL EXPENDITURES	-	-	-	-	-	-	-	-	
							-			
	EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	NET CHANGE IN FUND BALANCE	**$ 12,000**	**$ 15,000**	**$ 17,394**	**$ 12,000**	**$ 15,000**	**$ 15,000**	**$ 12,000**	**$ -**	
							-		-	
							-		-	
DEVELOPMENT LIABILITY FUND							-		-	
							-		-	
30-00-0-420	INTEREST INCOME	-	-	-	-	-	-	-	-	
30-00-0-543	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	-	-	-	
							-		-	
	REVENUE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
							-		-	
30-00-4-542	TRANSFER TO OTHER FUNDS	-	-	-	-		-	-	-	
							-		-	
							-			
	EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	NET CHANGE IN FUND BALANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
							-		-	
WABENA ROAD IMPROVEMENT FUND							-		-	
							-		-	
36-00-0-420	INTEREST INCOME	1,500	2,000	2,284	1,500	2,000	2,000	1,500	-	
36-00-0-430	MISCELLANEOUS INCOME	-	-	-	-	-	-	-	-	
							-		-	
	REVENUE	**$ 1,500**	**$ 2,000**	**$ 2,284**	**$ 1,500**	**$ 2,000**	**$ 2,000**	**$ 1,500**	**$ -**	
36-00-4-452	TRASNFER TO OTHER FUNDS	-						-	-	
36-00-5-500	CAPITAL EXPENDITURES	-	-	-	-	-	-	-	-	
							-			
	EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	NET CHANGE IN FUND BALANCE	**$ 1,500**	**$ 2,000**	**$ 2,284**	**$ 1,500**	**$ 2,000**	**$ 2,000**	**$ 1,500**	**$ -**	
							-		-	
MINOOKA ROAD UTILITIES FUND							-		-	
							-		-	
37-00-0-420	INTEREST INCOME	4,100	5,000	5,751	4,100	4,100	4,100	4,100	-	
37-00-0-543	TRANSFER FROM OTHER FUNDS	-	-	-	-	100,000	100,000	250,000	250,000	
							-		-	
	REVENUE	**$ 4,100**	**$ 5,000**	**$ 5,751**	**$ 4,100**	**$ 4,100**	**$ 4,100**	**$ 254,100**	**$ 250,000**	
37-00-4-452	TRASNFER TO OTHER FUNDS	-						-	-	
37-00-5-500	CAPITAL EXPENDITURES	-	-	-	-	-	-	-	-	

VILLAGE OF MINOOKA
CAPITAL FUNDS
BUDGET YEAR 2026

							-			
	EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	NET CHANGE IN FUND BALANCE	**$ 4,100**	**$ 5,000**	**$ 5,751**	**$ 4,100**	**$ 4,100**	**$ 4,100**	**$ 254,100**	**$ 250,000**	
							-		-	
MINOOKA ROAD 21" SANITARY SEWER FUND							-		-	
							-		-	
38-00-0-420	INTEREST INCOME	2,700	3,000	3,786	2,700	2,700	2,700	2,700	-	
38-00-0-430	MISCELLANEOUS INCOME	-	-	-	-	-	-	-	-	
							-		-	
	REVENUE	**$ 2,700**	**$ 3,000**	**$ 3,786**	**$ 2,700**	**$ 2,700**	**$ 2,700**	**$ 2,700**	**$ -**	
38-00-4-452	TRASNFER TO OTHER FUNDS	-						-	-	
38-00-5-500	CAPITAL EXPENDITURES	-	-	-	-	-	-	-	-	
							-			
	EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	NET CHANGE IN FUND BALANCE	**$ 2,700**	**$ 3,000**	**$ 3,786**	**$ 2,700**	**$ 2,700**	**$ 2,700**	**$ 2,700**	**$ -**	
							-		-	
BIKE PATH FUND							-		-	
							-		-	
39-00-0-420	INTEREST INCOME	5,600	8,000	8,813	5,600	5,600	5,600	5,600	-	
39-00-0-430	MISCELLANEOUS INCOME	-	-	-	-	-	-	-	-	
39-00-0-450	GRANT INCOME	-	-	-	-	-	-	-	-	
39-00-0-543	TRANSFER FROM OTHER FUNDS	20,000	20,000	20,000	55,000	271,445	271,445	20,000	**(35,000)**	-63.6%
							-		-	
	REVENUE	**$ 25,600**	**$ 28,000**	**$ 28,813**	**$ 60,600**	**$ 277,045**	**$ 277,045**	**$ 25,600**	**$ (35,000)**	-57.8%
39-00-4-452	TRASNFER TO OTHER FUNDS	-	-	-	-			-	-	
39-00-5-500	CAPITAL EXPENDITURES	-	27,000	26,210	259,000	475,445	475,445	345,445	**86,445**	
							-			
	EXPENDITURES	**$ -**	**$ 27,000**	**$ 26,210**	**$ 259,000**	**$ 475,445**	**$ 475,445**	**$ 345,445**	**$ 86,445**	
	NET CHANGE IN FUND BALANCE	**$ 25,600**	**$ 1,000**	**$ 2,602**	**$ (198,400)**	**$ (198,400)**	**$ (198,400)**	**$ (319,845)**	**$ (121,445)**	
							-		-	
GENERAL FUND EQUIPMENT REPLACEMENT FUND							-		-	
							-		-	
32-00-0-420	INTEREST INCOME	18,500	25,000	37,663	18,500	18,500	18,500	18,500	-	
32-00-0-430	MISCELLANEOUS INCOME	-	-	-	-	-	-	-	-	
32-00-0-470	PROCEEDS FROM SALE OF PROPERTY	-	-	-	-	-	-	-	-	
32-00-0-543	TRANSFER FROM OTHER FUNDS	250,000	250,000	250,000	250,000	155,000	155,000	155,000	**(95,000)**	
							-		-	
	REVENUE	**$ 268,500**	**$ 275,000**	**$ 287,663**	**$ 268,500**	**$ 173,500**	**$ 173,500**	**$ 173,500**	**$ (95,000)**	
32-00-5-550	PURCHASE EQUIPMENT	-	3,700	-	-	-	-	-	-	

VILLAGE OF MINOOKA
CAPITAL FUNDS
BUDGET YEAR 2026

32-00-5-593	PURCHASE VEHICLE	255,500	255,500	-	676,350	356,250	356,250	356,250	**(320,100)**	-47.3%
							-			
	EXPENDITURES	**$ 255,500**	**$ 259,200**	**$ -**	**$ 676,350**	**$ 356,250**	**$ 356,250**	**$ 356,250**	**$ (320,100)**	-47.3%
	NET CHANGE IN FUND BALANCE	**$ 13,000**	**$ 15,800**	**$ 287,663**	**$ (407,850)**	**$ (182,750)**	**$ (182,750)**	**$ (182,750)**	**$ 225,100**	
							-		-	
AUX SABLE SPRINGS PARK FUND							-		-	
							-		-	
43-00-0-420	INTEREST INCOME	27,000	40,000	49,029	27,000	27,000	27,000	10,000	**(17,000)**	
43-00-0-430	MISCELLEANOUS INCOME	-	-	-	-	-	-	-	-	
43-00-0-451	GRANT INCOME	-	-	-	600,000	-	600,000	600,000	-	
43-00-0-543	TRANSFER FROM OTHER FUNDS	-	500,000	500,000	595,000	595,000	595,000	-	**(595,000)**	
							-			
	REVENUE	**$ 27,000**	**$ 540,000**	**$ 549,029**	**$ 1,222,000**	**$ 622,000**	**$ 1,222,000**	**$ 610,000**	**$ (612,000)**	-50.1%
43-00-4-542	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	-	-		
43-00-5-500	CAPITAL EXPENDITURES	675,000	675,000	576,795	2,295,000	675,000	675,000	399,000	**(1,896,000)**	-82.6%
							-			
	EXPENDITURES	**$ 675,000**	**$ 675,000**	**$ 576,795**	**$ 2,295,000**	**$ 675,000**	**$ 675,000**	**$ 399,000**	**$ (1,896,000)**	-82.6%
	NET CHANGE IN FUND BALANCE	**$ (648,000)**	**$ (135,000)**	**$ (27,766)**	**$(1,073,000)**	**$ (53,000)**	**$ 547,000**	**$ 211,000**	**$ 1,284,000**	-119.7%
							-		-	
PARK LAND FUND							-		-	
							-		-	
47-00-0-420	INTEREST INCOME	29,200	35,000	37,958	29,200	29,200	29,200	29,200	-	
47-00-0-430	MISCELLANEOUS INCOME	-	-	-	-		-	-	-	
47-00-0-450	GRANT INCOME	-	-	-	-	-	-	-	-	
47-00-0-543	TRANSFER FROM OTHER FUNDS	25,000	25,000	25,000	125,000	25,000	25,000	-	**(125,000)**	
							-			
	REVENUE	**$ 54,200**	**$ 60,000**	**$ 62,958**	**$ 154,200**	**$ 54,200**	**$ 54,200**	**$ 29,200**	**$ (125,000)**	-81.1%
47-00-4-542	TRANSFER TO OTHER FUNDS	-	-	-	-	-	-	-		
47-00-5-500	CAPITAL EXPENDITURES	790,000	790,000	729,548	125,000	-	-	-	**(125,000)**	-100.0%
							-			
	EXPENDITURES	**$ 790,000**	**$ 790,000**	**$ 729,548**	**$ 125,000**	**$ -**	**$ -**	**$ -**	**$ (125,000)**	-100.0%
	NET CHANGE IN FUND BALANCE	**$ (735,800)**	**$ (730,000)**	**$ (666,590)**	**$ 29,200**	**$ 54,200**	**$ 54,200**	**$ 29,200**	**$ -**	0.0%
							-		-	
ROAD MAINTENANCE FUND							-		-	
							-		-	
48-00-0-420	INTEREST INCOME	24,000	35,000	43,624	24,000	24,000	24,000	24,000	-	
48-00-0-430	MISCELLANEOUS INCOME	-	-	-	-	-	-	-	-	
48-00-0-440	GAS UTILITY TAX	325,000	325,000	220,513	325,000	325,000	325,000	325,000	-	
48-00-0-450	GRANT INCOME	-	-	-	-	-	-	-	-	
48-00-0-543	TRANSFER FROM OTHER FUNDS	100,000	100,000	100,000	100,000	100,000	100,000	100,000	-	0.0%

VILLAGE OF MINOOKA
CAPITAL FUNDS
BUDGET YEAR 2026

							-			
	REVENUE	**$ 449,000**	**$ 460,000**	**$ 364,137**	**$ 449,000**	**$ 449,000**	**$ 449,000**	**$ 449,000**	**$ -**	0.0%
48-00-4-542	TRANSFER TO OTHER FUNDS	-	500,000	500,000	-	250,000	250,000	-		
48-00-5-500	CAPITAL EXPENDITURES	-	-	-	-	-	-	-	-	
							-			
	EXPENDITURES	**$ -**	**$ 500,000**	**$ 500,000**	**$ -**	**$ 250,000**	**$ 250,000**	**$ -**	**$ -**	
	NET CHANGE IN FUND BALANCE	**$ 449,000**	**$ (40,000)**	**$ (135,863)**	**$ 449,000**	**$ 199,000**	**$ 199,000**	**$ 449,000**	**$ -**	0.0%
							-		-	
DAVIDSON PARK FUND							-		-	
							-		-	
50-00-0-420	INTEREST INCOME	11,300	20,000	19,111	11,300	11,300	11,300	-	**(11,300)**	
50-00-0-480	DONATIONS	-	325,000	324,342	-		-	-	-	
							-			
	REVENUE	**$ 11,300**	**$ 345,000**	**$ 343,453**	**$ 11,300**	**$ 11,300**	**$ 11,300**	**$ -**	**$ (11,300)**	-100.0%
50-00-4-542	TRANSFER TO OTHER FUNDS	-	-	-	595,000	595,000	595,000	-		
50-00-5-500	CAPITAL EXPENDITURES	-	-	-	-	-	-	-	-	
							-			
	EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 595,000**	**$ 595,000**	**$ 595,000**	**$ -**	**$ (595,000)**	
	NET CHANGE IN FUND BALANCE	**$ 11,300**	**$ 345,000**	**$ 343,453**	**$ (583,700)**	**$ (583,700)**	**$ (583,700)**	**$ -**	**$ 583,700**	
							-		-	
2022 BOND FUND							-		-	
							-		-	
51-00-0-420	INTEREST INCOME	6,000	17,000	14,472	6,000	2,000	2,000	-	**(6,000)**	
51-00-0-450	BOND PROCEEDS	-	-	-	-	-	-	-	-	
51-00-0-543	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	-	-	-	
							-		-	
	REVENUE	**$ 6,000**	**$ 17,000**	**$ 14,472**	**$ 6,000**	**$ 2,000**	**$ 2,000**	**$ -**	**$ (6,000)**	
51-00-4-452	TRANSFER TO OTHER FUNDS	-	-	-	-	-	-	-	-	
51-00-5-550	CAPITAL EXPENDITURES	592,313	482,588	-	344,313	-	-	-	**(248,000)**	
							-			
	EXPENDITURES	**$ 592,313**	**$ 482,588**	**$ -**	**$ 344,313**	**$ -**	**$ -**	**$ -**	**$ (344,313)**	-100.0%
	NET CHANGE IN FUND BALANCE	**$ (586,313)**	**$ (465,588)**	**$ 14,472**	**$ (338,313)**	**$ 2,000**	**$ 2,000**	**$ -**	**$ 338,313**	
							-		-	
GRAINGER WAY ROAD IMPROVEMENT FUND							-		-	
							-		-	
54-00-0-420	INTEREST INCOME	8,900	8,900	16,532	17,000	8,900	15,000	17,000	-	
54-00-0-450	BOND PROCEEDS	-	-	-	-	-	-	-	-	
54-00-0-543	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	-	-	-	
							-		-	

VILLAGE OF MINOOKA
CAPITAL FUNDS
BUDGET YEAR 2026

	REVENUE	**$ 8,900**	**$ 8,900**	**$ 16,532**	**$ 17,000**	**$ 8,900**	**$ 15,000**	**$ 17,000**	**$ -**	
54-00-4-452	TRANSFER TO OTHER FUNDS	-	-	-	-	-	-	-	-	
54-00-5-550	CAPITAL EXPENDITURES	-	-	-	-	-	-	-	-	
							-			
	EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	NET CHANGE IN FUND BALANCE	**$ 8,900**	**$ 8,900**	**$ 16,532**	**$ 17,000**	**$ 8,900**	**$ 15,000**	**$ 17,000**	**$ -**	
							-		-	

DEBT

SERVICE

FUND

VILLAGE OF MINOOKA
DEBT SERVICE FUND
BUDGET YEAR 2026

Account		FY 2024			FY 2025			FY 2026	2025 to 2026	
Number	Description	Budget	Amended	Actual	Budget	Amended	Projected	Budget	Dollar	Percent
							-			
14-00-0-400	PROPERTY TAXES - BOND & INTERE	$ 202,700	$ 220,000	$ 220,882	$ 212,300	$ 212,300	$ 212,300	$ 212,800	500	0.2%
14-00-0-410	PROPERTY TAXES - STREET/BRIDGE	268,200	268,200	200,889	265,300	265,300	265,300	267,800	2,500	0.9%
14-00-0-420	INTEREST INCOME	1,000	1,100	1,632	1,000	1,000	1,000	1,000	-	0.0%
14-00-0-422	GENERAL FUND TRANSFER	34,900	70,000	36,000	34,900	34,900	34,900	-	(34,900)	-100.0%
14-00-0-423	UTILITY TAX FUND TRANSFER	228,800	228,800	228,800	228,800	228,800	228,800	229,000	200	0.1%
14-00-0-424	WATER SEWER CAPITAL FUND TRANS	-	-	-	-		-	-		
14-00-0-425	WATER DEPT TRANSFERS	332,100	332,100	332,100	332,100	332,100	332,100	355,000	22,900	6.9%
	REVENUES	**$1,067,700**	**$ 1,120,200**	**$1,020,303**	**$ 1,074,400**	**$ 1,074,400**	**$ 1,074,400**	**$1,065,600**	**(8,800)**	**-0.8%**
							-			
14-00-4-594	2012 GO BONDS - PRINCIPAL	245,000	245,000	245,000	250,000	250,000	250,000	260,000	10,000	4.0%
14-00-4-596	2012 GO BONDS - BOND COSTS	500	500	475	500	500	500	500	-	0.0%
14-00-4-597	2015 GO BONDS - PRINCIPAL	205,000	205,000	205,000	210,000	210,000	210,000	215,000	5,000	2.4%
14-00-4-598	2015 GO BONDS - INTEREST	23,300	23,300	23,218	18,200	18,200	18,200	13,050	(5,150)	-28.3%
14-00-4-601	2016 GO BONDS - INTEREST	60,600	60,600	60,600	51,600	51,600	51,600	39,400	(12,200)	-23.6%
14-00-4-602	**2016 GO BONDS - BOND COSTS**	500	500	475	500	500	500	500	-	**0.0%**
14-00-4-603	2022 GO BONDS - PRINCIPAL	185,000	185,000	185,000	190,000	190,000	190,000	190,000	-	0.0%
14-00-4-604	2022 GO BONDS - INTEREST	24,100	24,100	12,033	22,400	22,400	22,400	20,400	(2,000)	-8.9%
14-00-4-605	2022 GO BONDS - BOND COSTS	500	500	-	500	500	500	500	-	0.0%
							-		-	
	EXPENDITURES	**$1,067,700**	**$ 1,067,700**	**$1,054,925**	**$ 1,064,500**	**$ 1,064,500**	**$ 1,064,500**	**$1,062,650**	**(1,850)**	**-0.2%**
							-		-	
	NET CHANGE IN FUND BALANCE	**$ -**	**$ 52,500**	**$ (34,622)**	**$ 9,900**	**$ 9,900**	**$ 9,900**	**$ 2,950**	**(6,950)**	
							-		-	

FIDUCIARY FUNDS

VILLAGE OF MINOOKA
FIDUCIARY FUNDS
BUDGET YEAR 2026

Account		FY 2024			FY 2025			FY 2026	2025 to 2026	
Number	Description	Budget	Amended	Actual	Budget	Amended	Projected	Budget	Dollar	Percent
SCHOOL SITE FUND										
05-00-0-412	BUILDING PERMITS - DIST #17	-	-	-	-	-	-	-	-	-
05-00-0-422	BUILDING PERMITS - HS DIST 111	-	3,000	1,806	1,500	5,000	5,000	1,500	-	N/A
05-00-0-423	IMPACT FEE - HS DIST #111	-	-	-	-	-	-	-	-	N/A
05-00-0-432	BUILDING PERMITS - GS DIST 201	-	2,000	2,694	2,500	5,000	5,000	2,500	-	N/A
05-00-0-433	IMPACT FEE - GS DIST #201	-	-	-	-		-	-	-	N/A
05-00-0-440	BUILDING PERMITS - FIRE DEPT	-	300	400	300	1,500	1,500	300	-	N/A
05-00-0-441	BUILDING PERMITS - LIBRARY	-	200	290	200	1,500	1,500	200	-	N/A
							-			
	REVENUE	**$ -**	**$ 5,500**	**$ 5,190**	**$ 4,500**	**$ 13,000**	**$ 13,000**	**$ 4,500**	**$ -**	**N/A**
							-		-	N/A
							-		-	N/A
							-		-	N/A
05-00-4-750	CHANNAHON DIST 17	-	-	-	-	-	-	-	-	N/A
05-00-4-751	MINOOKA SCHOOL DIST 201	-	-	-	8,000	10,000	10,000	8,000	-	N/A
05-00-4-752	MINOOKA HIGH SCHOOL DIST #111	-	-	-	5,000	7,500	7,500	5,000	-	N/A
05-00-4-754	MINOOKA FIRE PROTECTION DIST	-	-	-	1,000	2,000	2,000	300	(700)	N/A
05-00-4-755	MINOOKA LIBRARY PERMIT FEE	-	-	-	700	2,000	2,000	700	-	N/A
	EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 14,700**	**$ 21,500**	**$ 21,500**	**$ 14,000**	**$ (700)**	**N/A**
	NET CHANGE IN FUND BALANCE	**$ -**	**$ 5,500**	**$ 5,190**	**$ (10,200)**	**$ (8,500)**	**$ (8,500)**	**$ (9,500)**	**$ 700**	**N/A**
							-			

VILLAGE OF MINOOKA
FIDUCIARY FUNDS
BUDGET YEAR 2026

							-			
OCCUPANCY BOND FUND							-			
							-			
13-00-0-420	INTEREST INCOME	-	-	-		-	-	-	-	N/A
13-00-0-495	PROFESSIONAL FEE AGREE DEPOSIT	-	-	100,856	65,000	85,000	110,000	110,000	-	N/A
13-00-0-496	OCCUPANCY BOND DEPOSIT	-	-	7,000			-	-	-	N/A
							-			
	REVENUE	**-**	**-**	**107,856**	**65,000**	**85,000**	**85,000**	**110,000**	**45,000**	**N/A**
							-			
13-00-0-901	REFUND OF BOND	-	-	50,000	40,000	60,000	60,000	40,000	-	N/A
13-00-0-902	REFUND OF PROF AGREE DEPOSIT	-	-	-	5,000	5,000	5,000	5,000	-	N/A
13-00-4-541	MISCELLANEOUS EXPENSES	-	-	-		-	-		-	N/A
13-00-4-542	TRANSFER TO OTHER FUNDS	-	-	-		-	-		-	N/A
							-			
	EXPENDITURES	**$ -**	**$ -**	**$ 50,000**	**$ 45,000**	**$ 65,000**	**$ 65,000**	**$ 45,000**	**$ -**	**N/A**
							-			
	NET CHANGE IN FUND BALANCE	**$ -**	**$ -**	**$ 57,856**	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ 65,000**	**$ 45,000**	**N/A**
							-			
REGIONGAL WATER COMMISON FUND							**-**			
							-			
52-00-0-420	INTEREST INCOME	-	-	-	-	-	-	-	-	N/A
52-00-0-455	MEMBER CONTRIBUTIONS	-	-	-	-	-	-	-	-	N/A
							-			
	REVENUE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**N/A**
							-			
52-00-2-529	PROFESSIONAL SERVICES	-	671,014	671,014	-	-	-	-	-	N/A
							-			
	EXPENDITURES	**$ -**	**$ 671,014**	**$ 671,014**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**N/A**
							-			
	NET CHANGE IN FUND BALANCE	**$ -**	**$ (671,014)**	**$ (671,014)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**N/A**

CAPITAL IMPROVEMENT PLAN DETAILS 10 YEAR PLAN

VILLAGE OF MINOOKA

CAPITAL IMPROVEMENT PROGRAM 10 YEAR PLAN

BUDGET YEAR 2026

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035 & Later
Road Improvements										
1. WAPELLA STREET RECONSTRUCTION	-	-	-	3,680,000	-	-	-	-	-	-
2. N. WABENA AVENUE IMPROVEMENTS	-	-	-	-	-	-	-	-	-	600,000
3. MIDPOINT ROAD FROM AUX SABLE SPRINGS PARK TO	-	-	-	-	-	-	-	-	-	13,500,000
4. GRAINGER WAY EXTENSION TO HOLT ROAD (ACROSS I-80)	-	-	-	-	-	-	-	-	-	20,000,000
5. ARBOR LAKES AND RIDGE ROAD TRAFFIC SIGNALS (Grundy)	-	-	-	-	-	-	-	-	-	185,000
6. WABENA AND MCEVILLY TRAFFIC SIGNALS (Grundy)	-	-	163,200	-	-	-	-	-	-	-
7. BRANNICK AND RIDGE ROAD TRAFFIC SIGNALS (Grundy)	-	-	-	-	190,200	-	-	-	-	-
8. WABENA AND MONDAMIN TRAFFIC AND CROSSWALK SIGNALS	-	-	-	-	-	-	-	-	-	123,000
9. BELL AND MCEVILLY TRAFFIC SIGNALS AND TURN LANES	-	-	-	-	-	-	-	-	-	109,000
10. STREETLIGHTS ALONG MINOOKA ROAD (RIDGE TO TABLER)	-	-	-	-	-	-	-	-	-	1,255,000
11. STREETLIGHTS ALONG OTTAWA DRIVE	-	-	111,300	-	-	-	-	-	-	-
12. HARE ROAD IMPROVEMENTS	-	-	-	-	-	-	-	-	-	2,980,000
13. MCEVILLY ROAD FROM RIDGE ROAD TO VISTA COURT	802,500	707,500	8,765,135	-	-	-	-	-	-	560,000
14. ANNUAL MFT ROAD IMPROVEMENT PROJECT	-	-	-	-	-	-	-	-	-	-
15. RIDGE ROAD IMPROVEMENTS (McEvilly Road to Route 6)	-	-	-	-	-	-	-	-	-	500,000
16. ROAD MAINTENANCE PLAN	874,600	874,600	874,600	874,600	874,600	874,600	874,600	874,600	874,600	4,320,000
Total	**1,677,100**	**1,582,100**	**9,914,235**	**4,554,600**	**1,064,800**	**874,600**	**874,600**	**874,600**	**874,600**	**44,132,000**
Road Improvements - Truck Routes										
1. BRANNICK ROAD IMPROVEMENT (Ridge to McLindon)	-	-	-							1,605,000
2. HOLT ROAD FROM RIDGE ROAD TO WABENA (TRUCK ROUTE)	-	-	-	-	-	-	-	-		575,000
3. HOLT ROAD FROM RIDGE ROAD TO AUX SABLE CREEK (TRUCK	-	-	-	-	-	-	-	-		1,760,000
4. HOLT ROAD FROM AUX SABLE CREEK TO O'BRIEN (TRUCK	-	-	-	-	-	-	-	-		2,840,000
5. O'BRIEN ROAD FROM HOLT TO SHERRILL ROAD (Kendall)	-	-	-	-	-	-	-	-		600,000
6. McLINDON RD FROM BRANNICK TO ROUTE 6	-	-	-	-	-	-	-	-		1,446,000
7. WABENA FROM I-80 TO HOLT	-	-	-	-	-	-	-	-		600,000
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**9,426,000**

VILLAGE OF MINOOKA										
CAPITAL IMPROVEMENT PROGRAM 10 YEAR PLAN										
BUDGET YEAR 2024										
	2026	2027	2028	2029	2030	2031	2032	2033		2034 & Later
Parks										
1. AUX SABLE SPRINGS PARK - PHASE 2 PROJECT	400,000	-	-	-	-	-	-	-		-
2. AUX SABLE SPRINGS PARK - PHASE 3 PROJECT	-	-	-	-	1,200,000	-	-	-		-
3. AUX SABLE SPRINGS PARK POND	-	-	-	-	-	-	-	-		10,500,000
4. PURCHASE PARK PROPERTY	-	-	-	-	-	-	-	-		750,000
5. QUONSET HUT DEMOLITION	-	-	-	-	-	-	-	-		-
6. WATER REUSE CONVERSION FOR SPLASH PADS	-	-	-	500,000	-	-	-	-		-
7. SUMMIT PARK ADDITIONAL PARKING	-	-	-	-	-	-	-	-		300,000
8. VETERAN'S PARK EXTENSION	-	-	-	-	600,000	-	-	-		-
9. LIONS PARK ADA CONVERSION	-	1,000,000	-	-	-	-	-	-		-
10. UPLIGHTING AT VETERANS PARK	96,000	-	-	-	-	-	-	-		-
11. BARN REPAIRS AT 25900 MCEVILLY ROAD	-	-	-	-	-	-	-	-		-
12. LAND PURCHASE - LIONS PARK ADJACENT	-	-	-	-	-	-	-	-		800,000
13. VISTA GULCH LAND ACQUISITION	-	-	-	-	-	-	-	-		1,200,000
14. MINOOKA ROAD WEST PROPERTY ACQUISITION	-	-	-	-	-	-	-	-		325,000
15. AUX SABLE SPRINGS BATHROOM BUILDING	-	-	-	-	-	-	-	-		325,000
16. MEADOWS PLAYGROUND EQUIPMENT	-	-	-	-	-	-	-	-		325,000
Total	**496,000**	**1,000,000**	**-**	**500,000**	**1,800,000**	**-**	**-**	**-**		**14,525,000**

VILLAGE OF MINOOKA

CAPITAL IMPROVEMENT PROGRAM 10 YEAR PLAN

BUDGET YEAR 2024

	2026	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**		2034 & **Later**
Water										
1. REPAINT TOWER 3 EXTERIOR	-	-	133,500	-	-	-	-	-		-
2. REPAINT TOWER 4 EXTERIOR	-	-	133,500	-	-	-	-	-		-
3. REPAINT TOWER 5 EXTERIOR	-	-	-	-	-	-	-	-		133,500
4. REPAINT TOWER 3 INTERIOR	-	-	-	-	-	-	-	-		191,000
5. REPAINT TOWER 4 INTERIOR	-	-	-	-	-	226,000	-	-		-
6. REPAINT TOWER 5 INTERIOR	-	-	-	-	-	226,000	-	-		-
7. RIDGE ROAD FORCE MAIN REPLACEMENT (CN BRIDGE)	78,600	-	-	-	-	-	-	-		-
8. RIDGE ROAD WATER MAIN REPLACEMENT (CN RAILROAD TO MCEVILLY ROAD)	280,000	-	-	-	-	-	-	-		-
9. WATER EXTENSION TO BRISBON	-	-	-	-	-	-	-	-		4,500,000
10. WATER EXTENSION TO NORTHWEST MINOOKA	-	-	-	-	-	-	-	-		4,500,000
Total	**358,600**	**-**	**267,000**	**-**	**-**	**452,000**	**-**	**-**		**9,324,500**
Sewer										
1. MINOOKA ROAD SANITARY SEWER (McLindon Road east to Mondamin Street lift	-	-	-	-	-	-	-	-		480,200
2. MCEVILLY ROAD AND RIDGE ROAD DEEP SEWER	-	-	1,067,000	-	-	-	-	-		-
3. MINOOKA ROAD REGIONAL LIFT STATION & FORCE MAIN	-	480,200	-	-	-	-	-	-		-
4. WASTEWATER PLANT #2 LAND	-	-	-	-	-	-	-	-		1,600,000
5. WASTEWATER PLANT #2	-	-	-	-	-	-	-	-		13,871,000
6. SANITARY SEWER FORCE MAIN TO PLANT #2	-	-	-	-	-	-	-	-		2,000,000
7. EFFLUENT DISCHARGE FORCE MAIN FROM PLANT #2 TO DuPAGE/ILLINOIS RIVER	-	-	-	-	-	-	-	-		1,600,000
8. WWTP ENERGY EFFICIENCY UPGRADES	4,800,000	-	-	-	-	-	-	-		-
9. SEWER EXTENSION TO BRISBON ROAD	-	-	-	-	-	-	-	-		4,500,000
10. SEWER EXTENSION TO NORTHWEST MINOOKA	-	-	-	-	-	-	-	-		4,500,000

VILLAGE OF MINOOKA

CAPITAL IMPROVEMENT PROGRAM 10 YEAR PLAN

BUDGET YEAR 2024

	2026	2027	2028	2029	2030	2031	2032	2033		2034 Later
Total	**4,800,000**	**480,200**	**1,067,000**	**-**	**-**	**-**	**-**	**-**		**28,551,200**
Bike Path										
1. BIKE TRAIL (Bell Rd.)	-	-	-	-	-	-	-	-		640,200
2. BIKE TRAIL (Minooka Rd.)	-	-	-	-	-	-	-	-		1,200,000
3. BIKE PATH FROM HOLT ROAD FROM RIDGE ROAD TO PARK	-	-	-	-	-	-	-	-		1,235,000
4. BIKE PATH FROM I-80 TO SUMMERFIELD	-	-	-	-	-	-	-	-		430,000
5. BIKE PATH MCLINDON FROM WALMART TO ROUTE 5	-	-	-	-	-	-	-	-		1,107,000
6. RIVERWALK	-	-	-	-	-	-	-	-		1,500,000
7. BIKE TRAIL (McEvilly Road from Rivers Edge Landing SE corner to	259,000	-	-	-	-	-	-	-		-
8. BIKE TRAIL (McEvilly Road from Lions Park to Vista Court)	216,445	-	-	-	-	-	-	-		-
Total	**475,445**	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**6,112,200**
Other										
1. EROSION CONTROL - DEERPATH LANE	-	-	-	-	-	-	-	-		-
2. EROSION CONTROL - RIO POCO	-	-	-	-	-	-	-	-		-
3. RIVERS EDGE LANDING EROSION	-	-	-	-	-	-	-	-		175,000
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**175,000**
	1,673,400	1,200,200	2,165,300	4,900,000	2,520,000	1,172,000	720,000	720,000		102,453,900
TOTAL CAPITAL ITEMS	**117,524,800**									

BUDGET SUPPORT

Village of Minooka
Salary Schedule
Budget Year Ending April 30, 2026

Dept.	Title	Salary	Longevity Stipend	Annual 2025	Salary	Longevity/ Stipend	Annual 2026	2026 Increase	Percent Increase	Hourly 2025	Hourly 2026
Police	Chief	138,120	-	138,120	153,830	-	153,830	15,710	11.37%	66.40	73.96
Police	Deputy Chief	125,210	-	125,210	140,140	-	140,140	14,930	11.92%	60.20	67.37
Police	Sergeant	105,045	630	105,675	111,350	1,860	113,210	7,535	7.13%	48.39	51.84
Police	Sergeant	105,045	3,800	108,845	111,350	4,150	115,500	6,655	6.11%	49.84	52.88
Police	Sergeant	105,045	2,900	107,945	111,350	3,080	114,430	6,485	6.01%	49.43	52.39
Police	Sergeant	105,045	630	105,675	111,350	1,860	113,210	7,535	7.13%	48.39	51.84
Police	Sergeant	105,045	-	105,045	111,350	-	111,350	6,305	6.00%	48.10	50.98
Police	Officer	98,580	4,600	103,180	104,500	4,980	109,480	6,300	6.11%	47.24	50.13
Police	Officer	98,580	4,400	102,980	104,500	4,580	109,080	6,100	5.92%	47.15	49.94
Police	Officer	98,580	1,858	100,438	104,500	2,045	106,545	6,108	6.08%	45.99	48.78
Police	Officer	98,580	1,195	99,775	104,500	1,925	106,425	6,650	6.67%	45.68	48.73
Police	Officer	85,860	-	85,860	92,112	-	92,112	6,252	7.28%	39.31	42.18
Police	Officer	78,440	-	78,440	83,409	-	83,409	4,969	6.34%	35.92	38.19
Police	Officer	77,380	-	77,380	85,586	-	85,586	8,206	10.61%	35.43	39.19
Police	Officer	77,380	-	77,380	82,368	-	82,368	4,988	6.45%	35.43	37.71
Police	Officer	85,860	-	85,860	91,982	-	91,982	6,122	7.13%	39.31	42.12
Police	Officer	77,380	-	77,380	82,346	-	82,346	4,966	6.42%	35.43	37.70
Police	Officer	77,380	-	77,380	82,346	-	82,346	4,966	6.42%	35.43	37.70
Police	Officer	75,790	-	75,790	82,020	-	82,020	6,230	8.22%	34.70	37.55
Police	Officer	75,790	-	75,790	82,020	-	82,020	6,230	8.22%	34.70	37.55
Police	Officer	73,670	-	73,670	80,340	-	80,340	6,670	9.05%	33.73	36.79
Police	Officer	82,680	-	82,680	90,297	-	90,297	7,617	9.21%	37.86	41.34
Police	Officer	73,670	-	73,670	80,037	-	80,037	6,367	8.64%	33.73	36.65
Police	Officer	85,860		85,860	93,927	-	93,927	8,067	9.40%	39.31	43.01
Police	Officer	-		-	83,150		83,150	83,150	100.00%	-	38.07
Police	Officer	-		-	75,280	-	75,280	75,280	100.00%	-	34.47
Total PD Sworn		2,124,155	20,012	2,144,167	2,377,510	24,480	2,308,063	163,896			
Police	Clerk Supervisor	69,790	-	69,790	73,980	-	73,980	4,190	6.00%	33.55	35.57
Police	Clerk	57,200	-	57,200	60,630	-	60,630	3,430	6.00%	27.50	29.15
Police	Clerk	52,000	-	52,000	55,120	-	55,120	3,120	6.00%	25.00	26.50
Total PD Non-Sworn		178,990	-	178,990	189,730	-	189,730	10,740			
Total Police		2,303,145	20,012	2,323,157	2,567,240	24,480	2,497,793	174,636	7.52%		
PW	Superintendent	139,160	-	139,160	154,930	-	154,930	15,770	11.33%	66.90	74.49
PW	Assistant Superintendent	98,820	-	98,820	112,170	-	112,170	13,350	13.51%	47.51	53.93
PW	Admin Assistant	64,480	-	64,480	68,350	-	68,350	3,870	6.00%	31.00	32.86
PW	Senior Operator (Water)	100,371	-	100,371	103,383	-	103,380	3,008	3.00%	48.26	49.70
PW	Senior Lead Man (S&A)	76,891	-	76,891	79,196	-	79,200	2,310	3.00%	36.97	38.08
PW	Senior Operator (Sewer)	100,371	-	100,371	103,383	-	103,380	3,008	3.00%	48.26	49.70
PW	Operator 2 (Water)	94,951	-	94,951	97,799	-	97,800	2,849	3.00%	45.65	47.02
PW	Maint Laborer 1 (S&A)	63,522	-	63,522	65,428	-	65,430	1,908	3.00%	30.54	31.46
PW	Maint Laborer 1 (Sewer)	85,932	-	85,932	88,510	-	88,510	2,578	3.00%	41.31	42.55
PW	Junior Lead Man (S&A)	69,200	-	69,200	71,276	-	71,280	2,080	3.01%	33.27	34.27
PW	Parks-Lead	63,522	-	63,522	65,426	-	65,430	1,908	3.00%	30.54	31.46
PW	Maint Laborer 2 (Parks)	59,322	-	59,322	61,106	-	61,100	1,779	3.00%	28.52	29.38
PW	Maint Laborer 3 (Parks)	56,035	-	56,035	57,731		57,720	1,685	0.00%	26.94	27.75
Total Public Works		1,072,577	-	1,072,577	1,128,686	-	1,128,678	56,101			
Admin.	Administrator	149,150	3,600	152,750	165,520	3,600	169,120	16,370	10.72%	73.44	81.31
Admin.	Finance Director	130,008	-	130,008	145,230	-	145,230	15,221	11.71%	62.50	69.82
Admin.	Village Clerk	73,530	-	73,530	81,650	-	81,650	8,120	11.04%	35.35	39.25
Admin.	Accountant	79,019	-	79,019	87,470	-	87,470	8,451	10.70%	37.99	42.05
Admin.	Admin Assistant	64,480	-	64,480	68,350	-	68,350	3,870	6.00%	31.00	32.86
Admin.	Deputy Clerk	60,950	-	60,950	60,950	-	60,950	-	0.00%	29.30	29.30
Total Administration		557,138	3,600	560,738	609,170	3,600	612,770	52,032			
Bldg	Officer	114,410	-	114,410	121,280	-	121,280	6,871	6.01%	55.00	58.31
Bldg	Comm Dev Officer	72,500	-	72,500	76,850	-	76,850	4,350	6.00%	34.86	36.95
Total Building		186,910	-	186,910	198,130	-	198,130	11,221			
Total Full Time				4,143,382			4,437,372	293,990	7.10%		

Year	Gen. Fund	Water	Utility Tax	Street Bridge	Property Tax	Total
2026		354,400	228,050	267,800	210,313	1,060,563
2027		356,800	226,600		213,128	796,528
2028		353,600			210,690	564,290
2029					213,058	213,058
2030					210,158	210,158
2031					212,058	212,058
2032					213,675	213,675
	-	1,064,800	454,650	267,800	1,483,080	3,270,330

Note:
This schedule details the principal and interest payments for debt service by the funding source attached to the debt.