

VILLAGE OF MINOOKA

FY 2027

ANNUAL BUDGET

May 1, 2026 – April 30, 2027

VILLAGE OF MINOOKA

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VILLAGE OF MINOOKA

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May 1, 2026

Honorable Frederic Offerman, Village President
and Members of the Board of Trustees
Village of Minooka, Illinois

Dear President Offerman and Members of the Board:

It is the Village's honor to present the Annual Budget for the Village of Minooka for Fiscal Year 2027, commencing May 1, 2026 and ending April 30, 2027. This document has been prepared in accordance with the Illinois Municipal Budget Law and represents the financial plan by which the Village will deliver services, maintain infrastructure, and uphold its commitment to the residents of Minooka.

This budget was developed with a straightforward goal: spend wisely, keep the community safe, and position Minooka for the continued growth the Village's residents and businesses expect. Think of this budget as the Village's annual blueprint, it tells every department what tools they have, sets the boundaries for spending, and keeps everyone accountable to the taxpayers who fund the Village's work.

FINANCIAL CONDITION OF THE VILLAGE

The Village enters FY 2027 in a strong financial position. The General Fund, the Village's primary operating fund covering Police, Public Works, Parks, Administration, and Building, begins the year with a projected balance of approximately \$9,258,628. Total General Fund revenues are budgeted at \$13.1 million against expenditures of \$13.0 million, resulting in a projected year-end surplus that further strengthens the Village's reserve position.

The Village's Water & Sewer enterprise funds continue to operate on a self-sustaining basis, with revenues of approximately \$6.0 million covering all operating costs and debt service obligations without reliance on General Fund support. The Garbage fund likewise operates independently, funded entirely by user fees.

The Village carries three outstanding General Obligation bond issues (2015, 2016, and 2022), with total annual debt service of approximately \$797,000. All debt is associated with specific capital projects, water system improvements, road construction, and facility upgrades, and is structured within the Village's long-term capacity to repay. Like a 30-year mortgage on a home you plan to live in for life, these bonds represent a sound investment in infrastructure that will serve residents for decades.

FY 2027 BUDGET HIGHLIGHTS

Personnel. The Village's total salary and overtime budget for FY 2027 reflects a 10.71% increase over the prior year adopted budget, bringing total budgeted salary and overtime costs to \$5,606,800. This increase reflects both competitive wage adjustments and the addition of three new positions: two Police Officers and one Public Works Administrative Assistant. The largest share, \$3,268,800, supports the Police Department, reflecting the community's commitment to public safety.

Capital Investment. The FY 2027 budget continues implementation of the Village's 10-Year Capital Improvement Plan (CIP), which charts approximately \$168.5 million in infrastructure investments through 2035. Current year priorities include road maintenance, water and sewer system improvements, and park development. Multiple dedicated capital funds, including Road Maintenance, Utility Tax, and 2022 and 2023 Bond Funds, ensure that capital projects are properly resourced and segregated from operating expenditures.

Regional Water Infrastructure, Grand Prairie Water Commission

The Village's most transformative long-term capital commitment is its participation in the Grand Prairie Water Commission (GPWC), a regional partnership formed by six communities: Minooka, Joliet, Shorewood, Channahon, Crest Hill, and Romeoville. The Commission is constructing a 66-inch water transmission main from Lake Michigan, with the goal of delivering Lake Michigan water to all six member communities by 2030.

Lake Michigan water represents a cleaner, more reliable, and longer-term sustainable supply than current groundwater sources, and the regional approach spreads infrastructure costs across six municipalities, making a project that would be financially prohibitive for any single community into a shared, affordable investment. Think of it like six neighbors going in together on a shared water main rather than each digging their own: the result is better water at a fraction of the individual cost.

The Village's share of GPWC infrastructure costs represents the single largest capital investment in Minooka's history and accounts for the majority of Water Fund capital expenditures in FY2027 through FY2030. These costs are funded through the Water & Sewer Enterprise Fund and dedicated capital reserves, with no impact on the General Fund or property tax levy.

Public Safety. Police Department operations remain the Village's single largest departmental expenditure, reflecting the priority the Village's community places on safe neighborhoods. The FY 2027 budget maintains full sworn officer staffing levels and supports the equipment, training, and technology investments necessary to deliver effective law enforcement to a growing community.

Infrastructure & Public Works. The Public Works budget supports the ongoing operation and maintenance of Minooka's water distribution system, sanitary sewer collection system, storm water infrastructure, public streets, and parks. With approximately 67% of the Village's housing stock built after 2000, the Village is in a proactive maintenance phase, addressing improvements before they become emergencies, much like keeping up with regular oil changes rather than waiting for the engine to fail.

FINANCIAL MANAGEMENT & POLICIES

The Village of Minooka is guided by a set of financial management principles designed to ensure long-term fiscal health. The Village maintains a General Fund reserve target of no less than 25% of annual operating expenditures, a rainy day fund that provides stability during economic

downturns or unexpected emergencies. As of budget adoption, the Village's reserve position comfortably exceeds this threshold.

Enterprise funds, Water, Sewer, and Garbage, are maintained on a full-cost recovery basis, meaning user fees are set at levels sufficient to cover operating costs, debt service, and appropriate reserves without subsidy from the General Fund. This approach ensures that the cost of utility services is borne by those who use them, rather than by the broader taxpaying public.

Capital projects are funded through a combination of dedicated tax revenues, user fees, grants, and long-term borrowing, always with an eye toward the Village's overall debt capacity and long-term affordability.

ACKNOWLEDGMENTS

The preparation of this budget document reflects the hard work of Village staff across all departments, who provided the operational data, program information, and capital project details that form the foundation of this plan. Special thanks are due to the department heads and their teams for their diligence in presenting realistic, well-justified budget requests.

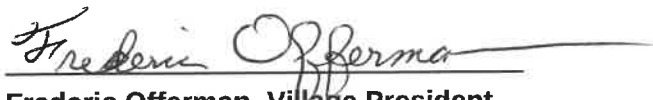
This budget has been prepared in a format consistent with the guidelines of the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award program. The Village is committed to transparency, accountability, and the highest standards of public financial management.

Respectfully submitted,



Finance Director / Treasurer

Village of Minooka, Illinois



Frederic Offerman, Village President

Village of Minooka, Illinois

VILLAGE OF MINOOKA

Community Profile

Fiscal Year 2026–2027 Budget Document

History & Overview

The Village of Minooka is a growing community located approximately 55 miles southwest of Chicago in Grundy, Will, and Kendall Counties, Illinois. Originally settled in the mid-1800s as a small agricultural community, Minooka grew from its agrarian roots into one of the fastest-growing villages in the Chicago metropolitan area.

For much of its history, Minooka remained a quiet rural village. That changed in the late 1990s and early 2000s, when the broader expansion of the Chicago metropolitan area combined with Minooka’s affordable land, strong schools, and direct Interstate 80 access made it an increasingly attractive destination for families seeking affordable suburban communities. Between 2000 and 2020, the Village grew from approximately 4,133 residents to 12,891, an increase of more than 212% in just two decades. That kind of growth is like going from a one-room schoolhouse to needing a full campus in just 20 years, and the Village has worked hard to keep services, infrastructure, and quality of life in step with that expansion.

Today, Minooka is incorporated as a village under Illinois law and is governed by an elected Village President and a six-member Board of Trustees. Day-to-day operations are managed by a Village Administrator overseeing four core departments: Administration & Finance, Police, Public Works, and Building & Community Development.

Community At a Glance

Population (2024 Est.)	12,558
Population Growth Since 2000	+212%
Land Area	9.41 square miles
Counties	Grundy, Will & Kendall
Median Age	32 years
Median Household Income	\$115,445
Poverty Rate	2.6%
Owner-Occupied Housing	91.6%
Median Home Value	\$336,456
Average Household Size	3.1 persons
Zip Code	60447
Form of Government	Village (President & 6 Trustees)

Demographics

Minooka is a young, family-oriented community. With a median age of 32 years and nearly 24% of the population under the age of 15, the Village has one of the youngest demographic profiles in the region. Families make up approximately 80% of all households, which drives strong demand for parks, recreational programming, quality schools, and safe neighborhoods, all priorities reflected in the Village's annual budget.

The community has grown more diverse alongside its population growth. Minooka's residents include a significant Hispanic population (approximately 14.9%) along with Black and multiracial residents, making the Village rank in the upper quartile for the State of Illinois Diversity Index among communities of similar size.

Age Profile	Race & Ethnicity	Education
Under 15: 24.0%	White: 77.9%	High School: 29.1%
15–24: 15.9%	Hispanic: 14.9%	Some College: 28.8%
25–44: 28.8%	Black: 4.2%	Associate's: 13.6%
45–64: 23.0%	Asian: 1.1%	Bachelor's: 19.3%
65+: 8.3%	Two or more: 10.3%	Graduate: 7.3%

Economy & Housing

Minooka's economy reflects its character as a prosperous bedroom community. With a median household income of \$115,445, well above state and national averages, and a poverty rate of 2.6%, the Village is home to a financially stable workforce. The majority of residents commute to employment centers throughout the Chicago metropolitan region, with a mean travel time to work of approximately 33 minutes.

Locally, the largest employment sectors for Minooka residents include Health Care & Social Assistance, Transportation & Warehousing, and Retail Trade. The Village's strategic location along Interstate 80 has also made it an attractive destination for light industrial and commercial development, providing a growing local tax base that supports municipal services.

Housing in Minooka is predominantly owner-occupied, roughly 91.6% of all housing units, with a median home value of \$336,456. Notably, approximately 67% of the Village's housing stock was built after the year 2000, making Minooka one of the newest communities in the region. This relatively new infrastructure is both an asset and a long-term planning consideration, as the Village looks ahead to future maintenance and capital needs.

Median Household Income	\$115,445
Per Capita Income	\$45,911
Poverty Rate	2.6%
Unemployment Rate	4.5%

Owner-Occupied Housing	91.6%
Median Home Value	\$336,456
Housing Built After 2000	~67%
Average Commute Time	33.4 minutes
<i>Source: U.S. Census Bureau, 2024 Population Estimates & 2023 ACS 5-Year Estimates</i>	

Village Government & Services

The Village of Minooka operates under the Illinois Municipal Code as an incorporated village. Elected officials include the Village President and six Trustees who serve staggered four-year terms. The Board of Trustees sets policy, approves the annual budget, and provides oversight of Village operations. A full-time Village Administrator manages day-to-day operations across four departments.

Department	Core Responsibilities
Administration & Finance	Budget management, accounting, utility billing, payroll, and financial reporting
Police	Law enforcement, patrol, criminal investigations, and community relations
Public Works	Water & sewer systems, Streets & Alleys, Parks, and capital infrastructure
Building & Community Development	Building permits, inspections, zoning, and community development planning

Grand Prairie Water Commission, Lake Michigan Water by 2030

The Village of Minooka is an active member of the Grand Prairie Water Commission (GPWC), a regional water supply authority formed by six municipalities: Minooka, Joliet, Shorewood, Channahon, Crest Hill, and Romeoville. Formed to address the long-term water supply needs of the region, the GPWC is undertaking one of the most significant regional infrastructure projects in the greater Chicagoland area, representing a combined investment of approximately \$1.5 billion across all six member communities. Minooka's share consists of \$27.7 million in internal infrastructure improvements to receive and distribute Lake Michigan water locally.

The Commission is constructing a 66-inch water transmission main from Lake Michigan. Upon completion, targeted for 2030, Minooka will transition from its current groundwater supply to Lake Michigan water, treated and delivered through established regional water authority infrastructure. The Village's share of project costs is reflected in the Water Fund capital budget for FY2027 through FY2030 and is funded entirely through Water & Sewer Enterprise Fund revenues and capital reserves, not property taxes.

For Minooka residents, this means access to a higher-quality water supply by 2030 with long-term supply security, backed by one of the most reliable freshwater sources in the world. It also means the Village is spending capital dollars now, during the build-out phase, so that future generations inherit a finished, durable water system rather than an aging one.

Strategic Infrastructure

Looking Ahead

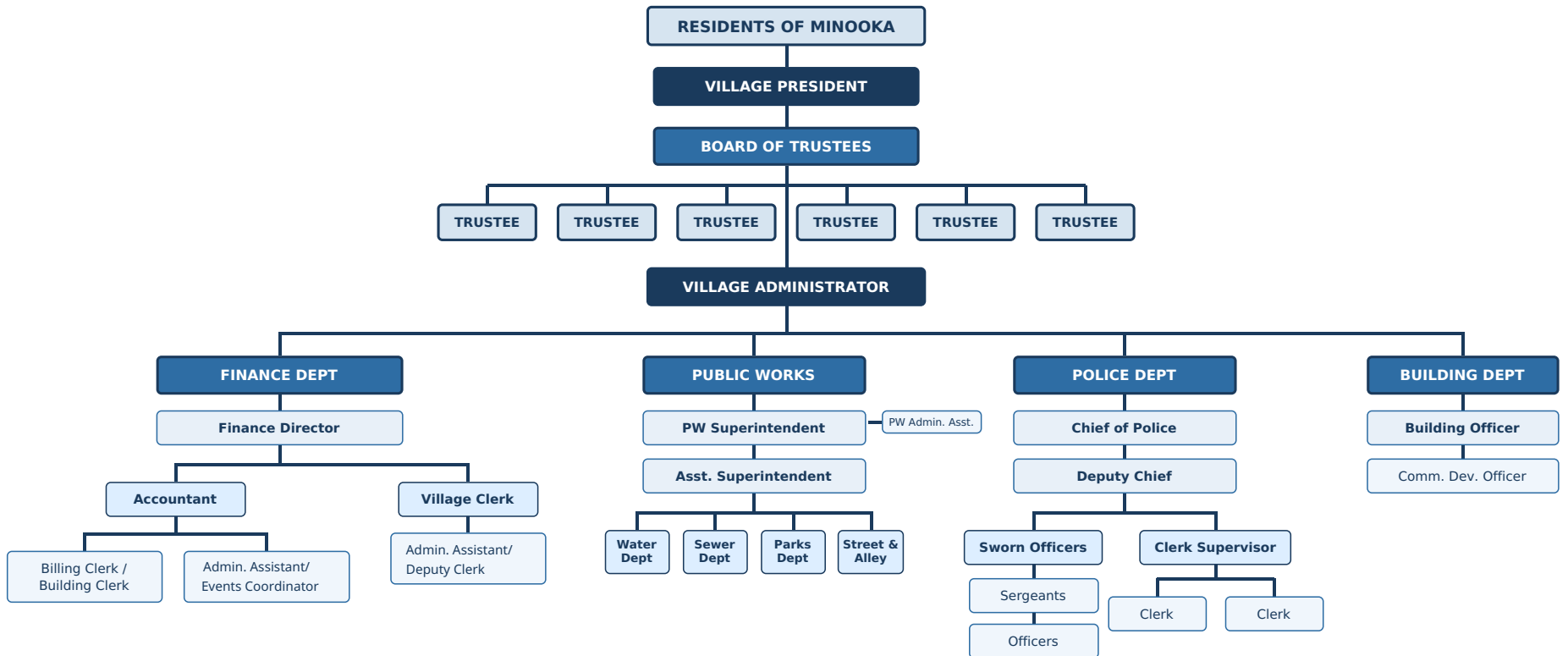
The Village of Minooka enters FY 2026–2027 from a position of financial strength. General Fund reserves remain healthy, enterprise funds are self-sustaining, and the Village carries manageable debt levels tied to targeted infrastructure investments. The 10-Year Capital Improvement Plan charts a \$168.5 million course of investment through 2035, addressing roads, utilities, parks, and facilities that will serve residents for generations to come.

As one of the fastest-growing communities in Illinois over the past two decades, Minooka's challenge is not whether to grow, but how to grow smartly. The FY 2026–2027 budget reflects that commitment, investing in the services, infrastructure, and people that make Minooka not just a place to live, but a community residents are proud to call home.

Source: U.S. Census Bureau, 2024 Population Estimates & 2023 ACS 5-Year Estimates.

VILLAGE OF MINOOKA

Organizational Chart | Fiscal Year 2027



Budget Development Process & Calendar

The Village of Minooka follows a structured annual budget development process to ensure transparency, departmental participation, and alignment with Village Board priorities. The process begins in the fall of the prior fiscal year and concludes with formal Board adoption in April, prior to the start of the new fiscal year on May 1.

November - December 2025

Departmental Review & Revenue Projection

The Finance Department and all department heads begin reviewing current-year performance against the adopted budget. Departments identify staffing needs, capital requests, and anticipated service changes. Finance prepares initial revenue projections based on state shared-revenue estimates, sales tax trends, and growth data.

January 2026

Departmental Budget Meetings with Finance

The Finance Director meets individually with each department head to review budget requests, discuss priorities, and align projections with available resources. Requests are evaluated for consistency with the Village's strategic priorities and the multi-year financial forecast. Preliminary expenditure totals are compiled.

February - March 2026

Budget Committee Review & Board Workshops

The proposed budget is presented to the Village Board Budget Committee for review. Meetings are open to the public. The Finance Director and department heads present departmental budgets and respond to Board questions. Revenue and expenditure adjustments are finalized. The complete proposed budget document is assembled.

April 2026

Formal Adoption by Village Board

The complete FY 2027 Annual Budget is presented to the full Village Board of Trustees for formal adoption at the regularly scheduled April Board meeting, in compliance with the Illinois Municipal Budget Law (50 ILCS 330). The adopted budget takes effect May 1, 2026 and governs all Village financial activity through April 30, 2027.

Village Board budget meetings are open to the public. The adopted budget is available at www.minooka.com.

VILLAGE OF MINOOKA, ILLINOIS
Strategic Priorities & Community Goals
FY2027 Budget | Adopted Budget Document

Purpose of This Document

This document summarizes the strategic priorities that guide the Village of Minooka's budget decisions. The budget is not simply a list of line items, it is a financial expression of the community's values and goals. Each spending decision reflects a choice about what the Village prioritizes on behalf of its 12,000 residents.

Minooka is a growing community in the Chicago metropolitan area, with continued residential and commercial development, aging infrastructure requiring reinvestment, and expanding service demands. The FY2027 budget is designed to maintain high-quality, cost-effective services while building the infrastructure foundation for Minooka's next decade of growth.

★ Regional Water Infrastructure

The single largest strategic investment in Minooka's ten-year capital plan is transitioning the Village's water supply to Lake Michigan through the Grand Prairie Water Commission (GPWC).

- ★ GPWC Goal: Deliver clean, reliable Lake Michigan water to Minooka residents by 2030.
Current source: Groundwater wells
New source: Lake Michigan via 66-inch regional transmission main
Village investment: \$27.7 million in internal water infrastructure (FY2026–FY2030)

What Is the Grand Prairie Water Commission?

The Grand Prairie Water Commission is a joint action water agency formed by six municipalities in the greater Joliet/Minooka area: Minooka, Joliet, Shorewood, Channahon, Crest Hill, and Romeoville. Together, these communities recognized that individual groundwater supplies face long-term reliability and regulatory challenges. By pooling resources, the six communities are jointly constructing a 66-inch diameter water transmission main from Lake Michigan, one of the largest regional water infrastructure projects in northeastern Illinois.

Why Lake Michigan Water?

Think of this transition the way a farmer might switch from a private well to a municipal water supply, the upfront cost is significant, but the long-term reliability, water quality, and growth capacity are far superior. Minooka's current groundwater wells have served the community well, but as the Village grows, the demand for water will increasingly outpace what wells can reliably provide. Lake Michigan is essentially an unlimited, treated, regulated source, and having access to it positions Minooka for growth well into the second half of this century.

What Minooka Is Spending (and Why)

The \$27.7 million shown in the Capital Improvement Program for "Lake Michigan Water Internal Improvements" represents the local infrastructure the Village must build to connect to and distribute the regional water supply. Think of it like buying into a city water line: the regional pipe brings water to your street, but you still need to run the service line from the street to your house. Minooka's \$27.7 million builds the equivalent of that service line at a community scale, pumping stations, storage, distribution mains, and connections.

- Funding source: Water & Sewer Enterprise Fund (user rates, reserves, and future financing)
- Timeline: FY2026 design and permitting through FY2030 construction and commissioning
- Regional GPWC infrastructure: Total regional project cost approximately \$1.5 billion, jointly financed and constructed by the six member municipalities
- Rate impact: Water rates will be reviewed annually and adjusted to support debt service as construction progresses

★ Roads & Transportation Infrastructure

Road quality directly affects the daily lives of Minooka residents, from commutes to emergency response times to property values. The Village maintains an extensive road network serving both local neighborhoods and regional truck routes along the I-80 corridor.

Key Road Investments in the 10-Year CIP

- Annual Road Maintenance Plan, \$12.4 million over 10 years to resurface and maintain existing streets
- Grainger Way Extension across I-80, \$20 million; provides a second river crossing to reduce congestion
- McEvelly Road Reconstruction, \$9.9 million; major arterial upgrade supporting population growth corridor
- Truck Route Improvements, \$9.4 million; hardening routes along Brannick, Holt, and McLindon Roads that handle heavy industrial traffic

Funding Strategy

Road projects are funded through a combination of Motor Fuel Tax (MFT) allocations, General Obligation bonds, IDOT and federal grants (including CMAQ transportation funding), and developer impact fees. The Village actively pursues grant funding to reduce the local share on larger projects.

★ Parks, Recreation & Quality of Life

Parks and recreational amenities are a major factor in residents' decisions to live in and stay in Minooka. The Village's park system, anchored by Aux Sable Springs Park along the I&M Canal, provides open space, trails, and recreational programs for families across all age groups.

- Aux Sable Springs Park, Phase 3 & Pond (\$11.7M): Major park expansion including a new stormwater retention pond that doubles as a recreational amenity and flood mitigation feature
- Lions Park ADA Conversion (\$1.27M): Upgrades to meet accessibility standards and broaden park use for residents with disabilities
- Veterans Park Extension & Uplighting: Enhancements to honor veterans and extend park usability into evening hours
- Land Acquisitions: Multiple parcels targeted for future park expansion as development pressure increases
- Bike Path Network (\$6.6M): Trail connections along Bell Road, Minooka Road, Holt Road, and McEvelly Road linking neighborhoods to parks and activity centers

★ Public Safety

Minooka's Police Department provides 24/7 patrol coverage for a geographically large community spanning nearly 9.41 square miles. As the community grows, maintaining adequate staffing levels and modern equipment is essential to response times and community safety.

FY2027 Police Staffing

Position	Count
Chief	1
Deputy Chief	1
Sergeants	5
Officers	21
Total Sworn Personnel	28

The Village is also evaluating equipment capital needs including patrol vehicles, body camera systems, and communications upgrades. Public safety represents approximately 47% of the General Fund operating budget, reflecting the community's expectation of a visible and responsive police presence.

★ Long-Term Fiscal Sustainability

Maintaining Minooka's financial health over the long term requires disciplined budget management, proactive debt management, and a fund balance strategy that provides a cushion against unexpected events. The Village's financial policies guide these decisions.

Key Fiscal Principles

- **Structural Balance:** Recurring revenues are budgeted to cover recurring expenditures; one-time revenues are used only for one-time purposes
- **Fund Balance Policy:** The Village maintains a minimum General Fund balance equal to 90 days of operating expenditures, providing a financial cushion equivalent to 3 months of operations
- **Debt Management:** Outstanding bonds are actively managed with a goal of keeping annual debt service below 15% of General Fund revenues; GO 2012 bonds are fully retired in FY2026, reducing debt service obligations
- **Capital Saving Plans:** Enterprise funds accumulate reserves specifically for capital reinvestment, reducing future borrowing needs
- **Pension Funding:** The Village funds the police pension at the actuarially required contribution each year and participates in IMRF for non-public-safety employees

Why This Matters to Residents

A municipality's bond rating is similar to a personal credit score: the better the rating, the lower the interest rate when borrowing for major projects. Maintaining fiscal discipline, keeping reserves strong, managing debt conservatively, and funding pensions consistently, protects Minooka's ability to borrow at favorable rates for infrastructure investments like the Lake Michigan water project.

★ Wastewater Capacity for Growth

As Minooka continues to grow, the Village's existing wastewater treatment capacity will be reached within the planning horizon. A second wastewater treatment plant is included in the ten-year CIP to ensure the Village can continue to serve new development and meet environmental permit requirements.

- Wastewater Plant #2, Site (\$1.6M) + Construction (\$13.9M): New secondary treatment facility to double wastewater capacity
- Sanitary Force Main to Plant #2 (\$2.0M): Conveyance infrastructure connecting existing collection system to new plant
- Effluent Discharge Main (\$1.6M): Discharge infrastructure from Plant #2 to DuPage/Illinois River
- Service Area Extensions, Brisbon Road and Northwest Minooka (\$9M combined): Extending sewer service to developing corridors

Think of wastewater capacity the same way you'd think about adding a second bathroom to a growing household, at some point, the original facility simply can't keep up. Building Plant #2 proactively, before the existing plant reaches its permitted capacity, ensures the Village isn't in the position of having to turn away development, or worse, violating its environmental permit.

Strategic Priority, Budget Alignment Summary

Strategic Priority	Primary Funding Source	Est. 10-Year Investment
Water Infrastructure	Water & Sewer Enterprise	\$38.1 million
Roads & Transportation	MFT, GO Bonds, Grants	\$75.3 million
Parks & Quality of Life	General Fund, GO Bonds	\$18.1 million
Wastewater Capacity	Water & Sewer Enterprise	\$30.1 million
Total 10-Year CIP		\$168.5 million

These strategic priorities were developed by Village staff through a review of the community's long-range infrastructure plans, capital improvement program, financial policies, and department operating needs. The FY2027 Budget reflects the Board of Trustees' commitment to investing in Minooka's future while maintaining the fiscal discipline required to protect the community's long-term financial health.

VILLAGE OF MINOOKA

Financial Policies | FY 2027

The Village of Minooka is committed to sound financial management guided by clear, consistent policies. These policies are established by the Village Board and implemented by the Finance Department. They are designed to protect the long-term financial health of the Village, ensure transparency and accountability, and comply with all applicable state and federal laws. These policies apply to all Village funds and operations.

1. Operating Budget Policy

The Village will adopt an annual balanced budget for each fiscal year (May 1 – April 30) prior to the start of that fiscal year, in accordance with the Illinois Municipal Budget Law (50 ILCS 330). A balanced budget means that projected revenues plus available fund balance are sufficient to cover projected expenditures. The budget serves as the Village's financial plan and legal authority to spend public funds.

- Expenditures shall not exceed budgeted appropriations without Board approval.
- Budget amendments requiring additional appropriations shall be presented to the Board for approval.
- Departmental transfers within the same fund may be authorized by the Finance Director up to \$5,000; amounts above that require Board approval.
- The Finance Director shall present monthly budget-to-actual reports to the Village Board.

2. Fund Balance / Reserve Policy

Adopted by Resolution of the Village Board of Trustees. Maintaining adequate reserves is like keeping a rainy day fund for the whole community, just as a household keeps 3-6 months of expenses saved, the Village holds reserves to cover unexpected costs and protect services during difficult times.

Fund balance is classified in three primary categories: (1) Nonspendable, amounts unavailable to spend due to form or legal restrictions; (2) Restricted, amounts subject to external enforceable constraints such as grants or property tax levies; and (3) Unrestricted, further divided into Committed (formal Board action required), Assigned (management intent), and Unassigned (fully available). The Village spends fund balance in the following order: restricted first, then committed, then assigned, then unassigned.

- General Fund: Unassigned fund balance shall represent no less than three months (25%) and no more than six months of annual budgeted operating expenditures. Balances above the maximum may be transferred to other funds or capital projects at the Board's discretion.
- Special Revenue Funds: Fund balance shall be maintained at a minimum of 25% of annual budgeted expenditures (approximately three months), excluding capital, debt service, and transfers.
- Debt Service Fund: Fund balance accumulation shall not exceed the amount of the next principal and interest payment due.
- Capital Projects Fund: Fund balance is considered committed, restricted, or assigned depending on the source/use of funds. No specific minimum is established.
- Enterprise Funds (Water, Sewer, Garbage): Unrestricted net position shall represent no less than three months of annual budgeted expenditures, excluding debt service and capitalized asset expenses.
- If the General Fund balance falls below the minimum threshold, the Finance Director shall present a restoration plan to the Board.
- This policy is reviewed and reaffirmed annually. Modifications require Village Board approval.

3. Revenue Policy

The Village shall maintain a diversified revenue base to reduce dependence on any single revenue source. Consistent with Illinois law, the Village will levy property taxes, impose utility fees, collect state-shared revenues, and pursue grant funding as appropriate.

- User fees for enterprise services (water, sewer, garbage) shall be set at levels sufficient to fully recover costs including operations, maintenance, debt service, and reserves.
- Fees and charges for other services shall be reviewed annually and updated as necessary to reflect current costs.
- The Village shall aggressively pursue federal, state, and foundation grants to supplement local revenues for capital and special projects.
- One-time revenues (grants, land sales, etc.) shall not be used to fund recurring operating expenses.

4. Debt Management Policy

Borrowing money is sometimes necessary to fund major infrastructure, just as most families take out a mortgage to buy a home rather than pay cash. The Village's debt policy ensures that borrowing is used responsibly and remains within the community's capacity to repay.

- The Village shall issue long-term debt only for capital purposes with a useful life reasonably consistent with the term of the debt.
- Long-term debt shall not be used to fund operating expenditures.
- The Village shall maintain total outstanding debt at levels consistent with its debt capacity as determined by assessed valuation, existing obligations, and projected revenues.
- Debt service shall be included in the annual budget and funded from dedicated revenue sources.
- The Village shall seek the most favorable interest rates and terms available, including competitive bidding for bond issuances where appropriate.
- All bond issuances shall be authorized by the Village Board through formal ordinance.

5. Investment Policy

Adopted by Resolution No. 2021R-3155, approved January 26, 2021. Village funds not immediately needed for operations shall be invested in conformance with the Illinois Public Funds Investment Act (30 ILCS 235) and this adopted policy. The primary objectives of the Village's investment program, in order of priority, are: (1) Safety of principal, (2) Liquidity, and (3) Return. The Village also seeks to prudently integrate sustainability factors into investment decision-making.

Authority to manage the investment program is granted to the Finance Director as chief investment officer, derived from the Public Funds Investment Act. The Finance Director shall establish internal controls consistent with this policy.

- Scope: This policy applies to all Village funds except the Police Pension Fund. Funds may be commingled to maximize investment earnings; income is allocated to each fund based on its participation.
- Authorized investments include: U.S. Treasury securities, U.S. Government agency obligations, municipal bonds (rated within the three highest NRSRO classifications), FDIC-insured CDs and savings accounts, CDARS/ICS certificates, commercial paper (top-tier rated, max 10% of portfolio), money market mutual funds, Illinois Funds, IMET (1-3 Year Fund and Convenience Fund), and repurchase agreements.
- Collateralization: Deposits in excess of FDIC/NCUA/SIPC insurance limits must be secured by collateral (Treasuries, Agencies, GSEs, or State of Illinois obligations at 100% market value). Collateral ratios are reviewed quarterly.
- Diversification: No single financial institution may hold more than 35% of the Village's investments maturing over one year. Commercial paper is limited to 10% of the portfolio.
- The Village will maintain investment accounts in financial institutions located within Minooka whenever possible.

- The Finance Director will prepare a quarterly investment report for the Village Board, including holdings, gains/losses, weighted yield, maturity schedule, and portfolio composition by type.
- This policy is reviewed annually by the Finance Director. Any modifications must be approved by the Village Board.

6. Capital Improvement Policy

Capital improvements are major investments in infrastructure, facilities, and equipment with useful lives exceeding one year and costs generally exceeding \$5,000. The Village uses a 10-Year Capital Improvement Plan (CIP) to systematically identify, prioritize, and fund these investments.

- The Village shall maintain and annually update a 10-Year Capital Improvement Plan.
- All capital projects shall be reviewed for consistency with the CIP prior to Board approval.
- Capital projects shall be funded through dedicated capital funds, grants, developer contributions, and long-term borrowing as appropriate.
- Operating costs associated with new capital assets shall be estimated and incorporated into future operating budgets.
- The Village shall maintain a General Fund Equipment Replacement Fund to systematically set aside funds for vehicle and equipment replacement.

7. Accounting & Auditing Policy

- The Village shall maintain its accounts in conformance with Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities and standards established by the Governmental Accounting Standards Board (GASB).
- The Village shall undergo an independent annual audit by a certified public accounting firm.
- The Village shall publish its audited financial statements and make them available to the public.
- The Village shall comply with all financial reporting requirements of the State of Illinois, including Annual Financial Report filings with the Illinois Comptroller.

8. Basis of Accounting

The Village uses modified accrual for governmental funds and full accrual for enterprise funds, per GAAP.

These policies were reviewed and reaffirmed in connection with the adoption of the FY 2027 Annual Budget. Policy revisions require approval by the Village Board of Trustees.

VILLAGE OF MINOOKA

Consolidated All-Funds Summary | FY 2026–2027

The following summary presents budgeted revenues, expenditures, and fund balances across all Village funds for FY 2026–2027. This consolidated view allows the Village Board and public to see the full scope of Village financial activity in a single document, not just the General Fund, but every enterprise fund, capital fund, special revenue fund, and debt service fund.

Think of this like a household's full financial picture, not just the checking account, but also the savings accounts, college fund, car payments, and mortgage all in one place. A budget document that only shows the General Fund tells only part of the story.

Fund	Revenue	Expenditure
GENERAL FUND	\$13,050,200	\$12,999,000
Admin & General	\$10,498,470	\$2,050,300
Street & Alley	\$413,530	\$3,210,500
Police Department	\$1,655,600	\$6,170,000
Parks & Recreation	\$91,600	\$1,090,400
Building Department	\$391,000	\$477,800
ENTERPRISE FUNDS		
Water Fund	\$3,790,100	\$3,731,800
Sewer Fund	\$2,227,500	\$2,092,800
Garbage Fund	\$1,472,900	\$1,396,200
Minooka Regional Water (GPWC)	\$2,881,000	\$5,908,400
Water & Sewer Capital & Equipment	\$5,784,600	\$929,000
SPECIAL REVENUE FUNDS (10 Funds)	\$8,073,600	\$2,528,440
CAPITAL FUNDS (16 Funds)	\$3,023,570	\$8,017,045
DEBT SERVICE FUND	\$1,012,030	\$1,011,530
ALL FUNDS TOTAL	\$41,315,500	\$38,614,215

Notes: (1) Enterprise fund beginning/ending balances are presented in the enterprise fund statements; net position is not interchangeable with governmental fund balance. (2) Capital fund balances fluctuate significantly based on project timing and bond proceeds. (3) Fiduciary fund balances are held in trust and are not available for Village operations. (4) Revenue and expenditure figures for capital and special revenue funds reflect budgeted amounts; actual figures may vary based on project timelines and grant receipt. (5) This summary is provided for informational purposes; the detailed fund-by-fund appropriations contained in the adopted budget ordinance are the legally controlling figures.

Fund Type Descriptions

Fund Type	Description
General Fund	Primary operating fund, covers most day-to-day Village services including police, public works, parks, administration, and building.
Enterprise Funds	Self-sustaining utility operations (Water, Sewer, Garbage) funded by user fees.
Special Revenue Funds	Funds with legally restricted revenue sources used for specific purposes (MFT for roads, Hotel/Motel tax for tourism-related purposes, etc.).
Capital Funds	Funds that accumulate and expend resources for major infrastructure and equipment investments.
Debt Service Funds	Funds used to account for the repayment of principal and interest on outstanding bonds.
Fiduciary Funds	Funds held in trust on behalf of others (developers, school districts) that are not available for Village operations.

VILLAGE OF MINOOKA, ILLINOIS

Revenue, Expenditure & Multi-Year Financial Forecast

Budget Year FY2027 | Prepared for GFOA Distinguished Budget Presentation Award

Section 1: All Funds, Revenue vs. Expenditures

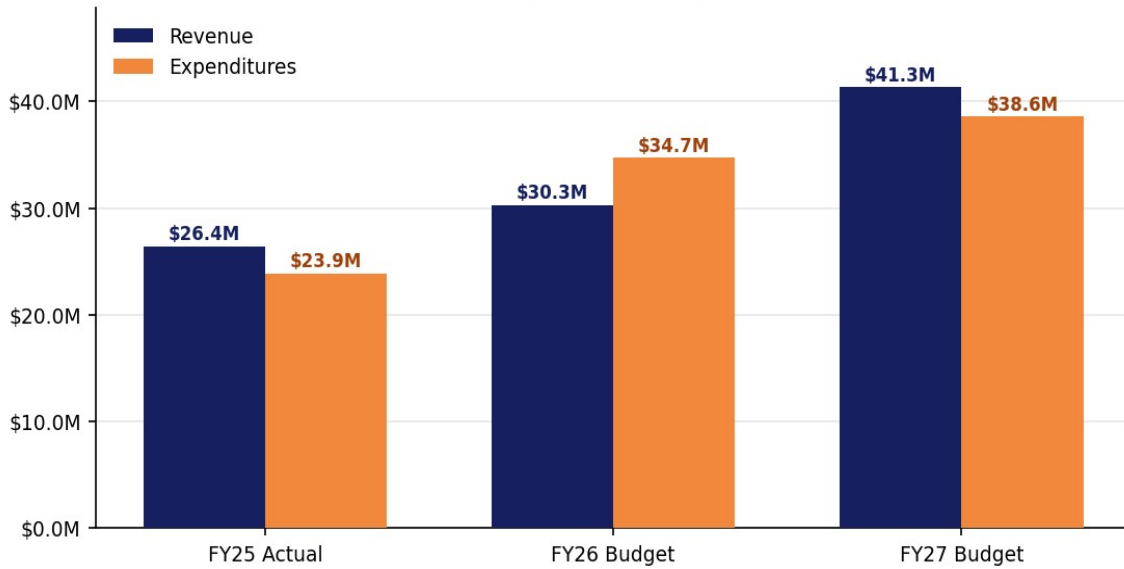
The following tables and charts summarize revenues and expenditures across all Village funds. Because Minooka operates multiple funds (General Fund, Water & Sewer, Capital Funds, Special Revenue Funds, etc.), the "All Funds" view provides the most complete picture of the Village's overall financial activity in any given year.

Think of it like looking at the total household budget rather than just the checking account, the General Fund is the checking account for day-to-day operations, while the other funds cover water bills, road construction, pension savings, and so on.

	FY2025 Actual	FY2026 Budget	FY2027 Budget
Total Revenues – All Funds	\$26,414,647	\$30,295,976	\$41,315,500
Total Expenditures – All Funds	\$23,869,786	\$34,718,039	\$38,613,415
Net (Revenue less Expenditures)	\$2,544,861	(\$4,422,063)	\$2,702,085

Note: The FY2026 budget reflects a significant capital outlay year, with many infrastructure projects scheduled for completion. The higher expenditure budget in FY2026 versus the FY2025 actual reflects the multi-year nature of capital projects, projects budgeted in one year are often completed and paid in the following year.

All Funds - Revenue vs. Expenditures



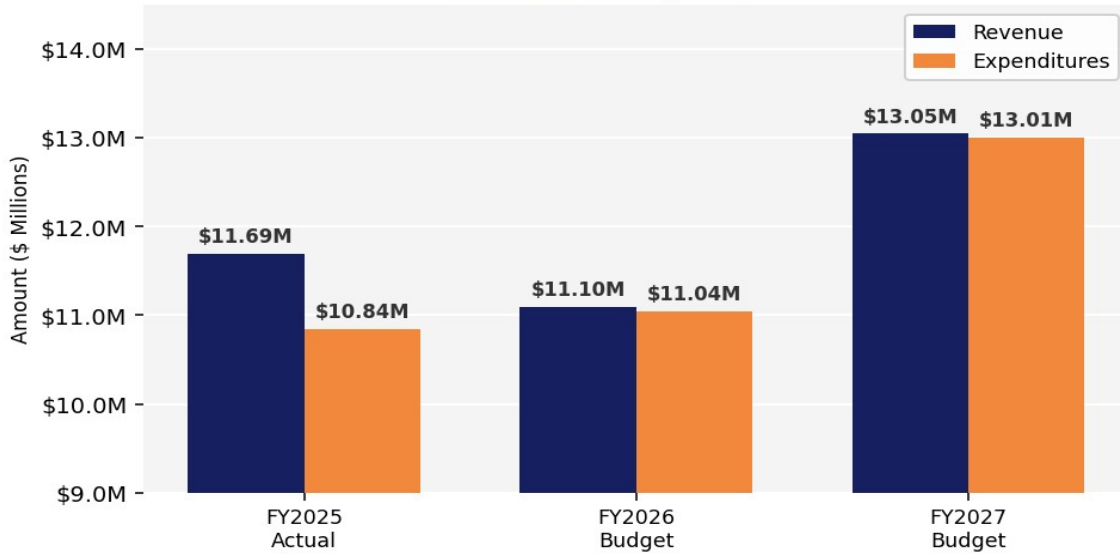
Section 2: General Fund, Revenue vs. Expenditures

The General Fund is the Village's primary operating fund, covering day-to-day services including Police, Public Works (Streets), Parks & Recreation, Administration, and Building & Zoning. It is funded primarily through property taxes, state income tax, sales tax, and various fees and licenses.

	FY2025 Actual	FY2026 Budget	FY2027 Budget
General Fund Revenues	\$11,693,799	\$11,096,415	\$13,050,200
General Fund Expenditures	\$10,840,606	\$11,063,610	\$12,999,000
Net (Revenue less Expenditures)	\$853,193	\$32,805	\$40,600

The General Fund has remained structurally balanced across all three years shown, with revenues exceeding expenditures. The FY2027 budget reflects increased investments in personnel and services to meet the needs of the Village's growing population.

Village of Minooka — General Fund Revenue vs. Expenditures



Section 3: General Fund Expenditures by Department

The following table breaks down General Fund expenditures by department for FY2025 (actual) and FY2026 budget, providing a prior year actuals versus current budget comparison for each service area.

Department	FY2025 Actual	FY2026 Budget	FY2027 Budget
Administration & General	\$2,723,275	\$1,977,520	\$2,050,300
Street & Alley (Public Works)	\$2,595,540	\$2,852,400	\$3,210,500
Police Department	\$3,960,902	\$4,628,270	\$6,170,000
Parks & Recreation	\$1,090,636	\$1,125,730	\$1,090,400
Building & Zoning	\$388,962	\$479,690	\$477,800
Total General Fund	\$10,759,315	\$11,063,610	\$12,999,000

The largest year-over-year increase is in Police, reflecting personnel costs and the continued investment in public safety as the community grows. The Administration decrease is largely due to one-time costs in FY2025 that did not recur in FY2026.

Section 4: General Fund Revenue by Source

The Village's General Fund revenues come from a diversified mix of sources. The table below shows the major revenue categories.

Revenue Source	FY2025 Actual	FY2026 Budget	FY2027 Budget
Property Taxes (all levies)	\$1,546,461	\$1,534,750	\$2,049,370
Illinois Income Tax	\$2,217,397	\$2,274,000	\$2,313,800
Illinois Sales Tax	\$4,448,550	\$4,400,000	\$5,250,000
Illinois Use Tax	\$362,624	\$307,000	\$35,000
Video Gaming Tax	\$105,293	\$115,000	\$145,000
Interest Income	\$449,269	\$300,000	\$350,000
Fines & Fees	\$97,145	\$90,000	\$90,000
Grants & Reimbursements	\$180,455	\$312,000	\$69,500
Licenses & Permits	\$187,683	\$193,900	\$194,400
Miscellaneous & Other	\$98,922	\$69,765	\$52,565
Total General Fund Revenues	\$11,693,799	\$11,096,415	\$13,050,200

Sales Tax is the single largest revenue source and continues to grow with commercial development along the Route 6 and I-80 corridors. Property Tax increases in FY2027 reflect new levies for Police Pension and other obligations.

VILLAGE OF MINOOKA, ILLINOIS

Multi-Year Financial Forecast

FY2025 – FY2030 | General Fund

Purpose & Methodology

The multi-year financial forecast projects General Fund revenues and expenditures three fiscal years beyond the adopted budget year (FY2027), covering FY2028 through FY2030. This forecast assists the Village Board and administration in understanding long-term financial sustainability and identifying potential fiscal pressures before they become problems.

Note: This forecast covers the General Fund only. The Village also maintains Water & Sewer Enterprise Funds, which operate on a self-supporting basis through user rates. Major capital investments, including the Village's \$27.7 million in internal infrastructure improvements to receive and distribute water through the Grand Prairie Water Commission (GPWC), are funded through the enterprise funds and financed separately from the General Fund.

Think of this like a weather forecast for the Village's finances: the further out you look, the less precise it gets, but it still tells you whether to bring an umbrella. The forecast is built on conservative assumptions to avoid over-optimism.

Key Forecast Assumptions

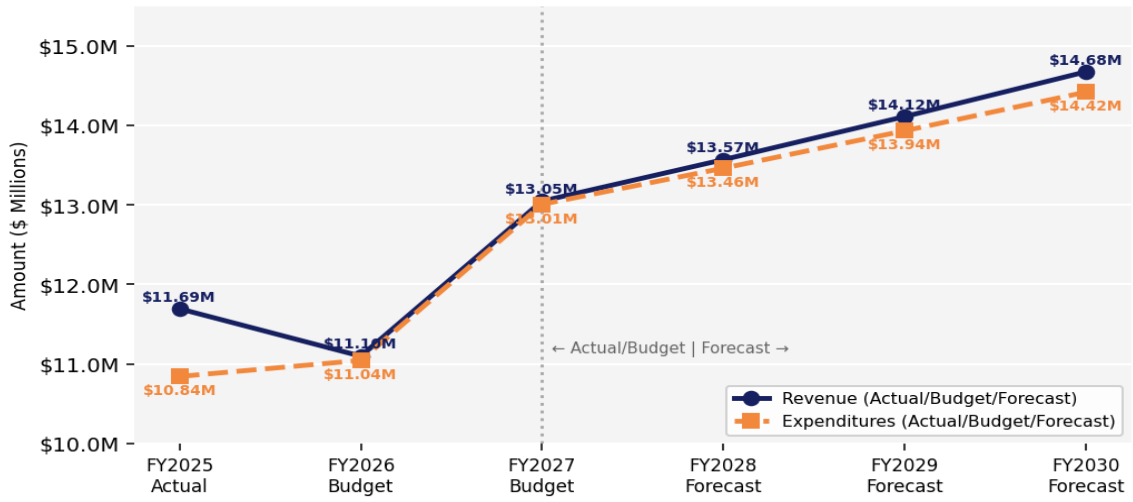
Factor	Assumption	Rationale
Revenue Growth Rate (FY2028–FY2030)	~3.5% annually	Conservative estimate reflecting continued population and commercial growth along the Route 6 and I-80 corridors.
Expenditure Growth Rate (FY2028–FY2030)	~3.0% annually	Conservative estimate accounting for personnel cost inflation, wages, benefits, pension contributions, and general cost increases.
Sales Tax	Moderate growth	Continued commercial development supports sustained sales tax growth.
Property Tax	Moderate increases	Reflects anticipated levy increases for police pension, IMRF, and other obligations.
Personnel Costs	Largest expenditure driver	Police, Public Works, and Parks staffing costs rise with collective bargaining agreements and FICA/IMRF obligations.
Capital Outlay	Excluded from forecast	Large capital items are tracked separately in the CIP; this forecast reflects operating fund activity only.
No New Bonding Assumed	Conservative baseline	The forecast does not assume any new debt issuance; it reflects current operational trends only.

General Fund Financial Forecast: FY2025–FY2030

The table below presents the six-year General Fund forecast. Columns shaded in blue represent actual/budgeted figures; unshaded columns represent projected amounts. All projections are expressed in current-year dollars and do not reflect potential mid-year amendments.

	FY2025 (Actual)	FY2026 (Budget)	FY2027 (Budget)	FY2028 (Projected)	FY2029 (Projected)	FY2030 (Projected)
Total Revenues	\$11,693,799	\$11,096,415	\$13,050,200	\$13,506,957	\$13,979,700	\$14,468,990
Total Expenditures	\$10,840,606	\$11,063,610	\$12,999,000	\$13,399,888	\$13,801,885	\$14,215,941
Net (Rev. – Exp.)	\$853,193	\$32,805	\$40,600	\$107,069	\$177,815	\$253,049

**Village of Minooka — General Fund
Multi-Year Financial Forecast (FY2025-FY2030)**



Detailed Revenue Forecast by Major Source

	FY2025 (Actual)	FY2026 (Budget)	FY2027 (Budget)	FY2028 (Projected)	FY2029 (Projected)	FY2030 (Projected)
Property Taxes (all levies)	\$1,546,461	\$1,534,750	\$2,049,370	\$2,121,098	\$2,195,336	\$2,272,173
Illinois Income Tax	\$2,217,397	\$2,274,000	\$2,313,800	\$2,394,783	\$2,478,600	\$2,565,351
Illinois Sales Tax	\$4,448,550	\$4,400,000	\$5,250,000	\$5,433,750	\$5,623,931	\$5,820,769
Illinois Use Tax	\$362,624	\$307,000	\$35,000	\$36,225	\$37,493	\$38,805
Interest Income	\$449,269	\$300,000	\$350,000	\$362,250	\$374,929	\$388,052
All Other Revenue	\$669,498	\$280,665	\$3,052,030	\$3,158,851	\$3,269,411	\$3,383,840
Total Revenues	\$11,693,799	\$11,096,415	\$13,050,200	\$13,506,957	\$13,979,700	\$14,468,990

Detailed Expenditure Forecast by Department

	FY2025 (Actual)	FY2026 (Budget)	FY2027 (Budget)	FY2028 (Projected)	FY2029 (Projected)	FY2030 (Projected)
Administration & General	\$2,723,275	\$1,977,520	\$2,050,300	\$2,111,809	\$2,175,163	\$2,240,418
Street & Alley / Public Works	\$2,595,540	\$2,852,400	\$3,210,500	\$3,306,815	\$3,406,019	\$3,508,200
Police Department	\$3,960,902	\$4,628,270	\$6,170,000	\$6,366,018	\$6,556,999	\$6,753,709
Parks & Recreation	\$1,090,636	\$1,125,730	\$1,090,400	\$1,123,112	\$1,156,805	\$1,191,509
Building & Zoning	\$388,962	\$479,690	\$477,800	\$492,134	\$506,898	\$522,105
Total Expenditures	\$10,840,606	\$11,063,610	\$12,999,000	\$13,399,888	\$13,801,884	\$14,215,941

Key Financial Observations

Structural Balance: The General Fund is projected to remain structurally balanced through FY2030, with revenues consistently exceeding expenditures. This is a strong indicator of fiscal health.

Personnel Cost Pressure: Personnel-related costs (wages, benefits, IMRF, police pension) represent the largest expenditure risk. Any acceleration beyond 3.5% growth would require revenue offsets or service adjustments.

Sales Tax Dependency: Illinois Sales Tax is the single largest revenue source and introduces some volatility. Economic downturns can suppress sales tax collections, as seen during the COVID-19 period. The Village benefits from growing commercial corridors that provide a buffer.

Property Tax Growth: Property tax levies are increasing to meet pension and debt service obligations. The Village should continue to monitor EAV growth and levy rates to manage taxpayer impact.

Use Tax Decline: Illinois Use Tax (a tax on remote sales) is declining significantly as the State's distribution formula shifts. This revenue source will not recover and represents a structural headwind.

CIP Funding Gap: The ten-year capital plan totals over \$168 million. The operating General Fund cannot absorb this; the Village will need to rely on grants, bonds, and enterprise fund revenues to fund capital needs.

Grand Prairie Water Commission (GPWC) Capital Commitment: The most significant capital driver in the latter years of the forecast is the Village's participation in the Grand Prairie Water Commission. GPWC is constructing a 66-inch Lake Michigan transmission main serving six member municipalities (Minooka, Joliet, Shorewood, Channahon, Crest Hill, and Romeoville), with water delivery targeted for 2030. The Village's internal infrastructure investment, estimated at over \$27.7 million, is funded through the Water & Sewer Enterprise Fund and will be financed through a combination of user revenues, rate adjustments, and potential borrowing. This investment is expected to create significant rate pressure in FY2028–FY2031 but transitions Minooka from groundwater dependency to a sustainable, regional Lake Michigan supply with long-term capacity for growth.

Disclaimer: The multi-year forecast is a planning tool and not a guarantee of future financial results. Actual revenues and expenditures will vary based on economic conditions, legislative changes, and Village Board decisions.

VILLAGE OF MINOOKA

Departmental Narratives

Fiscal Year 2026-2027

This section provides departmental overviews for each of the Village of Minooka's operating departments. Each narrative describes the department's mission, organizational structure, key programs and services, budget overview, and performance measures. These narratives are intended to help elected officials, staff, and community members understand what each department does, how it is funded, and how it measures success.

ADMINISTRATION AND FINANCE DEPARTMENT

Finance Director / Treasurer | Village Clerk

Mission Statement

The Administration and Finance Department is responsible for the sound stewardship of the Village's financial resources. The department's mission is to provide accurate, timely, and transparent financial information that supports informed decision-making by the Village Board, administration, and the public; to ensure compliance with all applicable laws and regulations; and to deliver efficient financial services to residents, businesses, and internal departments.

Department Overview

The Administration and Finance Department serves as the financial backbone of Village operations. Think of it like the accounting office and bank combined, it tracks every dollar that comes in and goes out, makes sure bills get paid, sends out utility bills to residents, processes payroll for all Village employees, and prepares the financial reports the Board uses to make decisions. Without a strong Administration and Finance Department, the Village couldn't function any more than a business could run without knowing its bank balance.

The department is led by the Finance Director/Treasurer and includes the Village Clerk, Accountant, and support staff handling billing, accounts payable/receivable, payroll, and records management.

FY 2026–27 Total Budget	\$429,900 (Personnel)
Full-Time Equivalent Staff	7.0 FTE
Funds Managed	30+ funds
Annual Utility Bills Processed	~4,000 accounts
Annual Payroll Processed	\$5,606,800
Annual Vendor Payments	~\$17 million (prior year)

Key Services & Programs

- Budget preparation and administration across all Village funds
- Annual financial audit coordination and CAFR/financial statement preparation
- Utility billing and collections for water, sewer, and garbage
- Accounts payable, accounts receivable, and payroll processing
- Cash and investment management in accordance with the Illinois Public Funds Investment Act
- Official records, FOIA requests, and license issuance
- Financial reporting to the Village Board, state agencies, and bond rating agencies
- Grant management and compliance reporting

Key Performance Measures		
Measure	FY 2025 Actual	FY 2027 Target
Annual Audit Completed On Time	Yes	Yes
Quarterly Financial Reports to Board	4	4
GFOA Budget Award Submittal	Not Submitted	Annual

POLICE DEPARTMENT

Chief of Police | Deputy Chief | Sworn Officers | Civilian Clerks

Mission Statement

The Minooka Police Department is committed to protecting life and property, preventing crime, and preserving the peace through community-oriented policing. We are dedicated to serving all residents with professionalism, integrity, and respect, working in partnership with the community to make Minooka a safe place to live, work, and raise a family.

Department Overview

The Police Department is the Village's largest department by budget and personnel, reflecting the community's commitment to public safety as its highest priority. The department operates 24 hours a day, 7 days a week, 365 days a year, there is never a moment when Minooka is without police coverage. Officers handle everything from traffic enforcement and criminal investigations to community outreach and emergency response.

The department is organized under the Chief of Police and Deputy Chief, with sworn officers working under the supervision of Sergeants. A civilian clerk division handles records management, dispatch support, and administrative functions. Minooka's police force has grown in step with the community, from a small-town department to a full-service agency capable of handling the demands of a community approaching 13,000 residents.

FY 2026–27 Personnel Budget	\$3,268,800
Full-Time Equivalent Staff	~31 FTE (28 sworn + 3 civilian staff)
Service Area	9.41 square miles
Daily Coverage	24/7/365
Special Revenue Fund	Police Special Revenue Fund

Key Services & Programs

- Patrol operations, uniform patrol of all Village streets and neighborhoods
- Criminal investigations, follow-up on reported crimes and offenses
- Traffic enforcement, speed enforcement, DUI patrol, accident investigation
- Community policing, school liaison, neighborhood engagement, crime prevention
- Emergency response, coordination with Will, Grundy & Kendall County emergency services
- Animal control services

Key Performance Measures		
Measure	FY 2025 Actual	FY 2027 Target
Calls for Service	4,997	5,200
Traffic Stops	5,523	5,750
Arrests	298	310
DUI Enforcement Actions	25	25

Note: FY 2025 data: Minooka Police Dept. annual statistics. Tracking = baseline being established in FY 2027.

PUBLIC WORKS DEPARTMENT

PW Superintendent | Asst. Superintendent | Water, Sewer, Parks & Streets Divisions

Mission Statement

The Public Works Department is committed to providing reliable, efficient, and cost-effective infrastructure and maintenance services that support the health, safety, and quality of life of all Minooka residents. From clean drinking water to passable roads and well-maintained parks, Public Works keeps the Village running every day.

Department Overview

If the Police Department is the shield that keeps Minooka safe, Public Works is the engine that keeps it running. The department is responsible for the Village's water distribution system, sanitary sewer collection and treatment, storm water management, street and alley maintenance, and parks. In a community where 67% of the housing stock was built after 2000, Public Works manages a relatively young but extensive infrastructure network that will require increasingly proactive maintenance in the years ahead.

The department is organized under a Public Works Superintendent with an Assistant Superintendent overseeing four divisions: Water, Sewer, Parks, and Street & Alley. A Public Works Administrative Assistant provides scheduling, permit coordination, and office support. The Water and Sewer divisions operate as enterprise funds, meaning they are funded entirely by user fees, not property taxes.

FY 2026–27 Personnel Budget	\$1,710,000
Full-Time Equivalent Staff	13 FTE
Water System	Distribution lines throughout Village
Sewer System	Collection system throughout Village
Parks Maintained	Multiple parks including Davidson Park, Wabena, Aux Sable Springs

Key Services & Programs

- Water Distribution, operation and maintenance of the Village water system, meter reading, leak detection
- Sanitary Sewer, operation of collection system, lift station maintenance, IEPA compliance
- Street & Alley Maintenance, pothole repair, crack sealing, snow removal, street sweeping, signage
- Parks & Recreation Maintenance, mowing, facility upkeep, playground inspection, seasonal preparation
- Storm Water Management, inlet maintenance, drainage system inspection and repair
- Capital Project Support, construction inspection and coordination for CIP projects
- Utility Locates, JULIE call coordination for underground utility marking

Key Performance Measures		
Measure	FY 2025 Actual	FY 2027 Target
Water Quality Violations (IEPA)	0	0
Water Distribution Compliance	100%	100%
NPDES Permit Violations	0	0

PARKS & RECREATION

Administered through Public Works | Parks Division

Mission Statement

The Village of Minooka is committed to providing high-quality parks, open spaces, and recreational opportunities that enhance the quality of life for residents of all ages. Parks and recreation serve as the community's living rooms, places where neighbors meet, families play, and the community comes together.

Department Overview

Parks and recreation services are managed through the Public Works Department, with dedicated parks staff maintaining the Village's growing park system. Minooka's parks are a direct reflection of its family-oriented community character, with nearly 24% of the population under age 15, well-maintained parks and recreational facilities are not a luxury but a fundamental community need.

The Village has invested significantly in its park system in recent years, with dedicated capital funds including the Aux Sable Springs Park Fund, Park Site Fund, Park Land Fund, and Davidson Park Fund supporting new development and improvements. Events coordination is handled in part through the Administration and Finance Department's Events Coordinator position, which manages community programming and facility reservations.

Parks Budget (Capital)	Multiple dedicated capital funds
Key Parks	Davidson Park, Wabena Park, Aux Sable Springs Park
Park Land Fund	Dedicated impact fee fund for acquisitions
Special Revenue Support	Hotel/Motel Tax Fund
Events Coordination	Events Coordinator (Finance Dept.)
Target Population	All ages, emphasis on families with children

Key Services & Programs

- Maintenance of all Village parks, athletic fields, and open spaces
- Playground equipment inspection and upkeep
- Seasonal programming and special events coordination
- Park facility reservations and permitting
- New park development through capital improvement projects
- Partnership with local schools and organizations for recreational programming

BUILDING & COMMUNITY DEVELOPMENT

Building Officer | Community Development Officer

Mission Statement

The Building & Community Development Department ensures that all construction, renovation, and development activity within the Village of Minooka complies with applicable building codes, zoning ordinances, and safety standards. The department's goal is to protect the health, safety, and welfare of the community while supporting responsible growth and economic development.

Department Overview

The Building Department is the Village's front door for development. Whether it's a homeowner adding a deck, a developer building a new subdivision, or a business opening its doors, the Building Department reviews plans, issues permits, conducts inspections, and ensures that construction meets the codes that protect residents and neighbors. Think of building codes like the rules of the road, they exist not to slow things down, but to make sure everyone gets where they're going safely.

Given Minooka's rapid growth over the past two decades, the Building Department has played a central role in managing one of the most active development environments in the Chicago region. The department is staffed by a Building Officer and Community Development Officer, who together handle permit review, field inspections, zoning administration, and development coordination.

FY 2026–27 Personnel Budget	\$250,000
Full-Time Equivalent Staff	2.0 FTE
Primary Revenue Source	Permit & inspection fees
Permit Types Issued	Residential, commercial, mechanical, electrical, plumbing
Inspections Conducted	Multiple per permit (foundation, framing, final, etc.)
Zoning Administration	Yes, zoning map, variances, special use permits

Key Services & Programs

- Building permit application review and issuance
- Construction inspections (foundation, framing, electrical, plumbing, mechanical, final)
- Zoning ordinance administration and interpretation
- Variance and special use permit processing for Zoning Board of Appeals
- Commercial development plan review and coordination
- Property maintenance code enforcement
- Coordination with developers, engineers, and contractors on subdivision and site development
- Floodplain administration and FEMA compliance

Village of Minooka | Will, Grundy & Kendall Counties, Illinois | FY 2026–2027 Budget Document

Key Performance Measures		
Measure	FY 2025 Actual	FY 2027 Target
Residential Permits Issued	305	320
Commercial Permits Issued	14	18

VILLAGE OF MINOOKA

Full-Time Equivalent (FTE) Position Summary | FY 2026-2027

The following table summarizes all authorized Full-Time Equivalent (FTE) positions by department for FY 2027 (May 1, 2026 - April 30, 2027), with prior-year authorized position counts shown for comparison. Salary budgets reflect regular base salary from the approved compensation schedule. Ranges are shown where multiple employees occupy the same title at different pay steps.

Position Title	FY 2025	FY 2026	FY 2027	FY 2027 Budgeted Salary
Administration & Finance Department				
Village Administrator	1.0	1.0	1.0	\$171,600
Finance Director / Treasurer	1.0	1.0	1.0	\$149,600
Village Clerk	1.0	1.0	1.0	\$84,100
Accountant	1.0	1.0	1.0	\$90,100
Billing Clerk / Building Clerk	1.0	1.0	1.0	\$70,400
Admin. Asst. / Events Coordinator	-	-	1.0	\$52,000
Admin. Asst. / Deputy Clerk	1.0	1.0	1.0	\$58,800
Administration & Finance Total	6.0	6.0	7.0	\$676,600
Building & Community Development				
Building Officer	1.0	1.0	1.0	\$125,000
Community Development Officer	1.0	1.0	1.0	\$83,000
Building Department Total	2.0	2.0	2.0	\$208,000
Police Department				
Chief of Police	1.0	1.0	1.0	\$158,500
Deputy Chief	1.0	1.0	1.0	\$144,400
Sergeant (5)	5.0	5.0	5.0	\$115,805-\$123,760
Police Officer (21)	17.0	19.0	21.0	\$78,290-\$111,350
Clerk Supervisor	1.0	1.0	1.0	\$76,300
Clerk (2)	2.0	2.0	2.0	\$56,700-\$62,500
Police Department Total	27.0	29.0	31.0	\$2,973,044
Public Works Department				
PW Superintendent	1.0	1.0	1.0	\$159,580
Asst. Superintendent	1.0	1.0	1.0	\$115,535
PW Administrative Assistant	1.0	1.0	1.0	\$70,400
Streets & Alleys				
Senior Lead Man	1.0	1.0	1.0	\$82,763
Junior Lead Man	1.0	1.0	1.0	\$74,489
Maintenance Laborer I	1.0	1.0	1.0	\$68,392
Streets & Alleys Total	3.0	3.0	3.0	\$225,644
Parks				
Lead Man	1.0	1.0	1.0	\$82,767
Maintenance Laborer I	1.0	1.0	1.0	\$68,384
Maintenance Laborer II	1.0	1.0	1.0	\$63,845
Parks Total	3.0	3.0	3.0	\$214,996
Water Division - Enterprise Fund				
Senior Operator (Water Class B)	1.0	1.0	1.0	\$108,035
Operator 2 (Water Class B)	1.0	1.0	1.0	\$102,200
Water Division Total	2.0	2.0	2.0	\$210,235

Position Title	FY 2025	FY 2026	FY 2027	FY 2027 Budgeted Salary
Wastewater Division - Enterprise Fund				
Senior Operator (Ww Class I)	1.0	1.0	1.0	\$108,036
Operator 2 (Ww Class II)	1.0	1.0	1.0	\$102,211
Wastewater Division Total	2.0	2.0	2.0	\$210,247
Public Works Total	13.0	13.0	13.0	\$1,206,639
Village Total	48.0	50.0	53.0	\$5,064,283

Salary figures represent regular base salary only and do not include overtime, pension contributions, insurance benefits, or other compensation. A dash (-) indicates the position was not yet authorized in that fiscal year.

GENERAL FUND

Fund 01 — Primary Operating Fund

GENERAL FUND — FUND 01									
Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
Beginning Fund Balance		\$8,758,357	\$8,758,357	\$9,205,404	\$9,205,404	\$9,205,404	\$9,492,059		
01-01-0-400	Property Taxes - Corporate	\$995,800	\$961,788	\$1,028,200	\$1,028,200	\$1,028,200	\$1,238,870	\$210,670	20.5%
01-01-0-401	Illinois Replacement Tax	24,200	13,674	19,500	19,500	19,500	20,000	500	2.6%
01-01-0-402	Illinois Income Tax	2,180,600	2,217,397	2,274,000	2,305,000	2,305,000	2,313,800	8,800	0.4%
01-01-0-405	Illinois Sales Tax	4,300,000	4,448,550	4,400,000	5,000,000	5,000,000	5,250,000	250,000	5.0%
01-01-0-406	Illinois Use Tax	535,000	362,624	307,000	117,000	117,000	35,000	(82,000)	(70.1%)
01-01-0-407	Cash Per Therm Allocation	26,000	33,068	26,000	26,000	26,000	26,000	—	—
01-01-0-408	Video Gaming Tax	110,000	105,293	115,000	140,000	140,000	145,000	5,000	3.6%
01-01-0-409	Cannabis Use Tax	20,000	20,048	21,200	21,200	21,200	20,000	(1,200)	(5.7%)
01-01-0-410	Property Taxes - Soc Security	206,000	212,464	218,000	218,000	218,000	328,000	110,000	50.5%
01-01-0-411	Liquor/Tobacco License	21,900	30,438	21,900	21,900	21,900	21,900	—	—
01-01-0-413	Vending Licenses	12,300	19,500	12,300	12,300	12,300	12,300	—	—
01-01-0-414	Cable Tv Franchise Fee Income	155,600	116,770	155,600	155,600	155,600	155,600	—	—
01-01-0-415	Telecommunication Tax 1%	23,500	36,606	23,500	23,500	23,500	23,500	—	—
01-01-0-416	Business Registration Fee	6,700	8,146	6,700	6,700	6,700	6,700	—	—
01-01-0-420	Interest Income	300,000	449,269	300,000	350,000	350,000	350,000	—	—
01-01-0-425	Property Taxes - Liability Ins	218,000	265,518	268,000	268,000	268,000	362,000	94,000	35.1%
01-01-0-430	Miscellaneous Income	700	13,510	15,400	17,900	17,900	3,200	(14,700)	(82.1%)
01-01-0-435	Property Taxes - Imrf	77,750	79,677	80,750	80,750	80,750	118,000	37,250	46.1%
01-01-0-436	Property Taxes - Unemploy Ins	2,300	2,222	2,500	2,500	2,500	2,500	—	—
01-01-0-438	Finance Charge Income	200	4,243	200	200	200	200	—	—
01-01-0-451	Grant Income	—	0	—	5,000	5,000	5,000	—	—
01-01-0-543	Transfer From Other Funds	53,300	57,500	—	—	—	37,400	37,400	—
01-01-0-900	Property Taxes - Audit	22,250	23,790	23,500	23,500	23,500	23,500	—	—
Admin & General Revenues		\$9,292,100	\$9,482,094	\$9,319,250	\$9,842,750	\$9,842,750	\$10,498,470	\$655,720	6.7%
01-02-0-400	Property Taxes - Street Lights	\$87,500	\$90,349	\$92,500	\$92,500	\$92,500	\$152,500	\$60,000	64.9%
01-02-0-401	Property Taxes - Street/Bridge	67,900	37,237	59,000	59,000	59,000	50,000	(9,000)	(15.3%)
01-02-0-404	Road & Bridge Tax	104,000	123,847	104,000	104,000	104,000	104,000	—	—
01-02-0-430	Miscellaneous Income	485,300	407,398	262,365	288,365	288,365	99,530	(188,835)	(65.5%)
01-02-0-451	Grant Income	1,500	(0)	246,900	246,900	246,900	7,500	(239,400)	(97.0%)
01-02-0-470	Proceeds From Sale Of Property	—	24,725	—	—	—	—	—	—
Street & Alley Revenues		\$746,200	\$683,555	\$764,765	\$790,765	\$790,765	\$413,530	(\$377,235)	(47.7%)
01-03-0-400	Property Taxes - Police Protec	\$357,000	\$371,172	\$373,500	\$373,500	\$373,500	\$363,500	(\$10,000)	(2.7%)
01-03-0-410	Property Taxes - Police Pension	—	584,062	—	638,000	638,000	801,000	163,000	25.5%
01-03-0-430	Miscellaneous Income	2,200	42,019	22,200	42,200	42,200	42,200	—	—
01-03-0-435	Police Reports	1,700	1,190	1,700	1,700	1,700	1,700	—	—
01-03-0-436	State Of Ill Pti Reimbursement	—	—	—	—	—	49,200	49,200	—

Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
01-03-0-437	Security Reimbursement	\$40,000	\$42,664	\$40,000	\$40,000	\$40,000	\$44,000	\$4,000	10.0%
01-03-0-440	Fines	70,000	97,145	90,000	90,000	90,000	90,000	—	—
01-03-0-442	Overweight Permits	20,000	20,849	24,000	24,000	24,000	30,000	6,000	25.0%
01-03-0-450	Salary Reimbursement	131,200	152,469	140,000	140,000	140,000	165,000	25,000	17.9%
01-03-0-451	Grant Income	115,500	27,986	134,000	134,000	134,000	62,000	(72,000)	(53.7%)
01-03-0-470	Proceeds From Sale Of Property	—	—	—	—	—	2,000	2,000	—
01-03-0-480	Donations	1,200	13,848	5,000	5,000	5,000	5,000	—	—
Police Revenues		\$738,800	\$1,353,403	\$830,400	\$1,488,400	\$1,488,400	\$1,655,600	\$167,200	11.2%
01-05-0-430	Miscellaneous Income	\$2,000	\$50	\$2,000	\$31,200	\$31,200	\$31,200	—	—
01-05-0-432	Activity Receipts	10,300	6,997	10,300	10,300	10,300	10,300	—	—
01-05-0-433	Summer Camp Receipts	32,100	92,828	35,000	35,000	35,000	35,000	—	—
01-05-0-480	Donations	5,200	5,076	5,200	15,100	15,100	15,100	—	—
Park & Recreation Revenues		\$49,600	\$104,951	\$52,500	\$91,600	\$91,600	\$91,600	—	—
01-08-0-412	Building Permits	\$225,000	\$111,362	\$130,000	\$290,000	\$290,000	\$350,000	\$60,000	20.7%
01-08-0-430	Miscellaneous Income	4,000	13,771	4,000	22,000	22,000	22,000	—	—
01-08-0-435	Reinspection Fees	—	560	—	—	—	—	—	—
01-08-0-440	Fines	—	850	—	—	—	—	—	—
01-08-0-450	Plat/Plan/Zone Fees	5,000	5,291	5,000	5,000	5,000	5,000	—	—
01-08-0-460	Contractor Licenses	14,000	19,252	14,000	14,000	14,000	14,000	—	—
Building Revenues		\$248,000	\$151,086	\$153,000	\$331,000	\$331,000	\$391,000	\$60,000	18.1%
Total Revenues		\$11,074,700	\$11,775,089	\$11,119,915	\$12,544,515	\$12,544,515	\$13,050,200	\$505,685	4.0%
Administrative And General Expenses									
01-01-1-500	Salary Expense	\$293,500	\$298,438	\$323,609	\$295,609	\$295,609	\$345,100	\$49,491	16.7%
01-01-1-501	Overtime Salary	100	—	100	100	100	100	—	—
01-01-1-502	Employee Group Insurance	26,400	34,146	27,844	27,844	27,844	43,250	15,406	55.3%
01-01-1-700	Social Security	18,000	16,329	19,858	19,858	19,858	21,200	1,342	6.8%
01-01-1-701	Medicare	4,300	3,819	4,726	4,726	4,726	4,950	224	4.7%
01-01-1-702	Imrf	12,700	13,141	14,175	14,175	14,175	15,300	1,125	7.9%
Personal		\$355,000	\$365,874	\$390,312	\$362,312	\$362,312	\$429,900	\$67,588	18.7%
01-01-2-510	Legal Services	\$240,000	\$1,020,664	\$375,000	\$750,000	\$750,000	\$300,000	(\$450,000)	(60.0%)
01-01-2-511	Data Processing Services/Train	21,300	24,972	21,300	34,500	34,500	44,000	9,500	27.5%
01-01-2-512	Engineering Services	90,000	194,677	50,000	50,000	50,000	75,000	25,000	50.0%
01-01-2-513	Insurance/Commercial	37,800	43,583	52,740	52,740	52,740	75,000	22,260	42.2%
01-01-2-517	Printing And Publication	12,000	6,238	12,000	12,000	12,000	12,000	—	—
01-01-2-518	Association Dues/Mtg Expenses	8,100	13,978	8,500	8,500	8,500	8,500	—	—
01-01-2-519	Telephone/Communications	7,900	9,067	9,780	9,780	9,780	9,800	20	0.2%
01-01-2-520	Electricity	1,200	—	1,200	1,200	1,200	1,200	—	—
01-01-2-521	Heating	2,500	4,410	2,500	2,500	2,500	2,500	—	—

Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
01-01-2-522	Codification Of Ordinances	\$4,000	\$5,639	\$4,000	\$4,000	\$4,000	\$4,000	—	—
01-01-2-523	Janitorial Services	21,000	16,989	21,000	21,000	21,000	21,000	—	—
01-01-2-524	Unemployment Insurance	500	415	500	500	500	500	—	—
01-01-2-525	Water And Sewer	200	380	200	200	200	200	—	—
01-01-2-526	Public Relations	35,900	32,877	35,900	35,900	35,900	35,900	—	—
01-01-2-527	Repairs/Maint - Office Equip	6,600	8,745	6,600	6,600	6,600	6,600	—	—
01-01-2-529	Professional Services	36,400	46,873	42,900	60,400	60,400	28,400	(32,000)	(53.0%)
01-01-2-563	Vehicle Leases	—	—	4,038	4,038	4,038	4,100	62	1.5%
01-01-2-583	Seminars & Training	16,800	15,306	17,300	21,500	21,500	22,800	1,300	6.0%
01-01-2-587	Repairs/Maint - Building	29,800	52,933	29,300	29,300	29,300	34,300	5,000	17.1%
01-01-2-625	Landscape Service	5,500	7,369	5,500	5,500	5,500	5,500	—	—
01-01-2-900	Auditing Services	25,300	24,750	25,300	25,300	25,300	25,300	—	—
	Contractual Services	\$602,800	\$1,529,863	\$725,558	\$1,135,458	\$1,135,458	\$716,600	(\$418,858)	(36.9%)
01-01-3-530	Office Supplies & Postage	\$8,500	\$9,601	\$9,000	\$9,000	\$9,000	\$10,000	\$1,000	11.1%
01-01-3-590	Gas, Oil, Etc.	100	—	100	100	100	100	—	—
01-01-3-594	Janitorial Supplies	2,000	2,168	2,000	2,000	2,000	2,000	—	—
	Commodities	\$10,600	\$11,769	\$11,100	\$11,100	\$11,100	\$12,100	\$1,000	9.0%
01-01-4-540	Economic Development Services	\$11,600	\$31,509	\$11,600	\$11,600	\$11,600	\$11,600	—	—
01-01-4-541	Miscellaneous Expenses	16,000	27,500	22,000	24,500	24,500	24,500	—	—
01-01-4-542	Transfer To Other Funds	259,900	89,900	125,000	125,000	125,000	125,000	—	—
01-01-4-545	Sales Tax Rebate	780,000	635,068	675,000	675,000	675,000	700,000	25,000	3.7%
01-01-4-547	Bad Debt Expense	—	11,689	—	—	—	—	—	—
	Other Expense	\$1,067,500	\$795,666	\$833,600	\$836,100	\$836,100	\$861,100	\$25,000	3.0%
01-01-5-550	Purchase Equipment	\$31,000	\$13,982	\$11,950	\$11,950	\$11,950	\$18,000	\$6,050	50.6%
01-01-5-670	Data Processing Equipment	5,000	6,121	5,000	5,000	5,000	12,600	7,600	152.0%
	Capital Outlay	\$1,000	\$20,103	\$16,950	\$16,950	\$16,950	\$30,600	\$13,650	80.5%
	Total Admin & General	\$2,036,900	\$2,723,275	\$1,977,520	\$2,361,920	\$2,361,920	\$2,050,300	(\$311,620)	(13.2%)
	Street & Alley								
01-02-1-500	Salary Expense	\$424,100	\$373,326	\$387,014	\$415,014	\$415,014	\$461,200	\$46,186	11.1%
01-02-1-501	Overtime Salary	15,000	11,942	15,000	15,000	15,000	35,000	20,000	133.3%
01-02-1-502	Employee Group Insurance	82,800	109,415	80,881	80,881	80,881	102,400	21,519	26.6%
01-02-1-700	Social Security	26,300	22,477	24,036	24,036	24,036	28,600	4,564	19.0%
01-02-1-701	Medicare	7,100	5,257	6,442	6,442	6,442	7,300	858	13.3%
01-02-1-702	Imrf	19,500	17,842	17,507	17,507	17,507	21,500	3,993	22.8%
	Personal	\$574,800	\$540,259	\$574,800	\$558,880	\$558,880	\$656,000	\$97,120	17.4%
01-02-2-511	Data Processing Services/Train	\$20,400	\$21,421	\$20,400	\$23,500	\$23,500	\$20,000	(\$3,500)	(14.9%)
01-02-2-512	Engineering Services	946,050	424,804	486,050	486,050	486,050	309,000	(177,050)	(36.4%)
01-02-2-513	Insurance/Commercial	34,700	47,493	52,800	52,800	52,800	54,400	1,600	3.0%

Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
01-02-2-517	Printing And Publication	\$3,100	\$2,355	\$3,100	\$3,100	\$3,100	\$3,100	—	—
01-02-2-518	Association Dues/Mtg Expenses	500	3,418	500	500	500	750	250	50.0%
01-02-2-519	Telephone/Communications	7,400	7,793	7,780	7,780	7,780	8,200	420	5.4%
01-02-2-520	Electricity (Street Lighting)	100,000	125,112	120,000	120,000	120,000	126,000	6,000	5.0%
01-02-2-521	Heating	5,500	9,034	6,500	6,500	6,500	10,500	4,000	61.5%
01-02-2-523	Janitorial Services	3,700	3,417	3,700	3,700	3,700	4,300	600	16.2%
01-02-2-524	Unemployment Insurance	600	628	600	600	600	600	—	—
01-02-2-525	Water And Sewer	300	1,242	1,200	1,200	1,200	1,200	—	—
01-02-2-527	Repairs/Maint - Office Equip	1,800	1,018	1,800	1,800	1,800	2,050	250	13.9%
01-02-2-529	Professional Services	7,500	5,033	37,500	37,500	37,500	7,500	(30,000)	(80.0%)
01-02-2-561	Repairs/Maint - Vehicles	55,000	75,003	51,000	51,000	51,000	62,300	11,300	22.2%
01-02-2-562	Repairs/Maint - Street & Alley	451,000	29,983	294,400	294,400	294,400	418,400	124,000	42.1%
01-02-2-563	Vehicle Leases	14,000	55,147	45,000	45,000	45,000	58,300	13,300	29.6%
01-02-2-570	Tree Trimming And Removal	125,000	151,748	130,000	130,000	130,000	130,000	—	—
01-02-2-571	Snow Removal	70,000	62,295	70,000	78,000	78,000	95,000	17,000	21.8%
01-02-2-572	Street & Alley Cleaning	19,700	27,920	42,450	42,450	42,450	44,200	1,750	4.1%
01-02-2-580	Storm Sewer Maint & Upgrade	21,500	4,205	16,500	16,500	16,500	174,000	157,500	954.5%
01-02-2-582	Equipment Rental	10,000	4,167	10,000	10,000	10,000	10,000	—	—
01-02-2-583	Seminars & Training	8,600	5,494	8,320	8,320	8,320	8,000	(320)	(3.8%)
01-02-2-584	Detention Pond Maintenance	35,500	31,612	51,500	51,500	51,500	53,000	1,500	2.9%
01-02-2-585	Uniform Services	3,650	4,442	2,550	2,550	2,550	3,400	850	33.3%
01-02-2-586	Repairs/Maint - Street Lights	133,300	164,977	30,300	100,000	100,000	100,900	900	0.9%
01-02-2-587	Repairs/Maint - Building	15,800	34,908	20,200	20,200	20,200	33,860	13,660	67.6%
01-02-2-589	J.U.L.I.E. Locates	18,900	17,033	20,900	41,000	41,000	33,000	(8,000)	(19.5%)
01-02-2-600	Mosquito Abatement	28,500	34,399	28,500	28,500	28,500	30,040	1,540	5.4%
01-02-2-625	Landscape Service	93,000	96,919	99,000	99,000	99,000	99,000	—	—
01-02-2-650	Npdes Permit Fees	1,000	1,000	1,000	1,000	1,000	1,000	—	—
	Contractual Services	\$2,236,000	\$1,454,020	\$1,663,550	\$1,764,450	\$1,764,450	\$1,902,000	\$137,550	7.8%
01-02-3-530	Office Supplies & Postage	\$1,700	\$1,288	\$1,700	\$1,700	\$1,700	\$1,700	—	—
01-02-3-590	Gas, Oil, Etc.	25,000	17,294	25,000	25,000	25,000	25,050	50	0.2%
01-02-3-591	Street & Regulatory Signs	132,500	72,659	7,500	10,000	10,000	10,000	—	—
01-02-3-593	Deicing Materials	94,000	94,936	94,500	94,500	94,500	94,500	—	—
01-02-3-594	Janitorial Supplies	3,000	2,627	3,000	3,000	3,000	3,000	—	—
01-02-3-596	Herbicides	2,500	4,878	5,000	5,000	5,000	5,000	—	—
01-02-3-597	Safety Equipment & Misc Tools	7,500	7,212	7,500	7,500	7,500	7,500	—	—
01-02-3-600	Trees, Asphalt, Concrete, Grav	94,700	77,017	98,550	98,550	98,550	98,550	—	—
	Commodities	\$360,900	\$277,911	\$242,750	\$245,250	\$245,250	\$245,300	\$50	0.0%
01-02-4-541	Miscellaneous Expenses	\$1,000	\$714	\$1,000	\$1,000	\$1,000	\$1,000	—	—

Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
01-02-4-542	Transfer To Other Funds	\$155,000	\$232,000	\$107,500	\$207,500	\$207,500	\$293,000	\$85,500	41.2%
	Other Expense	\$156,000	\$232,714	\$108,500	\$208,500	\$208,500	\$294,000	\$85,500	41.0%
01-02-5-550	Purchase Equipment	\$3,200	\$33,066	\$19,400	\$19,400	\$19,400	\$52,000	\$32,600	168.0%
01-02-5-594	Construction/Replace Sidewalks	60,000	56,847	235,200	235,200	235,200	60,000	(175,200)	(74.5%)
01-02-5-670	Data Processing Equipment	1,000	722	8,200	8,200	8,200	1,200	(7,000)	(85.4%)
	Capital Outlay	\$64,200	\$90,635	\$262,800	\$262,800	\$262,800	\$113,200	(\$149,600)	(56.9%)
	Total Street & Alley	\$3,391,900	\$2,595,540	\$2,852,400	\$3,039,880	\$3,039,880	\$3,210,500	\$170,620	5.6%
	Police Department								
01-03-1-500	Salary Expense	\$2,497,200	\$2,452,930	\$2,801,100	\$2,646,100	\$2,646,100	\$3,178,800	\$532,700	20.1%
01-03-1-501	Overtime Salary	60,000	83,818	45,430	100,000	100,000	90,000	(10,000)	(10.0%)
01-03-1-502	Employee Group Insurance	244,300	356,483	329,350	329,350	329,350	550,600	221,250	67.2%
01-03-1-503	Overtime Reimbursed	35,000	—	35,000	—	—	—	—	—
01-03-1-509	Police Holiday Pay	98,300	62,983	98,300	98,300	98,300	—	(98,300)	(100.0%)
01-03-1-700	Social Security	154,900	139,129	179,815	179,815	179,815	197,100	17,285	9.6%
01-03-1-701	Medicare	36,300	32,538	42,105	42,105	42,105	46,100	3,995	9.5%
01-03-1-702	Imrf	10,900	10,610	11,700	11,700	11,700	12,200	500	4.3%
01-03-1-515	Police Pension	—	584,062	—	638,000	638,000	861,000	223,000	35.0%
	Personal	\$3,136,900	\$3,138,491	\$3,542,800	\$4,045,370	\$4,045,370	\$4,935,800	\$890,430	22.0%
01-03-2-510	Legal Services	\$7,800	\$8,113	\$7,800	\$30,000	\$30,000	\$9,800	(\$20,200)	(67.3%)
01-03-2-511	Data Processing Services/Train	75,100	105,950	84,045	98,045	98,045	106,280	8,235	8.4%
01-03-2-513	Insurance/Commercial	68,000	94,407	81,600	81,600	81,600	94,000	12,400	15.2%
01-03-2-517	Printing And Publication	6,500	5,049	11,000	11,000	11,000	11,000	—	—
01-03-2-518	Association Dues/Mtg Expenses	17,000	19,598	20,375	20,375	20,375	19,555	(820)	(4.0%)
01-03-2-519	Telephone/Communications	22,200	18,886	26,720	26,720	26,720	29,660	2,940	11.0%
01-03-2-521	Heating	1,200	1,622	1,200	1,200	1,200	1,200	—	—
01-03-2-523	Janitorial Services	16,000	13,694	16,000	16,000	16,000	16,000	—	—
01-03-2-524	Unemployment Insurance	3,200	3,103	3,200	3,200	3,200	3,200	—	—
01-03-2-525	Water And Sewer	300	365	300	300	300	300	—	—
01-03-2-527	Repairs/Maint - Office Equip	7,150	6,637	7,150	7,150	7,150	7,150	—	—
01-03-2-529	Professional Services	200,800	104,673	246,800	256,300	256,300	255,600	(700)	(0.3%)
01-03-2-560	Repairs/Maint - Radio Equip	6,200	4,569	6,200	6,200	6,200	6,200	—	—
01-03-2-561	Repairs/Maint - Vehicles	44,000	44,727	38,000	38,000	38,000	42,000	4,000	10.5%
01-03-2-563	Vehicle Leases	102,000	124,049	160,000	160,000	160,000	162,000	2,000	1.2%
01-03-2-567	Police Commission	26,680	21,283	7,260	22,260	22,260	29,920	7,660	34.4%
01-03-2-581	Community Relations	28,500	20,716	36,650	36,650	36,650	41,500	4,850	13.2%
01-03-2-582	Jail Operation/Maintenance	1,600	366	1,600	1,600	1,600	2,400	800	50.0%
01-03-2-583	Seminars & Training	45,700	27,960	42,200	42,200	42,200	92,300	50,100	118.7%
01-03-2-585	Uniform Services	26,000	36,301	28,500	28,500	28,500	40,500	12,000	42.1%

Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
01-03-2-587	Repairs/Maint - Building	\$18,200	\$2,306	\$18,200	\$18,200	\$18,200	\$31,200	\$13,000	71.4%
01-03-2-590	Medical Expenses	7,730	11,356	14,300	14,300	14,300	14,795	495	3.5%
01-03-2-597	Grundy County Animal Service	6,740	6,009	6,740	6,740	6,740	6,740	—	—
01-03-2-600	Ema Expense	13,000	17,005	28,000	28,000	28,000	28,000	—	—
	Contractual Services	\$751,600	\$698,743	\$893,840	\$954,540	\$954,540	\$1,051,300	\$96,760	10.1%
01-03-3-530	Office Supplies & Postage	\$8,000	\$6,698	\$8,100	\$8,100	\$8,100	\$8,100	—	—
01-03-3-590	Gas, Oil, Etc.	60,000	67,848	60,000	60,000	60,000	68,000	8,000	13.3%
01-03-3-594	Janitorial Supplies	1,300	1,592	1,300	1,300	1,300	1,300	—	—
01-03-3-596	Supplies	—	—	10,600	10,600	10,600	10,600	—	—
01-03-3-598	Investigations	5,100	2,795	9,680	9,680	9,680	6,100	(3,580)	(37.0%)
	Commodities	\$74,400	\$78,932	\$100,280	\$100,280	\$89,680	\$104,700	\$4,420	—
01-03-4-541	Miscellaneous Expenses	\$3,800	\$1,358	\$3,800	\$3,800	\$3,800	\$26,700	\$22,900	602.6%
	Other Expense	\$3,800	\$1,358	\$3,800	\$3,800	\$3,800	\$26,700	\$22,900	602.6%
01-03-5-550	Purchase Equipment	\$59,500	\$30,619	\$73,550	\$73,550	\$73,550	\$44,000	(\$29,550)	(40.2%)
01-03-5-670	Data Processing Equipment	14,000	12,758	14,000	14,000	14,000	18,100	4,100	29.3%
	Capital Outlay	\$73,500	\$43,377	\$87,550	\$87,550	\$87,550	\$62,100	(\$25,450)	(29.1%)
	Total Police Department	\$4,040,200	\$3,960,902	\$4,628,270	\$5,191,540	\$5,180,940	\$6,180,600	\$989,060	19.1%
	Parks & Recreation								
01-05-1-500	Salary Expense	\$414,000	\$302,988	\$404,350	\$399,350	\$399,350	\$370,400	(\$28,950)	(7.2%)
01-05-1-501	Overtime Salary	5,000	7,352	5,000	5,000	5,000	5,000	—	—
01-05-1-502	Employee Group Insurance	75,900	73,862	67,365	67,365	67,365	80,100	12,735	18.9%
01-05-1-700	Social Security	24,500	18,463	23,775	23,775	23,775	22,700	(1,075)	(4.5%)
01-05-1-701	Medicare	5,000	4,318	4,070	4,070	4,070	3,700	(370)	(9.1%)
01-05-1-702	Imrf	16,600	12,024	16,750	16,750	16,750	15,300	(1,450)	(8.7%)
	Personal	\$541,000	\$419,007	\$521,310	\$516,310	\$516,310	\$497,200	(\$19,110)	(3.7%)
01-05-2-511	Data Processing Services/Train	\$6,600	\$6,789	\$11,000	\$11,000	\$11,000	\$7,000	(\$4,000)	(36.4%)
01-05-2-512	Engineering Services	186,500	122,729	2,500	2,500	2,500	2,500	—	—
01-05-2-513	Insurance/Commercial	16,500	22,316	24,000	24,000	24,000	11,000	(13,000)	(54.2%)
01-05-2-517	Printing And Publication	2,300	1,535	2,300	2,300	2,300	2,300	—	—
01-05-2-518	Association Dues/Mtg Expenses	500	271	500	500	500	500	—	—
01-05-2-519	Telephone/Communications	2,400	3,556	5,620	5,620	5,620	5,630	10	0.2%
01-05-2-520	Electricity	2,900	7,793	7,000	7,000	7,000	9,000	2,000	28.6%
01-05-2-521	Heating	4,500	5,090	4,500	4,500	4,500	4,500	—	—
01-05-2-523	Janitorial Services	1,300	4,292	6,350	6,350	6,350	8,750	2,400	37.8%
01-05-2-524	Unemployment Insurance	500	936	500	500	500	500	—	—
01-05-2-525	Water And Sewer	26,000	39,191	52,000	70,000	70,000	90,000	20,000	28.6%
01-05-2-527	Repairs/Maint - Office Equip	1,200	1,485	1,200	1,200	1,200	1,200	—	—
01-05-2-529	Professional Services	500	19,362	15,800	29,800	29,800	29,800	—	—

Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
01-05-2-561	Repairs/Maint - Vehicles	\$11,000	\$3,546	\$6,000	\$6,000	\$6,000	\$6,000	—	—
01-05-2-563	Vehicle Leases	1,000	6,760	5,000	5,000	5,000	7,250	2,250	45.0%
01-05-2-582	Equipment Rental	4,900	10,389	9,900	9,900	9,900	9,900	—	—
01-05-2-583	Seminars & Training	3,400	2,172	4,280	4,280	4,280	3,530	(750)	(17.5%)
01-05-2-585	Uniform Services	4,400	3,354	7,430	7,430	7,430	6,550	(880)	(11.8%)
01-05-2-610	Maint Of Park Facilities	14,500	62,203	20,000	20,000	20,000	41,850	21,850	109.2%
01-05-2-620	Park/Recreation Activities	43,600	45,563	37,100	37,100	37,100	37,100	—	—
01-05-2-621	Summer Camp Expenditures	33,000	23,375	33,000	33,000	33,000	33,000	—	—
01-05-2-625	Landscape Service	205,000	157,414	212,540	241,740	241,740	186,640	(55,100)	(22.8%)
	Contractual Services	\$572,500	\$550,120	\$468,520	\$529,720	\$529,720	\$504,500	(\$25,220)	(4.8%)
01-05-3-530	Office Supplies & Postage	\$800	\$998	\$800	\$800	\$800	\$800	—	—
01-05-3-590	Gas, Oil, Etc.	2,800	2,706	3,500	3,500	2,800	3,500	—	—
01-05-3-594	Janitorial Supplies	4,000	4,616	5,000	5,000	4,000	5,000	—	—
01-05-3-596	Herbicides	11,000	10,595	11,000	11,000	11,000	2,500	(8,500)	(77.3%)
01-05-3-597	Safety Equipment & Misc Tools	5,000	4,881	6,000	6,000	5,000	6,000	—	—
01-05-3-598	Park Supplies	1,000	4	1,000	1,000	1,000	1,210	210	21.0%
01-05-3-610	Landscape Commodities	18,000	23,872	33,000	33,000	33,000	33,990	990	3.0%
	Commodities	\$42,600	\$47,672	\$60,300	\$60,300	\$57,600	\$53,000	(\$7,300)	(12.1%)
01-05-4-541	Miscellaneous Expenses	\$600	\$2,876	\$600	\$600	\$600	\$600	—	—
	Other Expense	\$600	\$2,876	\$600	\$600	\$600	\$600	—	—
01-05-5-550	Purchase Equipment	\$13,300	\$39,665	\$70,000	\$70,000	\$70,000	\$33,900	(\$36,100)	(51.6%)
01-05-5-552	Village Building/Ground Improv	52,500	31,296	5,000	5,000	5,000	—	(5,000)	(100.0%)
01-05-5-670	Data Processing Equipment	—	—	—	—	—	1,200	1,200	—
	Capital Outlay	\$65,800	\$70,961	\$75,000	\$75,000	\$75,000	\$35,100	(\$39,900)	(53.2%)
	Total Parks & Recreation	\$1,222,500	\$1,090,636	\$1,125,730	\$1,181,930	\$1,179,230	\$1,090,400	(\$91,530)	(7.7%)
	Building Department								
01-08-1-500	Salary Expense	\$228,800	\$223,244	\$248,830	\$240,830	\$240,830	\$250,100	\$9,270	3.8%
01-08-1-501	Overtime Salary	100	—	100	100	100	100	—	—
01-08-1-502	Employee Group Insurance	40,200	51,098	33,720	33,720	33,720	48,500	14,780	43.8%
01-08-1-700	Social Security	15,000	13,327	15,550	15,550	15,550	15,600	50	0.3%
01-08-1-701	Medicare	3,400	3,117	3,680	3,680	3,680	3,700	20	0.5%
01-08-1-702	Imrf	11,400	10,587	12,400	12,400	12,400	12,400	—	—
	Personal	\$298,900	\$301,373	\$314,280	\$306,280	\$306,280	\$330,400	\$24,120	7.9%
01-08-2-511	Data Processing Services/Train	\$2,700	\$3,572	\$2,700	\$2,700	\$2,700	\$4,200	\$1,500	55.6%
01-08-2-512	Engineering Services	4,000	52,674	60,000	60,000	60,000	70,000	10,000	16.7%
01-08-2-513	Insurance/Commercial	12,000	15,657	16,800	16,800	16,800	10,900	(5,900)	(35.1%)
01-08-2-517	Printing And Publication	300	179	300	300	300	300	—	—
01-08-2-518	Association Dues/Mtg Expenses	800	539	1,050	1,050	1,050	1,140	90	8.6%

Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
01-08-2-519	Telephone/Communications	\$1,700	\$1,552	\$1,960	\$1,960	\$1,960	\$1,960	—	—
01-08-2-521	Heating	300	270	300	300	300	300	—	—
01-08-2-523	Janitorial Services	1,900	1,434	1,900	1,900	1,900	1,900	—	—
01-08-2-524	Unemployment Insurance	400	266	400	400	400	400	—	—
01-08-2-525	Water And Sewer	100	46	100	100	100	100	—	—
01-08-2-527	Repairs/Maint - Office Equip	800	1,384	800	800	800	800	—	—
01-08-2-529	Professional Services	—	3,081	60,850	84,500	84,500	37,100	(47,400)	(56.1%)
01-08-2-535	Building Inspector Fees	7,000	5,505	7,000	7,000	7,000	7,000	—	—
01-08-2-561	Repairs/Maint - Vehicles	1,500	—	1,500	1,500	1,500	1,500	—	—
01-08-2-563	Vehicle Leases	5,500	—	5,500	5,500	5,500	5,500	—	—
01-08-2-583	Seminars & Training	600	265	1,100	1,100	1,100	1,100	—	—
	Contractual Services	\$39,600	\$86,424	\$162,260	\$185,910	\$185,910	\$144,200	(\$41,710)	(22.4%)
01-08-3-530	Office Supplies & Postage	\$400	\$615	\$400	\$400	\$400	\$400	—	—
01-08-3-590	Gas, Oil, Etc.	2,000	551	2,000	2,000	2,000	2,000	—	—
	Commodities	\$2,400	\$1,166	\$2,400	\$2,400	\$2,400	\$2,400	—	—
01-08-4-541	Miscellaneous Expenses	\$200	—	\$200	\$200	\$200	\$200	—	—
	Other Expense	\$200	—	\$200	\$200	\$200	\$200	—	—
01-08-5-550	Purchase Equipment	—	—	\$550	\$550	\$550	\$600	\$50	9.1%
01-08-5-670	Data Processing Equipment	—	—	—	550	550	—	(550)	(100.0%)
	Capital Outlay	—	—	\$550	—	\$1,100	\$600	\$600	—
	Total Building Expense	\$341,100	\$388,962	\$479,690	\$494,790	\$495,890	\$477,800	(\$16,990)	(3.4%)
	Total General Fund Expense	\$11,032,600	\$10,759,315	\$11,063,611	\$12,270,060	\$12,257,860	\$13,009,600	\$739,540	6.0%
	General Fund Net Income (Loss)	\$42,100	\$1,015,773	\$56,304	\$274,455	\$286,655	\$40,600	(\$233,855)	(85.2%)
	Ending Fund Balance	\$8,800,457	\$9,205,404	\$9,261,708	\$9,479,859	\$9,492,059	\$9,532,659	\$52,800	0.6%

ENTERPRISE FUNDS

Funds 02, 03, 33, 44, 45, 53 — Utility Operations & Reserves

WATER AND SEWER FUND — FUND 02									
Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
Water And Sewer Fund									
	Beginning Fund Balance	\$6,800,973	\$6,800,973	\$6,529,336	\$6,529,336	\$6,529,336	\$6,629,336		
02-10-0-412	New Water Meters	\$10,000	\$18,485	\$15,000	\$9,900	\$9,900	\$32,000	\$22,100	223.2%
02-10-0-420	Interest Income	65,000	114,021	65,000	85,000	85,000	85,000	—	—
02-10-0-430	Miscellaneous Income	35,000	23,678	35,000	35,000	35,000	35,000	—	—
02-10-0-438	Finance Charge Income	100	275	100	100	100	100	—	—
02-10-0-450	Water Billing	2,437,200	2,607,608	2,927,000	3,077,000	3,077,000	3,320,000	243,000	7.9%
02-10-0-451	Water Billing Penalty	44,000	50,344	50,000	55,000	55,000	60,000	5,000	9.1%
02-10-0-455	Inspection Fees	3,000	7,940	3,000	3,000	3,000	3,000	—	—
02-10-0-543	Transfer From Other Funds	—	—	—	—	—	255,000	255,000	—
	Total Water Revenue	\$2,594,300	\$2,822,350	\$3,095,100	\$3,265,000	\$3,265,000	\$3,790,100	\$525,100	16.1%
02-20-0-450	Sewer Billing	\$2,095,700	\$1,969,324	\$2,141,000	\$2,189,500	\$2,189,500	\$2,195,000	\$5,500	0.3%
02-20-0-451	Sewer Billing Penalty	32,000	23,891	32,500	32,500	32,500	32,500	—	—
	Total Sewer Revenue	\$2,127,700	\$1,993,215	\$2,173,500	\$2,222,000	\$2,222,000	\$2,227,500	\$5,500	0.2%
	Total Revenue	\$4,722,000	\$4,815,565	\$5,268,600	\$5,487,000	\$5,487,000	\$6,017,600	\$530,600	9.7%
02-10-1-500	Salary Expense	\$372,400	\$369,949	\$390,370	\$398,370	\$398,370	\$417,100	\$18,730	4.7%
02-10-1-501	Overtime Salary	10,000	16,057	16,000	25,000	25,000	25,000	—	—
02-10-1-502	Employee Group Insurance	58,700	76,532	64,840	64,840	64,840	68,000	3,160	4.9%
02-10-1-700	Social Security	23,300	21,837	24,410	25,610	25,610	26,100	490	1.9%
02-10-1-701	Medicare	5,500	5,108	5,650	5,850	5,850	6,200	350	6.0%
02-10-1-702	Imrf	17,700	17,472	18,280	19,280	19,280	19,900	620	3.2%
	Personal Services	\$487,600	\$506,955	\$519,550	\$538,950	\$538,950	\$562,300	\$23,350	4.3%
02-10-2-510	Legal Services	\$10,000	\$11,825	\$15,000	\$15,000	\$15,000	\$15,000	—	—
02-10-2-511	Data Processing Services/Train	52,400	20,274	49,400	57,400	57,400	65,935	8,535	14.9%
02-10-2-512	Engineering Services	3,000	3,453	122,000	122,000	122,000	256,800	134,800	110.5%
02-10-2-513	Insurance/Commercial	34,400	48,440	52,800	52,800	52,800	55,500	2,700	5.1%
02-10-2-517	Printing And Publication	3,200	2,597	3,200	3,200	3,200	3,200	—	—
02-10-2-518	Association Dues/Mtg Expenses	700	490	700	700	700	700	—	—
02-10-2-519	Telephone/Communications	5,100	7,960	7,630	7,630	7,630	8,393	763	10.0%
02-10-2-520	Electricity	190,000	202,809	190,000	190,000	190,000	208,946	18,946	10.0%
02-10-2-521	Heating	3,600	4,752	3,600	3,600	3,600	4,320	720	20.0%
02-10-2-523	Janitorial Services	3,700	3,732	3,700	3,700	3,700	3,996	296	8.0%
02-10-2-524	Unemployment Insurance	600	514	600	600	600	600	—	—
02-10-2-525	Water And Sewer	11,300	4,501	11,300	11,300	11,300	5,000	(6,300)	(55.8%)
02-10-2-526	Public Relations	1,900	—	1,900	1,900	1,900	1,900	—	—
02-10-2-527	Repairs/Maint - Office Equip	1,900	3,250	3,300	3,300	3,300	3,630	330	10.0%
02-10-2-529	Professional Services	21,700	7,256	62,700	62,700	62,700	70,900	8,200	13.1%

Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
02-10-2-561	Repairs/Maint - Vehicles	\$8,500	\$2,133	\$6,000	\$6,000	\$6,000	\$5,000	(\$1,000)	(16.7%)
02-10-2-563	Vehicle Leases	22,000	32,021	22,000	30,000	30,000	35,250	5,250	17.5%
02-10-2-582	Equipment Rental	2,000	173	2,000	2,000	2,000	2,000	—	—
02-10-2-583	Seminars & Training	11,400	6,195	12,400	7,000	7,000	6,750	(250)	(3.6%)
02-10-2-585	Uniform Services	2,500	2,699	4,370	4,370	4,370	4,080	(290)	(6.6%)
02-10-2-587	Repairs/Maint - Building	2,000	12,739	10,000	10,000	10,000	20,300	10,300	103.0%
02-10-2-589	J.U.L.I.E. Locates	17,200	17,033	19,200	38,000	38,000	31,200	(6,800)	(17.9%)
02-10-2-625	Landscape Service	12,300	9,536	13,200	13,200	13,200	13,200	—	—
02-10-2-650	Repairs/Maint - Meters	126,400	101	6,400	6,400	6,400	—	(6,400)	(100.0%)
02-10-2-651	Repairs/Maint - Water Tank	11,100	7,500	19,100	19,100	19,100	360,500	341,400	1787.4%
02-10-2-652	Repairs/Maint - Waterworks Sys	10,000	41,869	65,000	65,000	65,000	39,400	(25,600)	(39.4%)
02-10-2-654	Laboratory Service	16,000	15,394	16,000	16,000	16,000	16,000	—	—
02-10-2-660	Repairs/Maint - Wells	71,500	75,397	15,000	432,400	432,400	46,000	(386,400)	(89.4%)
	Contractual Services	\$656,400	\$544,642	\$738,500	\$1,185,300	\$1,185,300	\$1,284,500	\$99,200	8.4%
02-10-3-530	Office Supplies & Postage	\$8,500	\$11,466	\$8,500	\$8,500	\$8,500	\$10,200	\$1,700	20.0%
02-10-3-532	Chemical Additives	111,000	132,207	130,820	130,820	130,820	137,400	6,580	5.0%
02-10-3-533	Laboratory Supplies	3,500	3,108	3,500	3,500	3,500	3,500	—	—
02-10-3-590	Gas, Oil, Etc.	12,500	8,023	10,000	10,000	10,000	10,000	—	—
02-10-3-594	Janitorial Supplies	1,500	866	1,500	1,500	1,500	1,500	—	—
02-10-3-597	Safety Equipment & Misc Tools	4,500	735	4,500	4,500	4,500	2,500	(2,000)	(44.4%)
02-10-3-600	Trees, Asphalt, Concrete, Grav	3,500	3,537	3,500	3,500	3,500	3,500	—	—
	Commodities	\$145,000	\$159,942	\$162,320	\$162,320	\$162,320	\$168,600	\$6,280	3.9%
02-10-4-541	Miscellaneous Expenses	\$900	\$624	\$900	\$900	\$900	\$900	—	—
02-10-4-542	Transfer To Other Funds	850,000	950,000	1,212,500	926,180	926,180	1,312,500	386,320	41.7%
02-10-4-547	Bad Debt Expense	2,000	—	2,000	2,000	2,000	2,000	—	—
02-10-4-820	Transfer To Debt Service Fund	332,100	332,100	355,000	355,000	355,000	357,300	2,300	0.6%
	Other Expense	\$1,185,000	\$1,282,724	\$1,570,400	\$1,284,080	\$1,284,080	\$1,672,700	\$388,620	30.3%
02-10-5-550	Purchase Equipment	\$33,500	\$43,187	\$4,050	\$9,550	\$9,550	\$1,200	(\$8,350)	(87.4%)
02-10-5-551	Fire Hydrants	3,300	725	3,300	3,300	3,300	3,300	—	—
02-10-5-552	Village Building/Ground Improv	36,000	35,856	—	—	—	—	—	—
02-10-5-670	Data Processing Equipment	—	951	11,500	11,500	11,500	1,200	(10,300)	(89.6%)
02-10-5-671	Purchase Of Meters	47,200	39,646	16,320	20,000	20,000	6,000	(14,000)	(70.0%)
02-10-5-672	Purchase New Meters	—	—	—	—	—	32,000	32,000	—
	Capital Outlay	\$120,000	\$120,364	\$35,170	\$44,350	\$44,350	\$43,700	(\$650)	(1.5%)
	Total Water Department	\$2,594,000	\$2,614,627	\$3,025,940	\$3,215,000	\$3,215,000	\$3,731,800	\$516,800	—
02-20-1-500	Salary Expense	\$364,600	\$349,380	\$384,810	\$378,210	\$378,210	\$388,300	\$10,090	2.7%
02-20-1-501	Overtime Salary	10,000	3,372	10,000	5,000	5,000	5,000	—	—
02-20-1-502	Employee Group Insurance	55,900	69,582	56,680	56,680	56,680	59,900	3,220	5.7%

Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
02-20-1-700	Social Security	\$22,800	\$20,774	\$24,040	\$22,840	\$22,840	\$24,200	\$1,360	6.0%
02-20-1-701	Medicare	4,500	4,857	4,710	5,310	5,310	4,600	(710)	(13.4%)
02-20-1-702	Imrf	16,900	16,103	17,870	16,670	16,670	18,000	1,330	8.0%
	Personal Services	\$474,700	\$464,068	\$498,110	\$484,710	\$484,710	\$500,000	\$15,290	3.2%
02-20-2-511	Data Processing Services/Train	\$20,500	\$24,101	\$24,000	\$26,600	\$26,600	\$31,900	\$5,300	19.9%
02-20-2-512	Engineering Services	487,000	205,058	80,000	80,000	80,000	214,600	134,600	168.2%
02-20-2-513	Insurance/Commercial	34,400	48,814	52,800	52,800	52,800	55,800	3,000	5.7%
02-20-2-517	Printing And Publication	3,100	2,199	3,100	3,100	3,100	3,100	—	—
02-20-2-518	Association Dues/Mtg Expenses	500	1,063	500	500	500	500	—	—
02-20-2-519	Telephone/Communications	8,000	11,248	12,200	12,200	12,200	12,200	—	—
02-20-2-520	Electricity	135,000	192,781	200,000	200,000	200,000	200,000	—	—
02-20-2-521	Heating	4,500	5,875	4,500	4,500	4,500	4,500	—	—
02-20-2-523	Janitorial Services	3,700	3,732	3,700	3,700	3,700	4,100	400	10.8%
02-20-2-524	Unemployment Insurance	600	522	600	600	600	600	—	—
02-20-2-525	Water And Sewer	4,600	13,580	10,500	10,500	10,500	13,000	2,500	23.8%
02-20-2-527	Repairs/Maint - Office Equip	1,800	2,417	2,800	2,800	2,800	2,800	—	—
02-20-2-529	Professional Services	1,600	6,161	2,500	2,500	2,500	2,500	—	—
02-20-2-561	Repairs/Maint - Vehicles	16,700	10,910	11,700	11,700	11,700	11,700	—	—
02-20-2-563	Vehicle Leases	42,500	60,484	42,500	44,100	44,100	46,400	2,300	5.2%
02-20-2-582	Equipment Rental	2,000	421	2,000	5,500	5,500	5,500	—	—
02-20-2-583	Seminars & Training	9,600	5,975	13,620	6,500	6,500	6,500	—	—
02-20-2-585	Uniform Services	2,500	3,372	4,450	4,450	4,450	4,400	(50)	(1.1%)
02-20-2-587	Repairs/Maint - Building	3,500	3,068	3,500	3,500	3,500	3,500	—	—
02-20-2-589	J.U.L.I.E. Locates	18,500	17,033	20,500	40,000	40,000	40,000	—	—
02-20-2-625	Landscape Service	4,300	3,533	4,400	4,400	4,400	4,400	—	—
02-20-2-650	Npdes Permit Fees	17,500	17,500	17,500	17,500	17,500	17,500	—	—
02-20-2-654	Laboratory Service	10,000	8,720	10,000	10,000	10,000	20,000	10,000	100.0%
02-20-2-685	Repairs/Maint - Sanisewer Sys	295,700	116,850	29,000	99,000	99,000	53,500	(45,500)	(46.0%)
02-20-2-686	Sludge Hauling	45,000	96,158	62,850	62,850	62,850	64,800	1,950	3.1%
02-20-2-687	Repairs/Maint - Wwtp	47,800	117,375	35,000	105,000	105,000	126,100	21,100	20.1%
02-20-2-690	Sewer Cleaning & Televising	64,400	53,326	74,400	66,400	66,400	62,000	(4,400)	(6.6%)
	Contractual Services	\$1,285,300	\$1,032,277	\$728,620	\$880,700	\$880,700	\$1,011,900	\$131,200	14.9%
02-20-3-530	Office Supplies & Postage	\$6,300	\$9,430	\$6,300	\$6,300	\$6,300	\$6,300	—	—
02-20-3-532	Chemical Additives	92,000	78,177	95,000	95,000	95,000	96,300	1,300	1.4%
02-20-3-533	Laboratory Supplies	7,000	8,055	10,000	10,000	10,000	10,000	—	—
02-20-3-590	Gas, Oil, Etc.	30,000	23,386	30,000	30,000	30,000	30,000	—	—
02-20-3-594	Janitorial Supplies	2,500	1,375	2,500	2,500	2,500	2,500	—	—
02-20-3-597	Safety Equipment & Misc Tools	4,800	1,898	4,000	4,000	4,000	4,000	—	—

Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
	Commodities	\$142,600	\$122,322	\$147,800	\$147,800	\$147,800	\$149,100	\$1,300	0.9%
02-20-4-541	Miscellaneous Expenses	\$7,600	\$10,930	\$7,600	\$7,600	\$7,600	\$7,600	—	—
02-20-4-542	Transfer To Other Funds	100,000	200,000	667,500	624,640	624,640	421,000	(203,640)	(32.6%)
02-20-4-547	Bad Debt Expense	2,000	—	2,000	2,000	2,000	2,000	—	—
	Other Expense	\$109,600	\$210,930	\$677,100	\$634,240	\$634,240	\$430,600	(\$203,640)	(32.1%)
02-20-5-550	Purchase Equipment	\$1,000	\$39,241	\$4,050	\$7,550	\$7,550	—	(\$7,550)	(100.0%)
02-20-5-670	Data Processing Equipment	—	—	17,000	17,000	17,000	1,200	(15,800)	(92.9%)
	Capital Outlay	\$1,000	\$39,241	\$21,050	\$24,550	\$24,550	\$1,200	(\$23,350)	(95.1%)
	Total Sewer Expenses	\$2,013,200	\$1,868,837	\$2,072,680	\$2,172,000	\$2,172,000	\$2,092,800	(\$79,200)	(3.6%)
	Total Water & Sewre Expenses	\$4,607,200	\$4,483,464	\$5,098,620	\$5,387,000	\$5,387,000	\$5,824,600	\$437,600	8.1%
	Total Net Income (Loss)	\$114,800	\$332,101	\$169,980	\$100,000	\$100,000	\$193,000	\$93,000	93.0%
	Ending Fund Balance	\$6,915,773	\$6,529,336	\$6,699,316	\$6,629,336	\$6,629,336	\$6,822,336	\$193,000	2.9%
GARBAGE FUND — FUND 03									
		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
	Garbage Fund								
	Beginning Fund Balance	\$380,210	\$380,210	\$408,277	\$408,277	\$408,277	\$489,777		
03-00-0-420	Interest Income	\$10,500	\$14,180	\$10,500	\$10,500	\$10,500	\$10,500	—	—
03-00-0-430	Miscellaneous Income	4,000	4,111	4,000	4,000	4,000	4,000	—	—
03-00-0-452	Garbage Billing	1,328,700	1,332,620	1,368,560	1,368,560	1,368,560	1,437,000	68,440	5.0%
03-00-0-453	Garbage Billing Penalty	19,800	19,210	20,300	20,300	20,300	21,400	1,100	5.4%
	Total Revenue	\$1,363,000	\$1,370,121	\$1,403,360	\$1,403,360	\$1,403,360	\$1,472,900	\$69,540	5.0%
03-00-1-500	Salary Expense	\$30,500	\$25,566	\$32,760	\$32,760	\$32,760	\$35,500	\$2,740	8.4%
03-00-1-501	Overtime Salary	100	—	100	100	100	100	—	—
03-00-1-502	Employee Group Insurance	2,900	3,568	3,020	3,020	3,020	5,100	2,080	68.9%
03-00-1-700	Social Security	1,500	1,567	1,650	1,650	1,650	1,700	50	3.0%
03-00-1-701	Medicare	400	366	430	430	430	600	170	39.5%
03-00-1-702	Imrf	1,200	1,169	1,310	1,310	1,310	1,400	90	6.9%
	Personal	\$36,600	\$32,236	\$39,270	\$39,270	\$39,270	\$44,400	\$5,130	13.1%
03-00-2-511	Data Processing Services/Train	\$900	\$5,526	\$900	\$2,900	\$2,900	\$2,140	(\$760)	(26.2%)
03-00-2-513	Insurance/Commercial	300	725	360	3,460	3,460	7,500	4,040	116.8%
03-00-2-517	Printing And Publication	3,600	2,200	3,600	3,600	3,600	3,600	—	—
03-00-2-519	Telephone/Communications	800	717	1,160	1,160	1,160	1,160	—	—
03-00-2-523	Janitorial Services	800	590	800	800	800	800	—	—
03-00-2-524	Unemployment Insurance	100	41	100	100	100	100	—	—
03-00-2-525	Water And Sewer	100	61	100	100	100	100	—	—
03-00-2-527	Repairs/Maint - Office Equip	900	1,485	900	900	900	900	—	—
03-00-2-529	Professional Services	1,500	1,131	1,500	1,500	1,500	1,500	—	—
03-00-2-700	Garbage Service	1,222,100	1,229,212	1,258,770	1,258,770	1,258,770	1,322,000	63,230	5.0%

Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
	Contractual Services	\$1,231,100	\$1,241,688	\$1,268,190	\$1,273,290	\$1,273,290	\$1,339,800	\$66,510	5.2%
03-00-3-530	Office Supplies & Postage	\$8,800	\$9,287	\$8,800	\$8,800	\$8,800	\$8,800	—	—
	Commodities	\$8,800	\$9,287	\$8,800	\$8,800	\$8,800	\$8,800	—	—
03-00-4-541	Miscellaneous Expenses	—	\$94	—	—	—	—	—	—
03-00-4-542	Transfer To Other Funds	—	57,500	—	—	—	—	—	—
03-00-4-547	Bad Debt Expense	500	—	500	500	500	500	—	—
	Other Expense	\$500	\$57,594	\$500	\$500	\$500	\$500	—	—
03-00-5-670	Data Processing Equipment	—	\$80	—	\$100	\$100	\$1,900	\$1,800	1800.0%
	Capital Outlay	—	\$80	—	—	—	\$2,700	\$2,700	—
	Total Expenses	\$1,277,000	\$1,340,885	\$1,316,760	\$1,321,860	\$1,321,860	\$1,396,200	\$74,340	5.6%
	Net Income (Loss)	\$86,000	\$29,236	\$86,600	\$81,500	\$81,500	\$76,700	(\$4,800)	(5.9%)
	Ending Fund Balance	\$466,210	\$408,277	\$494,877	\$489,777	\$489,777	\$566,477	\$76,700	15.7%
WATER & SEWER EQUIPMENT REPLACEMENT — FUND 33									
		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
	Water & Sewer Equipment Replacement Fund								
	Beginning Fund Balance	\$702,587	\$702,587	\$698,221	\$698,221	\$698,221	\$358,971		
33-00-0-420	Interest Income	\$17,000	\$25,583	\$17,000	\$17,000	\$17,000	\$17,000	—	—
33-00-0-543	Transfer From Other Funds	—	—	—	130,000	—	240,000	110,000	84.6%
	Revenue	\$17,000	\$25,583	\$17,000	\$147,000	\$17,000	\$257,000	\$110,000	74.8%
33-00-5-593	Purchase Vehicle	\$360,800	—	\$356,250	\$356,250	\$356,250	\$196,400	(\$159,850)	(44.9%)
	Expenditures	\$360,800	—	\$356,250	\$356,250	\$356,250	\$196,400	(\$159,850)	(44.9%)
	Net Change In Fund Balance	(\$343,800)	\$25,583	(\$339,250)	(\$209,250)	(\$339,250)	\$60,600	\$269,850	(129.0%)
	Ending Fund Balance	\$358,787	\$698,221	\$358,971	\$488,971	\$358,971	\$419,571	(\$69,400)	(14.2%)
WATER TOWER MAINTENANCE FUND — FUND 44									
		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
	Water Tower Maintenance Fund								
	Beginning Fund Balance	\$41,204	\$41,204	\$146,597	\$146,597	\$146,597	\$250,297		
44-00-0-420	Interest Income	\$3,700	\$5,393	\$3,700	\$3,700	\$3,700	\$3,700	—	—
44-00-0-543	Transfer From Other Funds	75,000	100,000	100,000	100,000	100,000	100,000	—	—
	Revenue	\$78,700	\$105,393	\$103,700	\$103,700	\$103,700	\$103,700	—	—
44-00-4-542	Transfer To Other Funds	—	—	—	—	—	\$255,000	—	—
	Expenditures	\$191,000	—	—	—	—	\$255,000	\$255,000	—
	Net Change In Fund Balance	(\$112,300)	\$105,393	\$103,700	\$103,700	\$103,700	(\$151,300)	(\$255,000)	(245.9%)
	Ending Fund Balance	(\$71,096)	\$146,597	\$250,297	\$250,297	\$250,297	\$98,997	(\$151,300)	(60.4%)

WWTP LAND FUND — FUND 45									
Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
Wwtp Land Fund									
	Beginning Fund Balance	\$1,634,400	\$1,634,400	\$2,227,791	\$2,227,791	\$2,227,791	\$2,404,491		
45-00-0-420	Interest Income	\$41,700	\$75,025	\$41,700	\$41,700	\$41,700	\$41,700	—	—
45-00-0-422	Sewer Tap On Fees	35,000	325,570	35,000	35,000	35,000	35,000	—	—
45-00-0-430	Miscellaneous Income	—	82,996	—	—	—	—	—	—
45-00-0-543	Transfer From Other Funds	100,000	109,800	350,000	328,570	100,000	100,000	(228,570)	(69.6%)
	Revenue	\$176,700	\$593,391	\$426,700	\$405,270	\$176,700	\$176,700	(\$228,570)	(56.4%)
45-00-5-500	Capital Expenditures	—	—	—	—	—	\$2,729,500	\$2,729,500	—
	Expenditures	—	—	—	—	—	\$2,729,500	\$2,729,500	—
	Net Change In Fund Balance	\$176,700	\$593,391	\$426,700	\$405,270	\$176,700	(\$2,552,800)	(\$2,958,070)	(729.9%)
	Ending Fund Balance	\$1,811,100	\$2,227,791	\$2,654,491	\$2,633,061	\$2,404,491	(\$148,309)	(\$2,781,370)	(105.6%)
MINOOKA REGIONAL WATER FUND — FUND 53									
		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
Minooka Regional Water Fund									
	Beginning Fund Balance	\$2,989,104	\$2,989,104	\$5,532,101	\$5,532,101	\$5,532,101	\$5,561,731		
53-00-0-412	Water Tap On Fees	\$200,000	\$442,155	\$200,000	\$200,000	\$200,000	\$200,000	—	—
53-00-0-420	Interest Income	40,000	161,009	120,000	120,000	120,000	120,000	—	—
53-00-0-430	Miscellaneous Income	—	49,566	—	—	—	—	—	—
53-00-0-450	Water Billing	1,449,000	1,310,374	1,311,000	1,311,000	1,311,000	1,311,000	—	—
53-00-0-543	Transfer From Other Funds	500,000	874,500	1,005,000	718,680	718,680	1,250,000	531,320	73.9%
	Revenue	\$2,189,000	\$2,837,604	\$2,636,000	\$2,349,680	\$2,349,680	\$2,881,000	\$531,320	22.6%
53-00-4-542	Transfer To Other Funds	\$538,360	—	—	—	—	—	—	—
53-00-2-529	Professional Services	1,188,000	294,606	2,320,050	2,320,050	2,320,050	1,066,400	(1,253,650)	(54.0%)
53-00-5-500	Capital Expenditures	—	—	—	—	—	4,842,000	4,842,000	—
	Expenditures	\$1,726,360	\$294,606	\$2,320,050	\$2,320,050	\$2,320,050	\$5,908,400	\$3,588,350	154.7%
	Net Change In Fund Balance	\$462,640	\$2,542,998	\$315,950	\$29,630	\$29,630	(\$3,027,400)	(\$3,057,030)	(10317.3%)
	Ending Fund Balance	\$3,451,744	\$5,532,101	\$5,848,051	\$5,561,731	\$5,561,731	\$2,534,331	(\$3,027,400)	(54.4%)

SPECIAL REVENUE

Funds 04, 05, 06, 08, 09, 11, 13, 42, 55, 59

POLICE SPECIAL REVENUE FUND — FUND 04									
Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
Police Special Revenue Fund									
Beginning Fund Balance		\$98,223	\$98,223	\$115,911	\$115,911	\$115,911	\$126,911		
04-00-0-420	Interest Income	\$500	\$582	\$500	\$500	\$500	\$500	—	—
04-00-0-440	Fines For Vehicle Maintenance	500	20	500	500	500	500	—	—
04-00-0-460	Drug Fine Or Seizure	5,000	15,847	16,000	16,000	16,000	16,000	—	—
04-00-0-510	Dui Fine	6,000	1,238	6,000	6,000	6,000	6,000	—	—
Revenue		\$12,000	\$17,687	\$23,000	\$23,000	\$23,000	\$23,000		
04-00-4-541	Miscellaneous Expenses	—	—	—	\$12,000	\$12,000	\$12,000	—	—
Expenditures					\$12,000	\$12,000	\$12,000		
Net Change In Fund Balance			\$17,687	\$23,000	\$11,000	\$11,000	\$11,000		
Ending Fund Balance			\$115,911	\$138,911	\$126,911	\$126,911	\$137,911	\$11,000	8.7%
SCHOOL SITE FUND — FUND 05									
Beginning Fund Balance									
05-00-0-412	Building Permits - Dist #17	—	\$2,976	—	—	—	—	—	—
05-00-0-422	Building Permits - Hs Dist 111	—	1,806	1,500	5,000	5,000	1,500	(3,500)	(70.0%)
05-00-0-432	Building Permits - Gs Dist 201	—	2,694	2,500	5,000	5,000	2,500	(2,500)	(50.0%)
05-00-0-440	Building Permits - Fire Dept	—	400	300	1,500	1,500	300	(1,200)	(80.0%)
05-00-0-441	Building Permits - Library	—	290	200	1,500	1,500	200	(1,300)	(86.7%)
Revenue			\$8,166	\$4,500	\$13,000	\$13,000	\$4,500	(\$8,500)	
05-00-4-751	Minooka School Dist 201	—	\$7,692	\$8,000	\$8,000	\$8,000	\$8,000	—	—
05-00-4-752	Minooka High School Dist #111	—	4,686	5,000	5,000	5,000	5,000	—	—
05-00-4-754	Minooka Fire Protection Dist	—	1,000	300	300	300	300	—	—
05-00-4-755	Minooka Library Permit Fee	—	638	700	700	700	700	—	—
Expenditures			\$14,016	\$14,000	\$14,000	\$14,000	\$14,000		
Net Change In Fund Balance			(\$5,850)	(\$9,500)	(\$1,000)	(\$1,000)	(\$9,500)	(\$8,500)	
Ending Fund Balance									
MOTOR FUEL TAX FUND — FUND 06									
Motor Fuel Tax Fund									
Beginning Fund Balance		\$947,380	\$947,380	\$726,376	\$726,376	\$726,376	\$507,776		
06-00-0-406	State III Allotment	\$290,000	\$337,515	\$275,000	\$278,000	\$278,000	\$278,000	—	—
06-00-0-407	Mft High Growth	50,000	71,443	70,000	70,000	70,000	70,000	—	—
06-00-0-410	Mft Transport Renewal Allot	260,000	239,130	295,600	303,000	303,000	315,000	12,000	4.0%
06-00-0-420	Interest Income	5,000	4,026	5,000	5,000	5,000	5,000	—	—
Revenue		\$605,000	\$652,113	\$645,600	\$656,000	\$656,000	\$668,000	\$12,000	1.8%
06-00-2-760	Mft Expenses	\$874,600	\$873,117	\$874,600	\$874,600	\$874,600	\$660,000	(\$214,600)	(24.5%)

Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
06-00-4-541	Miscellaneous Expenses	—	\$16	—	—	—	—	—	—
	Expenditures	\$874,600	\$873,133	\$874,600	\$874,600	\$874,600	\$660,000	(\$214,600)	(24.5%)
	Net Change In Fund Balance	(\$269,600)	(\$221,021)	(\$229,000)	(\$218,600)	(\$218,600)	\$8,000	\$226,600	(103.7%)
	Ending Fund Balance	\$677,780	\$726,376	\$497,376	\$507,776	\$507,776	\$515,776	\$8,000	1.6%
UTILITY TAX FUND — FUND 08									
		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
	Utility Tax Fund								
	Beginning Fund Balance	\$361,381	\$361,381	\$923,335	\$923,335	\$923,335	\$1,560,135		
08-00-0-415	Telecommunication Tax 5%	\$115,200	\$115,023	\$110,000	\$110,000	\$110,000	\$110,000	—	—
08-00-0-420	Interest Income	46,500	19,039	46,500	46,500	46,500	46,500	—	—
08-00-0-430	Electric Use Tax	804,000	751,593	804,000	804,000	804,000	804,000	—	—
08-00-0-440	Miscellaneous Income	—	—	—	—	—	390,000	390,000	—
	Revenue	\$965,700	\$885,655	\$960,500	\$960,500	\$960,500	\$1,350,500	\$390,000	40.6%
08-00-4-820	Transfer To Debt Service Fund	\$228,800	\$323,700	\$323,700	\$323,700	\$323,700	\$229,000	(\$94,700)	(29.3%)
08-00-5-500	Capital Expenditures	—	—	—	—	—	650,000	650,000	—
	Expenditures	\$228,800	\$323,700	\$323,700	\$323,700	\$323,700	\$879,000	\$555,300	171.5%
	Net Change In Fund Balance	\$736,900	\$561,955	\$636,800	\$636,800	\$636,800	\$471,500	(\$165,300)	(26.0%)
	Ending Fund Balance	\$1,098,281	\$923,335	\$1,560,135	\$1,560,135	\$1,560,135	\$2,031,635	\$471,500	30.2%
PARK SITE FUND — FUND 09									
		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
	Park Site Fund								
	Beginning Fund Balance	\$597,503	\$597,503	\$328,793	\$328,793	\$328,793	\$649,893		
09-00-0-412	Building Permits	\$34,500	\$11,359	\$34,500	\$34,500	\$34,500	\$34,500	—	—
09-00-0-420	Interest Income	11,200	23,913	11,200	11,200	11,200	11,200	—	—
09-00-0-430	Miscellaneous Income	17,400	17,324	17,400	17,400	17,400	17,400	—	—
09-00-0-451	Grant Income	—	—	—	—	—	600,000	600,000	—
09-00-0-480	Donations	—	—	60,000	60,000	60,000	40,000	(20,000)	(33.3%)
09-00-0-543	Transfer From Other Funds	—	60,000	40,000	140,000	140,000	245,500	105,500	75.4%
	Revenue	\$63,100	\$112,596	\$163,100	\$263,100	\$263,100	\$948,600	\$685,500	260.5%
09-00-4-542	Transfer To Other Funds	(\$45,000)	\$261,445	(\$45,000)	(\$45,000)	(\$45,000)	\$45,000	\$90,000	(200.0%)
09-00-5-500	Capital Expenditures	(216,445)	—	—	(13,000)	(13,000)	1,270,000	1,283,000	(9869.2%)
09-00-5-625	Park Equipment	(453,000)	119,860	—	—	—	13,000	13,000	—
	Expenditures	(\$714,445)	\$381,306	(\$45,000)	(\$58,000)	(\$58,000)	\$1,328,000	\$1,386,000	(2389.7%)
	Net Change In Fund Balance	\$777,545	(\$268,710)	\$208,100	\$321,100	\$321,100	(\$379,400)	(\$700,500)	(218.2%)
	Ending Fund Balance	\$1,375,048	\$328,793	\$536,893	\$649,893	\$649,893	\$270,493	(\$379,400)	(58.4%)

KENDALL COUNTY PROPERTY TAX FUND — FUND 11									
Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
Kendall County Property Tax Fund									
	Beginning Fund Balance	\$302,863	\$302,863	\$269,320	\$269,320	\$269,320	\$274,320		
11-00-0-420	Interest Income	\$5,000	\$12,294	\$5,000	\$5,000	\$5,000	\$5,000	—	—
	Revenue	\$5,000	\$12,294	\$5,000	\$5,000	\$5,000	\$5,000	—	—
Expenditures									
	Net Change In Fund Balance	\$5,000	\$12,294	\$5,000	\$5,000	\$5,000	\$5,000	—	—
	Ending Fund Balance	\$307,863	\$269,320	\$274,320	\$274,320	\$274,320	\$279,320	\$5,000	1.8%
OCCUPANCY BOND FUND — FUND 13									
	Beginning Fund Balance	—	—	—	—	—	—		
13-00-0-495	Professional Fee Agree Deposit	—	\$100,856	\$65,000	\$85,000	\$110,000	\$110,000	—	—
13-00-0-496	Occupancy Bond Deposit	—	7,000	—	—	—	—	—	—
	Revenue	—	\$107,856	\$65,000	\$85,000	\$85,000	\$110,000	\$25,000	—
13-00-0-901	Refund Of Bond	—	\$50,000	\$40,000	\$60,000	\$60,000	\$80,000	\$20,000	33.3%
13-00-0-902	Refund Of Prof Agree Deposit	—	—	5,000	5,000	5,000	5,000	—	—
	Expenditures	—	\$50,000	\$45,000	\$65,000	\$65,000	\$85,000	\$20,000	—
	Net Change In Fund Balance	—	\$57,856	\$20,000	\$20,000	\$20,000	\$25,000	\$5,000	—
	Ending Fund Balance	—	—	—	—	—	—	—	—
DEVELOPMENT LIABILITY FUND — FUND 30									
	Beginning Fund Balance	—	—	—	—	—	—		
	Revenue	—	—	—	—	—	—		
	Expenditures	—	—	—	—	—	—		
	Net Change In Fund Balance	—	—	—	—	—	—		
	Ending Fund Balance	—	—	—	—	—	—		
HOTEL-MOTEL TAX FUND — FUND 42									
	Beginning Fund Balance	(\$22,838)	(\$22,838)	\$8,751	\$8,751	\$8,751	\$65,011		
42-00-0-403	Hotel/Motel Taxes	\$323,000	\$242,590	\$290,000	\$290,000	\$290,000	\$250,000	(\$40,000)	(13.8%)
42-00-0-420	Interest Income	200	—	200	200	200	—	(200)	(100.0%)
42-00-0-543	Transfer From Other Funds	—	30,000	—	—	—	—	—	—
	Revenue	\$323,200	\$272,590	\$290,200	\$290,200	\$290,200	\$250,000	(\$40,200)	(13.9%)
42-00-4-540	Economic Development Services	\$23,300	\$22,670	\$27,340	\$27,340	\$27,340	\$47,440	\$20,100	73.5%
42-00-4-544	Hotel/Motel Tax Rebate	290,600	218,331	206,600	206,600	206,600	112,000	(94,600)	(45.8%)
	Expenditures	\$313,900	\$241,001	\$233,940	\$233,940	\$233,940	\$159,440	(\$74,500)	(31.8%)

Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
	Net Change In Fund Balance	\$9,300	\$31,589	\$56,260	\$56,260	\$56,260	\$90,560	\$34,300	61.0%
	Ending Fund Balance	(\$13,538)	\$8,751	\$65,011	\$65,011	\$65,011	\$155,571	\$90,560	139.3%
DOWNTOWN T.I.F. FUND — FUND 55									
		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
	Downtown T.I.F Fund								
	Beginning Fund Balance	—	—	—	—	—	\$43,414		
55-00-0-400	Property Taxes - Downtown Tif	—	—	—	\$43,414	\$43,414	\$81,000	\$37,586	86.6%
	Revenue	—	—	—	\$43,414	\$43,414	\$81,000	\$37,586	86.6%
	Expenditures								
	Net Change In Fund Balance	—	—	—	\$43,414	\$43,414	\$81,000	\$37,586	86.6%
	Ending Fund Balance	—	—	—	\$43,414	\$43,414	\$124,414	\$81,000	186.6%
NHRM SALES TAX FUND — FUND 59									
		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
	Nhrm Sales Tax Fund								
	Beginning Fund Balance	—	—	\$1,334,597	\$1,334,597	\$1,334,597	\$5,779,597		
59-00-0-405	Nhrm Sales Tax	—	\$1,333,994	—	\$4,445,000	\$4,445,000	\$4,445,000	—	—
59-00-0-420	Interest Income	—	603	—	—	—	—	—	—
	Revenue	—	\$1,334,597	—	\$4,445,000	\$4,445,000	\$4,445,000	—	—
	Expenditures								
	Net Change In Fund Balance	—	\$1,334,597	—	\$4,445,000	\$4,445,000	\$4,445,000	—	—
	Ending Fund Balance	—	\$1,334,597	\$1,334,597	\$5,779,597	\$5,779,597	\$10,224,597	\$4,445,000	76.9%

CAPITAL FUNDS

Funds 15, 17–19, 24, 32, 36–39, 43, 47–48, 50–51, 54 — Infrastructure & Park Projects

GENERAL FUND EQUIPMENT REPLACEMENT — FUND 32									
Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
General Fund Equipment Replacement Fund									
	Beginning Fund Balance	\$954,677	\$954,677	\$800,391	\$800,391	\$800,391	\$617,641		
32-00-0-420	Interest Income	\$18,500	\$20,000	\$18,500	\$18,500	\$18,500	\$18,500	—	—
32-00-0-543	Transfer From Other Funds	250,000	250,000	250,000	155,000	155,000	155,000	—	—
	Revenue	\$268,500	\$270,000	\$268,500	\$173,500	\$173,500	\$173,500	—	—
32-00-4-542	Transfer To Other Funds	—	—	—	—	—	\$17,200	\$17,200	—
32-00-5-550	Purchase Equipment	—	3,700	—	—	—	—	—	—
32-00-5-593	Purchase Vehicle	255,500	255,500	676,350	356,250	356,250	196,400	(159,850)	(44.9%)
	Expenditures	\$255,500	\$259,200	\$676,350	\$356,250	\$356,250	\$213,600	(\$142,650)	(40.0%)
	Net Change In Fund Balance	\$13,000	\$10,800	(\$407,850)	(\$182,750)	(\$182,750)	(\$40,100)	\$142,650	—
	Ending Fund Balance	\$967,677	\$800,391	\$392,541	\$617,641	\$617,641	\$577,541	(\$40,100)	(6.5%)
CAPITAL FUND — FUND 15									
	Capital Fund								
	Beginning Fund Balance	\$211,374	\$211,374	\$216,321	\$216,321	\$216,321	\$130,821		
15-00-0-412	Building Permits	\$23,000	\$6,800	\$23,000	\$23,000	\$23,000	\$23,000	—	—
15-00-0-420	Interest Income	4,500	6,283	4,500	4,500	4,500	4,500	—	—
	Revenue	\$27,500	\$13,083	\$27,500	\$27,500	\$27,500	\$27,500	—	—
15-00-5-500	Capital Expenditures	(\$174,000)	\$85,136	(\$77,000)	(\$77,000)	\$85,500	\$32,000	\$109,000	(141.6%)
	Expenditures	(\$174,000)	\$85,136	(\$77,000)	(\$77,000)	\$85,500	\$32,000	\$109,000	(141.6%)
	Net Change In Fund Balance	\$174,000	(\$85,136)	\$77,000	\$77,000	(\$85,500)	(\$4,500)	(\$81,500)	(105.8%)
	Ending Fund Balance	\$385,374	\$216,321	\$293,321	\$293,321	\$130,821	\$126,321	(\$167,000)	(56.9%)
RIDGE ROAD IMPROVEMENT FUND — FUND 17									
	Ridge Road Improvement Fund								
	Beginning Fund Balance	\$180,401	\$180,401	\$214,254	\$214,254	\$214,254	\$210,254		
17-00-0-420	Interest Income	(\$4,000)	\$8,853	(\$4,000)	(\$4,000)	(\$4,000)	\$4,000	\$8,000	(200.0%)
17-00-0-543	Transfer From Other Funds	25,000	25,000	25,000	25,000	25,000	25,000	—	—
	Revenue	\$21,000	\$33,853	\$21,000	\$21,000	\$21,000	\$29,000	\$8,000	38.1%
	Expenditures								
	Net Change In Fund Balance	(\$4,000)	\$8,853	(\$4,000)	(\$4,000)	(\$4,000)	\$29,000	\$33,000	(825.0%)
	Ending Fund Balance	\$176,401	\$214,254	\$210,254	\$210,254	\$210,254	\$239,254	\$29,000	13.8%
RIDGE ROAD TRANSPORTATION FUND — FUND 18									
	Ridge Road Transportation Fund								
	Beginning Fund Balance	—	—	\$368	\$368	\$368	\$368		
18-00-0-412	Bp Transportation Project	—	\$367	—	—	—	—	—	—

Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
18-00-0-420	Interest Income	—	\$1	—	—	—	—	—	—
	Revenue	—	\$368	—	—	—	—	—	—
	Expenditures								
	Net Change In Fund Balance								
	Ending Fund Balance	—	\$368	\$368	\$368	\$368	\$368	—	—
BRANNICK ROAD IMPROVEMENT FUND — FUND 19									
		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
	Brannick Road Improvement Fund								
	Beginning Fund Balance	\$330,339	\$330,339	\$344,913	\$344,913	\$344,913	\$356,913		
19-00-0-420	Interest Income	\$9,600	\$11,000	\$9,800	\$12,000	\$12,000	\$9,800	(\$2,200)	(18.3%)
	Revenue	\$9,600	\$11,000	\$9,800	\$12,000	\$12,000	\$9,800	(\$2,200)	—
	Expenditures								
	Net Change In Fund Balance	\$9,600	\$11,000	\$9,800	\$12,000	\$12,000	\$9,800	(\$2,200)	—
	Ending Fund Balance	\$339,939	\$344,913	\$354,713	\$356,913	\$356,913	\$366,713	\$9,800	2.7%
HARE ROAD IMPROVEMENT FUND — FUND 24									
		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
	Hare Road Improvement Fund								
	Beginning Fund Balance	\$437,079	\$437,079	\$456,362	\$456,362	\$456,362	\$471,362		
24-00-0-420	Interest Income	\$12,000	\$11,000	\$12,000	\$15,000	\$15,000	\$12,000	(\$3,000)	(20.0%)
	Revenue	\$12,000	\$11,000	\$12,000	\$15,000	\$15,000	\$12,000	(\$3,000)	—
	Expenditures								
	Net Change In Fund Balance	\$12,000	\$11,000	\$12,000	\$15,000	\$15,000	\$12,000	(\$3,000)	—
	Ending Fund Balance	\$449,079	\$456,362	\$468,362	\$471,362	\$471,362	\$483,362	\$12,000	2.5%
WABENA ROAD IMPROVEMENT FUND — FUND 36									
		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
	Wabena Road Improvement Fund								
	Beginning Fund Balance	\$57,400	\$57,400	\$59,932	\$59,932	\$59,932	\$61,932		
36-00-0-420	Interest Income	\$1,500	\$1,000	\$1,500	\$2,000	\$2,000	\$1,500	(\$500)	(25.0%)
	Revenue	\$1,500	\$1,000	\$1,500	\$2,000	\$2,000	\$1,500	(\$500)	—
	Expenditures								
	Net Change In Fund Balance	\$1,500	\$1,000	\$1,500	\$2,000	\$2,000	\$1,500	(\$500)	—
	Ending Fund Balance	\$58,900	\$59,932	\$61,432	\$61,932	\$61,932	\$63,432	\$1,500	2.4%
MINOOKA ROAD UTILITIES FUND — FUND 37									
		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
	Minooka Road Utilities Fund								
	Beginning Fund Balance	\$144,518	\$144,518	\$250,894	\$250,894	\$250,894	\$254,994		
37-00-0-420	Interest Income	\$4,100	\$4,500	\$4,100	\$4,100	\$4,100	\$4,100	—	—
37-00-0-543	Transfer From Other Funds	—	—	—	100,000	100,000	228,570	128,570	128.6%

Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
	Revenue	\$4,100	\$4,500	\$4,100	\$4,100	\$4,100	\$232,670	\$228,570	—
	Expenditures								
	Net Change In Fund Balance	\$4,100	\$4,500	\$4,100	\$4,100	\$4,100	\$232,670	\$228,570	—
	Ending Fund Balance	\$148,618	\$250,894	\$254,994	\$254,994	\$254,994	\$487,664	\$232,670	91.2%
MINOOKA ROAD 21" SANITARY SEWER — FUND 38									
		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
	Minooka Road 21" Sanitary Sewer Fund								
	Beginning Fund Balance	\$95,131	\$95,131	\$99,328	\$99,328	\$99,328	\$102,028		
38-00-0-420	Interest Income	\$2,700	\$2,700	\$2,700	\$2,700	\$2,700	\$2,700	—	—
	Revenue	\$2,700	\$2,700	\$2,700	\$2,700	\$2,700	\$2,700	—	—
	Expenditures								
	Net Change In Fund Balance	\$2,700	\$2,700	\$2,700	\$2,700	\$2,700	\$2,700	—	—
	Ending Fund Balance	\$97,831	\$99,328	\$102,028	\$102,028	\$102,028	\$104,728	\$2,700	2.6%
BIKE PATH FUND — FUND 39									
		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
	Bike Path Fund								
	Beginning Fund Balance	\$342,164	\$342,164	\$491,126	\$491,126	\$491,126	\$292,726		
39-00-0-420	Interest Income	\$5,600	\$6,500	\$5,600	\$5,600	\$5,600	\$5,600	—	—
39-00-0-430	Miscellaneous Income	—	—	—	—	—	220,000	220,000	—
39-00-0-543	Transfer From Other Funds	20,000	2,000	55,000	271,445	271,445	20,000	(251,445)	(92.6%)
	Revenue	\$25,600	\$8,500	\$60,600	\$277,045	\$277,045	\$245,600	(\$31,445)	(11.4%)
39-00-5-500	Capital Expenditures	—	\$27,000	\$259,000	\$475,445	\$475,445	\$558,445	\$83,000	17.5%
	Expenditures	—	\$27,000	\$259,000	\$475,445	\$475,445	\$558,445	\$83,000	—
	Net Change In Fund Balance	\$25,600	(\$18,500)	(\$198,400)	(\$198,400)	(\$198,400)	(\$312,845)	(\$114,445)	—
	Ending Fund Balance	\$367,764	\$491,126	\$292,726	\$292,726	\$292,726	(\$20,119)	(\$312,845)	(106.9%)
AUX SABLE SPRINGS PARK FUND — FUND 43									
		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
	Aux Sable Springs Park Fund								
	Beginning Fund Balance	\$1,256,631	\$1,256,631	\$1,200,581	\$1,200,581	\$1,200,581	\$1,747,581		
43-00-0-420	Interest Income	\$27,000	\$30,000	\$27,000	\$27,000	\$27,000	\$10,000	(\$17,000)	(63.0%)
43-00-0-451	Grant Income	—	—	600,000	—	600,000	600,000	600,000	—
43-00-0-543	Transfer From Other Funds	—	—	595,000	595,000	595,000	—	(595,000)	(100.0%)
	Revenue	\$27,000	\$30,000	\$1,222,000	\$622,000	\$1,222,000	\$610,000	(\$12,000)	(1.9%)
43-00-5-500	Capital Expenditures	\$675,000	\$675,000	\$2,295,000	\$675,000	\$675,000	—	(\$675,000)	(100.0%)
	Expenditures	\$675,000	\$675,000	\$2,295,000	\$675,000	\$675,000	—	(\$675,000)	(100.0%)
	Net Change In Fund Balance	(\$648,000)	(\$645,000)	(\$1,073,000)	(\$53,000)	\$547,000	\$610,000	\$663,000	(1250.9%)
	Ending Fund Balance	\$608,631	\$1,200,581	\$127,581	\$1,147,581	\$1,747,581	\$2,357,581	\$1,210,000	105.4%

PARK LAND FUND — FUND 47									
Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
Park Land Fund									
	Beginning Fund Balance	\$669,879	\$669,879	\$725,326	\$725,326	\$725,326	\$779,526		
47-00-0-420	Interest Income	\$29,200	\$30,000	\$29,200	\$29,200	\$29,200	\$29,200	—	—
47-00-0-543	Transfer From Other Funds	25,000	25,000	125,000	25,000	25,000	25,000	—	—
	Revenue	\$54,200	\$55,000	\$154,200	\$54,200	\$54,200	\$54,200	—	—
47-00-5-500	Capital Expenditures	\$790,000	\$790,000	\$125,000	—	—	\$3,056,500	\$3,056,500	—
	Expenditures	\$790,000	\$790,000	\$125,000	—	—	\$3,056,500	\$3,056,500	—
	Net Change In Fund Balance	(\$735,800)	(\$735,000)	\$29,200	\$54,200	\$54,200	(\$3,002,300)	(\$3,056,500)	(5639.3%)
	Ending Fund Balance	(\$65,921)	\$725,326	\$754,526	\$779,526	\$779,526	(\$2,222,774)	(\$3,002,300)	(385.1%)
ROAD MAINTENANCE FUND — FUND 48									
		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
Road Maintenance Fund									
	Beginning Fund Balance	\$889,821	\$889,821	\$822,855	\$822,855	\$822,855	\$1,021,855		
48-00-0-420	Interest Income	\$24,000	\$30,000	\$24,000	\$24,000	\$24,000	\$24,000	—	—
48-00-0-440	Gas Utility Tax	325,000	324,000	325,000	325,000	325,000	325,000	—	—
48-00-0-543	Transfer From Other Funds	100,000	—	100,000	100,000	100,000	100,000	—	—
	Revenue	\$449,000	\$354,000	\$449,000	\$449,000	\$449,000	\$449,000	—	—
48-00-4-542	Transfer To Other Funds	—	—	—	\$250,000	\$250,000	—	(\$250,000)	(100.0%)
	Expenditures	—	—	—	\$250,000	\$250,000	—	(\$250,000)	—
	Net Change In Fund Balance	\$449,000	\$354,000	\$449,000	\$199,000	\$199,000	\$449,000	\$250,000	125.6%
	Ending Fund Balance	\$1,338,821	\$822,855	\$1,271,855	\$1,021,855	\$1,021,855	\$1,470,855	\$449,000	43.9%
DAVIDSON PARK FUND — FUND 50									
		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
Davidson Park Fund									
	Beginning Fund Balance	\$723,723	\$723,723	\$159,477	\$159,477	\$159,477	(\$424,223)		
50-00-0-420	Interest Income	\$11,300	\$12,000	\$11,300	\$11,300	\$11,300	\$5,300	(\$6,000)	(53.1%)
50-00-0-480	Donations	—	325,000	—	—	—	—	—	—
	Revenue	\$11,300	\$337,000	\$11,300	\$11,300	\$11,300	\$5,300	(\$6,000)	(53.1%)
50-00-4-542	Transfer To Other Funds	—	—	\$595,000	\$595,000	\$595,000	—	(\$595,000)	(100.0%)
	Expenditures	—	—	\$595,000	\$595,000	\$595,000	—	(\$595,000)	—
	Net Change In Fund Balance	\$11,300	\$337,000	(\$583,700)	(\$583,700)	(\$583,700)	\$5,300	\$589,000	—
	Ending Fund Balance	\$735,023	\$159,477	(\$424,223)	(\$424,223)	(\$424,223)	(\$418,923)	\$5,300	1.2%
2022 BOND FUND — FUND 51									
		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
2022 Bond Fund									
	Beginning Fund Balance	\$46,032	\$46,032	\$153	\$153	\$153	\$2,153		
51-00-0-420	Interest Income	\$6,000	\$8,000	\$6,000	\$2,000	\$2,000	—	(\$2,000)	(100.0%)

Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
	Revenue	\$6,000	\$8,000	\$6,000	\$2,000	\$2,000	—	(\$2,000)	—
51-00-5-550	Capital Expenditures	\$592,313	\$482,588	\$344,313	—	—	—	—	—
	Expenditures	\$592,313	\$482,588	\$344,313	—	—	—	—	—
	Net Change In Fund Balance	(\$586,313)	(\$474,588)	(\$338,313)	\$2,000	\$2,000	—	(\$2,000)	—
	Ending Fund Balance	(\$540,281)	\$153	(\$338,160)	\$2,153	\$2,153	\$2,153	—	—
GRAINGER WAY ROAD IMPROVEMENT — FUND 54									
		FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
Grainger Way Road Improvement Fund									
	Beginning Fund Balance	\$314,920	\$314,920	\$328,814	\$328,814	\$328,814	\$343,814		
54-00-0-420	Interest Income	\$8,900	\$8,900	\$17,000	\$8,900	\$15,000	\$9,000	\$100	1.1%
	Revenue	\$8,900	\$8,900	\$17,000	\$8,900	\$15,000	\$9,000	\$100	—
	Expenditures								
	Net Change In Fund Balance	\$8,900	\$8,900	\$17,000	\$8,900	\$15,000	\$9,000	\$100	—
	Ending Fund Balance	\$323,820	\$328,814	\$345,814	\$337,714	\$343,814	\$352,814	\$15,100	4.5%

DEBT SERVICE

Fund 14 — Bond Principal & Interest

DEBT SERVICE FUND — FUND 14									
Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
	Beginning Fund Balance	\$713,703	\$713,703	\$1,050,390	\$1,050,390	\$1,050,390	\$1,053,340		
14-00-0-400	Property Taxes - Bond & Intere	\$212,300	\$227,127	\$212,800	\$212,800	\$212,800	\$213,130	\$330	0.2%
14-00-0-410	Property Taxes - Street/Bridge	265,300	221,028	267,800	267,800	267,800	—	(267,800)	(100.0%)
14-00-0-420	Interest Income	1,000	—	1,000	1,000	1,000	1,000	—	—
14-00-0-422	General Fund Transfer	34,900	34,900	—	—	—	—	—	—
14-00-0-423	Utility Tax Fund Transfer	228,800	228,700	229,000	229,000	229,000	227,100	(1,900)	(0.8%)
14-00-0-425	Water Dept Transfers	332,100	332,100	355,000	355,000	355,000	357,300	2,300	0.6%
14-00-0-426	Sewer Dept Transfers	—	—	—	—	—	213,500	213,500	—
	Revenues	\$1,074,400	\$1,043,855	\$1,065,600	\$1,065,600	\$1,065,600	\$1,012,030	(\$53,570)	(5.0%)
14-00-4-594	2012 Go Bonds - Principal	\$250,000	\$250,000	\$260,000	\$260,000	\$260,000	—	(\$260,000)	(100.0%)
14-00-4-595	2012 Go Bonds - Interest	15,300	15,300	7,800	7,800	7,800	—	(7,800)	(100.0%)
14-00-4-596	2012 Go Bonds - Bond Costs	500	416	500	500	500	—	(500)	(100.0%)
14-00-4-597	2015 Go Bonds - Principal	210,000	210,000	215,000	215,000	215,000	220,000	5,000	2.3%
14-00-4-598	2015 Go Bonds - Interest	18,200	18,195	13,050	13,050	13,050	6,600	(6,450)	(49.4%)
14-00-4-599	2015 Go Bonds - Bond Costs	500	475	500	500	500	500	—	—
14-00-4-600	2016 Go Bonds - Principal	305,000	—	315,000	315,000	315,000	330,000	15,000	4.8%
14-00-4-601	2016 Go Bonds - Interest	51,600	—	39,400	39,400	39,400	26,800	(12,600)	(32.0%)
14-00-4-602	2016 Go Bonds - Bond Costs	500	475	500	500	500	500	—	—
14-00-4-603	2022 Go Bonds - Principal	190,000	190,000	190,000	190,000	190,000	195,000	5,000	2.6%
14-00-4-604	2022 Go Bonds - Interest	22,400	22,308	20,400	20,400	20,400	18,130	(2,270)	(11.1%)
14-00-4-605	2022 Go Bonds - Bond Costs	500	—	500	500	500	500	—	—
14-00-4-560	Epa Wwtp Loan - Principal	—	—	—	—	—	155,550	155,550	—
14-00-4-565	Epa Wwtp Loan - Interest	—	—	—	—	—	57,950	57,950	—
	Expenditures	\$1,064,500	\$707,168	\$1,062,650	\$1,062,650	\$1,062,650	\$1,011,530	(\$51,120)	(4.8%)
	Net Change In Fund Balance	\$9,900	\$336,687	\$2,950	\$2,950	\$2,950	\$500	(\$2,450)	(83.1%)
	Ending Fund Balance	\$723,603	\$1,050,390	\$1,053,340	\$1,053,340	\$1,053,340	\$1,053,840	\$500	0.0%

GO Alt Revenue 2016 — Water/Sewer & Capital				\$3,190,000 · 11 yrs · 2.27% · W/S Revenue & Gen Fund
Year	Principal	Interest	Total Payment	Notes
FY 2027	\$330,000	\$26,800	\$356,800	Budget Year
FY 2028	\$340,000	\$13,600	\$353,600	Final Payment
Totals	\$670,000	\$40,400	\$710,400	

Two payments remain. Bond fully retired end of FY 2028.

GO Bonds 2022 — Drainage & Water/Sewer Projects				\$1,960,000 · 10 yrs · 1.46% · Bond & Interest Property Tax Levy
Year	Principal	Interest	Total Payment	Notes
FY 2027	\$195,000	\$18,130	\$213,130	Budget Year
FY 2028	\$195,000	\$15,690	\$210,690	
FY 2029	\$200,000	\$13,058	\$213,058	
FY 2030	\$200,000	\$10,158	\$210,158	
FY 2031	\$205,000	\$7,058	\$212,058	
FY 2032	\$210,000	\$3,675	\$213,675	Final Payment
Totals	\$1,205,000	\$67,769	\$1,272,769	

Longest-dated obligation. Low 1.46% rate. Final payment FY 2032.

Summary: All Debt by Funding Source

Fiscal Year	W/S Revenue & Gen Fund	Utility Tax Receipts	Bond & Interest Prop Tax Levy	TOTAL
FY 2027	\$356,800	\$226,600	\$213,130	\$796,530
FY 2028	\$353,600	—	\$210,690	\$564,290
FY 2029	—	—	\$213,058	\$213,058
FY 2030	—	—	\$210,158	\$210,158
FY 2031	—	—	\$212,058	\$212,058
FY 2032	—	—	\$213,675	\$213,675
TOTAL	\$710,400	\$226,600	\$1,272,769	\$2,209,769

Key takeaway: After FY 2028, only the 2022 Bond remains — funded entirely by the Bond & Interest property tax levy, which does not impact the General Fund operating budget.

Bond Rating & Legal Debt Margin – Illinois Statute 65 ILCS 5/8-5-1

Illinois law limits general obligation (GO) debt to 8.625% of a municipality's Equalized Assessed Valuation (EAV).

Bond Rating: AA

Very high creditworthiness – strong fiscal management, low debt burden, and stable financial reserves.
 For a municipality of 12,000 residents, an AA rating reflects exemplary budget and reserve practices.

LEGAL DEBT MARGIN CALCULATION (Based on FY 2025 Equalized Assessed Valuation | Illinois 65 ILCS 5/8-5-1)

Description	Amount
Equalized Assessed Valuation (EAV) – FY 2025 Final	\$619,615,065
Statutory Debt Limit (8.625% x EAV)	\$53,441,799
Less: General Obligation Bonds Outstanding	(\$2,090,000)
Less: Other Obligations Counted Against Limit	\$0
LEGAL DEBT MARGIN AVAILABLE	\$51,351,799

Key Takeaway: The Village's \$2,090,000 in outstanding GO bonds is only 3.9% of the \$53.4M limit – leaving \$51.4M in available borrowing capacity. After FY 2028, only the 2022 Bond remains, funded entirely by the Bond & Interest property tax levy and not drawing on the General Fund.

FIDUCIARY FUNDS

Funds 12, 16 — Pension & Equipment Capital

WATER & SEWER EQUIPMENT CAPITAL — FUND 12									
Account	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2026 Amended	FY 2026 Projected	FY 2027 Budget	Dollar Amount Change	Percentage Change
Water & Sewer Equipment Capital Fund									
	Beginning Fund Balance	\$17,979,431	\$17,979,431	\$17,546,018	\$17,546,018	\$17,546,018	\$17,546,018		
12-00-0-420	Interest Income	\$54,000	—	—	—	—	\$54,000	\$54,000	—
12-00-0-430	Miscellaneous Income	500,000	134,097	—	—	—	500,000	500,000	—
12-00-0-490	Bond/Loan Proceeds	5,005,350	(0)	—	—	—	4,869,900	4,869,900	—
	Revenue	\$5,559,350	\$134,097	—	—	—	\$5,423,900	\$5,423,900	—
12-00-2-529	Professional Services	—	—	—	—	—	\$119,000	\$119,000	—
12-00-4-541	Miscellaneous Expenses	—	52,750	—	—	—	—	—	—
12-00-4-542	Transfer To Other Funds	—	34,300	—	—	—	—	—	—
12-00-4-548	Interest Expense	—	47,025	—	—	—	—	—	—
12-00-5-500	Capital Expenditures	5,863,950	(8,434)	—	—	—	358,600	358,600	—
	Expenditures	\$5,863,950	\$125,640	—	—	—	\$358,600	\$358,600	—
	Net Change In Fund Balance	(\$304,600)	\$8,456	—	—	—	\$5,065,300	\$5,065,300	—
	Ending Fund Balance	\$17,674,831	\$17,546,018	\$17,546,018	\$17,546,018	\$17,546,018	\$22,611,318	\$5,065,300	28.9%
POLICE PENSION FUND — FUND 16									
	Beginning Fund Balance	\$14,434,825	\$14,434,825	\$15,984,734	\$15,984,734	\$15,984,734	\$16,309,334		
16-00-0-400	Property Taxes - Police Pensio	\$532,500	\$539,389	\$533,100	\$533,100	\$533,100	\$533,100	—	—
16-00-0-420	Interest Income	150,000	—	150,000	150,000	150,000	150,000	—	—
16-00-0-455	Member Contributions	200,000	180,930	200,000	200,000	200,000	200,000	—	—
	Revenue	\$882,500	\$720,319	\$883,100	\$883,100	\$883,100	\$883,100	—	—
16-00-1-510	Pension Pay-Retiree	\$500,000	—	\$508,500	\$508,500	\$508,500	\$768,000	\$259,500	51.0%
16-00-4-458	Travel Expense	2,000	—	2,000	2,000	2,000	2,000	—	—
16-00-4-541	Miscellaneous Expenses	—	—	500	500	500	500	—	—
16-00-4-545	Association Dues	800	—	800	800	800	800	—	—
16-00-4-555	Accounting & Bookkeeping Svcs	14,000	—	14,000	14,000	14,000	14,000	—	—
16-00-4-556	Auditing Services	2,500	—	2,600	2,600	2,600	2,600	—	—
16-00-4-565	Idoi Filing Fee Expense	1,800	—	2,700	2,700	2,700	2,700	—	—
16-00-4-575	Actuarial Services	4,000	—	5,000	5,000	5,000	5,000	—	—
16-00-4-576	Investment Manager/Advisor Fee	50,000	—	6,000	6,000	6,000	6,000	—	—
16-00-4-577	Insurance/Commercial	2,800	—	3,100	3,100	3,100	3,100	—	—
16-00-4-580	Legal Services	6,000	—	6,000	6,000	6,000	6,000	—	—
16-00-4-581	Psa/Court Reporter	5,300	—	5,300	5,300	5,300	5,300	—	—
16-00-4-583	Conference/Seminar Fees	2,000	—	2,000	2,000	2,000	2,000	—	—
	Expenditures	\$591,200	—	\$558,500	\$558,500	\$558,500	\$818,000	\$259,500	—
	Net Change In Fund Balance	\$291,300	\$720,319	\$324,600	\$324,600	\$324,600	\$65,100	(\$259,500)	—
	Ending Fund Balance	\$14,726,125	\$15,984,734	\$16,309,334	\$16,309,334	\$16,309,334	\$16,374,434	\$65,100	0.4%

CAPITAL IMPROVEMENT PLAN

10-Year Capital Improvement Plan

Project Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	2036+
WABENA FROM I-80 TO HOLT	—	—	—	—	—	—	—	\$600,000
Road Improvements - Truck Routes Total	—	—	—	—	—	—	—	\$9,426,000
PARKS								
AUX SABLE SPRINGS PARK - PHASE 3 PROJECT	—	—	—	\$1,200,000	—	—	—	—
AUX SABLE SPRINGS PARK POND	—	—	—	—	—	—	—	\$10,500,000
PURCHASE PARK PROPERTY	—	—	—	—	—	—	—	\$750,000
QUONSET HUT DEMOLITION	—	—	—	—	—	—	—	—
WATER REUSE CONVERSION FOR SPLASH PADS	—	—	\$500,000	—	—	—	—	—
SUMMIT PARK ADDITIONAL PARKING	—	—	—	—	—	—	—	\$300,000
VETERAN'S PARK EXTENSION	—	—	—	\$600,000	—	—	—	—
LIONS PARK ADA CONVERSION	\$1,270,000	—	—	—	—	—	—	—
UPLIGHTING AT VETERANS PARK	—	\$96,000	—	—	—	—	—	—
BARN REPAIRS AT 25900 MCEVILLY ROAD	—	—	—	—	—	—	—	—
LAND PURCHASE - LIONS PARK ADJACENT	—	—	—	—	—	—	—	\$800,000
VISTA GULCH LAND ACQUISITION	—	—	—	—	—	—	—	\$1,200,000
MINOOKA ROAD WEST PROPERTY ACQUISITION	—	—	—	—	—	—	—	\$325,000
AUX SABLE SPRINGS BATHROOM BUILDING	—	—	—	—	—	—	—	\$325,000
MEADOWS PLAYGROUND EQUIPMENT	—	—	—	—	—	—	—	\$325,000
Parks Total	\$1,270,000	\$96,000	\$500,000	\$1,800,000	—	—	—	\$14,525,000
WATER								
REPAINT TOWER 3 EXTERIOR	—	\$133,500	—	—	—	—	—	—
REPAINT TOWER 4 EXTERIOR	—	\$133,500	—	—	—	—	—	—
REPAINT TOWER 5 EXTERIOR	—	—	—	—	—	—	—	\$133,500
REPAINT TOWER 3 INTERIOR	—	—	—	—	—	—	—	\$191,000
REPAINT TOWER 4 INTERIOR	—	—	—	—	\$226,000	—	—	—
REPAINT TOWER 5 INTERIOR	—	—	—	—	\$226,000	—	—	—
RIDGE ROAD FORCE MAIN REPLACEMENT (CN BRIDGE)	\$78,600	—	—	—	—	—	—	—
RIDGE ROAD WATER MAIN REPLACEMENT (CN RAILROAD TO MCEVILLY ROAD)	\$280,000	—	—	—	—	—	—	—
WATER EXTENSION TO BRISBON	—	—	—	—	—	—	—	\$4,500,000
WATER EXTENSION TO NORTHWEST MINOOKA	—	—	—	—	—	—	—	\$4,500,000
Lake Michigan Water Interl Improvements	\$5,326,400	\$2,824,501	\$9,714,557	\$9,898,140	—	—	—	—
Water Total	\$5,685,000	\$3,091,501	\$9,714,557	\$9,898,140	\$452,000	—	—	\$9,324,500
SEWER								
MINOOKA ROAD SANITARY SEWER (McLindon Road east to Mondamin Street lift station)	—	—	—	—	—	—	—	\$480,200
MCEVILLY ROAD AND RIDGE ROAD DEEP SEWER	—	\$1,067,000	—	—	—	—	—	—
MINOOKA ROAD REGIONAL LIFT STATION & FORCE MAIN	—	\$480,200	—	—	—	—	—	—
WASTEWATER PLANT #2 LAND	—	—	—	—	—	—	—	\$1,600,000
WASTEWATER PLANT #2	—	—	—	—	—	—	—	\$13,871,000
SANITARY SEWER FORCE MAIN TO PLANT #2	—	—	—	—	—	—	—	\$2,000,000

Project Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	2036+
EFFLUENT DISCHARGE FORCE MAIN FROM PLANT #2 TO DuPAGE/ILLINOIS RIVER	—	—	—	—	—	—	—	\$1,600,000
WWTP ENERGY EFFICIENCY UPGRADES	—	—	—	—	—	—	—	—
SEWER EXTENSION TO BRISBON ROAD	—	—	—	—	—	—	—	\$4,500,000
SEWER EXTENSION TO NORTHWEST MINOOKA	—	—	—	—	—	—	—	\$4,500,000
Sewer Total	—	\$1,547,200	—	—	—	—	—	\$28,551,200
BIKE PATH								
BIKE TRAIL (Bell Rd.)	—	—	—	—	—	—	—	\$640,200
BIKE TRAIL (Minooka Rd.)	—	—	—	—	—	—	—	\$1,200,000
BIKE PATH FROM HOLT ROAD FROM RIDGE ROAD TO PARK	—	—	—	—	—	—	—	\$1,235,000
BIKE PATH FROM I-80 TO SUMMERFIELD	—	—	—	—	—	—	—	\$430,000
BIKE PATH MCLINDON FROM WALMART TO ROUTE 5	—	—	—	—	—	—	—	\$1,107,000
RIVERWALK	—	—	—	—	—	—	—	\$1,500,000
BIKE TRAIL (McEville Road from Rivers Edge Landing SE corner to Canoe Launch)	\$259,000	—	—	—	—	—	—	—
BIKE TRAIL (McEville Road from Lions Park to Vista Court)	\$216,445	—	—	—	—	—	—	—
Bike Path Total	\$475,445	—	—	—	—	—	—	\$6,112,200
OTHER								
OVERLAND FLOOD ROUTES	\$157,500	—	—	—	—	—	—	—
Other Total	\$157,500	—	—	—	—	—	—	—
TOTAL ALL CAPITAL PROJECTS	\$9,537,945	\$9,839,201	\$20,129,692	\$13,038,340	\$1,602,000	\$1,150,000	\$1,150,000	\$112,070,900

BUDGET DOCUMENT

Village of Minooka, Illinois

FY 2027 Annual Budget — Document Information

This budget document presents all Village of Minooka funds for the fiscal year May 1, 2026 through April 30, 2027. Each fund section includes a five-column comparative view: FY 2025 Budget, FY 2025 Actual, FY 2026 Budget, FY 2026 Amended, FY 2026 Projected, and FY 2027 Budget, along with year-over-year change.

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This document was prepared in accordance with the requirements of the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award program.

SALARY SCHEDULE

FY 2027 Required Compensation Posting

Department	Title	Salary Budgeted	Clothing/Car Allowances	Health Insurance	Total Compensation	Vacation, Sick & Personal Hours
Administration	Administrator	\$179,700	\$3,600	\$22,509	\$205,809	272
Public Works	Superintendent	\$162,580	\$1,000	\$11,344	\$174,923	232
Administration	Finance Director	\$152,600	—	\$11,344	\$163,944	232
Police	Chief	\$160,200	—	\$1,219	\$161,419	322
Building	Building Officer	\$129,500	—	\$31,518	\$161,017	272
Police	Sergeant	\$139,096	—	\$20,190	\$159,285	378
Police	Deputy Chief	\$147,400	—	\$11,344	\$158,744	280
Police	Sergeant	\$135,472	—	\$9,150	\$144,622	378
Public Works	Assistant Superintendent	\$120,035	\$1,000	\$22,509	\$143,544	232
Police	Sergeant	\$137,141	—	\$1,219	\$138,360	294
Police	Sergeant	\$127,940	—	\$9,790	\$137,730	294
Police	Officer	\$124,262	—	\$11,537	\$135,800	336
Police	Sergeant	\$124,108	—	\$11,344	\$135,451	336
Police	Officer	\$109,968	—	\$22,622	\$132,590	276
Police	Officer	\$100,653	—	\$31,790	\$132,443	276
Police	Officer	\$124,310	—	\$8,111	\$132,421	378
Public Works	Senior Operator	\$112,036	\$1,000	\$18,386	\$131,422	208
Police	Officer	\$119,866	—	\$11,344	\$131,210	294
Public Works	Maint Laborer 1	\$107,711	\$1,000	\$20,983	\$129,695	208
Police	Officer	\$108,048	—	\$20,184	\$128,232	210
Police	Officer	\$92,986	—	\$31,518	\$124,504	252
Public Works	Senior Operator	\$111,535	\$1,000	\$11,344	\$123,879	312
Police	Officer	\$123,231	—	\$636	\$123,867	294
Police	Officer	\$91,146	—	\$31,518	\$122,664	210
Public Works	Senior Lead Man	\$87,763	\$1,000	\$33,354	\$122,117	256
Police	Officer	\$87,092	—	\$32,169	\$119,261	210
Police	Officer	\$87,092	—	\$31,586	\$118,678	210
Police	Officer	\$84,292	—	\$32,169	\$116,461	210
Police	Officer	\$84,292	—	\$32,169	\$116,461	210
Police	Officer	\$84,292	—	\$32,169	\$116,461	210
Police	Officer	\$84,292	—	\$32,169	\$116,461	210
Public Works	Maint Laborer 1	\$103,900	\$1,000	\$11,344	\$116,244	192
Public Works	Junior Lead Man	\$86,267	\$1,000	\$20,983	\$108,251	192
Public Works	Operator 2	\$74,392	\$1,000	\$31,263	\$106,655	232
Police	Officer	\$94,647	—	\$11,344	\$105,990	252
Public Works	Maint Laborer 1	\$73,384	\$1,000	\$31,518	\$105,902	192

Department	Title	Salary Budgeted	Clothing/Car Allowances	Health Insurance	Total Compensation	Vacation, Sick & Personal Hours
Police	Officer	\$92,986	—	\$10,184	\$103,171	252
Administration	Accountant	\$93,100	—	\$9,253	\$102,353	272
Police	Officer	\$94,227	—	\$7,708	\$101,935	252
Police	Officer	\$95,727	—	\$6,028	\$101,755	252
Police	Officer	\$87,092	—	\$11,537	\$98,629	210
Administration	Village Clerk	\$87,100	—	\$11,344	\$98,443	232
Building	Comm Dev Officer	\$86,000	—	\$11,344	\$97,344	192
Police	Officer	\$92,986	—	\$4,072	\$97,058	276
Public Works	Admin Assistant	\$74,900	\$1,000	\$20,983	\$96,884	192
Public Works	Maint Laborer 1	\$80,489	\$1,000	\$11,344	\$92,832	192
Police	Clerk	\$59,700	—	\$31,518	\$91,217	192
Police	Clerk Supervisor	\$79,300	—	\$11,839	\$91,139	272
Administration	Events Cordinator/Admin Assit.	\$56,500	—	\$32,169	\$88,669	152
Administration	Admin Assistant	\$73,400	—	\$11,344	\$84,744	272
Administration	Deputy Clerk/Admin Assistant	\$63,300	—	\$18,955	\$82,255	192
Public Works	Maint Laborer 1	\$68,345	\$1,000	\$8,033	\$77,378	192
Police	Clerk	\$64,200	—	\$8,785	\$72,986	232
VILLAGE TOTAL		\$5,422,583	\$16,600	\$942,125	\$6,381,308	13,178

VILLAGE OF MINOOKA

Budget Glossary | FY 2026-2027

The following glossary defines key financial and budgetary terms used throughout the FY 2026-2027 Budget Document. These definitions are intended to help all readers, regardless of financial background, understand the budget and participate meaningfully in the Village's financial decision-making process.

Term	Definition
Appropriation	A legal authorization granted by the Village Board that allows the Village to spend money up to a specified amount for a specific purpose.
Assessed Valuation (AV)	The dollar value placed on real property by the county assessor for purposes of computing property taxes. In Illinois, property is assessed at one-third of its estimated market value.
Balanced Budget	A budget in which projected revenues plus available fund balance equal or exceed projected expenditures for the fiscal year.
Bond	A long-term borrowing instrument through which the Village borrows money from investors and agrees to repay the principal plus interest over a specified period.
Budget Amendment	A formal change to the adopted budget, requiring approval by the Village Board, that adjusts appropriation levels between funds, departments, or line items.
Capital Improvement Plan (CIP)	A multi-year planning document (typically 5-10 years) that identifies, prioritizes, and schedules major capital projects along with their anticipated costs and funding sources.
Debt Service	The scheduled payment of principal and interest on outstanding bonds or other long-term obligations.
Equalized Assessed Value (EAV)	The value of taxable property as determined by the county assessor and equalized by the state, used as the basis for calculating property tax rates and levies. EAV is typically one-third of a property's estimated market value.
Enterprise Fund	A fund used to account for government operations that are financed and operated in a manner similar to a private business, meaning costs are primarily recovered through user fees rather than taxes. Minooka's Water, Sewer, and Garbage funds are enterprise funds.
Expenditure	The actual payment of funds for goods, services, or capital assets.
Federal Insurance Contributions Act (FICA)	The federal law that requires employers and employees to contribute to Social Security and Medicare. The Village pays FICA taxes on behalf of its employees as part of total personnel costs.
Fiduciary Fund	A fund used to account for assets held by the Village in a trustee capacity on behalf of others. Examples include the School Site Fund and Occupancy Bond Fund.
Fiscal Year (FY)	The 12-month period used for budget and accounting purposes. The Village of Minooka's fiscal year runs from May 1 through April 30.

Full-Time Equivalent (FTE)	A measure of staffing that equates part-time positions to their full-time equivalent. One FTE = 2,080 hours per year.
Fund	An accounting entity with its own set of revenues, expenditures, assets, and liabilities used to track a specific purpose or activity.
Fund Balance	The cumulative difference between revenues and expenditures in a governmental fund, essentially the fund's net assets or reserves.
General Fund	The primary operating fund of the Village, used to account for most general government services including Police, Public Works, Finance, and Building.
General Obligation (GO) Bond	A bond backed by the full faith and credit of the Village, meaning the Village pledges to levy taxes if necessary to repay the debt.
GFOA	Government Finance Officers Association, a professional organization for government finance officers. The GFOA Distinguished Budget Presentation Award recognizes budget documents that meet the highest standards of governmental budgeting.
Grand Prairie Water Commission (GPWC)	A regional water authority of which the Village of Minooka is a member, established to develop and manage shared water supply infrastructure. The Village's participation in GPWC represents its most significant long-term capital commitment.
Grant	Funds received from federal, state, or private sources for a specific purpose that do not need to be repaid, but typically require compliance with specific requirements and reporting.
Illinois Environmental Protection Agency (IEPA)	The state agency responsible for regulating environmental quality in Illinois, including oversight of water supply systems, wastewater treatment, and related infrastructure that directly affects the Village's Water and Sewer operations.
Illinois Municipal Budget Law	The Illinois state law (50 ILCS 330) that governs the budget process for municipalities, including requirements for public notice, public hearing, and adoption of the annual budget.
Illinois Municipal Retirement Fund (IMRF)	The state-sponsored pension and retirement system covering most Illinois local government employees. The Village contributes a percentage of eligible employee wages to IMRF annually as part of total personnel costs.
Infrastructure	The physical systems and facilities that support community life, including roads, water and sewer systems, parks, and public buildings.
Levy	The total amount of property taxes the Village requests from taxpayers, set annually by the Village Board through passage of a tax levy ordinance.
Motor Fuel Tax (MFT)	A state-shared tax on gasoline and diesel fuel, a portion of which is distributed to municipalities for use on public roads.
Non-Home Rule Municipality (NHRM)	A municipality in Illinois that has not adopted home rule powers under the Illinois Constitution. Non-home rule municipalities may impose a 1% sales tax, the proceeds of which are restricted to infrastructure and capital purposes. The Village of Minooka's Fund 59 captures this revenue.
Operating Budget	The annual plan for day-to-day expenditures such as personnel, supplies, and services, as distinguished from the capital budget.
Personnel Services	Budget expenditures for employee wages, salaries, and benefits.

Property Tax Extension Limitation Law (PTELL)	An Illinois law commonly known as the "tax cap" that limits the growth in property tax extensions to the lesser of 5% or the rate of inflation for most Illinois counties.
Reserve	Funds set aside for future use, emergencies, or specific purposes. Also referred to as fund balance.
Revenue	Money received by the Village from taxes, fees, grants, intergovernmental sources, and other income.
Special Revenue Fund	A fund used to account for revenues that are legally restricted to expenditures for specific purposes. Examples include the Motor Fuel Tax Fund and Police Special Revenue Fund.
Tax Increment Financing (TIF)	A tool that captures the growth in property tax revenues within a designated district to fund economic development and infrastructure improvements within that district.
Unassigned Fund Balance	The portion of a fund's balance that has not been restricted, committed, or assigned for a specific purpose, essentially the Village's "free" reserves available for general use.
User Fee	A charge imposed on individuals or businesses that use a specific service, such as water or sewer. User fees are meant to recover the cost of providing that service.
Wastewater Treatment Plant (WWTP)	The facility that processes and treats sewage and wastewater before it is discharged. The Village's WWTP is a key component of its Water and Sewer enterprise fund infrastructure.