VILLAGE OF MAPLE PARK
KANE AND DEKALB COUNTIES, ILLINOIS

ORDINANCE NO. 2026-04

AN ORDINANCE TO SUPPLEMENT THE APPROPRIATION ORDINANCE FISCAL YEAR ENDING APRIL 30, 2026, FOR THE VILLAGE OF MAPLE PARK, ILLINOIS

ADOPTED BY THE BOARD OF TRUSTEES
OF THE
VILLAGE OF MAPLE PARK, ILLINOIS

Published in pamphlet form by authority of the Board of Trustees of the Village of Maple Park, Kane and DeKalb Counties, Illinois, this 7th day of April 2026.

ORDINANCE NO. 2026-04

AN ORDINANCE TO SUPPLEMENT THE APPROPRIATION ORDINANCE FISCAL YEAR ENDING APRIL 30, 2026, FOR THE VILLAGE OF MAPLE PARK, ILLINOIS

BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE VILLAGE OF MAPLE PARK, KANE AND DEKALB COUNTIES, ILLINOIS as follows:

Section 1. That the below listed Appropriations in the Annual Appropriation Ordinance of the Village of Maple Park, Illinois for Fiscal Year beginning on May 1, 2025, and ending on April 30, 2026, commonly known as Village of Maple Park Ordinance No. 2025-06 is hereby supplemented as follows:

Settlement SSA2 Fund:

Settlement SSA2 Fund – Account 35-00-5600 – Maintenance & Repair – This line item contains various maintenance and repairs related to SSA2 in Maple Park. This line item needs to be increased by $50 to offset increased revenues.

The updated Settlement SSA2 Fund Expenditures will be $20,492.

Water Improvement Fund:

Water Improvement Fund – Account 54-00-5600 – Maintenance & Repair - This line item contains expenses for water main line repairs. This line item needs to be increased by $150,000.

The updated Water Improvement Fund Expenditures will be $175,000.

Section 2. That all other provisions of Village of Maple Park Ordinance No. 2025-06 shall remain in full force and effect without change.

Section 3. This Ordinance shall be effective immediately upon its passage by the Board of Trustees, its approval by the Village President, and its publication as provided by law.

Section 5. All ordinances or parts of ordinances in conflict with this Ordinance are repealed insofar as they conflict.

Section 6. If any section, clause or provision of this Ordinance is declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the Ordinance as a whole or any part thereof, other than the part so declared to be invalid, and this Board of Trustees hereby expressly declares that it would have enacted this Ordinance even with the invalid portion deleted.

PASSED this 7th day of April 2026 pursuant to roll call vote as follows:

AYES: BINGLEY,GROEZINGER,PELOSO,SIMON,SPEARE,WARD

NAYS: NONE

ABSENT: NONE

APPROVED this 7th day of April 2026

ATTEST:

Chris Rebone, Village President

Maria Taylor, Village Clerk

CLERK'S CERTIFICATE

STATE OF ILLINOIS)
) SS
COUNTY OF KANE)

I, Maria Taylor, certify that I am the duly appointed Village Clerk of Maple Park, Illinois.

I further certify that on the 7th day of April 2026, the Board of Trustees of the Village of Maple Park passed and approved Ordinance 2026-04, entitled "AN ORDINANCE TO SUPPLEMENT THE APPROPRIATION ORDINANCE FOR THE FISCAL YEAR ENDING APRIL 30, 2026, FOR THE VILLAGE OF MAPLE PARK, ILLINOIS."

The pamphlet form of Ordinance 2026-04 was posted in the Village Hall, commencing on April 7, 2026. Copies of the Ordinance were also available for public inspection upon request in the Office of the Village Clerk.

Dated at Maple Park, Illinois, this 7th day of April 2026.

MAPLE PARK INCORPORATED 1865 ILLINOIS

Maria Taylor

Maria Taylor, Village Clerk

Village Of Maple Park

P.O. Box 220 - Maple Park IL 60151
Fiscal Year 2027 Budget

Estimated Fund Balance for FY 2025/2026

	Beginning Balance as of 05/01/25	FY 2026 Estimated Revenues	FY 2026 Estimated Expenditures	Estimated Ending Balance as of 04/30/26	Est Balance FY 2026 Budget	Better/(Worse)
General Fund	$ 947,630	$ 1,316,750	$ 1,281,625	$ 982,755	$ 613,868	$ 368,887
Other Funds:						
Utility Tax Fund	622,821	95,326	141,933	576,214	546,022	30,192
TIF District Fund	157,523	626,106	112,580	671,049	584,168	86,881
Road & Bridge Fund	46,862	82,396	495	128,763	128,917	(154)
Motor Fuel Tax Fund	223,713	76,510	2,400	297,823	131,214	166,609
Developer Escrow Fund	-	-	-	-	-	-
Settlement SSA2 Fund	-	20,477	20,477	-	-	-
School Land Cash Fund	-	-	-	-	-	-
Totals	1,050,919	900,814	277,884	1,673,849	1,390,321	283,528
Water & Sewer Funds						
Water & Sewer Operating Fund	804,774	600,965	465,473	940,267	858,179	82,088
Water Improvement Fund	301,119	139,371	172,000	268,490	394,845	(126,355)
Sewer Improvement Fund	713,289	128,439	240,500	601,228	523,309	77,919
Totals	1,819,182	868,775	877,973	1,809,984	1,776,333	33,651
Village Totals	$ 3,817,731	$ 3,086,339	$ 2,437,482	$ 4,466,588	$ 3,780,522	$ 686,066

Estimated Fund Balance for FY 2026 / 2027

	Estimated Balance as of 05/01/26	FY 2027 Budgeted Revenues	FY 2027 Budgeted Expenditures	Estimated Ending Balance as of 04/30/27	At 25% Required Fund Balance	
General Fund	$ 982,755	$ 1,077,745	$ 1,496,441	$ 564,059	$ 374,110	$ (189,949)
Other Funds:						
Utility Tax Fund	576,214	84,966	122,879	538,300		
TIF District Fund	671,049	620,000	620,626	670,423		
Road & Bridge Fund	128,763	52,400	600	180,563		
Motor Fuel Tax Fund	297,823	68,520	230,000	136,343		
Developer Escrow Fund	-	10,000	10,000	-		
Settlement SSA2 Fund	-	18,876	18,876	-		
School Land Cash Fund	-	-	-	-		
Totals	1,673,849	854,761	1,002,981	1,525,629		
Water & Sewer Funds						
Water & Sewer Operating Fund	940,267	592,093	488,876	1,043,483		
Water Improvement Fund	268,490	17,000	50,000	235,490		
Sewer Improvement Fund	601,228	25,000	580,000	46,228		
Totals	1,809,984	634,093	1,118,876	1,325,201		
Village Totals	$ 4,466,588	$ 2,566,599	$ 3,618,298	$ 3,414,889		

*Improvement funds to be set aside for capital improvement projects as needed.

Village Of Maple Park

P.O. Box 220 - Maple Park IL 60151
Fiscal Year 2027 Budget

Account	Description	F/Y 2025 Actuals	F/Y 2026 Budget	F/Y 2026 Estimate	F/Y 2027 Budget
01	**01 GENERAL FUND**				
REVENUES					
01-00-4110	REAL ESTATE TAX - DEKALB CO.	151,292.68	161,056.18	161,014.65	176,492.28
01-00-4120	REAL ESTATE TAX - KANE CO.	120,727.31	121,396.82	123,554.02	123,715.72
01-00-4220	STATE OF IL - INCOME TAX	249,060.98	255,460.91	258,885.78	259,888.88
01-00-4240	STATE OF IL-MUNICIPAL SALES TAX	345,187.33	280,000.00	425,993.55	350,000.00
01-00-4250	STATE OF IL-REPLACEMENT TAX	4,633.58	4,000.00	4,946.81	4,500.00
01-00-4270	STATE OF IL-USE TAX	41,063.38	28,086.80	12,753.70	3,826.11
01-00-4280	STATE OF IL-VIDEO GAMING TAX	41,438.37	32,000.00	43,502.02	40,000.00
01-00-4281	STATE OF IL-CANNABIS TAX	2,251.84	2,378.78	2,206.82	2,206.82
01-00-4310	GAME LICENSE	175.00	100.00	100.00	2,100.00
01-00-4325	GOLF CART LICENSE	875.00	800.00	1,200.00	1,200.00
01-00-4330	CIGARETTE LICENSE	20.00	20.00	20.00	20.00
01-00-4340	FRANCHISE FEE LICENSE	2,472.69	2,000.00	1,918.64	1,800.00
01-00-4341	RAFFLE LICENSE FEE	55.00	40.00	55.00	50.00
01-00-4350	LIQUOR LICENSE	10,660.00	10,500.00	10,650.00	10,000.00
01-00-4407	TEMPORARY OCCUPANCY PERMIT	1,800.00	-	6,000.00	-
01-00-4410	BUILDING PERMITS	7,245.00	7,000.00	19,980.00	7,000.00
01-00-4410.02	PERMIT FEES - SQUIRE'S CROSSING	75.00	-	-	-
01-00-4410.03	PERMIT FEES - HERITAGE HILLS	64,836.69	46,388.00	37,215.96	-
01-00-4420	SOLICITOR PERMITS	510.00	-	10.00	-
01-00-4535.03	HERITAGE HILLS - ENGINEERING	10,155.00	6,800.00	5,440.00	-
01-00-4550	PARK RENT	2,000.00	1,000.00	1,500.00	1,200.00
01-00-4550.03	RENT - KANE COUNTY POLLING	40.00	40.00	40.00	40.00
01-00-4550.04	RENT - GYM USE	10,890.00	4,000.00	8,915.00	5,000.00
01-00-4550.07	RENT - M.P. LIBRARY	3,000.00	3,000.00	3,000.00	3,000.00
01-00-4550.11	RENT - KITCHEN	225.00	200.00	475.00	200.00
01-00-4560	FUTURE LINK RENT	7,560.00	13,320.00	11,970.00	13,905.00
01-00-4575	WATER&SEWER ADMIN CHARGE	32,500.00	32,500.00	32,500.00	32,500.00
01-00-4610	DEKALB COUNTY FINES	3,587.00	2,000.00	12,792.77	5,000.00
01-00-4620	KANE COUNTY FINES	1,168.00	1,000.00	4,242.50	2,000.00
01-00-4625	ORDINANCE VIOLATION FINES	2,245.00	1,000.00	3,320.00	2,000.00
01-00-4654.03	POLICE DEVELOP CONTRIB-HERITAGE	33,988.36	25,333.00	20,266.40	-
01-00-4656.03	FACILITY DEVELOP CONTRIB-HERITAG	51,616.60	38,472.00	30,777.60	-
01-00-4800	INTEREST INCOME	44,111.39	25,000.00	34,596.52	25,000.00
01-00-4900	OTHER INCOME	201.62	500.00	125.00	100.00
01-00-4910	REIMBURSEMENT INCOME	26,784.19	5,000.00	4,782.50	5,000.00
01-00-4940.03	PARK CONTRIBUTION - HERITAGE HIL	56,000.00	40,000.00	32,000.00	-
	REVENUES	**1,330,452.01**	**1,150,392.49**	**1,316,750.24**	**1,077,744.81**

Account	Description	F/Y 2025 Actuals	F/Y 2026 Budget	F/Y 2026 Estimate	F/Y 2027 Budget
Department 01-10					
ADMINISTRATION & FINANCE EXPENSE					
01-10-5010	WAGES - FINANCE	113,148.18	194,968.64	160,787.14	189,548.07
01-10-5010.01	WAGES - REIMBURSED (POLICE)	814.31	-	-	-
01-10-5010.02	WAGES-FUN FEST (POLICE)	4,000.00	4,000.00	4,000.00	4,000.00
01-10-5010.03	WAGES-FUN FEST (PUBLIC WORKS)	3,000.00	3,000.00	3,000.00	3,000.00
01-10-5011	SALARIES - VILLAGE BOARD	4,250.00	3,500.00	3,500.00	3,500.00
01-10-5012	STATE UNEMPLOYMENT TAX	1,756.40	1,750.00	2,138.67	2,500.00
01-10-5020	SOCIAL SECURITY EXPENSE	9,813.57	16,712.85	13,909.60	16,298.18
01-10-5020.01	SOCIAL SECURITY EXPENSE - REIMBURSED	62.30	-	-	-
01-10-5030	PENSION EXPENSE	748.11	6,168.39	8,054.97	6,343.76
01-10-5040	EMPLOYEE MEDICAL INSURANCE	8,030.94	20,000.00	17,538.16	20,000.00
01-10-5100	SUPPLIES	-	-	-	750.00
01-10-5120	POSTAGE	2,152.27	2,400.00	1,902.00	2,400.00
01-10-5155	GOLF CART LICENSE EXPENSE	140.80	150.00	163.00	175.00
01-10-5160	COPIER&POSTAGE MACHINE LEASE	1,858.17	5,378.00	5,478.86	5,422.00
01-10-5200	OFFICE SUPPLIES	4,170.22	7,500.00	2,682.11	5,000.00
01-10-5320	ENGINEERING SERVICES	7,730.00	15,710.00	7,380.00	8,000.00
01-10-5330	LEGAL SERVICES	17,197.50	25,000.00	13,850.00	25,000.00
01-10-5350	AUDIT EXPENSE	16,300.00	15,510.00	15,200.00	17,500.00
01-10-5390	OTHER PROFESSIONAL SERVICES	31,203.88	30,000.00	30,217.24	32,920.00
01-10-5420	PERMIT EXPENSE	50.00	200.00	900.00	500.00
01-10-5420.03	PERMIT EXPENSE-HERITAGE HILLS	4,150.00	5,000.00	5,000.00	-
01-10-5500	INSURANCE EXPENSE	51,821.08	55,000.00	53,718.39	56,500.00
01-10-5550	SOFTWARE EXPENSE	4,192.90	10,210.00	8,436.00	4,517.00
01-10-5570	DUES AND MEMBERSHIPS	1,495.99	4,915.00	2,962.23	4,410.00
01-10-5700	TELEPHONE	6,465.69	6,800.00	6,968.03	7,880.00
01-10-5900	OTHER EXPENSES	28,214.11	7,500.00	12,067.36	4,500.00
01-10-5900.01	COMMUNITY EVENTS	1,211.27	2,750.00	2,181.78	20,000.00
01-10-5910	EMERGENCY NOTIFICATION SYSTEM	1,070.00	1,200.00	1,466.00	2,000.00
01-10-5920	CONFERENCES	-	3,000.00	20.00	3,000.00
01-10-5999	TRANSFER TO OTHER FUNDS	5,000.00	5,000.00	5,000.00	5,000.00
01-10-8210	COMPUTERS	-	2,500.00	3,922.20	5,000.00
01-10-8300	FURNITURE & FIXTURES	-	5,750.00	3,568.07	-
	ADMINISTRATION & FINANCE	**330,047.69**	**461,572.88**	**396,011.81**	**455,664.00**

Account	Description	F/Y 2025 Actuals	F/Y 2026 Budget	F/Y 2026 Estimate	F/Y 2027 Budget
Department 01-20					
PARKS & GROUNDS EXPENSE					
01-20-5010	WAGES	47,133.37	60,301.28	57,729.57	73,230.14
01-20-5020	SOCIAL SECURITY EXPENSE	4,083.21	5,117.95	5,013.68	6,359.46
01-20-5030	PENSION EXPENSE	1,617.95	1,993.73	2,058.33	2,785.73
01-20-5040	EMPLOYEE MEDICAL INSURANCE	4,457.23	6,600.00	6,625.22	9,900.00
01-20-5100	SUPPLIES	-	-	-	1,000.00
01-20-5250	GASOLINE & FUEL	1,213.71	1,500.00	1,505.45	1,700.00
01-20-5300	UNIFORM EXPENSE	154.00	500.00	478.38	600.00
01-20-5560	TRAINING	190.00	500.00	227.74	500.00
01-20-5600	MAINTENANCE & REPAIR	14,923.09	35,000.00	29,584.85	25,000.00
01-20-5622	SIGNS	-	-	-	2,000.00
01-20-5730	UTILITIES	1,774.45	2,000.00	1,799.56	2,000.00
01-20-5900	OTHER EXPENSE	1,277.91	1,000.00	735.08	1,000.00
01-20-8200	EQUIPMENT	-	11,000.00	9,364.33	-
	PARKS & GROUNDS EXPENSE	**76,824.92**	**125,512.96**	**115,122.19**	**126,075.33**
Department 01-30					
POLICE DEPARTMENT EXPENSE					
01-30-5010	WAGES - CHIEF	69,062.34	73,500.00	73,139.52	76,440.00
01-30-5014	WAGES - COMMANDER	-	69,680.00	49,577.30	72,467.20
01-30-5015	WAGES - PATROL OFFICERS	76,092.78	155,591.04	135,491.19	130,927.60
01-30-5015	WAGES - PATROL OFFICER (Full Time)	-	-	-	72,320.00
01-30-5016	WAGES - TRAINING	14,274.00	6,116.00	15,018.34	3,578.00
01-30-5018	WAGES - SERGEANT	43,168.40	40,884.48	46,401.71	42,107.52
01-30-5020	SOCIAL SECURITY EXPENSE	16,874.78	27,981.52	25,532.29	32,729.78
01-30-5030	PENSION EXPENSE	3,234.43	6,527.20	5,141.31	9,818.69
01-30-5040	EMPLOYEE MEDICAL INSURANCE	8,030.71	20,000.00	17,242.51	30,000.00
01-30-5100	GENERAL SUPPLIES	2,059.15	4,500.00	4,690.67	7,900.00
01-30-5160	COPIER MACHINE LEASE	132.94	2,341.00	2,296.19	2,446.20
01-30-5250	GASOLINE & FUEL	5,859.87	7,500.00	9,900.24	10,000.00
01-30-5300	UNIFORM EXPENSE	4,583.51	3,000.00	3,000.00	3,000.00
01-30-5330	LEGAL SERVICES	-	12,500.00	159.33	6,500.00
01-30-5390	OTHER PROFESSIONAL SERVICES	6,972.00	-	10,435.00	2,000.00
01-30-5550	SOFTWARE EXPENSE	16,792.08	16,356.00	9,640.52	7,603.00
01-30-5560	TRAINING	1,747.04	2,500.00	1,500.00	3,694.00
01-30-5570	DUES & MEMBERSHIPS	2,255.00	3,000.00	2,459.00	2,845.00
01-30-5600	MAINTENANCE & REPAIR	12,048.23	10,000.00	9,225.92	15,000.00
01-30-5700	TELEPHONE	4,220.06	4,750.00	4,476.11	7,008.00
01-30-5750	COMMUNICATIONS	17,638.00	22,276.00	18,376.00	24,760.00
01-30-5900	OTHER EXPENSE	4,858.66	5,500.00	9,607.48	5,000.00
01-30-8200	EQUIPMENT	45,340.17	1,696.00	17,673.02	2,976.00
01-30-8210	POLICE COMPUTERS	2,059.00	5,000.00	3,526.89	5,000.00
	POLICE DEPARTMENT	**357,303.15**	**501,199.24**	**474,510.53**	**576,120.99**

Account	Description	F/Y 2025 Actuals	F/Y 2026 Budget	F/Y 2026 Estimate	F/Y 2027 Budget
Department 01-40					
CIVIC CENTER EXPENSE					
01-40-5100	GENERAL SUPPLIES	2,796.90	4,000.00	3,126.55	4,000.00
01-40-5560	TRAINING	68.00	500.00	-	-
01-40-5600	MAINTENANCE & REPAIR	32,365.26	50,000.00	56,069.61	50,000.00
01-40-5730	UTILITIES	-	5,000.00	-	3,000.00
01-40-5900	OTHER EXPENSE	190.61	400.00	357.13	400.00
01-40-8200	EQUIPMENT	1,494.18	2,000.00	2,000.00	2,000.00
	CIVIC CENTER	**36,914.95**	**61,900.00**	**61,553.29**	**59,400.00**
Department 01-50					
STREET DEPARTMENT EXPENSE					
01-50-5010	WAGES	47,233.37	60,301.28	57,729.56	76,296.23
01-50-5020	SOCIAL SECURITY EXPENSE	4,090.42	5,117.95	5,013.31	6,594.01
01-50-5030	PENSION EXPENSE	1,617.95	1,993.73	2,058.73	2,785.73
01-50-5040	EMPLOYEE MEDICAL INSURANCE	4,457.60	6,600.00	6,625.22	9,900.00
01-50-5100	SUPPLIES	-	-	-	1,000.00
01-50-5175	ROAD SALT	10,274.91	10,000.00	9,588.14	10,000.00
01-50-5250	GASOLINE & FUEL	1,260.69	1,500.00	1,011.67	2,000.00
01-50-5300	UNIFORM EXPENSE	154.00	400.00	400.00	600.00
01-50-5320	ENGINEERING	118,720.00	35,000.00	35,000.00	5,000.00
01-50-5390	OTHER PROFESSIONAL SERVICES	8,571.37	7,500.00	11,837.76	7,500.00
01-50-5560	TRAINING	-	500.00	202.74	500.00
01-50-5600	MAINTENANCE & REPAIR	12,549.69	15,000.00	6,727.64	15,000.00
01-50-5620	STREET MAINTENANCE	210,917.05	30,000.00	32,027.77	80,000.00
01-50-5621	TREE MAINTENANCE	14,750.00	20,000.00	17,354.98	20,000.00
01-50-5622	SIGNS	4,159.45	3,500.00	2,652.09	3,500.00
01-50-5730	UTILITIES	13,847.91	15,000.00	13,832.41	15,000.00
01-50-5900	OTHER EXPENSE	11,035.99	1,200.00	657.03	1,000.00
01-50-8200	EQUIPMENT	-	20,000.00	19,422.02	-
	STREET DEPARTMENT	**463,640.40**	**233,612.96**	**222,141.06**	**256,675.97**
Department 01-60					
EMERGENCY MANAGEMENT DEPARTMENT EXPENSE					
01-60-5010	WAGES	1,204.32	1,200.00	1,204.52	1,200.00
01-60-5020	SOCIAL SECURITY EXPENSE	92.13	92.00	92.13	91.80
01-60-5030	PENSION EXPENSE	48.02	48.00	49.77	48.00
01-60-5100	GENERAL SUPPLIES	-	1,000.00	939.60	500.00
01-60-5560	Training	-	-	-	600.00
01-60-5570	DUES & MEMBERSHIPS	-	-	-	65.00
01-60-5600	MAINTENANCE & REPAIR	-	10,000.00	10,000.00	20,000.00
	EMERGENCY MANAGEMENT DEPT	**1,344.47**	**12,340.00**	**12,286.01**	**22,504.80**

Fund 01 Revenues	**1,330,452.01**	**1,150,392.49**	**1,316,750.24**	**1,077,744.81**
Fund 01 Expenses	**1,266,075.58**	**1,396,138.04**	**1,281,624.88**	**1,496,441.09**
Fund 01 Totals	**64,376.43**	**(245,745.55)**	**35,125.36**	**(418,696.28)**

Account	Description	F/Y 2025 Actuals	F/Y 2026 Budget	F/Y 2026 Estimate	F/Y 2027 Budget
12	**12 UTILITY TAX**				
REVENUES					
12-00-4140.10	TELECOMMUNICATIONS TAX	10,873.57	9,500.00	10,435.08	10,000.00
12-00-4140.30	COMMONWEALTH EDISON-UTILITY TAX	32,599.55	30,000.00	35,543.75	32,000.00
12-00-4140.40	NICOR GAS-UTILITY TAX	24,313.87	20,000.00	19,387.29	19,000.00
12-00-4746	POLICE GRANTS	6,016.27	-	5,015.20	3,965.76
12-00-4751	DEKALB COUNTY COMMUNITY	40,000.00	-	-	-
12-00-4752	REALTOR ASSOC OF THE FOX	7,500.00	-	-	-
12-00-4800	INTEREST INCOME	29,352.37	20,000.00	19,944.29	15,000.00
12-00-4910	REIMBURSEMENT INCOME	33,147.61	-	-	-
12-00-4992	TRANSFER FROM GENERAL FUND	5,000.00	5,000.00	5,000.00	5,000.00
	REVENUES	**188,803.24**	**84,500.00**	**95,325.61**	**84,965.76**
EXPENDITURES					
12-00-5900	OTHER EXPENSES	-	-	1,878.17	-
12-00-8401	POLICE VEHICLE	48,074.72	65,000.00	65,691.99	-
12-00-8403	LAWN MOWER	-	20,000.00	16,039.00	-
12-00-8406	PUBLIC WORKS EQUIPMENT	-	-	-	60,000.00
12-00-8413	POLICE GRANT PURCHASES	6,016.27	-	5,015.20	3,965.76
12-00-8425	DEKALB CO COMM GRANT EXP	40,000.00	-	-	-
12-00-8428	CIVIC CTR HVAC LOAN - PRINCIPAL	39,613.80	39,600.00	39,859.36	46,996.24
12-00-8429	CIVIC CTR HVAC LOAN - INTEREST	18,681.84	18,000.00	13,413.07	11,916.94
12-00-8430	PLAYGROUND	39,713.99	10,000.00	36.17	-
	EXPENDITURES	**192,100.62**	**152,600.00**	**141,932.96**	**122,878.94**
	Fund 12 Revenues	**188,803.24**	**84,500.00**	**95,325.61**	**84,965.76**
	Fund 12 Expenses	**192,100.62**	**152,600.00**	**141,932.96**	**122,878.94**
	Fund 12 Totals	**(3,297.38)**	**(68,100.00)**	**(46,607.35)**	**(37,913.18)**
13	**13 TIF DISTRICT**				
REVENUES					
13-00-4110	TIF TAX - DEKALB CO.	30,057.81	30,000.00	36,392.06	35,000.00
13-00-4120	TIF TAX - KANE CO.	502,672.47	500,000.00	575,471.18	575,000.00
13-00-4800	INTEREST INCOME	22,126.30	-	14,242.70	10,000.00
	REVENUES	**554,856.58**	**530,000.00**	**626,105.94**	**620,000.00**
EXPENDITURES					
13-00-5350	AUDIT EXPENSE	300.00	310.00	310.00	400.00
13-00-5900	OTHER EXPENSE	706.00	1,500.00	728.00	1,000.00
13-00-8417	TIF LEGAL FEES	7,807.77	8,000.00	8,284.70	9,000.00
13-00-8418	TIF IMPROVEMENTS	885,825.86	15,000.00	(69,750.00)	435,000.00
13-00-8440	BOND PAYMENT - PRINCIPAL	135,000.00	135,000.00	135,000.00	140,000.00
13-00-8442	BOND PAYMENT - INTEREST	40,631.78	38,007.00	38,007.00	35,226.00
	EXPENDITURES	**1,070,271.41**	**197,817.00**	**112,579.70**	**620,626.00**
	Fund 13 Revenues	**554,856.58**	**530,000.00**	**626,105.94**	**620,000.00**
	Fund 13 Expenses	**1,070,271.41**	**197,817.00**	**112,579.70**	**620,626.00**
	Fund 13 Totals	**(515,414.83)**	**332,183.00**	**513,526.24**	**(626.00)**

Account	Description	F/Y 2025 Actuals	F/Y 2026 Budget	F/Y 2026 Estimate	F/Y 2027 Budget
15	**15 ROAD & BRIDGE FUND**				
REVENUES					
15-00-4100	VEHICLE LICENSE FEES	25,135.00	25,000.00	23,965.00	24,000.00
15-00-4110	REAL ESTATE TAX-DEKALB COUNTY	3,757.24	3,500.00	3,278.05	3,000.00
15-00-4120	REAL ESTATE TAX-KANE COUNTY	23,992.55	23,000.00	24,338.16	24,000.00
15-00-4260	VIRGIL TWSP. REPLACE. TAX	469.68	400.00	472.19	400.00
15-00-4652.03	ROADS DEVELOP CONTRIB-HERITAGE H	48,300.00	36,000.00	28,800.00	-
15-00-4800	INTEREST INCOME	1,935.08	2,000.00	1,542.20	1,000.00
15-00-4910.30	AMERICAN RESCUE PLAN FUNDS	136,105.55	-	-	-
	REVENUES	**239,695.10**	**89,900.00**	**82,395.60**	**52,400.00**
EXPENDITURES					
15-00-5100	GENERAL SUPPLIES	512.99	600.00	495.00	600.00
15-00-5320	ENGINEERING SERVICES	1,460.00	-	-	-
15-00-5620	STREET MAINTENANCE	302,000.48	-	-	-
	EXPENDITURES	**303,973.47**	**600.00**	**495.00**	**600.00**
	Fund 15 Revenues	**239,695.10**	**89,900.00**	**82,395.60**	**52,400.00**
	Fund 15 Expenses	**303,973.47**	**600.00**	**495.00**	**600.00**
	Fund 15 Totals	**(64,278.37)**	**89,300.00**	**81,900.60**	**51,800.00**
19	**19 MOTOR FUEL TAX FUND**				
REVENUES					
19-00-4290	STATE OF IL-MOTOR FUEL TAX	64,769.63	64,112.42	66,061.30	66,519.86
19-00-4755	CDBG GRANT REVENUE	292,500.00	-	-	-
19-00-4800	INTEREST INCOME	11,908.44	1,000.00	10,448.86	2,000.00
	REVENUES	**369,178.07**	**65,112.42**	**76,510.16**	**68,519.86**
EXPENDITURES					
19-00-5350	ENGINEERING	-	-	4,000.00	15,000.00
19-00-5200	STREET IMPROVEMENTS	354,285.95	200,000.00	2,400.00	215,000.00
	EXPENDITURES	**354,285.95**	**200,000.00**	**2,400.00**	**230,000.00**
	Fund 19 Revenues	**369,178.07**	**65,112.42**	**76,510.16**	**68,519.86**
	Fund 19 Expenses	**354,285.95**	**200,000.00**	**2,400.00**	**230,000.00**
	Fund 19 Totals	**14,892.12**	**(134,887.58)**	**74,110.16**	**(161,480.14)**
28	**28 DEVELOPERS ESCROW FUND**				
REVENUES					
28-00-4940	DEVELOPER RECEIPTS	99,342.28	10,000.00	-	10,000.00
	REVENUES	**99,342.28**	**10,000.00**	**-**	**10,000.00**
EXPENDITURES					
28-00-5320	DEVELOPER LEGAL EXPENDITURES	-	5,000.00	-	-
28-00-5330	DEVELOPER ENGINEERING & ADMIN	99,342.28	5,000.00	-	10,000.00
	EXPENDITURES	**99,342.28**	**10,000.00**	**-**	**10,000.00**
	Fund 28 Revenues	**99,342.28**	**10,000.00**	**-**	**10,000.00**
	Fund 28 Expenses	**99,342.28**	**10,000.00**	**-**	**10,000.00**
	Fund 28 Totals	**-**	**-**	**-**	**-**

Account	Description	F/Y 2025 Actuals	F/Y 2026 Budget	F/Y 2026 Estimate	F/Y 2027 Budget
35	**SETTLEMENT SSA2**				
REVENUES					
35-00-4120	SSA2 TAX - KANE CO.	-	20,441.67	20,476.55	18,875.63
	REVENUES	**-**	**20,441.67**	**20,476.55**	**18,875.63**
EXPENDITURES					
35-00-5600	MAINTENANCE & REPAIR	-	20,441.67	20,456.55	18,875.63
35-00-5900	OTHER EXPENSE	-	-	20.00	-
	EXPENDITURES	**-**	**20,441.67**	**20,476.55**	**18,875.63**
	Fund 35 Revenues	-	**20,441.67**	**20,476.55**	**18,875.63**
	Fund 35 Expenses	-	**20,441.67**	**20,476.55**	**18,875.63**
	Fund 35 Totals	-	-	-	-
52	**52 WATER & SEWER FUND**				
Department 52-00					
REVENUES					
52-00-4170	WATER REVENUE	241,664.87	253,064.50	282,267.66	289,888.89
52-00-4171	ALLOCATION OF WATER REVENUE	(13,771.50)	(14,526.86)	(15,958.56)	(15,000.00)
52-00-4180	SEWER REVENUE	247,895.42	260,460.02	291,630.00	299,504.01
52-00-4181	ALLOCATION OF SEWER REVENUE	(13,721.50)	(14,470.47)	(15,953.31)	(15,000.00)
52-00-4190	PENALTIES	8,717.03	7,500.00	7,696.96	7,500.00
52-00-4200	TURN ON/OFF REVENUE	500.00	-	-	-
52-00-4200.03	HERITAGE HILLS - TURN ON/OFF REV	2,800.00	2,000.00	1,600.00	-
52-00-4300.03	METER FEES - HERITAGE HILLS	11,040.12	7,885.80	7,506.24	-
52-00-4460.03	SEWER INSPECT - HERITAGE HILLS	5,600.00	4,000.00	3,200.00	-
52-00-4800	INTEREST INCOME	39,665.23	20,000.00	38,766.15	25,000.00
52-00-4900	OTHER REVENUE	468.00	200.00	210.00	200.00
	REVENUES	**530,857.67**	**526,112.99**	**600,965.13**	**592,092.90**

Account	Description	F/Y 2025 Actuals	F/Y 2026 Budget	F/Y 2026 Estimate	F/Y 2027 Budget
Department 52-10					
WATER DIVISION EXPENSE					
52-10-5010	WAGES	56,433.38	61,143.60	60,206.49	76,412.71
52-10-5020	SOCIAL SECURITY EXPENSE	4,944.72	5,320.09	5,275.25	6,618.22
52-10-5030	PENSION EXPENSE	2,457.10	2,722.34	2,810.87	3,165.62
52-10-5040	EMPLOYEE MEDICAL INSURANCE	6,311.65	8,400.00	8,432.91	10,100.00
52-10-5100	GENERAL SUPPLIES	203.81	1,000.00	328.87	750.00
52-10-5105	METERS	12,255.08	7,500.00	8,284.14	8,000.00
52-10-5110	CHEMICALS	12,141.59	21,500.00	15,424.15	20,000.00
52-10-5120	POSTAGE	1,272.97	1,500.00	1,159.00	1,350.00
52-10-5250	GASOLINE & FUEL	1,853.00	1,750.00	1,813.63	1,900.00
52-10-5330	LEGAL EXPENSE	-	-	337.50	-
52-10-5335	TEST EXPENSE	2,544.40	4,000.00	5,414.24	7,750.00
52-10-5375	ADMINISTRATIVE SERVICE CHARGE	16,250.00	16,250.00	16,250.00	16,250.00
52-10-5390	OTHER PROFESSIONAL SERVICES	19,885.67	21,900.00	19,785.55	21,900.00
52-10-5550	SOFTWARE EXPENSE	1,750.00	2,000.00	2,000.00	2,000.00
52-10-5560	TRAINING				2,000.00
52-10-5570	DUES & MEMBERSHIPS				500.00
52-10-5600	MAINTENANCE & REPAIR	40,580.77	75,000.00	75,277.57	25,000.00
52-10-5700	TELEPHONE	1,875.90	3,000.00	2,223.61	2,500.00
52-10-5730	UTILITIES	34,698.10	30,000.00	29,600.88	30,000.00
52-10-5740	JULIE LOCATES	93.15	250.00	365.62	350.00
52-10-5886	IEPA LOAN - PRINCIPAL	30,389.30	31,090.00	31,090.74	31,808.00
52-10-5888	IEPA LOAN - INTEREST	6,399.42	6,014.00	6,014.00	5,296.00
52-10-5900	OTHER EXPENSE	108.72	500.00	50.00	500.00
52-10-5960	ARO AMORTIZATION EXPENSE	7,500.00	7,500.00	7,500.00	7,500.00
	WATER DIVISION	**259,948.73**	**308,340.03**	**299,645.01**	**281,650.55**

Account	Description	F/Y 2025 Actuals	F/Y 2026 Budget	F/Y 2026 Estimate	F/Y 2027 Budget
Department 52-20					
SEWER DIVISION EXPENSE					
52-20-5010	WAGES	56,433.38	61,143.60	60,206.29	73,346.62
52-20-5020	SOCIAL SECURITY EXPENSE	4,944.75	5,320.09	5,275.87	6,383.67
52-20-5030	PENSION EXPENSE	2,456.93	2,722.34	2,810.60	3,165.62
52-20-5040	EMPLOYEE MEDICAL INSURANCE	6,311.59	8,400.00	8,432.90	10,100.00
52-20-5100	GENERAL SUPPLIES	176.87	250.00	208.87	250.00
52-20-5110	CHEMICALS	-	250.00	-	250.00
52-20-5120	POSTAGE EXPENSE	1,272.98	1,500.00	1,159.00	1,200.00
52-20-5250	GASOLINE & FUEL	546.23	850.00	705.29	850.00
52-20-5320	ENGINEERING	-	1,000.00	-	1,000.00
52-20-5335	TEST EXPENSE	3,415.00	6,000.00	5,987.87	6,300.00
52-20-5375	ADMINISTRATIVE SERVICE CHARGE	16,250.00	16,250.00	16,250.00	16,250.00
52-20-5390	OTHER PROFESSIONAL SERVICES	19,885.67	21,900.00	19,785.56	21,300.00
52-20-5400	PERMIT EXPENSE	2,500.00	2,500.00	2,500.00	2,500.00
52-20-5550	SOFTWARE EXPENSE	1,750.00	2,000.00	2,000.00	2,000.00
52-20-5560	TRAINING				2,000.00
52-20-5570	DUES & MEMBERSHIPS				500.00
52-20-5600	MAINTENANCE & REPAIR	7,624.27	20,000.00	4,525.54	20,000.00
52-20-5700	TELEPHONE	2,323.89	2,500.00	2,804.28	2,900.00
52-20-5730	UTILITIES	23,204.08	20,000.00	18,882.75	22,380.00
52-20-5740	JULIE LOCATES	93.15	250.00	487.51	300.00
52-20-5900	OTHER EXPENSE	104.37	500.00	55.27	500.00
52-20-5960	ARO AMORTIZATION EXPENSE	13,750.00	13,750.00	13,750.00	13,750.00
	SEWER DIVISION	**163,043.16**	**187,086.03**	**165,827.60**	**207,225.91**

Fund 52 Revenues	**530,857.67**	**526,112.99**	**600,965.13**	**592,092.90**
Fund 52 Expenses	**422,991.89**	**495,426.06**	**465,472.61**	**488,876.46**
Fund 52 Totals	**107,865.78**	**30,686.93**	**135,492.52**	**103,216.43**

Account	Description	F/Y 2025 Actuals	F/Y 2026 Budget	F/Y 2026 Estimate	F/Y 2027 Budget
54	**54 WATER IMPROVEMENT ACCT**				
REVENUE					
54-00-4171	ALLOCATION OF WATER REVENUE	13,771.50	14,526.86	15,958.56	15,000.00
54-00-4430.03	WATER CONNECTION - HERITAGE HILL	70,000.00	50,000.00	40,000.00	-
54-00-4650.03	IMPACT FEES - HERITAGE HILL	120,672.16	88,780.20	71,024.16	-
54-00-4800	INTEREST INCOME	8,834.48	2,000.00	12,387.99	2,000.00
	REVENUES	**213,278.14**	**155,307.06**	**139,370.71**	**17,000.00**
EXPENDITURES					
54-00-5320	ENGINEERING SERVICES	12,500.00	25,000.00	25,000.00	-
54-00-5600	MAINTENANCE & REPAIR	-	-	147,000.00	50,000.00
54-00-8213	FENCING	85,387.17	-	-	-
	EXPENDITURES	**97,887.17**	**25,000.00**	**172,000.00**	**50,000.00**
	Fund 54 Revenues	**213,278.14**	**155,307.06**	**139,370.71**	**17,000.00**
	Fund 54 Expenses	**97,887.17**	**25,000.00**	**172,000.00**	**50,000.00**
	Fund 54 Totals	**115,390.97**	**130,307.06**	**(32,629.29)**	**(33,000.00)**
56	**56 SEWER IMPROVEMENT ACCT**				
REVENUE					
56-00-4181	ALLOCATION OF SEWER REVENUE	13,721.50	14,470.47	15,953.31	15,000.00
56-00-4420.03	SEWER TAP - HERITAGE HILLS	21,000.00	15,000.00	12,000.00	-
56-00-4650.03	IMPACT FEES - HERITAGE HILLS	120,671.88	88,780.00	71,024.00	-
56-00-4800	INTEREST INCOME	30,329.84	20,000.00	29,461.56	10,000.00
	REVENUES	**185,723.22**	**138,250.47**	**128,438.87**	**25,000.00**
EXPENDITURES					
56-00-5320	ENGINEERING SERVICES	50,000.00	25,000.00	240,500.00	-
56-00-5600	MAINTENANCE & REPAIR	-	280,000.00	-	580,000.00
	EXPENDITURES	**50,000.00**	**305,000.00**	**240,500.00**	**580,000.00**
	Fund 56 Revenues	**185,723.22**	**138,250.47**	**128,438.87**	**25,000.00**
	Fund 56 Expenses	**50,000.00**	**305,000.00**	**240,500.00**	**580,000.00**
	Fund 56 Totals	**135,723.22**	**(166,749.53)**	**(112,061.13)**	**(555,000.00)**
70	**70 SCHOOL LAND CASH FUND**				
REVENUE					
70-00-4100.03	SCHOOL CONTRIBUTION - HERITAGE H	61,600.00	44,000.00	35,200.00	-
70-00-4100.99	SCHOOL CONTRIBUTIONS RECLASSIFIE	(61,600.00)	(44,000.00)	(35,200.00)	-
	REVENUES	**-**	**-**	**-**	**-**
EXPENDITURES					
70-00-5930	PAYMENT TO SCHOOLS	-	-	-	-
	EXPENDITURES	**-**	**-**	**-**	**-**
	Fund 70 Revenues	**-**	**-**	**-**	**-**
	Fund 70 Expenses	**-**	**-**	**-**	**-**
	Fund 70 Totals	**-**	**-**	**-**	**-**