



FINAL BUDGET

2025-2026

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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**Village of Romeoville
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For the Fiscal Year Beginning

May 01, 2024

Christopher P. Morill

Executive Director

Village Manager's Budget Message

To the Village President and Members of the Board of Trustees and to the Citizens of the Village of Romeoville:

I am pleased to present for your review and consideration the Village of Romeoville's Fiscal Year 2026 Budget and Capital Improvement Plan covering the period May 1, 2025, through April 30, 2026.

The annual budget serves as both a financial roadmap and a statement of policy, outlining service priorities and resource allocation for our community. This year's budget upholds our commitment to fiscal responsibility, efficiency, and transparency. By implementing cost-saving strategies and prioritizing impactful initiatives, we continue to provide high-quality services without compromise. The FY26 budget is balanced and does not rely on the use of fund balance or other one-time revenue sources for general operations. The budgeted use of fund balance reserves and grant revenue is dedicated to capital projects or non-recurring expenses.

The fiscal year ending April 30, 2025, is projected to end better than originally budgeted, as net revenue is estimated to be a surplus of \$22.4M compared to the budgeted use of fund balance reserves of \$14.5M. Operating revenue is projected to be 11.5% (\$15M) higher than originally budgeted as investment income, sales tax, and home rule taxes are projected to exceed the original budget estimates. Operating expenses are projected to be 5.8% (\$5.9M) lower than the original budget due to reduced staffing-related expenses (\$2.0M) primarily related to vacant personnel positions. Additionally, contractual service expenses are expected to be lower (\$2.9M) than anticipated. Capital expenditures are projected to be 38% (\$16M) lower than budgeted, as many projects were deferred to FY26 or future years.

Strategic Goals

The FY2026 Budget was developed using planning themes and strategic goals from the 2017 Comprehensive and Strategic Planning process. The plan outlined a vision for community growth and strategies for policy development. The Village is in the process of developing a new strategic plan, which includes discussions with leadership, community and staff focus groups, data analysis, environmental scanning, and goal prioritization. The Village expects to have a new Strategic Plan available for implementation during the planning process for the FY2027 Budget.

Goals that guided FY2026 budget planning included the following:

- Ensuring Financial Stability
- Enhancing Public Safety
- Investing in Critical Infrastructure
- Expanding Economic Development Activities
- Cultivating a Skilled and Motivated Workforce
- Enhancing the Lives of Romeoville Residents

Budget Challenges

The Village remains financially healthy, with strong reserves, a **Aa2** bond rating, and a committed Mayor and Village Board who are proactive in addressing financial challenges. Similar to other local governments across the country, the Village faces challenges in preparing the annual budget. As calendar year 2025 begins, one of the biggest financial concerns remains the State of Illinois' ongoing fiscal issues and the implementation of policies that shift financial burdens onto local governments. The Village and other local communities are faced with potential cuts to state-shared revenues and the imposition of new unfunded mandates.

Most recently, the State eliminated a one percent municipal tax on grocery purchases, scheduled to take effect in January 2026, without a plan to replace the lost revenue for local governments. For the Village of Romeoville, this lost revenue equates to approximately \$800,000 annually. Many Will County municipalities and other Illinois cities are considering a new local grocery tax to offset this loss, an issue that will be considered in the upcoming fiscal year.

In addition, the State's inability to address its own pension obligations—as well as those of local governments—continues to create future liabilities. The Village's required contributions to police and fire pensions continue to increase to satisfy statutory and actuarial requirements. In the FY2026 Budget, contributions for police and fire pensions are projected to be \$3.5M, a 6.8% increase over the prior year. Current legislation requires police and fire pensions to be fully funded by 2040. As of April 30, 2024, the police pension was 74.6% funded, and the fire pension fund was 94.7% funded. The Village remains committed to fulfilling its pension obligations; however, future funding levels will continue to be sensitive to potential economic downturns, state mandates, disability claims, and new accounting requirements.

Ensuring that the Village can provide clean drinking water to the community has always been a top priority. In recent years, regional water usage within Romeoville and surrounding areas has exceeded the available yield from the deep sandstone aquifer, which is the primary water source. The Village has been working jointly with the Cities of Crest Hill and Joliet and the Villages of Channahon, Minooka, and Shorewood and formed a regional Water Commission tasked with constructing infrastructure to provide Lake Michigan water as the new source. As a member of this commission, the Village will be financially responsible for approximately 11.6% of project costs. While the FY2026 Budget and long-term plans account for these future obligations, the construction project will span several years, and actual expenses may change, subsequently impacting future budgets.

2025-2026 Budget Overview

The charts and graphs on the following pages illustrate the FY2026 proposed operating budget for the Village of Romeoville. Revenue, excluding the use of reserves, from all funds combined totals \$160,460,500, of which \$138,485,700 is current-year operational revenue and \$21,974,800 consists of interfund transfers. Current revenue comes from various sources, including property taxes, other taxes, grants, permits, licenses, recreational program fees, water and sewer fees, additional fees and contributions, donations and sponsorships, fines, and investment earnings. The chart below illustrates FY2026 operating revenue and expenditures, non-operating revenue—including the use of fund balance reserves—capital expenses, and interfund transfers.

The proposed budgeted operational net surplus in FY2026 is \$30.8M, compared to \$27.9M in the FY2025 Budget. As outlined in the Budget Planning policies (detailed in the Budget Process and Financial Planning Policies section), the FY2026 balanced budget ensures that operational expenses are funded through current-year operational revenue.

The FY2025 budget included \$42.4M in capital project expenses, with approximately 25 projects totaling \$16.0M expected to remain incomplete by fiscal year-end. These carryover projects are included in the proposed FY2026 budget. Additionally, the FY2026 budget includes \$31.7M in new capital projects, bringing the total to \$47.7M—12.6% higher than the prior year's budget. Specific details on the proposed projects can be found in the Capital Projects section.

Total proposed operational revenue of \$138,485,700 is projected to increase by 6.5% (\$8,426,200) compared to the FY2025 budget. Increased revenue is anticipated from investment income (28.9% increase, \$1,987,200), fees for services (5.4% increase, \$1,940,000), property taxes and TIF increments (7.4% increase, \$1,808,900), and other taxes (1.4% increase, \$772,100).

Proposed operational expenses total \$107,692,100, reflecting a 5.4% (\$5,489,000) increase over the prior year's approved budget. This includes salary and benefits increases of 4.5% (\$2,032,700), primarily due to cost-of-living adjustments, increased health insurance premiums, and proposed new personnel in the Fire and Police Departments. Additionally, contractual service expenses will rise by 4.1% (\$1,133,400), driven by development-related payments, SWARM property insurance, Grand Prairie Water Commission fees, waste disposal fees, sludge hauling, 911 communication fees, and IT software fees.

The charts below and on the following pages highlight a comparison of the FY2026 Budget to the FY2025 Budget.

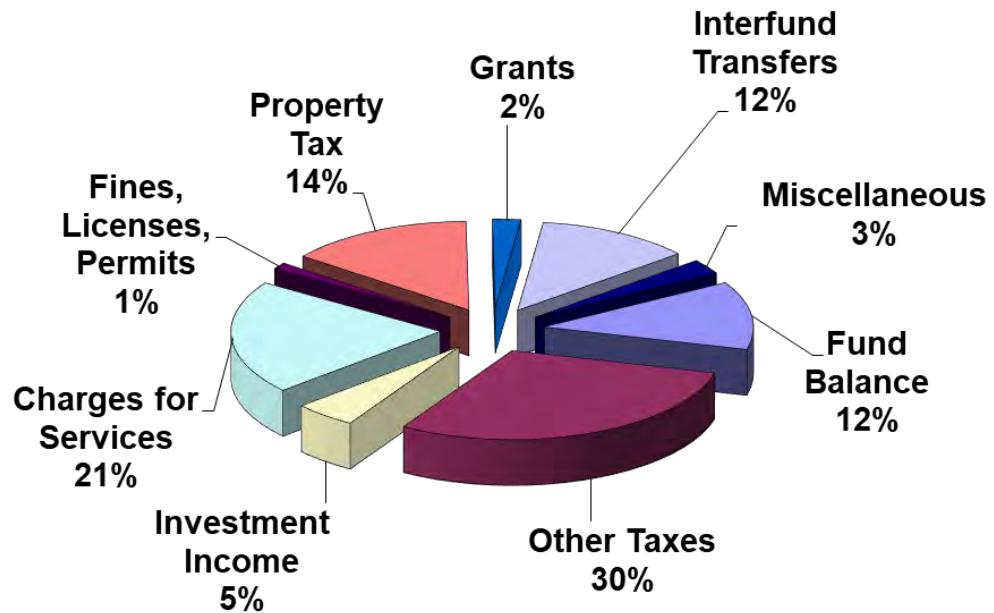
Village of Romeoville
Budget Comparison Fiscal Year 2025-2026 versus 2024-2025

Operations Summary (Excludes use of Fund Balance Reserves)	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2026 Budget vs 2025 Budget	2026 vs 2025 % Change
Revenue							
Property Taxes	15,894,105	16,679,574	17,427,800	17,459,200	18,300,200	872,400	5.0%
TIF Increment	6,198,267	6,924,955	7,104,600	7,896,500	8,041,100	936,500	13.2%
Other Taxes	51,225,977	56,335,273	53,427,900	54,785,700	54,200,000	772,100	1.4%
Grants	6,301,387	1,509,885	2,907,100	3,035,000	4,024,000	1,116,900	38.4%
Licenses & Permits	4,120,688	1,975,886	1,492,400	1,788,000	1,648,100	155,700	10.4%
Fines	420,481	433,739	387,500	470,800	498,300	110,800	28.6%
Fees for Services	34,325,118	35,840,329	36,045,200	35,935,875	37,985,200	1,940,000	5.4%
Other Proceeds	6,161,753	2,823,116	1,760,600	1,909,725	2,062,200	301,600	17.1%
Reimbursements	2,364,210	2,677,753	2,641,400	2,665,000	2,874,400	233,000	8.8%
Interest/Investment Earnings	3,780,524	13,820,789	6,865,000	19,095,300	8,852,200	1,987,200	28.9%
Total Operating Revenue	130,792,510	139,021,299	130,059,500	145,041,100	138,485,700	8,426,200	6.5%
Expenses							
Salaries	26,529,124	29,056,635	32,161,500	30,614,100	33,494,900	1,333,400	4.1%
Employee Insurance	4,096,906	4,289,758	5,105,700	4,624,000	5,422,000	316,300	6.2%
Other Benefits	6,551,343	7,052,578	7,523,100	7,521,710	7,906,100	383,000	5.1%
Contractual Services	19,447,641	20,592,164	27,794,700	24,929,050	28,928,100	1,133,400	4.1%
Commodities	4,570,745	5,125,790	5,488,500	5,274,300	5,753,200	264,700	4.8%
Debt Service	12,230,459	12,804,246	12,528,700	12,594,850	13,135,500	606,800	4.8%
Misc. Expense	5,867,077	9,146,884	11,601,400	10,721,500	13,052,800	1,451,400	12.5%
Total Operating Expenses	79,293,295	88,068,055	102,203,600	96,279,510	107,692,600	5,489,000	5.4%
Operating Net	51,499,215	50,953,244	27,855,900	48,761,590	30,793,100	2,937,200	10.5%
Non Operating							
Revenue							
Transfer Revenue	17,025,888	12,768,577	26,073,400	21,680,700	21,974,800	(4,098,600)	-15.7%
Other Funding Sources	-	-	19,425,100	815,210	22,738,800	-	0.0%
Bond/Lease Proceeds	-	538,173	-	-	-	-	0.0%
Total Non Operating Revenue	17,025,888	13,306,750	45,498,500	22,495,910	44,713,600	(4,098,600)	-9.0%
Expenses							
Transfer Expense	17,025,888	12,768,577	26,073,400	21,680,700	21,974,800	(4,098,600)	-15.7%
Capital Purchases	25,808,192	24,309,778	42,381,800	26,327,800	47,719,800	5,338,000	12.6%
Total Non Operating Expenses	42,834,080	37,078,355	68,455,200	48,008,500	69,694,600	1,239,400	1.8%
Total Revenue	147,818,398	152,328,049	175,558,000	167,537,010	183,199,300	7,641,300	4.4%
Total Expenses-Budget Format	122,127,375	125,146,410	170,658,800	144,288,010	177,387,200	6,728,400	3.9%
Total Net before GASB Adjustments	25,691,023	27,181,639	4,899,200	23,249,000	5,812,100	912,900	-18.6%

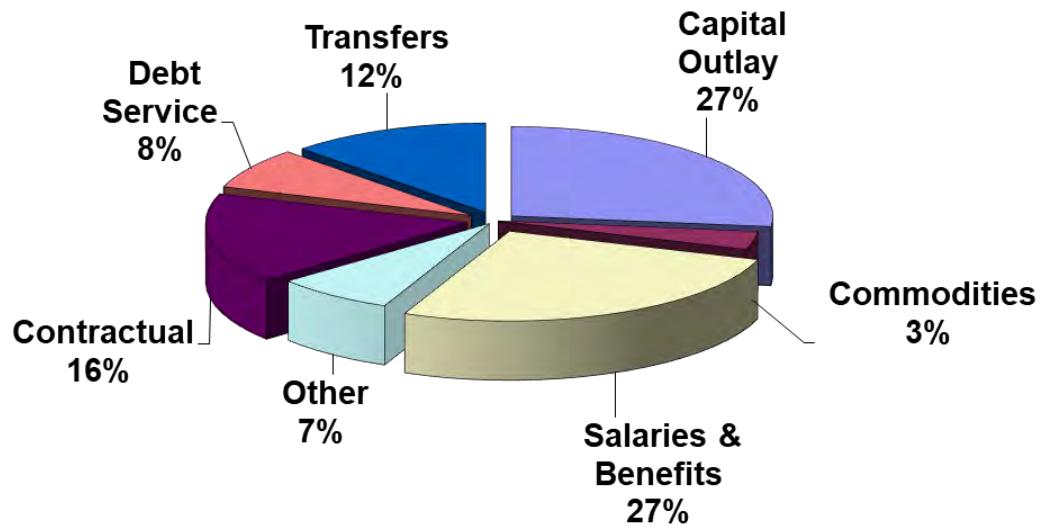
VILLAGE OF ROMEOVILLE
 BUDGET COMPARISON FY 2024-2025 VS 2025-2026

	Budget <u>2024-25</u>	Budget <u>2025-26</u>	Increase (Decrease)	Percent Change
<u>REVENUES BY CATEGORY</u>				
Property Taxes	17,427,800	18,300,200	872,400	5%
TIF Property Taxes	7,104,600	8,041,100	936,500	13%
Other Taxes	53,427,900	54,200,000	772,100	1%
Grants	2,907,100	4,024,000	1,116,900	38%
Licenses & Permits	1,492,400	1,648,100	155,700	10%
Fines	387,500	498,300	110,800	29%
Fees for Services	36,045,200	37,985,200	1,940,000	5%
Miscellaneous	4,402,000	4,936,600	534,600	12%
Investments	6,865,000	8,852,200	1,987,200	29%
Transfers	26,073,400	21,974,800	(4,098,600)	-16%
Fund Balance	19,425,100	22,738,800	3,313,700	17%
Total Revenues	<u>175,558,000</u>	<u>183,199,300</u>	<u>7,641,300</u>	<u>4.4%</u>
Less Transfers	26,073,400	21,974,800	(4,098,600)	-15.7%
Total Earned Revenue	<u>\$ 149,484,600</u>	<u>\$ 161,224,500</u>	<u>\$ 11,739,900</u>	<u>7.9%</u>
<u>EXPENDITURES BY CATEGORY</u>				
Salaries & Benefits	44,790,300	46,823,000	2,032,700	4.5%
Contractual	27,719,700	28,928,100	1,208,400	4%
Commodities	5,488,500	5,753,200	264,700	5%
Capital Outlay	42,381,800	47,719,800	5,338,000	13%
Debt Service	12,528,700	13,135,500	606,800	5%
Transfers	26,073,400	21,974,800	(4,098,600)	-16%
Other	11,601,400	13,052,800	1,451,400	13%
Total Expenditures	<u>170,583,800</u>	<u>177,387,200</u>	<u>6,803,400</u>	<u>4.0%</u>
<u>EXPENSES BY FUND</u>				
General Fund	88,682,800	93,788,300	5,105,500	6%
Fire Academy Fund	2,020,500	2,262,000	241,500	12%
Fleet Maintenance Fund	6,100,200	6,034,500	(65,700)	-1%
Motor Fuel Tax	3,267,600	4,380,400	1,112,800	34%
Local MFT Fund	958,700	591,300	(367,400)	-38%
Recreation	8,705,900	8,974,300	268,400	3%
Recreation Athletic Center	1,034,800	1,208,800	174,000	17%
Recreation Aquatic Center	1,556,200	1,586,900	30,700	2%
Recreation RET Fund	1,796,000	1,240,000	(556,000)	-31%
Debt Service Fund	5,600,400	5,646,900	46,500	1%
Bond & District Facility Capital Funds	5,298,500	2,252,200	(3,046,300)	-57%
TIF Construction Funds	9,918,600	10,657,000	738,400	7%
Water and Sewer Fund	28,487,200	31,635,300	3,148,100	11%
W&S Lake Michigan Fund	2,731,400	2,766,500	35,100	1%
Pension Funds	4,425,000	4,362,800	(62,200)	-1%
Total Budget	<u>170,583,800</u>	<u>177,387,200</u>	<u>6,803,400</u>	<u>4.0%</u>

**Village of Romeoville
Village Revenues - All Funds
Fiscal Year 2025-26**



**Village of Romeoville
Village Expenditures - All Funds
Fiscal Year 2025-26**



VILLAGE OF ROMEOVILLE
Revenue Budget Comparison by Fund
Fiscal Year 2024-2025 vs 2025-2026

Department	FY 2024-25	FY 2025-26	Increase (Decrease)	% Change
General Fund				
Property Taxes	\$ 13,200,600	\$ 13,789,700	589,100	4%
Other Taxes	49,067,900	49,740,000	672,100	1%
Grants	252,500	656,900	404,400	160%
Licenses & Permits	1,492,400	1,648,100	155,700	10%
Fines	387,500	498,300	110,800	29%
Fees for Services	7,472,200	7,562,600	90,400	1%
Miscellaneous	4,976,900	6,286,400	1,309,500	26%
Fund Balance	<u>11,832,800</u>	<u>13,606,300</u>	<u>1,773,500</u>	15%
Total General Fund	<u>\$ 88,682,800</u>	<u>\$ 93,788,300</u>	<u>\$ 5,105,500</u>	<u>6%</u>
Police Forfeiture Fund				
Miscellaneous	50,000	25,000	(25,000)	-50%
Total Police Forfeiture Fund	<u>\$ 50,000</u>	<u>\$ 25,000</u>	<u>\$ (25,000)</u>	<u>-50%</u>
Fire Academy				
Grants	12,000	190,000	178,000	1483%
Fees for Services	1,926,000	2,226,000	300,000	16%
Fund Balance	82,500	-	(82,500)	-100%
Total Fire Academy Fund	<u>\$ 2,020,500</u>	<u>\$ 2,416,000</u>	<u>\$ 395,500</u>	<u>20%</u>
Fleet Operations Fund				
Grants	125,000	100,000	(25,000)	-20%
Transfers	5,975,200	5,934,500	(40,700)	-1%
Total Police Forfeiture Fund	<u>\$ 6,100,200</u>	<u>\$ 6,034,500</u>	<u>\$ (65,700)</u>	<u>-1%</u>
Motor Fuel Tax				
Other Taxes	\$ 1,825,000	\$ 1,850,000	25,000	1%
Grants	-	590,700	590,700	100%
Miscellaneous	150,000	250,000	100,000	67%
Fund Balance	1,292,600	1,689,700	397,100	31%
Total Motor Fuel Tax	<u>\$ 3,267,600</u>	<u>\$ 4,380,400</u>	<u>\$ 1,112,800</u>	<u>34%</u>
Local MFT Funds				
Other Taxes	\$ 875,000	\$ 850,000	\$ (25,000)	-3%
Miscellaneous	25,000	10,000	(15,000)	-60%
Fund Balance	58,700	-	(58,700)	-100%
Total Debt Service Funds	<u>\$ 958,700</u>	<u>\$ 860,000</u>	<u>\$ (98,700)</u>	<u>-10%</u>
TIF Project Funds				
Property Taxes	\$ 7,104,600	\$ 8,041,100	936,500	13%
Miscellaneous	80,000	112,000	32,000	40%
Transfers	3,649,500	2,883,700	(765,800)	-21%
Fund Balance	546,700	561,700	15,000	3%
Total TIF Projects	<u>\$ 11,380,800</u>	<u>\$ 11,598,500</u>	<u>\$ 217,700</u>	<u>2%</u>
Bond & District Project Funds				
Other Taxes	\$ 160,000	\$ 160,000	\$ -	0%
Miscellaneous	30,000	396,000	366,000	1220%
Fees for Services	-	25,000	25,000	100%
Grants	767,800	500,000	(267,800)	-35%
Transfers	3,892,200	-	(3,892,200)	-100%
Fund Balance	608,500	1,364,200	755,700	124%
Total Bond Projects	<u>\$ 5,458,500</u>	<u>\$ 2,445,200</u>	<u>\$ (3,013,300)</u>	<u>-55%</u>

VILLAGE OF ROMEOVILLE
Revenue Budget Comparison by Fund
Fiscal Year 2024-2025 vs 2025-2026

Department	FY 2024-25	FY 2025-26	Increase (Decrease)	% Change
Debt Service Funds				
Transfers	\$ 5,600,400	\$ 5,646,900	\$ 46,500	0.8%
Total Debt Service Funds	\$ 5,600,400	\$ 5,646,900	\$ 46,500	0.8%
Recreation				
Property Taxes	\$ 4,227,200	\$ 4,510,500	\$ 283,300	7%
Other Taxes	900,000	900,000	-	0%
Grants	140,000	150,000	10,000	7%
Fees for Services	1,436,700	1,367,200	(69,500)	-5%
Miscellaneous	416,100	531,700	115,600	28%
Fund Balance	1,585,900	1,514,900	(71,000)	-4%
Total Recreation	\$ 8,705,900	\$ 8,974,300	\$ 268,400	3%
Rec Athletic & Event Center				
Fees for Services	\$ 1,015,800	\$ 1,202,900	\$ 187,100	18%
Miscellaneous	19,000	17,000	(2,000)	-11%
Total Recreation A&E Fund	\$ 1,034,800	\$ 1,219,900	\$ 185,100	18%
Rec Aquatic Center				
Fees for Services	\$ 398,500	\$ 386,000	\$ (12,500)	-3%
Grants	250,000	-	(250,000)	-100%
Transfers	907,700	1,200,900	293,200	32%
Total Recreation Aquatic Fund	\$ 1,556,200	\$ 1,586,900	\$ 30,700	2%
Recreation RET Fund				
Other Taxes	\$ 600,000	\$ 700,000	\$ 100,000	17%
Grants	400,000	878,600	478,600	120%
Fees for Services	5,000	5,000	-	0%
Miscellaneous	80,000	90,000	10,000	13%
Fund Balance	711,000	-	(711,000)	-100%
Total Recreation RET Fund	\$ 1,796,000	\$ 1,673,600	\$ (122,400)	-6.8%
Water and Sewer				
Fees for Services	\$ 23,791,000	\$ 25,210,500	\$ 1,419,500	6%
Grants	959,800	957,800	(2,000)	-0.2%
Miscellaneous	1,030,000	1,465,000	435,000	42%
Fund Balance	2,706,400	4,002,000	1,295,600	48%
Total Water and Sewer	\$ 28,487,200	\$ 31,635,300	\$ 3,148,100	11%
W & S Lake Michigan Water Fund				
Transfers	\$ 2,731,400	\$ 2,766,500	\$ 35,100	1%
Total Water and Sewer	\$ 2,731,400	\$ 2,766,500	\$ 35,100	1%
Pension Funds				
Transfers	\$ 3,317,000	\$ 3,542,300	\$ 225,300	7%
Miscellaneous	4,410,000	4,605,700	195,700	4%
Total Pension Funds	\$ 7,727,000	\$ 8,148,000	\$ 421,000	5%
Total Revenues	\$ 175,558,000	\$ 183,199,300	\$ 7,641,300	4%
Less Interfund Transfers	26,073,400	21,974,800	\$ (4,098,600)	-15.7%
Less Fund Balance	19,425,100	22,738,800	3,313,700	17%
Total Current Year Revenue	\$ 130,059,500	\$ 138,485,700	\$ 8,426,200	6%

VILLAGE OF ROMEOVILLE
Expenditure Budget Comparison by Fund
Fiscal Year 2024-2025 vs 2025-2026

Department	FY 2024-25	FY 2025-26	Increase (Decrease)	% Change
General Fund				
Mayor's Office	\$ 219,900	\$ 234,900	\$ 15,000	7%
Administration	13,258,300	15,376,500	2,118,200	16%
Clerk's Office	190,300	164,200	(26,100)	-14%
Village Board	376,700	393,600	16,900	4%
Finance	1,682,800	1,825,300	142,500	8%
CSD	1,284,300	1,341,800	57,500	4%
Public Works	17,589,000	21,501,900	3,912,900	22%
Fire	7,478,000	7,472,800	(5,200)	0%
Police	15,190,900	16,252,400	1,061,500	7%
REMA	226,900	194,900	(32,000)	-14%
Police & Fire Commission	65,500	56,300	(9,200)	-14%
Other	12,550,000	14,050,000	1,500,000	12%
Transfers	18,570,200	14,923,700	(3,646,500)	-20%
Total General Fund	\$ 88,682,800	\$ 93,788,300	\$ 5,105,500	6%
Total Police Forfeiture				
Fire Academy Fund				
Fire Academy	\$ 2,020,500	\$ 2,262,000	\$ 241,500	12%
Total Fire Academy	\$ 2,020,500	\$ 2,262,000	\$ 241,500	12%
Fleet Operations Fund				
Fleet Operations	\$ 6,100,200	\$ 6,034,500	(65,700)	-1%
Total Fleet Operations	\$ 6,100,200	\$ 6,034,500	\$ (65,700)	-1%
Motor Fuel Tax				
Motor Fuel Tax	\$ 3,267,600	\$ 4,380,400	1,112,800	34%
Local Motor Fuel Tax				
Motor Fuel Tax	\$ 958,700	\$ 591,300	(367,400)	-38%
Bond & District Funds				
Normantown Rd Business Dist.	25,000	25,000	-	0%
Facility Construction	5,273,500	2,227,200	(3,046,300)	-58%
Total Bond Projects	\$ 5,298,500	\$ 2,252,200	\$ (3,046,300)	-57%

VILLAGE OF ROMEOVILLE
Expenditure Budget Comparison by Fund
Fiscal Year 2024-2025 vs 2025-2026

Department	FY 2024-25	FY 2025-26	Increase (Decrease)	% Change
TIF Project Funds				
Marquette TIF	\$ 3,908,200	\$ 3,783,400	\$ (124,800)	-3%
Romeo Road TIF	\$ 1,500	\$ 1,500	\$ -	0%
Upper Gateway TIF North	\$ 848,300	\$ 905,900	\$ 57,600	7%
Lower Gateway South TIF	\$ 124,100	\$ 121,700	\$ (2,400)	-2%
Independence Road IT	\$ 51,500	\$ 51,500	\$ -	0%
Bluff Road TIF	\$ 1,502,000	\$ 2,078,300	\$ 576,300	38%
Normantown Road TIF	\$ 11,500	\$ 11,500	\$ -	0%
Airport Road TIF	\$ 50,000	\$ 211,900	\$ 161,900	324%
Downtown TIF	\$ 3,421,500	\$ 3,491,300	\$ 69,800	2%
Total TIF Projects	\$ 9,918,600	\$ 10,657,000	\$ 738,400	7%
Debt Service Funds				
Debt Service	\$ 5,600,400	\$ 5,646,900	\$ 46,500	17.0%
Recreation				
Recreation	\$ 8,705,900	\$ 8,974,300	\$ 268,400	3%
Rec Athletic & Event Center				
Athletic & Event Center	\$ 1,034,800	\$ 1,208,800	\$ 174,000	17%
Rec Aquatic Center				
Aquatic Center	\$ 1,556,200	\$ 1,586,900	\$ 30,700	2%
Recreation RET Fund				
Recreation RET Fund	\$ 1,796,000	\$ 1,240,000	\$ (556,000)	-31.0%
Water and Sewer				
Finance	\$ 3,330,000	\$ 6,112,000	\$ 2,782,000	84%
Public Works	22,425,800	22,756,800	331,000	1%
Transfers	2,731,400	2,766,500	35,100	1%
Total Water and Sewer	\$ 28,487,200	\$ 31,635,300	\$ 3,148,100	11%
W & S Lake Michigan Water Fund				
Lake Michigan Water	\$ 2,731,400	\$ 2,766,500	\$ 35,100	1%
Pension Funds				
Police Annual Expenses	\$ 3,815,000	\$ 3,808,200	\$ (6,800)	0%
Fire Annual Expenses	610,000	554,600	(55,400)	-9%
Total Pension Funds	\$ 4,425,000	\$ 4,362,800	\$ (62,200)	-1%
Total Expenditures	\$ 170,583,800	\$ 177,387,200	\$ 6,803,400	4%
Less Interfund Transfers	26,073,400	21,974,800	\$ (4,098,600)	-16%
Total Current Year Expenditures	\$ 144,510,400	\$ 155,412,400	\$ 10,902,000	8%

The chart below details the summary and proposed changes to the fund balance reserves for each fund. The estimated beginning fund balance at the start of FY2026 is \$245.0M and proposed ending reserves balance is approximately 6.9% lower and still exceeds target reserve minimum balances.

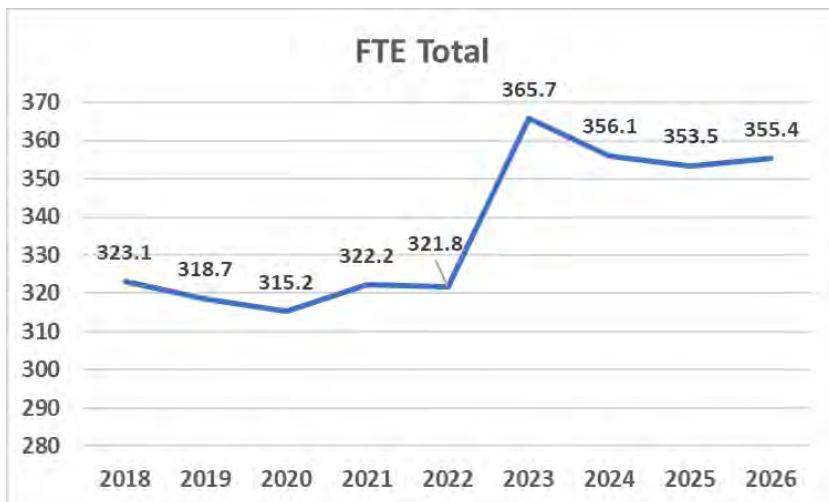
Village of Romeoville Summary of Fund Balance and Reserves FY2026 Budget								
Fund	Estimated 4/30/2025 Reserve Balance	2026 Budgeted Operating Revenue*	2026 Budgeted Operating Expenses	2026 Estimated Scheduled Transfers	Estimated 4/30/2026 Reserve Balance	Reserve Target %	2025-2026 Fund Reserve	Fund Balance Over/Under Reserve
Unrestricted								
General	91,346,462	80,182,000	(78,864,600)	(14,923,700)	77,740,162	25%	21,790,275	55,949,887
Fire Academy	311,698	2,416,000	(2,262,000)		465,698	0%	-	465,698
Fleet Operations	-	100,000	(6,034,500)	5,934,500	-	0%	-	-
Water & Sewer	36,777,597	27,633,300	(28,868,800)	(2,766,500)	32,775,597	25%	7,908,825	24,866,772
W&S Lake Michigan	-	-	(2,766,500)	2,766,500	-	0%	-	-
Recreation	7,101,773	7,459,400	(7,773,400)	(1,200,900)	5,586,873	25%	2,642,275	2,944,598
Recreation A&E	232,012	1,219,900	(1,208,800)		243,112	0%	-	243,112
Recreation Aquatic Center	-	386,000	(1,586,900)	1,200,900	-	0%	-	-
Recreation RET	2,828,824	1,673,600	(1,040,000)	(200,000)	3,262,424	0%	-	3,262,424
Facility Construction Fund	1,989,424	863,000	(2,227,200)	-	625,224	0%	-	625,224
Normantown Rd Business	1,056,210	218,000	(25,000)		1,249,210	10%	2,500	1,246,710
Local MFT Fund	720,059	860,000	(591,300)		988,759	10%	59,130	929,629
Total Unrestricted	142,364,059	123,011,200	(133,249,000)	(9,189,200)	122,937,059		32,403,005	90,534,054
Restricted								
Downtown TIF Construction	(252,375)	860,000	(3,491,300)	2,883,700	25	0%	-	25
Marquette TIF Construction	263,441	3,520,000	(2,111,500)	(1,671,900)	41	0%	-	41
Romeo Road TIF	547,549	44,500	(1,500)		590,549	0%	-	590,549
Gateway Upper North TIF	233,454	1,016,000	(905,900)		343,554	0%	-	343,554
Gateway Lower South TIF	45,609	133,500	(121,700)		57,409	0%	-	57,409
Bluff Road TIF	1,340,748	1,780,000	(866,500)	(1,211,800)	1,042,448	0%	-	1,042,448
Independence Road TIF	619,329	255,000	(51,500)		822,829	0%	-	822,829
Normantown Road TIF	386,790	92,100	(11,500)		467,390	0%	-	467,390
Airport Road TIF	(843,889)	452,000	(211,900)		(603,789)	0%	-	(603,789)
MFT	8,290,199	2,690,700	(4,380,400)		6,600,499	10%	438,040	6,162,459
Police Forfeiture	807,604	25,000	-		832,604	0%	-	832,604
Debt Service Fund	-	-	(5,646,900)	5,646,900	-	0%	-	-
Police Pension Fund	72,005,665	3,475,000	(3,808,200)	2,910,200	74,582,665	100%	3,808,200	70,774,465
Fire Pension Fund	19,232,552	1,130,700	(554,600)	632,100	20,440,752	100%	554,600	19,886,152
Total Restricted	102,676,676	15,474,500	(22,163,400)	9,189,200	105,176,976		4,800,840	100,376,136
All Funds	245,040,735	138,485,700	(155,412,400)	-	228,114,035		37,203,845	190,910,190
All Funds - Excluding Pension	153,802,518	133,880,000	(151,049,600)	(3,542,300)	133,090,618		32,841,045	100,249,573

*Operating Revenue and expenses exclude the use of budgeted Fund Balance reserves.

Personnel Summary

The FY2026 budget reflects staffing of 355.4 full-time equivalent (FTE) positions, an increase of 1.9 FTE positions from the FY2025 budget. The increase is primarily due to the addition of two full-time police officers, which were included to ensure that minimum on-duty patrol assignments are met as population increases and to implement crisis intervention teams (CIT), which will provide better response to mental health service calls. In addition, the budget also includes a full-time Battalion Chief within the Fire department. Partially offsetting the increases is the exclusion of the vacant Assistant Village Manager position from the Administration department and a part-time plumbing inspector from the Community Development department. In addition, there is a reduction in budgeted part-time staffing hours within the Recreation department.

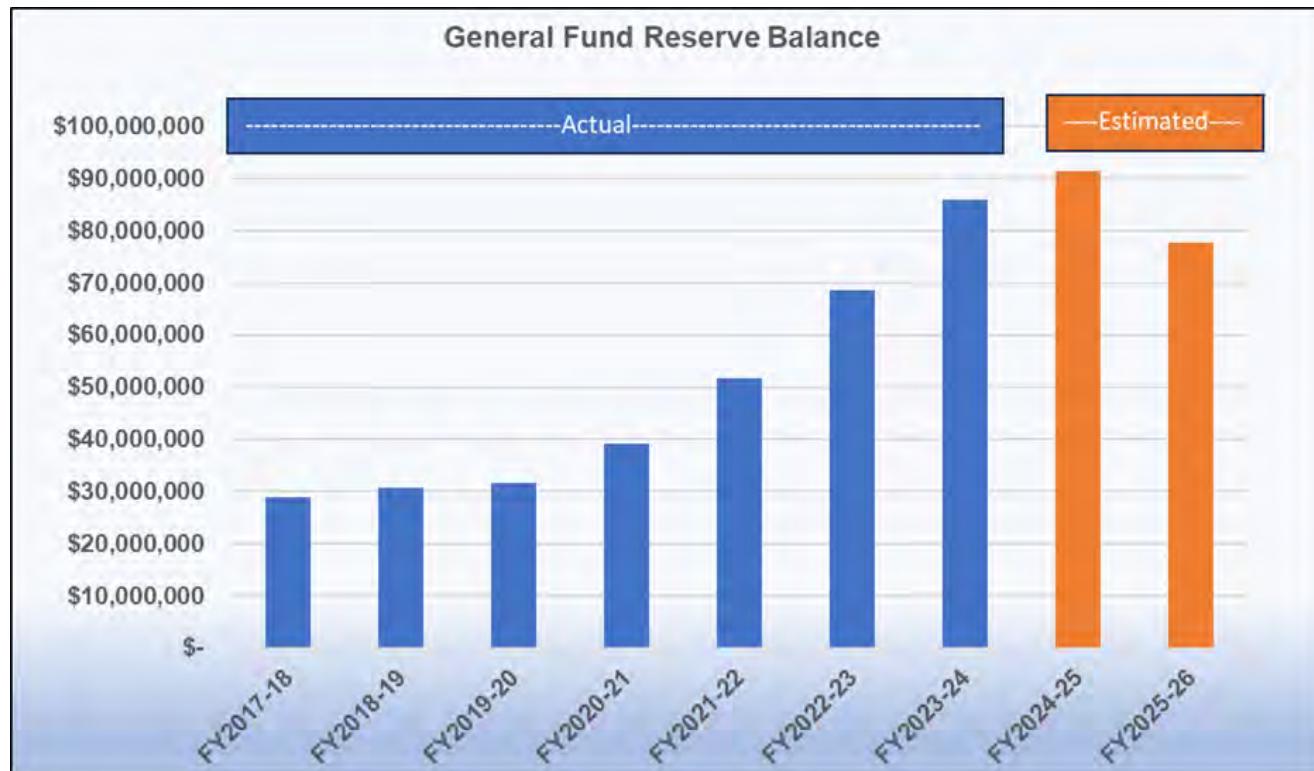
Budgeted salaries and benefits account for 26% of the budget and total \$46.8M which is 4.5% (\$2.0M) higher than budgeted in FY2025. Total payroll costs are projected to increase 4.1% (\$1.3M) over the prior year's budgeted salaries, which factors cost-of-living adjustments, minimum wage increases, position step changes, organizational changes, and negotiated wage adjustments for full-and part-time union employees and budgeted overtime in all departments. Benefits are budgeted to be 5.5% (\$0.7M) higher than the prior year's budget and include employee insurance, social security, pension benefits, longevity and stipends. More information on personnel changes is included in the Personnel section of the document on page 124.



General Fund

The General Fund is a major operating fund and the principal operating fund of the Village. Revenue includes property taxes, sales and use taxes, permits, rubbish collection fees, court fines, grants, interest income and miscellaneous reimbursements. Expenses include most of the administrative, community development, streets, and sanitation, building and landscaping, police and fire department and emergency management functions. For the FY2026 budget, General Fund current-year revenue is projected to increase by 4.3% (\$3,332,000) over the FY2025 budget while expenses are projected to increase by 5.8% (\$5,105,500). The General Fund budget also includes the use of fund balance reserves totaling \$13,606,300 towards long-term capital project expenses, including land acquisition and the development of Romeo Crossings. The first chart on the following page illustrates actual fund revenue and expenses from FY2023 and FY2024, projected FY2025, and budgeted FY2025 and FY2026. The second chart highlights the actual reserve balance from 2018 through 2024 and projections for 2025 and 2026.

General Fund	2023 Actual	2024 Actual	2025 Budget	2025		Budget % Change 25 vs 26
				Projected	2026 Budget	
Revenues	79,707,700	82,557,051	76,850,000	81,675,800	80,182,000	4.3%
Other Financing Sources	-	-	11,832,800	-	13,606,300	15.0%
Total Revenue and Sources	79,707,700	82,557,051	88,682,800	81,675,800	93,788,300	5.8%
Expenses	47,695,063	53,719,206	62,021,800	57,457,400	65,785,500	6.1%
Other Financing Uses	13,893,236	11,398,475	26,661,000	18,889,400	28,002,800	5.0%
Total Expenses and Uses	61,588,299	65,117,681	88,682,800	76,346,800	93,788,300	5.8%
Net	18,119,401	17,439,370	-	5,329,000	-	0.0%



The chart on the following page highlights the different sources of Village revenue that is recorded in the General Fund. Compared to the FY2025 budget, and including the use of fund balance reserves, revenue is 5.8% higher than the previous budget. The Village seeks to maximize revenue from other sources and limit its reliance on property taxes for financial support. Budgeted property taxes are based on an estimated decrease in the Village tax rate from 1.1554 to 1.1141. However, due to an estimated increase in equalized assessed value (EAV) and additional new property, FY2026 budget property tax revenue is projected to increase 4.5% (\$0.6M) within the General Fund and 5.0% (\$0.9M) in all funds combined. Also included in expenses this year is a residential property tax rebate of \$80 for each qualifying homeowner. Sales and Home Rule taxes are budgeted to increase 1.9% (\$586,600) than the prior year budget. More details on General Fund revenue and expenses are included in the Fund Summary section of the document on pages 37-75.

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget	FY26 Budget vs FY25	Budget % Change
Village Property Tax Levy	\$7,811,348	\$7,843,868	\$8,164,000	\$8,187,900	\$8,368,800	2.5%	↑
Police and Fire Pension Levy	\$3,074,546	\$2,900,315	\$3,317,000	\$3,317,800	\$3,542,300	6.8%	↑
Fire Protection/Ambulance Tax Levy	\$1,213,288	\$1,285,735	\$1,310,600	\$1,310,600	\$1,463,600	11.7%	↑
Township Street Levy	\$369,850	\$388,607	\$409,000	\$415,000	\$415,000	1.5%	↑
Sales and Home Rule Tax	\$28,752,109	\$33,750,880	\$31,363,400	\$32,334,700	\$31,950,000	1.9%	↑
Income Tax	\$6,441,001	\$6,526,154	\$6,500,000	\$6,500,000	\$6,500,000	0.0%	→
Utility Tax - Electric	\$3,182,009	\$3,268,941	\$3,300,000	\$3,200,000	\$3,200,000	-3.0%	↓
Food & Beverage Tax	\$2,059,134	\$2,034,030	\$1,990,000	\$1,990,000	\$2,000,000	0.5%	→
Use Tax	\$1,647,264	\$1,503,525	\$1,500,000	\$1,500,000	\$1,368,000	-8.8%	↓
Utility Tax - Gas	\$1,199,983	\$1,183,219	\$1,075,000	\$1,075,000	\$1,075,000	0.0%	→
Home Rule Gas Tax	\$880,460	\$881,536	\$875,000	\$875,000	\$875,000	0.0%	→
Real Estate Transfer Tax	\$709,151	\$703,184	\$550,000	\$750,000	\$700,000	27.3%	↑
Utility Tax - Telecom	\$513,404	\$534,486	\$500,000	\$506,900	\$500,000	0.0%	→
Replacement Tax	\$582,252	\$458,435	\$367,000	\$367,000	\$350,000	-4.6%	↓
Gaming Tax	\$572,959	\$551,518	\$500,000	\$525,000	\$550,000	10.0%	↑
Self-Storage Tax	\$0	\$66,773	\$100,000	\$200,000	\$200,000	100.0%	↑
Other Taxes	\$424,891	\$466,461	\$447,500	\$452,100	\$472,000	5.5%	↑
Building Permits	\$2,870,643	\$1,043,424	\$600,000	\$875,000	\$750,000	25.0%	↑
Other Licenses and Permits	\$1,250,045	\$932,462	\$892,400	\$913,000	\$898,100	0.6%	→
Rubbish Collection Fees	\$4,030,571	\$4,169,493	\$4,284,000	\$4,300,000	\$4,419,000	3.2%	↑
Ambulance fees	\$1,570,001	\$1,339,109	\$1,550,000	\$1,350,000	\$1,500,000	-3.2%	↓
Engineering Fees	\$1,144,390	\$849,752	\$325,000	\$325,000	\$325,000	0.0%	→
Other Fees for Services	\$1,337,312	\$1,393,435	\$1,313,200	\$1,320,475	\$1,318,600	0.4%	→
Fines	\$391,261	\$422,801	\$387,500	\$460,800	\$498,300	28.6%	↑
Grants	\$622,838	\$79,905	\$252,500	\$634,500	\$656,900	160.2%	↑
Bond/Lease Proceeds	\$0	\$538,173	\$0	\$0	\$0	0.0%	→
Investment Income	\$1,806,362	\$3,760,295	\$2,000,000	\$5,080,000	\$3,264,500	63.2%	↑
Reimbursements	\$2,330,321	\$2,579,372	\$2,611,400	\$2,454,800	\$2,509,400	-3.9%	↓
Other	\$2,920,307	\$1,101,163	\$365,500	\$455,225	\$512,500	40.2%	↑
Other Financing Sources	\$0	\$0	\$11,832,800	\$0	\$13,606,300	15.0%	↑
Total	\$79,707,700	\$82,557,051	\$88,682,800	\$81,675,800	\$93,788,300	5.8%	↑

FY2026 Capital Project Highlights

The Village's Capital Improvement Plan (CIP) focuses on infrastructure improvements or replacement of facilities and equipment over a five-year period. There are 127 capital projects budgeted with the total amount budgeted to be \$47.7M, 13% higher than budgeted in the previous fiscal year. The increase is largely due to the continued Water and Sewer related projects needed to convert to Lake Michigan water combined with land acquisition and increased resurfacing projects. Information for all planned capital projects can be found in Section 8 of the budget document. Some of the highlights for the upcoming fiscal year capital plan include:

General Fund

- Land and Road Acquisition - \$4,016,000
- Street Resurfacing - \$2,400,000
- Lewis Corridor Improvements - \$1,600,000
- Village Hall Parking Lot Expansion - \$1,500,000

Fleet Operations Fund

- Fire Department Heavy Rescue Squad and Snorkel - \$2,700,000
- Five Police Squad Interceptors - \$440,000

Motor Fuel and Local Motor Fuel Tax Funds

- Lower Industrial Resurfacing - \$2,894,000

Recreation Funds

- Budler Road Multi-Use Path - \$634,000
- Volunteer Park Skate Park - \$661,500
- Discovery Park Pavilion - \$171,400

Tax Increment Financing Funds

- Alexander Parking Lot - \$700,000

Facility Construction Fund

- Romeo Crossing Development - \$2,227,200

Water and Sewer Funds

- Watermain Replacement - \$9,415,000
- Spangler Lift Station - \$2,400,000
- Lukancic/Airport Metering and PRV Stations-\$1,920,000

Closing Comments

The proposed budget continues the Village's long-standing practice of controlling operating costs while investing in capital to repair and enhance the Village's infrastructure. The proposed expenses and budget goals will allow the Village to invest in major improvements including the rehabilitation of water utilities, park expansion, and improved public safety. The Village is fortunate to have made good long-range financial decision in the past and due to operational efficiencies, the Village has been able to reduce the property tax rate while attracting industries that increase revenue from other sources.

The fiscal year 2025-2026 budget has been developed due to a large cooperative effort from all Village departments. As presented, the budget is balanced against revenues and existing unreserved fund equity. Staff will continue to monitor the ongoing effects of the changing economy and state legislation in preparation for any needed action in the future.

Respectively Submitted,



Dawn Caldwell
Village Manager

Section 1: General Information

MISSION STATEMENT

OUR MISSION

The Village in partnership with our citizens, schools, employees, and businesses, is dedicated to providing a foundation which enhances the quality of life throughout the community. This will be achieved through trust, honesty, integrity and commitment.

OUR VISION

To be a Village of state and local renown and to be the most service oriented form of friendly government our residents will ever encounter.



VILLAGE BOARD

The Village Board acts in conjunction with the Mayor as the legislative and policy making body of the municipality. In addition to the Village Clerk, there are six Village Trustees.



Back row, from left to right: Dave Richards, Brian A. Clancy Sr., Ken Griffin, Jose (Joe) Chavez.

Front row, from left to right: Lourdes (Lou) Aguirre, Linda Palmiter, Mayor John Noak, Village Clerk Dr. Bernice E. Holloway.

Section 2: Village Overview

History of the Village

Romeoville, known for its history dating back to the middle of the 1830's as Romeo, grew with its bustling stone quarry, which furnished the basic materials for early road construction and buildings. Although Romeoville was once economically dependent on nearby agriculture and dairy farms, the Village was soon to prosper from its convenient location and stone quarries.



In 1957 Romeoville entered an era in its history when over six hundred acres of farm land was annexed for the development of the Hampton Park subdivision. With these annexations, in addition to other small parts of annexed land, Romeoville is now home to 40,000 residents.

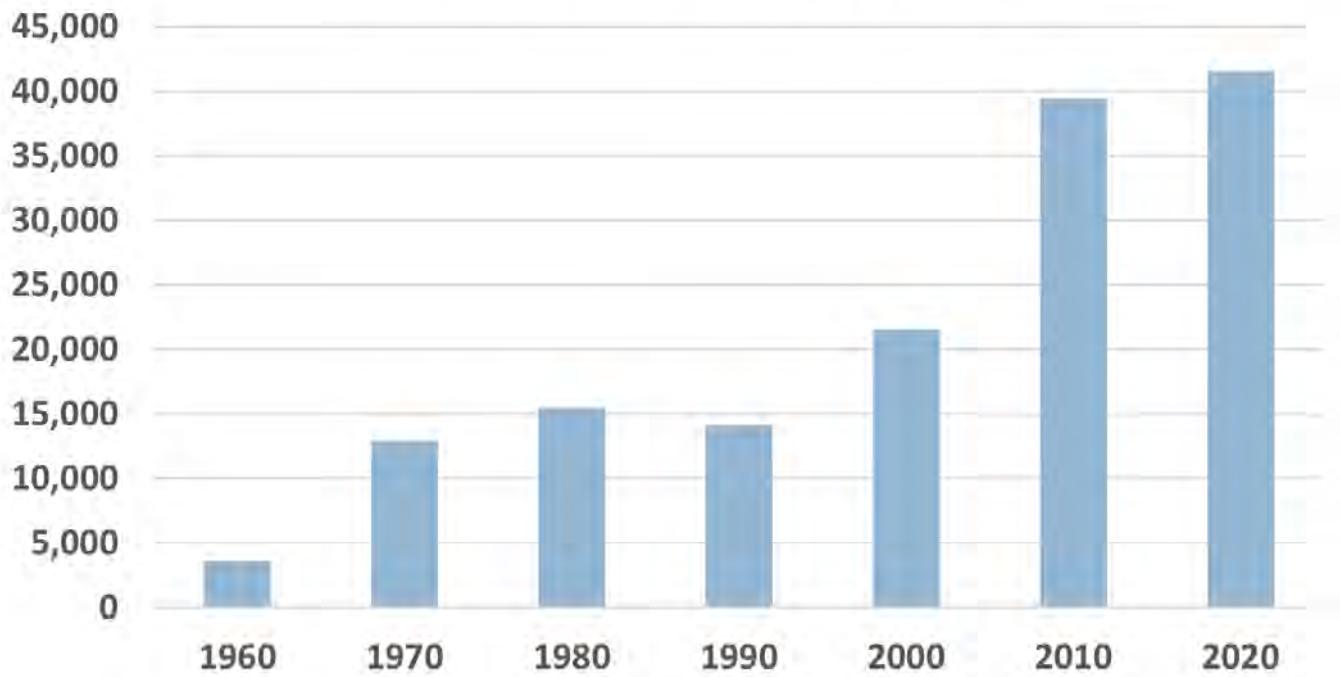
Today Romeoville's connections with I-55, I-355, Route 53, and Weber Road has led to unprecedented growth. While we have embraced this growth, we have always remained proud of our past. Romeoville continues to be large enough to meet the community's needs and small enough to maintain a hometown feel with its own distinct charm.

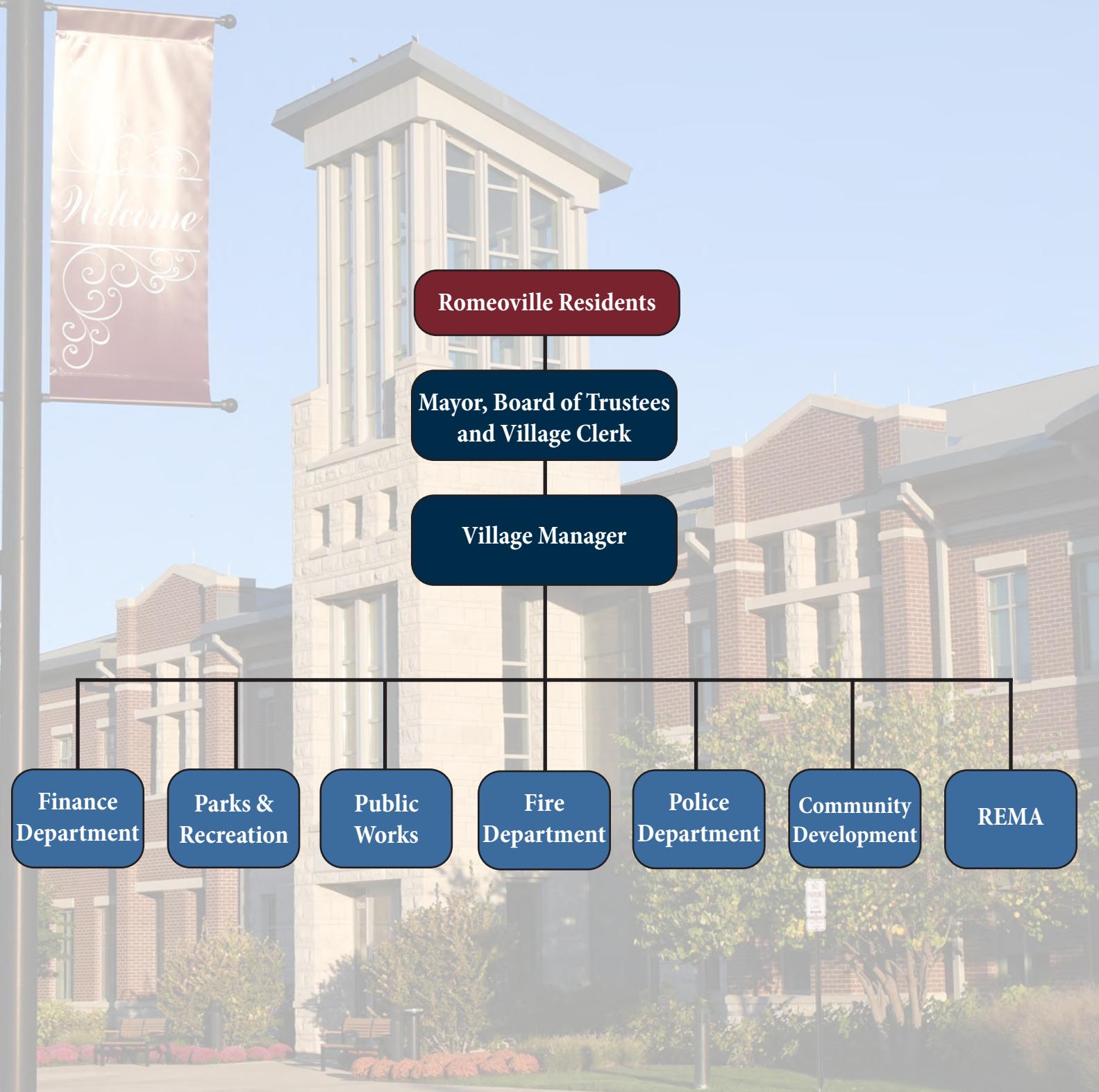
ROMEoville AT A GLANCE

POPULATION: 41,592
MEDIAN HOUSEHOLD INCOME: \$77,243
MEDIAN HOME VALUE: \$187,525
MEDIAN AGE: 33
BOND RATING: MOODY'S Aa2, FITCH AA
BUSINESSES: 827



ROMEoville Population





Section 3: Budget Process and Financial Policies

Section 3: Budget Process and Financial Planning Policies

Budget Process

The Village begins the budget preparation process each year in September with the development of the budget calendar and the review of strategic initiatives and projected financial position. Administration and Finance staff update the budget manual that provides the guidelines and procedures for completing the budget. Staff are trained on budget parameters and expectations and budget preparation procedures. The budget is presented as a legislative document that, together with the related appropriating ordinance, will represent Village Board's policy concerning the sources and uses of funds for the budget year.

The development of the Capital Improvement Plan (CIP) is a prelude to work on the annual operating budget. The CIP is the Village's five-year plan for capital expenditures. It addresses the Village's needs for replacement, upgrade, and expansion of infrastructure and other long-lived, high-cost assets. Generally included in the CIP are planned capital expenditures of \$25,000 or more, proposed purchases for the Village's motor vehicle fleet, and all IT purchases for the coordination of the technology program. In addition, prior to the development of the operating budget, staff review their strategic work plans and updates are made as needed.

This year the Village of Romeoville's FY2025-2026 budget process began in September 2024 with the development of the calendar. In October, departments received the FY25-26 Budget Manual and instructions for the review of the FY24-25 projected budget performance. Departments were requested to review FY24-25 capital and operating goals and project what would be completed in the current fiscal year, what unplanned projects were added and what was anticipated to be deferred to the next fiscal year. Departments also submitted estimates for proposed FY25-26 capital projects.

In October and November, the Departments prepare their FY25-26 operating budgets and input them into the Village's financial software. Departments also update their strategic goals and annual workplans for the upcoming year. Departments submit their finalized requests to the Village Manager at the end of November for review. The Village Manager reviews all departmental budget requests and goals and ensures that they are consistent with the directives of the Village Board. A series of work sessions are held with the budget team and each department to compile the budget for all funds utilized by the Village and to ensure that the combined department budget is fiscally sound. Throughout this process, department directors, supervisors, and employees at many levels play an important role in budget development. The end-product is the proposed budget, which the Village Manager submits to Mayor and the Village Board. A public hearing is held at either the end of March or beginning of April, and the budget presentations are made by the staff to the Village Board and the public. Input from the public is solicited during these budget presentations. The Village Board may direct additions, deletions, or revisions to the proposed budget. The Director of Finance revises the proposed budget as directed by the Village Board. The Village Manager submits the final budget for formal approval in April. The final budget is adopted by ordinance. According to state law, the budget ordinance must be adopted prior to the start of the fiscal year and filed with the County Clerk within 30 days of adoption. This year, the Public Hearing to review the Annual Budget and tentative Budget Ordinance for the fiscal year beginning May 1, 2025 through April 30, 2026 for the Village of Romeoville, County of Will, State of Illinois will be on Wednesday, April 2, 2025 at 6:00pm in the Village Hall Board Room located at 100

Romeo Road, Romeoville, Illinois. A copy of the Proposed Budget is available for public inspection at the Village Hall location and can be viewed online at www.romeoville.org.

2025-2026 Budget Calendar

October 16, 2024	FY25-26 Budget Packets submitted to Department Directors
October 28-November 5, 2024	Department training on budget expectations, economic assumptions, and budget entry
November 2024	Departments begin inputting preliminary budget proposals into budget software
November 22, 2024	FY25-26 department complete input into budget software, support worksheets to Finance
December 20, 2024	First draft of combined FY25-26 Budget distributed to Departments
January 6-January 24, 2025	Individual and department meetings with Village Manager and Finance Department.
January 6-February 28, 2025	Village Manager finalizes budget proposals, preparation of Budget Document
March 17, 2025	Proposed budget made available for public inspection in Village Clerk's office and on website
March 26, 2025	Publish "Notice of Public Hearing and Proposed 25-26 Budget Document" in Romeoville Bugle
March 26, 2025	FY25-26 Budget Presentations to Village Board
April 2, 2025	Public Hearing on the FY25-26 Operating Budget
April 2, 2025	Board approves and adopts Budget Document and Budget and Appropriation Ordinance
April 30, 2025	Village files Budget and Appropriation Ordinance with Will County Clerk

Village of Romeoville Budget Development Schedule

	Oct	Nov	Dec	Jan	Feb	March	April
Staff develop and review Capital Plan	X	X					
Budget kick-off	X						
Staff review Strategic Work Plan	X	X					
Staff conduct budget training		X					
Departments develop budgets		X	X				
Village Manager reviews budget submissions				X			
Staff develop final budget proposals and document				X	X		
Staff present proposed budget to Board						X	
Board holds public hearing on proposed budget							X
Board reviews Budget						X	X
Board adopts Budget and Tax Levy Ordinances							X

Financial Planning Policies

The Village of Romeoville's Financial Policies are the basic guidelines for the management of the Village's financial operations and have been developed within the parameters set forth in the Illinois State Statute and Romeoville Municipal Code. These policies assist the Village Board and management in preparing the budget and managing the Village's fiscal affairs throughout the year. The policies are to be reviewed during the budget process, and modified as appropriate, to accommodate changing fiscal conditions, environmental challenges and policy initiatives. In addition to these Financial Policies the Village has separately issued and approved comprehensive policies on Purchasing, Investments and Fixed Assets.

General

The Village of Romeoville has a commitment to sound financial management. This section outlines the formal policies to maintain this commitment.

Budget Planning Policies

1. Budget development is directed by goals and objectives of the Village as included in the Comprehensive Plan, Village Strategic Goals, and Department Goals and Objectives.
2. The Budget must be developed complying with the relevant financial policies and maintain a balanced operational budget. A balanced operational budget is defined as avoiding the drawdown of fund balance from regular operations by ensuring that regular revenue meets or exceeds the budgeted amount for regular expenditures.
3. The Budget document must provide enough detail to enable accurate projections of revenues and expenses, separation of capital and operational items, cash flow and subsequent audit trails, and disclosure of planning assumptions.
4. Staff cannot plan the expenditure in any fiscal year of more funds than are conservatively projected to be available in that period or fail to provide for appropriate fund balances at year-end.
5. The budget (including the tax levy, tax abatements, and long-term debt) must be approved by the Board prior to implementation except for a temporary continuation of the prior year's budget.
6. The Finance Director must provide a monthly report to the Finance Committee on budget performance, including a comparison of actual revenues and expenditures to budgeted amounts.
7. The Village prepares a five-year capital improvement financial plan that supplements the annual budget and is used to determine funding needs for the capital improvement plan.
8. The Village must pass and file with the Will County Clerk a combined annual Budget and Appropriation Ordinance. The ordinance appropriates the monies that are necessary to cover the projected expenses and liabilities that the Village may incur during the fiscal year. The Board and staff must follow the procedures listed below when preparing and filing the Ordinance:
 - The Ordinance must be adopted within the first quarter of each fiscal year.

- The Ordinance shall contain a statement of cash on hand at the beginning of the fiscal year, an estimate of monies expected to be received during the fiscal year from all sources, an estimate of expenditures for the fiscal year, and an estimate of cash on hand at the end of the fiscal year.
- The Ordinance must be prepared in tentative form and made available for public inspection no less than ten (10) days prior to final action.
- The Board must hold at least one (1) public hearing regarding the ordinance. Notice of the public hearing shall be given by publication in a newspaper published within Romeoville or having general circulation within Romeoville at least ten (10) days before the time of the hearing. The hearing may take place at the same meeting that final action is taken on the Ordinance.
- After Village Board approval, the Village must file a certified copy of the ordinance with the Will County Clerks within thirty (30) days.

8. State law is followed when preparing and adopting the tax levy including:

- A certified copy of the ordinance shall be filed with the Will County Clerk no later than the last Tuesday in December of each year.

Revenue Planning Policies

1. The Village endeavors to maintain a diverse and stable revenue base to protect operations from short-term fluctuations in any one revenue source. The mix of various revenues employed will include both elastic and inelastic revenue sources to minimize to the extent possible the effects of economic downturn.
2. The Village will employ, where appropriate, various available economic development incentive tools, which will add to long-term revenue stability and growth.
3. The Village will monitor changes in key revenues on a quarterly basis and report on significant changes in collections or emerging trends.
4. The Village will oppose State and/or Federal legislation that would result in unfunded expense mandates to units of local government without providing for compensating authority to increase available revenues to offset such mandates.
5. Village enterprise funds (Water and Sewer) shall have fees set in such a manner which fully support all direct and indirect costs associated with providing the service.
6. The Village will avoid the use of one-time or intermittent revenues to support continuing operating expenses.
7. The Village implements user fees to cover the cost of services provided for unique or narrow segments of the Village. User fees are typically set at levels to cover 100% of the cost of providing the service, however the Village may choose to set a user fee at less than 100% of the service cost and subsidize with other revenue as it deems necessary. An additional fee may also be assessed for non-resident users of the specified services.
8. The Village will explore to the extent practicable the award of various local, State and/or Federal grants to support one-time capital or non-recurring expenditures. Consideration of grant opportunities shall include an evaluation of required local matching funds and possible on-going operating costs.

Expenditure Planning Policies

1. The Village Board and staff should not indebted the organization beyond normal accruals and accounts payables.
2. The Board and staff should not allow cash to drop below the amount needed to settle payroll and debts in a timely manner.
3. The Board and staff should not expend more funds than have been made available in the fiscal year to date unless the debt guideline is met.
4. The Village must make prompt payment of purchases as provided by the Local Government Prompt Payment Act of Illinois.
5. The Village will continually assess its organization and service provision efforts in order to provide service enhancements or cost reductions by increasing efficiency.
6. The Village will attempt to maximize its financial resources by encouraging intergovernmental cooperation. The establishment of intergovernmental service agreements with other units of government may allow the Village to provide residents with a higher level of service at a reduced cost.

Fund Balance Reserve Policies

1. Purpose - Fund balance is to provide for the operational stability of the Village of Romeoville and to provide the capacity to a) offset significant economic downturns or revenue shortfalls, b) provide sufficient cash flow for daily financial needs, c) maintain or improve the Village's bond ratings, and d) provide funds for unforeseen expenditures related to emergencies or opportunities.
2. Definitions - GASB Statement 54 distinguishes fund balance classified based on the relative strength of the constraints that control the purposes for which specified amounts can be spent. Beginning with the most restrictive constraints, fund balance amounts will be reported in the following categories:
 - Not spendable fund balance – amounts that are not in a spendable form (e.g., inventory) or are legally or contractually required to be maintained intact (e.g., permanent fund principal).
 - Restricted fund balance – amounts that can be spent only for the specific purposes stipulated by external parties either constitutionally or through enabling legislation (e.g., grants or donations).
 - Committed fund balance – amounts that can be used only for the specific purposes determined by a formal action of the Village Board. Commitments may be changed or lifted only by referring to the formal action that imposed the constraint originally (e.g., the board's commitment in connection with future construction projects).

- Assigned fund balance – amounts intended to be used by the government for specific purposes. Intent can be expressed by the Village Board of Trustees, or someone designated by the Village Board. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
- Unassigned fund balance – includes all amounts not contained in other classifications and is the residual classification of the general fund only. Unassigned amounts are available for any legal purpose.

3. Policy - The responsibility for designating funds to specific classifications shall be as follows:

- Committed Fund Balance – The Village Board of Trustees is the Village of Romeoville's highest level of decision-making authority, and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Board.
- Assigned Fund Balance – The Board of Trustees has authorized the Village Manager and/or the Village Finance Director as officials authorized to assign fund balance to a specific purpose as approved by this fund balance policy.

4. Fund Balance Targets

- General Fund: Unassigned fund balance of the General Fund should be maintained at a minimum of 25% of the subsequent year's budget for combined expenditures and other financing uses of the General Fund, the Fire Academy Fund and the Fleet Operations Funds. The fund balance benchmark is higher than other funds due to the fact that a large percentage of its fund balance consists of taxes receivable and other accounts receivable, which are collected over a period of up to three months. In addition, the General Fund's primary sources of revenue tend to be more elastic and can decrease and increase along with the economy. If the unassigned balance falls below its goal, the Village shall develop a restoration plan to achieve and maintain the minimum fund balance.
- Motor Fuel Tax Fund: Fund balance of the Motor Fuel Tax fund should be maintained at 10% of the subsequent year's budget for expenditures and other uses. Fund Balance in the Motor Fuel Tax Fund is restricted for construction and maintenance roadways, street lighting, storm sewers, pedestrian paths. All projects and expenditures must be approved in advance by the Illinois Department of Transportation (IDOT).
- Local Motor Fuel Tax Fund: Fund balance of the Local Motor Fuel Tax fund should be maintained at 10% of the subsequent year's budget for expenditures and other uses.

- Recreation Funds: Fund balance of the Recreation Fund should be maintained at 25% of the combined subsequent year's budgeted expenditures of the Recreation function funds which includes the Recreation Fund, the Recreation A&E, and Recreation Aquatic Center.
- Debt Service Funds: The Debt Service Fund is established to account for financial resources that are restricted, committed, or assigned to expenditures for principal and interest. Any fund balance accumulation should be minimal or enough to cover the next principal and interest payment due.
- Capital Project Funds: Fund balance for the various capital project funds can and will vary based on capital projects plan. Balances are impacted by bond sales which may be drawn down over a period of one to three years as the projects are completed. The balances are also impacted by grant advances and reimbursements. Fund balance in the capital projects funds will be reviewed annually as part of the capital improvement program and annual budget process.
- Normantown Road Business District: Fund balance of the Normantown Road Business District Fund should be maintained at 10% of the subsequent year's budget for expenditures and other uses.
- Tax Increment Financing (TIF) Redevelopment Funds – Fund balance for the Village's TIF funds will vary based on the development projects planned within the TIF. The TIF funds account for the resources that are legally restricted for redevelopment within each TIF boundary. The balances are impacted by property taxes, bond sales, debt repayment, and redevelopment expenses. Fund balance in each individual TIF fund will be reviewed annually as part of the capital improvement program and annual budget process.
- Water & Sewer Fund: The unrestricted fund balance of the Water & Server fund should be maintained at 25% of the subsequent year's budget for operating and non-operating expenses, plus a prorated amount of the next interest and principal payments on outstanding debt. Additional fund equity can be reserved for future capital improvements as determined by the Village Board.
- Police and Firefighter's Pension Funds: The long-term goal for the net assets of the police and firefighters pension funds is to be equivalent to the actuarial accrued liability as determined by an enrolled actuary. The Village uses generally accepted actuarial methods to amortize any unfunded actuarial accrued liability through the year 2040.

Capital Improvement Planning Policies

1. The Village shall maintain a Capital Improvement Plan and capital improvements will be made in accordance with that plan. The Plan should be updated annually.
2. As part of the development of the Capital Improvement Plan, the condition of the Village's infrastructure will be evaluated to appropriately prioritize and schedule maintenance and replacement.

3. The Capital Improvement Plan will be developed using a team approach and prior to completing the operating budget to ensure adequate resources are available to fund all the projects in the Plan.
4. Projects are evaluated using the following criteria:
 - Eliminates a threat to personal and public safety;
 - Satisfies or meets a legal requirement, liability or mandate that must be addressed (law, regulation or court order);
 - Addresses completing a project commitment with dedicated funding and/or leverages available private or local, state or federal government funds;
 - Advances the implementation of the Village's mission, vision, strategy, goals or policies;
 - Improves the positive impact on the environment and reduces carbon footprint;
 - Rehabilitates or replaces a facility or equipment that has reached the end of its useful life and/or preserves existing resources/return on investment;
 - Reduces future maintenance or operating costs;
 - Results in generating net revenue that exceeds the direct operational cost of facility/equipment and creates a profit without using tax revenue;
 - Provides new or expanded level of service;
 - Promotes intergovernmental cooperation and other partnership opportunities;
 - Provides enhanced safety.
5. The corresponding year of the Capital Improvement Plan will be incorporated into the annual budget as the Capital Budget. Projects slated for subsequent years are approved on a planning basis only.
6. The Village defines a capital project as having a relatively high monetary value with an initial, individual cost of more than \$25,000 for machinery and equipment, \$100,000 for property or building improvements, and \$150,000 for infrastructure and an estimated useful life in excess of one year.
7. Funding for the Capital Improvement Plan includes accumulated budget surpluses in the form of fund balances, user or development fees, taxes, grants plus debt management.

Debt Planning Policies

1. The Village will limit long-term borrowing to capital improvements, redevelopment, or long-term projects that cannot be financed from current revenues or reserves.
2. The maturity date for any debt will not exceed the reasonable expected useful life of the project to be funded or negatively impact the marketability of the bonds.
3. The Village will avoid the issuance of Budget Tax and revenue Anticipation Notes.
4. The Village will maintain good communications with financial and bond rating agencies regarding its financial condition.
5. The Village retains external bond counsel for all debt issuances to ensure compliance with applicable Federal and State tax and other laws and regulations pertaining to public financing. The Village will not issue debt without a written opinion by bond counsel.
6. The Village will retain an external financial advisor to be utilized in selected debt issuances.

Cash Management Planning Policies

1. The Village has adopted an Investment Policy, which provides guidelines for the prudent investment of temporary idle cash and outlines the policies for maximizing the efficiency of the cash management system. The ultimate goal is to enhance the economic status of the Village while protecting its pooled cash.
2. Except for cash in certain restricted and special funds, the Village will consolidate cash balances from all funds to maximize investment earnings. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.
3. The Village's cash management system is designed to accurately monitor and forecast expenditures and revenues, thus enabling the Village to invest funds to the fullest extent possible.
4. Criteria for selecting investments and the order of priority are: safety, liquidity, and yield.

Financial Reporting Planning Policies

1. The Village will adhere to a policy of full and open public disclosure of all financial operations. The proposed budget will be prepared in a manner maximizing its understanding by citizens and elected officials. Copies of financial documents will be made available to all interested parties. Opportunities will be provided for full citizen participation prior to final adoption of the budget.
2. The Village's accounting system will maintain records on a basis consistent with generally accepted accounting principles. All funds must be received, processed, or disbursed under controls sufficient to meet the Board-appointed auditor's standards.

3. The Village will prepare a regular monthly financial report to the finance committee presenting a summary of financial activity by major types of funds and programs.
4. As required by law, the Village conducts an annual audit of all funds, property, and financial practices by an independent certified public accounting firm, conducted according to Generally Accepted Auditing Standards (GAAS).
5. The Village will prepare an Annual Comprehensive Financial Report (ACFR), obtain Board approval and make the report available to the general public, bond and financial consultants, and other interested organizations.

Basis of Budgeting

The Village of Romeoville accounts for all funds and adopts a budget based on Generally Accepted Accounting Principles (GAAP). GAAP and state statutes require an Illinois municipality to account for revenues and expenditures on a “fund” basis. A fund is a separate accounting entity which is organized with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenses or expenditures. Fund accounting segregates funds according to their intended purposes and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The Village maintains and accounts for transactions within twenty-six separate funds and are classified into the following categories: governmental, proprietary, and fiduciary.

The budgets of the governmental funds are prepared on a modified accrual basis. The budgets of the proprietary funds are prepared on a full accrual basis with the exception of capital expenditures, depreciation, bond proceeds and principal payments. The full purchase price of capital expenditures, which is not considered an expense using the accrual basis, is included in the budget for the current year and proposed and forecast budgets. For comparative purposes, budget charts for the proprietary funds include actual capital expenditures and principal paid and exclude depreciation. Financial presentations in the Annual Comprehensive Financial Report accurately report on the accrual basis. A reconciliation of these differences is provided the Budget Comparison Chart in the Financial Summaries section of the Budget and in the Village's Annual Comprehensive Financial Report.

Governmental funds are used to account for substantially all of the Village's general activities, including the collection and disbursement of restricted or committed monies (special revenue funds), the funds restricted, committed, or assigned for the acquisition or construction of capital assets (capital projects funds), and the funds restricted, committed, or assigned for the servicing of long-term debt (debt service funds). The General fund is used to account for all activities of the general government not accounted for in some other fund. Major funds of the Village include the General, Recreation, Debt Service, Facility Construction and Downtown TIF District Funds. For reporting purposes in the ACFR, information from the Police Forfeiture fund, the Fire Academy fund, and the Vehicle Maintenance fund are consolidated within the General fund. Also consolidated within the Recreation fund, are activities from the Athletic

and Event Center, Aquatic Center and Real Estate Transfer Tax funds. Data from the other minor governmental funds are combined into a single, aggregated presentation within the ACFR but budgeted individually and include the Motor Fuel Tax (MFT) fund, the Local Motor Fuel Tax fund, the Normantown Business Tax fund, and the other eight individual TIF funds.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. The Water and Sewer Fund accounts for the provision of water and sewer services to the residents of the Village. All activities necessary to provide such services are budgeted and accounted for in this fund, including but not limited to, administration, operations, maintenance, billing and collection, financing, and related debt service. Budgeted separately but consolidated within the Water and Sewer fund for the ACFR is the Water Commission fund which accounts for activities related to the new intergovernmental commission.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments. The Village reports pension trust funds as fiduciary funds to budget and account for the Police Pension Fund and the Firefighters Pension Fund.

Village of Romeoville Department Function/Fund Relationship

Function	General Fund	Police Forfeiture	Fire Academy	Vehicle Maintenance	Recreation Fund	Athletic and Event Center	Aquatic Center	Real Estate Transfer Tax	Water & Sewer Fund	Lake Michigan	MFT Fund	Local MFT Fund	TIF Funds	Facility Construction Fund	Normantown Business District	Debt Service Fund
Mayor's Office/Village Board Administration	X			X												
Human Resources	X			X												
Community Media Productions	X			X												
Marketing	X															
Information Technology	X															
Village Clerk	X															
Community Development	X			X											X	
REMA	X			X												
Fire Department	X		X	X												
Fire Academy	X		X	X												
Police Department	X	X		X												
Finance Department	X			X	X	X	X	X	X	X	X	X	X		X	X
Recreation				X	X				X							
Public Works	X			X				X	X	X	X	X	X	X	X	X

Section 4: Fund Summary and Revenue Analysis

Section 5: Fund Summary and Revenue Analysis

The *Four-year Summary by Fund* charts that follow provide comparisons of the fiscal year-end totals for Actual 2023, Actual 2024, Adopted 2025 Budget, Projected 2025 and 2026 Proposed Budget revenue and expenditures by fund. The chart illustrates the amount and percentage change of revenue and expenditures for the 2025 Approved Budget and 2026 Proposed Budget by fund. For a more accurate comparison of annual revenue trends, the use of budgeted reserves or revenue earned during prior years is not included in the chart below or on the following page.

As compared to the 2025 Budget, revenue in the proposed 2026 Budget is projected to increase by 2.8% (\$4,327,600) and expenditures are expected to increase by 4.0% (\$6,803,400). Increased revenue is primarily due to increased investment earnings, fees for services within the Water & Sewer fund, and grant proceeds. Increased expenses are primarily due to increased capital projects.

Four-year Summary by Fund
Revenue

Fund/Fund	Actual 2023	Actual 2024	Adopted Budget 2025	Projected 2025	Proposed Budget 2026	Budget 2026 vs. 2025	% Change 26 vs. 25
Operating Funds							
General	79,707,699	82,557,051	76,850,000	81,675,800	80,182,000	3,332,000	4.3%
Police Forfeiture	37,274	52,789	50,000	44,000	25,000	(25,000)	100.0%
Fire Academy	1,472,037	1,752,772	1,938,000	1,827,600	2,416,000	478,000	24.7%
Fleet Maintenance	-	-	6,100,200	2,830,000	6,034,500	(65,700)	100.0%
Motor Fuel Tax	2,294,189	2,255,766	1,975,000	2,342,800	2,690,700	715,700	36.2%
Local MFT	895,864	1,302,027	900,000	998,300	860,000	(40,000)	-4.4%
Recreation	8,010,392	7,112,686	7,120,000	7,076,800	7,459,400	339,400	4.8%
Recreation Athletic Center	1,094,630	1,055,809	1,034,800	1,076,800	1,219,900	185,100	17.9%
Recreation Aquatic Center	48,993	948,307	1,556,200	1,328,700	1,586,900	30,700	2.0%
Recreation RET	856,277	828,366	1,085,000	1,409,200	1,673,600	588,600	54.2%
Water & Sewer	28,473,059	25,321,709	25,780,800	26,204,500	27,633,300	1,852,500	7.2%
Capital and Debt Service Funds							
Debt Service	5,478,781	5,587,023	5,600,400	5,600,900	5,646,900	46,500	0.8%
Normantwon Business District	160,841	240,645	185,000	375,000	218,000	33,000	17.8%
Facility Construction & Bond Funds	2,571,489	1,145,350	4,665,000	4,635,000	863,000	(3,802,000)	-81.5%
W&S Lake Michigan	138,598	371,590	2,731,400	1,679,500	2,766,500	35,100	1.3%
TIF Funds							
Downtown	6,119,408	4,211,880	4,467,400	4,759,500	3,743,700	(723,700)	-16.2%
Marquette	3,381,232	3,387,779	3,410,000	3,600,000	3,520,000	110,000	3.2%
Romeo Road	42,447	54,275	85,000	51,100	44,500	(40,500)	-47.6%
Upper Gateway	197,638	900,129	940,000	1,003,400	1,016,000	76,000	8.1%
Lower Gateway	132,451	129,757	136,200	136,200	133,500	(2,700)	-2.0%
Independence	134,747	135,776	142,500	234,900	255,000	112,500	78.9%
Bluff Road	1,535,977	1,560,219	1,552,000	1,833,100	1,780,000	228,000	14.7%
Normantown Road	96,047	94,738	99,500	92,300	92,100	(7,400)	-7.4%
Airport Road	567	1,358	1,500	207,500	452,000	450,500	30033.3%
Pension Funds							
Police Pension	3,866,863	8,826,268	6,033,300	11,858,300	6,385,200	351,900	5.8%
Fire Pension	1,070,897	2,493,980	1,693,700	3,840,600	1,762,800	69,100	4.1%
Total	147,818,397	152,328,049	156,132,900	166,721,800	160,460,500	4,327,600	2.8%

* Total Revenue and Expenditures exclude use of budgeted Fund Balances.

Four-year Summary by Fund Expenses

	Actual 2023	Actual 2024	Adopted Budget 2025	Projected 2025	Proposed Budget 2026	Budget 2026 vs. 2025	% Change 26 vs. 25
Operating Funds							
General	61,588,298	65,117,681	88,682,800	76,346,800	93,788,300	5,105,500	5.8%
Police Forfeiture	57,425	15,297	-	-	-	-	0.0%
Fire Academy	1,320,019	2,026,929	2,020,500	1,720,800	2,262,000	241,500	12.0%
Fleet Maintenance	-	-	6,100,200	2,830,000	6,034,500	(65,700)	100.0%
Motor Fuel Tax	1,759,133	1,721,031	3,267,600	1,704,000	4,380,400	1,112,800	34.1%
Local MFT	869,347	1,460,067	958,700	727,000	591,300	(367,400)	-38.3%
Recreation	6,580,698	6,688,037	8,705,900	7,467,900	8,974,300	268,400	3.1%
Recreation Athletic Center	981,801	889,130	1,034,800	1,073,910	1,208,800	174,000	16.8%
Recreation Aquatic Center	100,069	953,175	1,556,200	1,328,700	1,586,900	30,700	0.0%
Recreation RET	685,172	361,955	1,796,000	1,096,200	1,240,000	(556,000)	-31.0%
Water & Sewer	18,330,705	20,625,457	28,487,200	24,168,900	31,635,300	3,148,100	11.1%
Capital and Debt Service Funds							
Debt Service	5,589,913	5,587,023	5,600,400	5,600,900	5,646,900	46,500	0.8%
Normantwon Business District	-	209,956	25,000	25,000	25,000	-	0.0%
Facility Construction & Bond Funds	539,808	4,808,717	5,273,500	3,720,500	2,227,200	(3,046,300)	-57.8%
W&S Lake Michigan	194,233	346,647	2,731,400	1,679,500	2,766,500	35,100	0.0%
TIF Funds							
Downtown	12,793,546	4,713,721	3,421,500	2,937,150	3,491,300	69,800	2.0%
Marquette	4,146,486	3,488,368	3,908,200	3,906,750	3,783,400	(124,800)	-3.2%
Romeo Road	1,500	1,500	1,500	1,500	1,500	-	0.0%
Upper Gateway	178,645	812,187	848,300	903,800	905,900	57,600	6.8%
Lower Gateway	119,203	118,251	124,100	124,100	121,700	(2,400)	-1.9%
Independence	42,223	1,500	51,500	1,500	51,500	-	0.0%
Bluff Road	2,724,593	1,491,825	1,502,000	1,633,500	2,078,300	576,300	38.4%
Normantown Road	-	1,500	11,500	1,500	11,500	-	0.0%
Airport Road	26,355	-	50,000	1,025,600	211,900	161,900	0.0%
Pension Funds							
Police Pension	3,042,270	3,251,366	3,815,000	3,728,800	3,808,200	(6,800)	-0.2%
Fire Pension	455,932	455,090	610,000	533,700	554,600	(55,400)	-9.1%
Total	122,127,374	125,146,410	170,583,800	144,288,010	177,387,200	6,803,400	4.0%

* Total Revenue and Expenditures exclude use of budgeted Fund Balances.

Included in the following pages of this section are detailed explanations of the variances from the prior year budget for the major funds including the General Fund, the Water and Sewer Fund, and the Recreation Fund. In addition, summary charts of comparative revenue and expenses for all other funds, a detailed illustration of fund transfers, and a detailed chart explaining the use of fund reserves are also provided on the pages following the major fund narratives.

Operating Funds

General Fund

The General Fund purpose is a major operating fund and the principal operating fund of the Village. Revenue includes property taxes, sales and use taxes, permits, rubbish collection fees, court fines, grants, interest income and miscellaneous reimbursements. Expenses include a majority of the administrative, community development, building and landscaping, police and fire department and emergency management functions. In the FY2024-2025 budget, activities for the Fire Academy, Police Forfeiture funds and Vehicle Fleet Maintenance were moved to three other separate minor funds to provide better reporting on these functions. However, for the Annual Comprehensive Financial report, these funds are combined and summarized within the General Fund.

For the FY2025-2026 budget, General Fund revenue is projected to increase by 4.3% (\$3,332,000) over the 2024-2025 budget and expenses are projected to increase by 5.8% (\$5,105,500). The General Fund budget also includes the use of fund balance reserves totaling \$13,606,300 towards long-term capital project expenses.

General Fund Summary

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
General Fund Revenue							
Property Taxes	12,469,032	12,418,525	13,200,600	13,231,300	13,789,700	589,100	4.5%
Other Taxes	46,964,617	51,929,142	49,067,900	50,275,700	49,740,000	672,100	1.4%
Grants	622,838	79,905	252,500	634,500	656,900	404,400	160.2%
Licenses & Permits	4,120,688	1,975,886	1,492,400	1,788,000	1,648,100	155,700	10.4%
Fines	391,261	422,801	387,500	460,800	498,300	110,800	28.6%
Fees for Services	8,082,274	7,751,789	7,472,200	7,295,475	7,562,600	90,400	1.2%
Other Proceeds	2,920,307	1,101,163	365,500	455,225	512,500	147,000	40.2%
Interest	1,806,362	3,760,295	2,000,000	5,080,000	3,264,500	1,264,500	63.2%
Reimbursements	2,330,321	2,579,372	2,611,400	2,454,800	2,509,400	(102,000)	-3.9%
Bond/Lease Proceeds	-	538,173	-	-	-	-	0.0%
Total Revenues	79,707,700	82,557,051	76,850,000	81,675,800	80,182,000	3,332,000	4.3%
General Fund Expenses							
Salaries	19,634,923	21,117,109	22,869,400	21,642,200	23,825,700	956,300	4.2%
Benefits	5,239,941	5,567,269	6,131,900	5,646,500	6,519,100	387,200	6.3%
Contractual Services	11,744,014	12,840,263	16,946,300	14,907,100	16,926,900	(19,400)	-0.1%
Commodities	1,734,629	1,757,415	1,577,200	1,548,300	1,721,500	144,300	9.1%
Capital	5,420,092	6,026,052	11,407,800	6,905,900	16,621,400	5,213,600	45.7%
Debt Service	887,597	849,340	125,000	125,000	695,000	570,000	456.0%
Other	5,379,412	8,687,495	11,055,000	10,270,500	12,555,000	1,500,000	13.6%
Fire Pension Transfer	599,559	609,081	683,700	684,500	632,100	(51,600)	-7.5%
Police Pension Transfer	2,474,987	2,291,234	2,633,300	2,633,300	2,910,200	276,900	10.5%
Other Transfers	8,473,144	5,372,423	15,253,200	11,983,500	11,381,400	(3,871,800)	-25.4%
Total Expenses	61,588,298	65,117,681	88,682,800	76,346,800	93,788,300	5,105,500	5.8%
<i>Budgeted use of Reserve Fund Balance</i>			<i>11,832,800</i>		<i>13,606,300</i>	<i>1,773,500</i>	<i>15.0%</i>
Net	18,119,402	17,439,370	-	5,329,000	-	-	-

General Fund Revenue

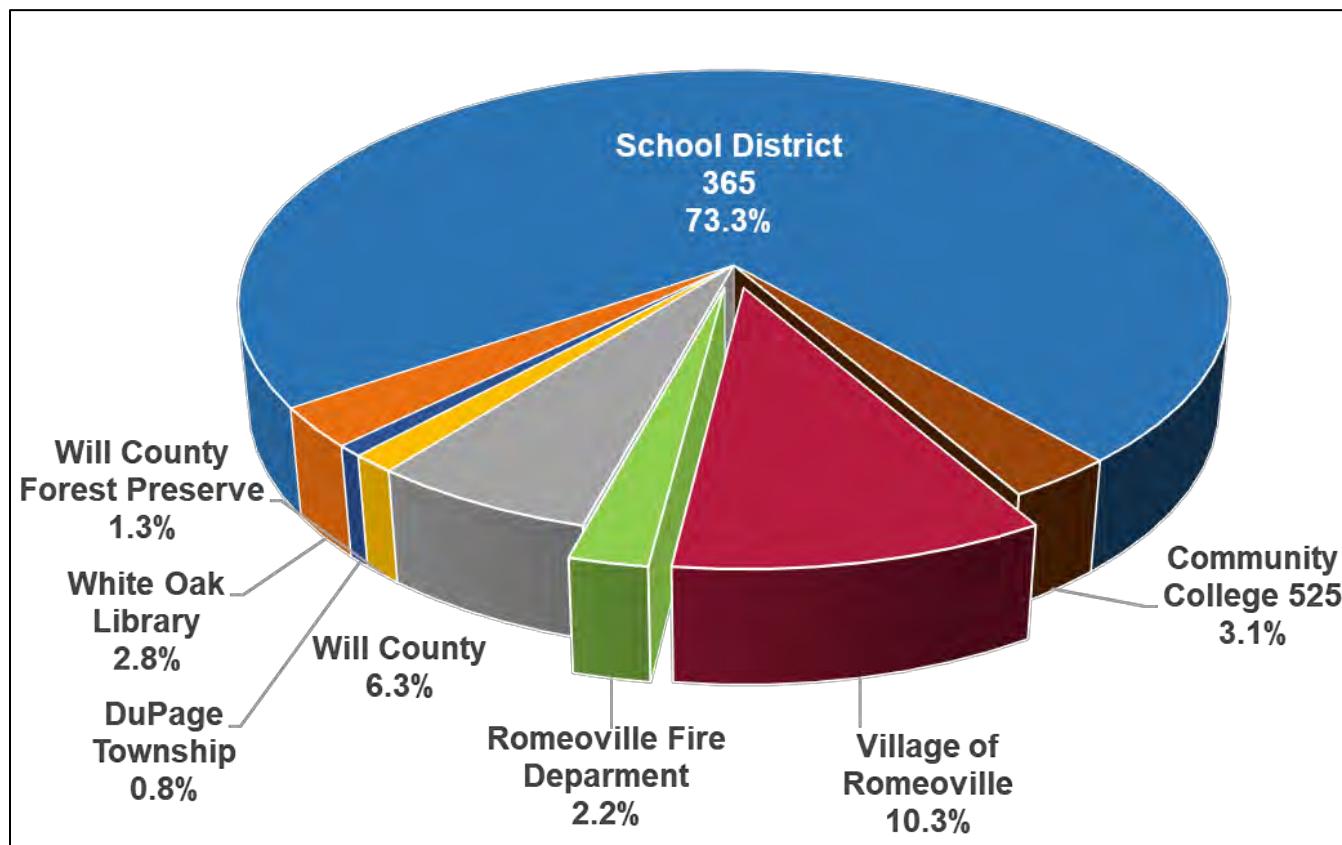
	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget	FY26 Budget vs FY25	Budget % Change
Village Property Tax Levy	\$7,811,348	\$7,843,868	\$8,164,000	\$8,187,900	\$8,368,800	2.5%	↑
Police and Fire Pension Levy	\$3,074,546	\$2,900,315	\$3,317,000	\$3,317,800	\$3,542,300	6.8%	↑
Fire Protection/Ambulance Tax Levy	\$1,213,288	\$1,285,735	\$1,310,600	\$1,310,600	\$1,463,600	11.7%	↑
Township Street Levy	\$369,850	\$388,607	\$409,000	\$415,000	\$415,000	1.5%	↑
Sales and Home Rule Tax	\$28,752,109	\$33,750,880	\$31,363,400	\$32,334,700	\$31,950,000	1.9%	↑
Income Tax	\$6,441,001	\$6,526,154	\$6,500,000	\$6,500,000	\$6,500,000	0.0%	→
Utility Tax - Electric	\$3,182,009	\$3,268,941	\$3,300,000	\$3,200,000	\$3,200,000	-3.0%	↓
Food & Beverage Tax	\$2,059,134	\$2,034,030	\$1,990,000	\$1,990,000	\$2,000,000	0.5%	→
Use Tax	\$1,647,264	\$1,503,525	\$1,500,000	\$1,500,000	\$1,368,000	-8.8%	↓
Utility Tax - Gas	\$1,199,983	\$1,183,219	\$1,075,000	\$1,075,000	\$1,075,000	0.0%	→
Home Rule Gas Tax	\$880,460	\$881,536	\$875,000	\$875,000	\$875,000	0.0%	→
Real Estate Transfer Tax	\$709,151	\$703,184	\$550,000	\$750,000	\$700,000	27.3%	↑
Utility Tax - Telecom	\$513,404	\$534,486	\$500,000	\$506,900	\$500,000	0.0%	→
Replacement Tax	\$582,252	\$458,435	\$367,000	\$367,000	\$350,000	-4.6%	↓
Gaming Tax	\$572,959	\$551,518	\$500,000	\$525,000	\$550,000	10.0%	↑
Self-Storage Tax	\$0	\$66,773	\$100,000	\$200,000	\$200,000	100.0%	↑
Other Taxes	\$424,891	\$466,461	\$447,500	\$452,100	\$472,000	5.5%	↑
Building Permits	\$2,870,643	\$1,043,424	\$600,000	\$875,000	\$750,000	25.0%	↑
Other Licenses and Permits	\$1,250,045	\$932,462	\$892,400	\$913,000	\$898,100	0.6%	→
Rubbish Collection Fees	\$4,030,571	\$4,169,493	\$4,284,000	\$4,300,000	\$4,419,000	3.2%	↑
Ambulance fees	\$1,570,001	\$1,339,109	\$1,550,000	\$1,350,000	\$1,500,000	-3.2%	↓
Engineering Fees	\$1,144,390	\$849,752	\$325,000	\$325,000	\$325,000	0.0%	→
Other Fees for Services	\$1,337,312	\$1,393,435	\$1,313,200	\$1,320,475	\$1,318,600	0.4%	→
Fines	\$391,261	\$422,801	\$387,500	\$460,800	\$498,300	28.6%	↑
Grants	\$622,838	\$79,905	\$252,500	\$634,500	\$656,900	160.2%	↑
Bond/Lease Proceeds	\$0	\$538,173	\$0	\$0	\$0	0.0%	→
Investment Income	\$1,806,362	\$3,760,295	\$2,000,000	\$5,080,000	\$3,264,500	63.2%	↑
Reimbursements	\$2,330,321	\$2,579,372	\$2,611,400	\$2,454,800	\$2,509,400	-3.9%	↓
Other	\$2,920,307	\$1,101,163	\$365,500	\$455,225	\$512,500	40.2%	↑
Total	\$79,707,700	\$82,557,051	\$76,850,000	\$81,675,800	\$80,182,000	4.3%	↑

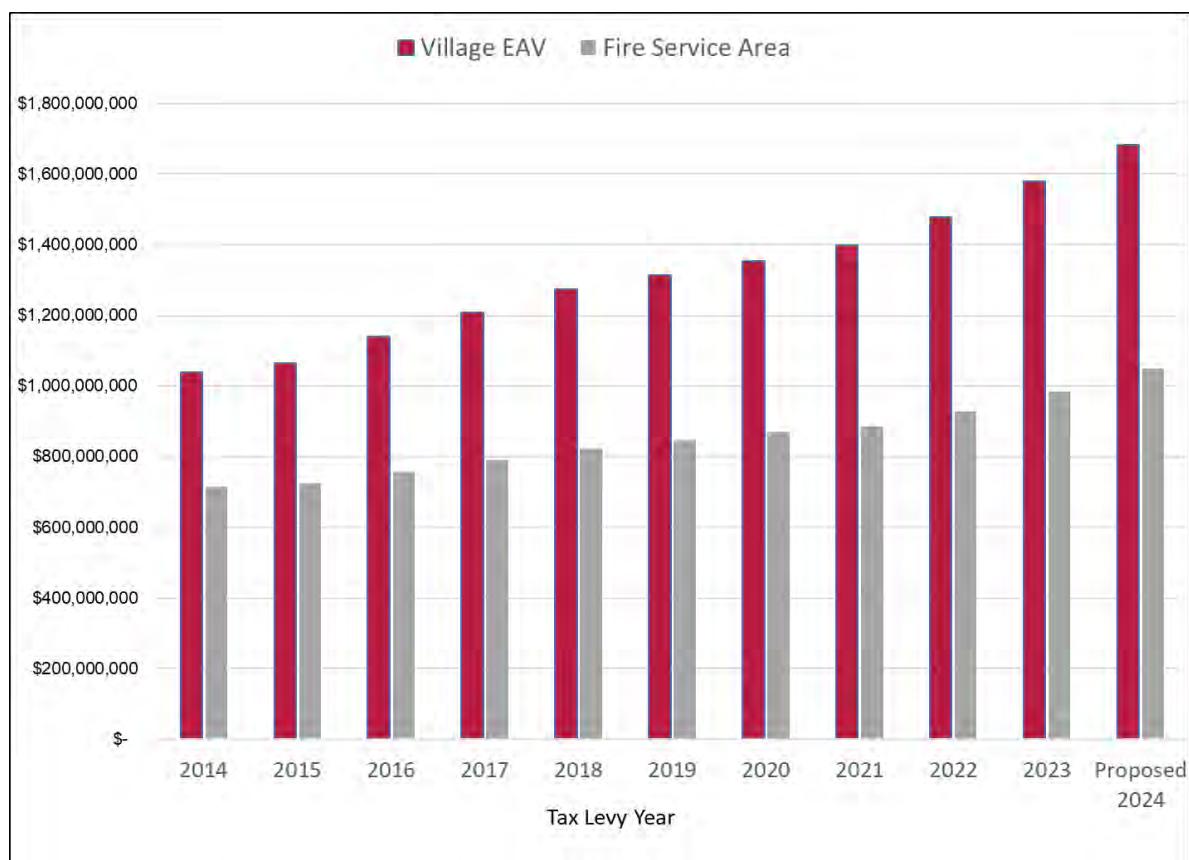
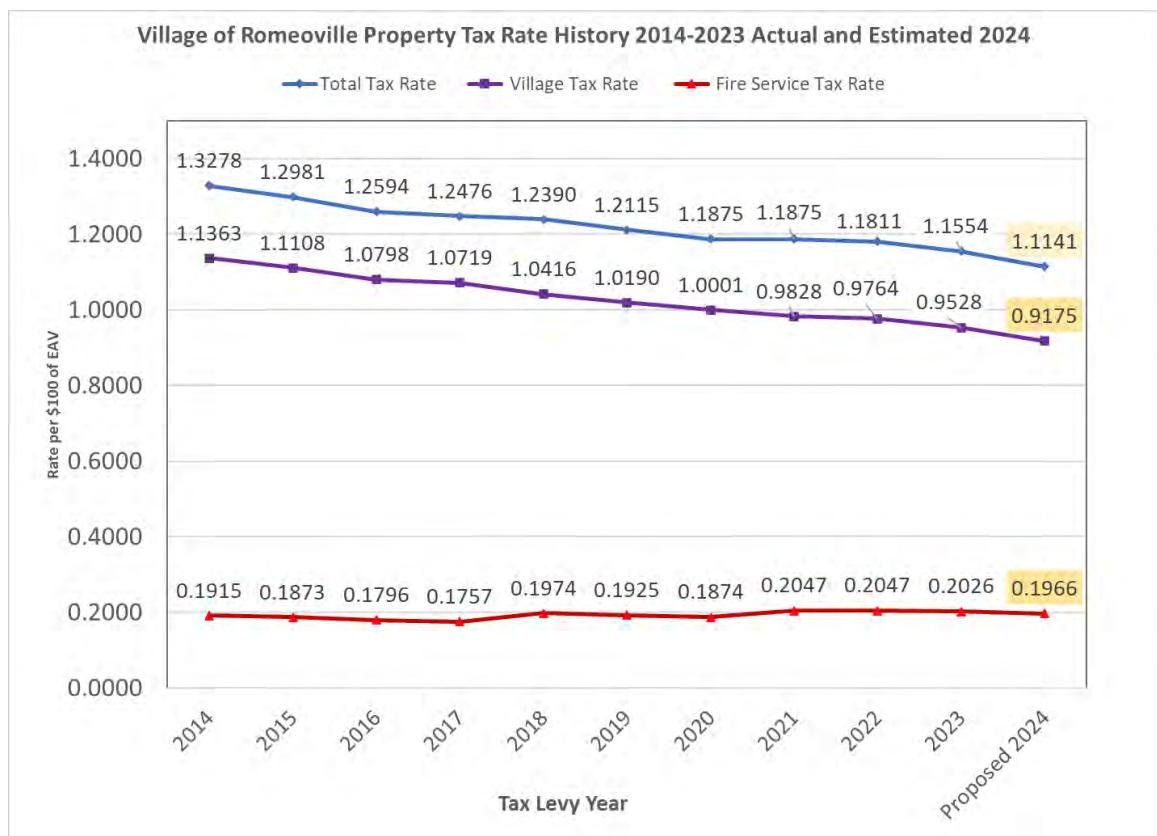
Property Taxes: In the 2025-2026 Budget in the General Fund, property tax revenue totals \$13,789,700. Of this total, \$8,368,800 represents the Village portion of the 2023 tax levy which funds police and emergency management operations, administrative services, street and ground operations, building maintenance, audit services and property and liability insurance expenses. The police and fire pension levies total \$3,542,300 which is 6.8% higher than the prior year's budgeted levy. The fire protection and ambulance levy totals \$1,463,600, and \$415,000 is from Lockport and Plainfield Township Road and Bridge levies. Budgeted property taxes in the General fund are 4.8% (\$589,100) higher than the prior year while property taxes budgeted in all funds total \$18,300,200 which is 5.0% (\$872,400) higher than the 2024-2025 Budget.

The increase in budgeted property taxes captures taxes expected on new property and growth within the Village. Despite the increase in the levy amount, the expected property tax rates are lower than the prior year. The estimated rate for the Fire Department portion of the levy is 0.1997, which is lower than the prior year rate of 0.2026. The Village portion of the tax rate is expected to decrease from 0.9528 to 0.9391. Taxes levied for police and fire pension purposes are recorded in the General Fund and transferred to the pension funds.

The Village seeks to maximize revenue from other sources and limit its reliance on property taxes for financial support. Property taxes due by the taxpayer are based on the taxes levied in December of each year by the taxing bodies and the Equalized Assessed Value (EAV) of the taxpayer's property. On average, the Village portion of the taxpayer's bill is about 12% of the total property tax bill. In general, the EAV is approximately 33% of the market value of the property. The actual tax rate and taxes extended are calculated by Will County based on the taxes levied and the final EAV. The levied taxes are used to support specific functions of the Village's operations including Administration, Fire Pension, Fire Protection, Ambulance services, Recreation purposes, Refuse collection, Social Security costs, Tort and liability costs, Police Pension, Police Protection, Audit costs, Road and Bridge costs, Debt Service payments and Special Recreation programs.

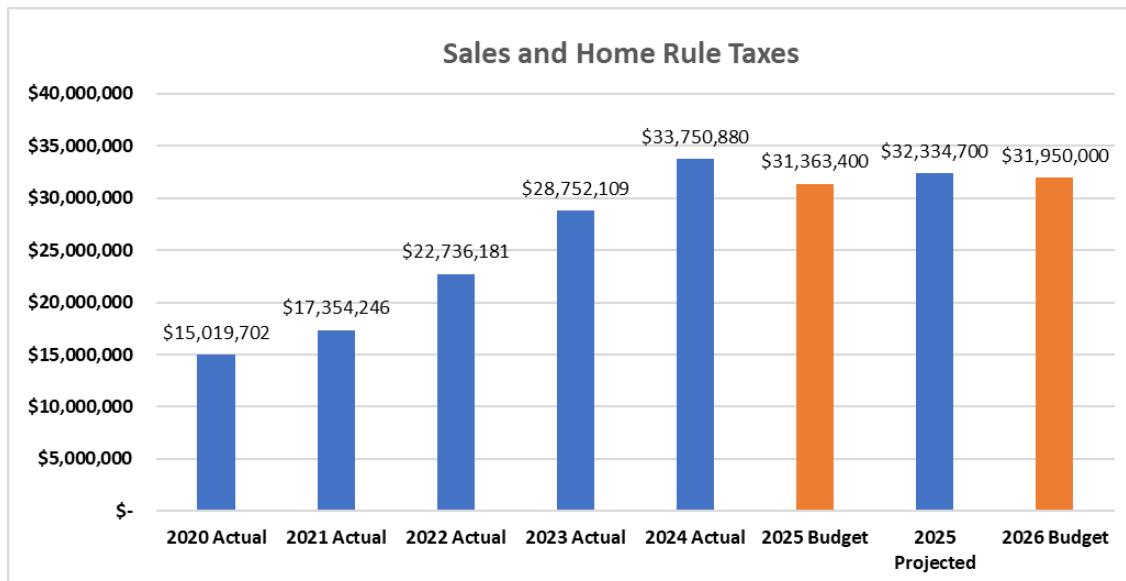
The 2023 EAV for the Village of Romeoville is \$1,580,427,628 which is 6.91% higher than the prior year. The Village Fire protection area boundaries are different than the Village Boundaries, therefore taxes are levied separately for the Fire Protection area. EAV for this area in 2023 is \$985,188,737, 6.18% higher than in the prior year. The 2024 Levy includes an estimated increase in EAV of 8% from the prior year. The combined tax levy rate for the 2023 levy was 1.1554 while the estimated rate for the 2024 levy is a decrease to 1.1141. The charts below and on the following page illustrate the historical tax rate from 2011-2022 and the historical changes in EAV and property taxes extended from 2014-2024.



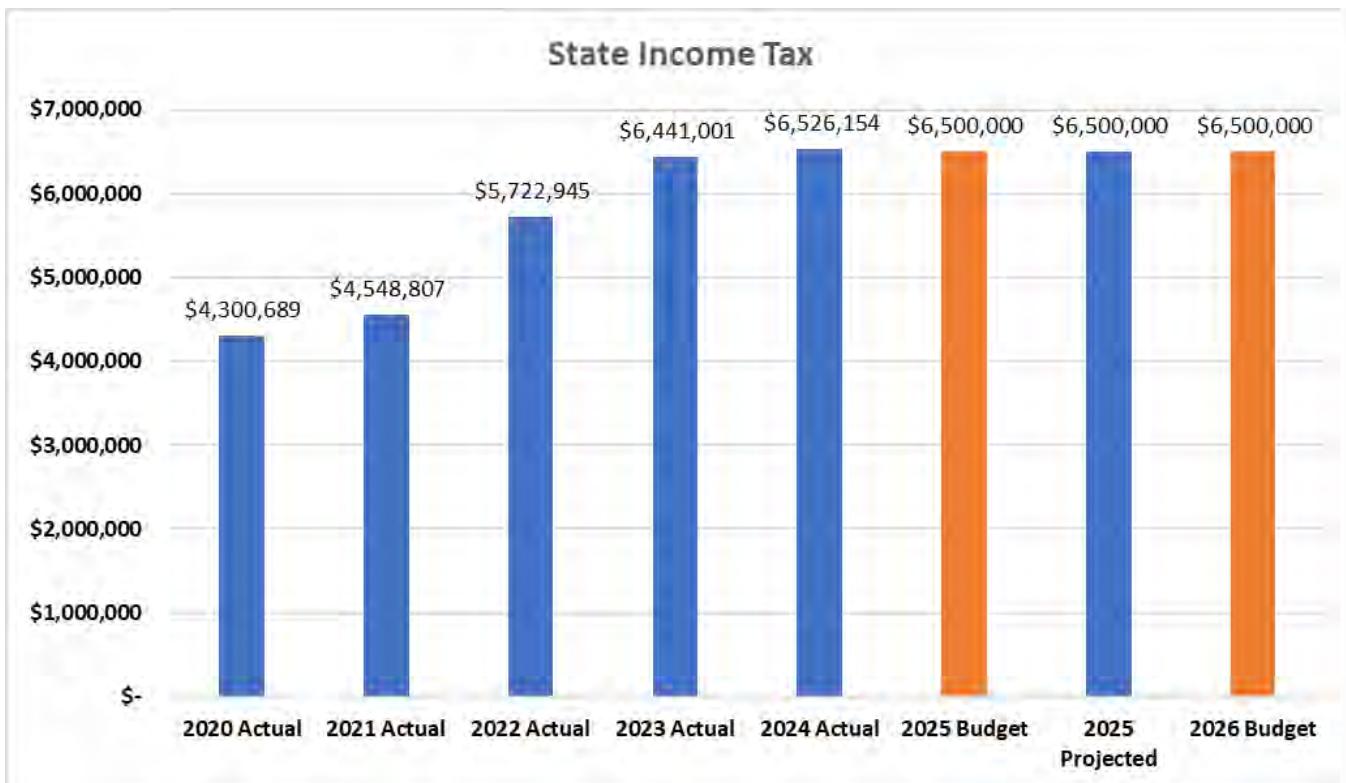


Other Taxes: Other taxes in the proposed 2025-2026 budget in the General Fund total \$49,740,000, approximately 1.4% (\$672,100) higher than in the 2024-2025 budget and 1.1% (\$535,700) lower than the projected total for FY25. Details of budgeted taxes are included in the following pages.

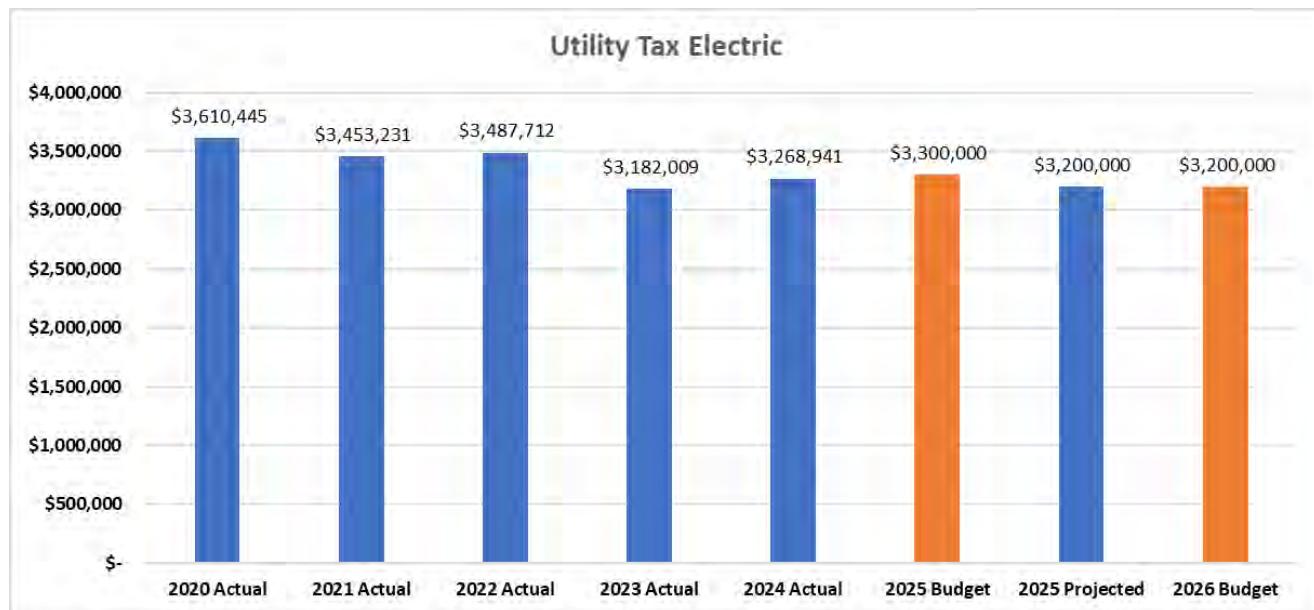
- **Sales and Home Rule Sales Taxes** - Sales taxes collected include a portion of the state tax collected, the additional home rule sales tax imposed by the Village and the cannabis tax imposed by the Village. The total tax rate in Romeoville is 8.50% on general merchandise (2.5% of sales goes to the Village), 7.0% on titled merchandise (1% of sales goes to the Village) and 1.75% on qualifying food, drugs, and medical appliances (1% of sales goes to the Village). The State of Illinois has passed legislation removing sales tax on grocery items effective January 2026, however the proposed budget calculated does not reduce tax revenue for this potential change as the Village has the ability to enact local grocery tax of 1%. Total sales taxes budgeted also includes revenue generated from the 3% local tax on the sale of cannabis which was implemented in 2020. No new sales tax vendors are budgeted to be added during the upcoming fiscal year. The FY26 Budget includes a 1.8% increase compared to the FY25 budget and about 1.2% decrease compared to the projected actual total for FY25. Because monthly taxes from cannabis have decreased slightly and sales taxes in some of the months of FY25 have been lower than in FY24, taxes for FY26 were budgeted slightly lower. The chart below illustrates historical taxes compared to the 2025-2026 proposed budget.



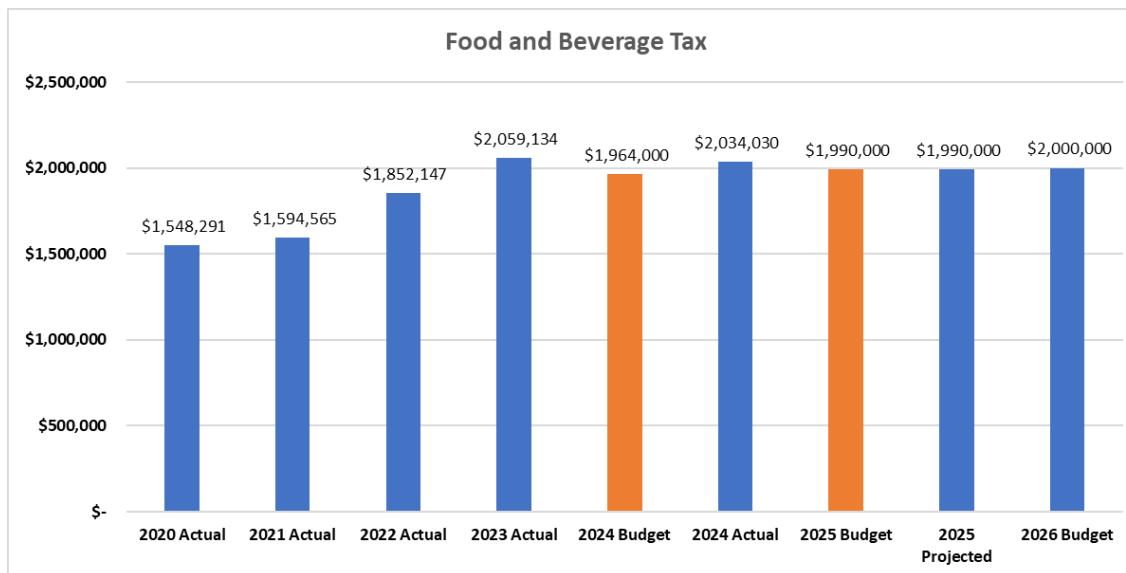
- **State Income Tax** – Budgeted state income tax revenue is generated from the State's Local Government Distributive Fund (LGDF). Cities and counties currently receive a percentage of total state income tax revenues through this fund on a per capita basis. Until January 2011, 10% of total income tax collections were dedicated to LGDF for distribution to municipalities and counties. The percentage share of state income tax revenue was reduced from 10% to 6% following the enactment of the temporary income tax increase in 2011. After the income tax was permanently increased in 2017, the local government share was reduced again to 5.45% of individual income tax and 6.16% of corporate income tax. In 2022, the local share was increased to 6.06% of individual taxes and 6.845% of corporate income tax and for 2023 the rate was slightly increased to 6.16% of individual taxes and 6.845% of corporate income taxes. During the fiscal year 2024, the local share increased to 6.47% of individual income while the corporate percentage remained at 6.845%. Projected FY25 and budgeted FY26 income tax is estimated to be equivalent to FY25 budgeted revenue. The chart on the following page illustrates actual revenue compared to the proposed FY26 Budget.



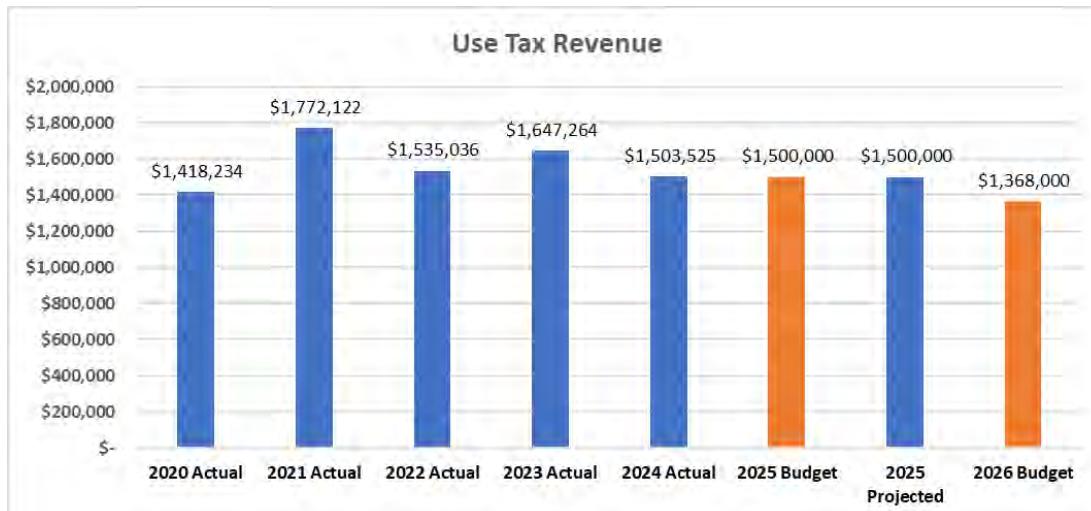
- **Electric Utility Tax** – Electric utility taxes are imposed on the use of electricity by residential and nonresidential customers within the municipality at a declining rate ranging from \$0.582 per KW-hour on the first 2,000 KW hours to \$0.200 for KW-hours in excess of 20,000,000. FY2026 revenue is proposed to be equivalent to FY2025 Budget and the projected actual total for FY2025 at \$3,200,000. The chart below illustrates actual revenue from 2020 through 2024 compared to the FY25 projected and FY26 budgeted total.



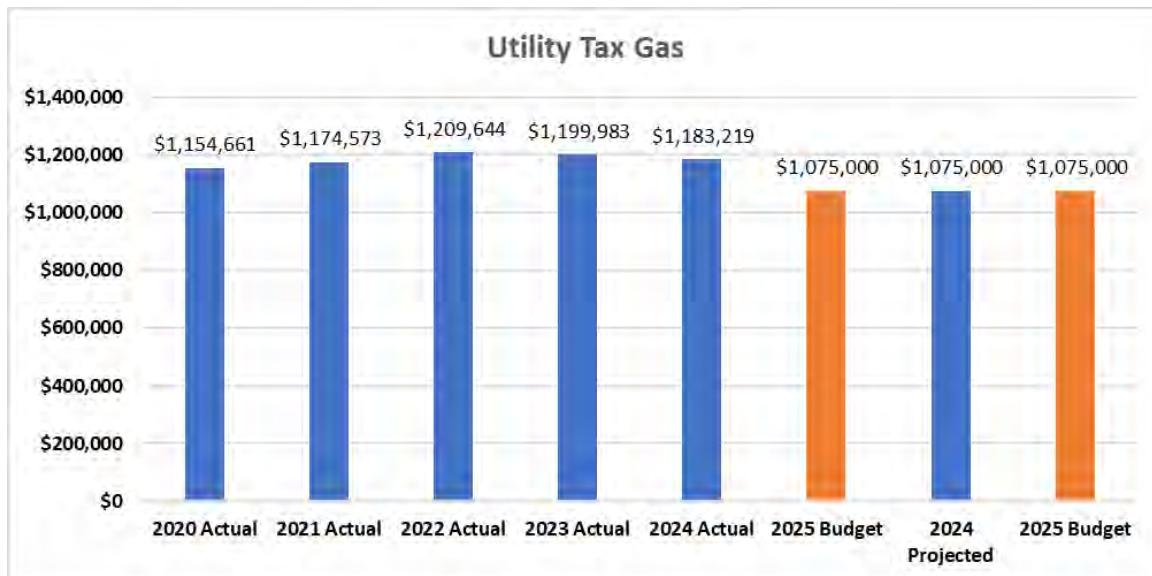
- **Food and Beverage Tax** –The tax applies to all liquor sales, packaged or for immediate consumption, within the Village, and to all food and non-alcoholic drink sales prepared for immediate consumption, but not to groceries, or food sold through vending machines. The tax is 1.25% of the sales price of applicable Food & Beverage Sales and 3% on applicable Alcohol Sales. At the end of FY24, there were 104 active businesses collecting tax on food and 62 collecting tax on alcohol. Projected taxes for FY25 total \$1,990,000, and for FY26 are estimated to be similar, totaling \$2,000,000 which is 0.5% higher than FY25 Budget. The chart below illustrates historical taxes from 2020 through 2024 and estimated taxes for FY25 and FY26.



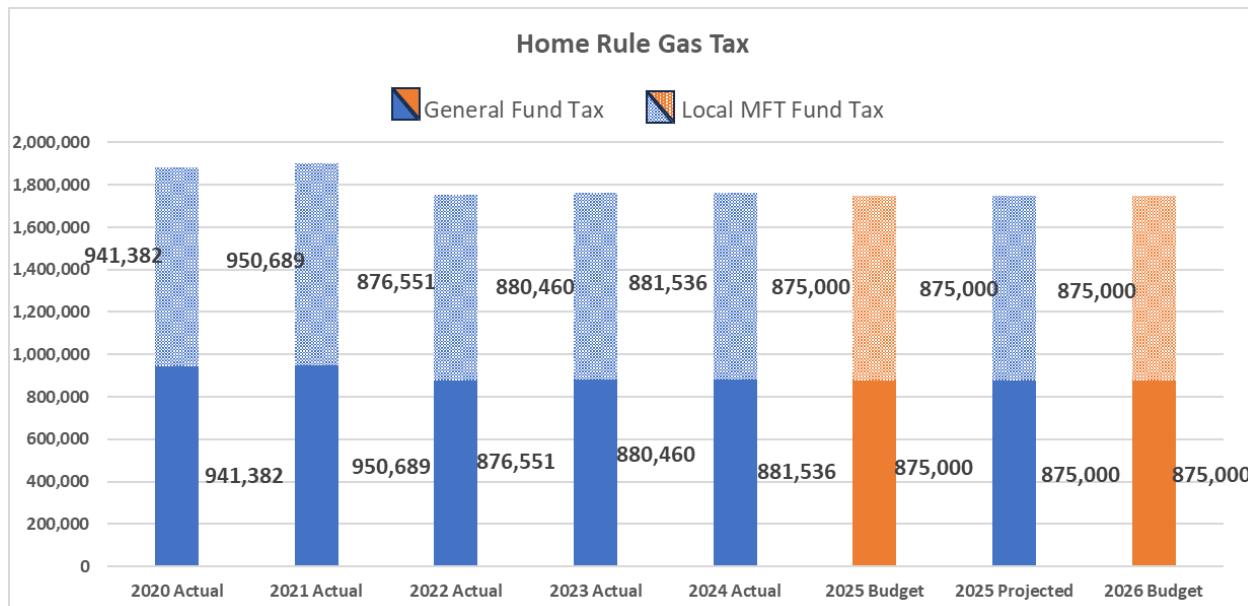
- **Use taxes** – Use taxes are taxes imposed and collected by the State on using tangible personal property purchased at retail; of which 20% of the tax (6.25%) on general merchandise and 100% of the tax (1%) on food, drugs, and medical devises are remitted to the Village of Romeoville. Because taxes collected through January 2025 are tending to be approximately 9% lower than actual receipts in FY24, use taxes proposed in the FY26 budget total \$1,368,000, which is approximately 9% lower than taxes collected and budgeted for FY25. The chart below illustrates actual use tax revenue from 2020 through 2023 and estimates for FY2024 and FY2025.



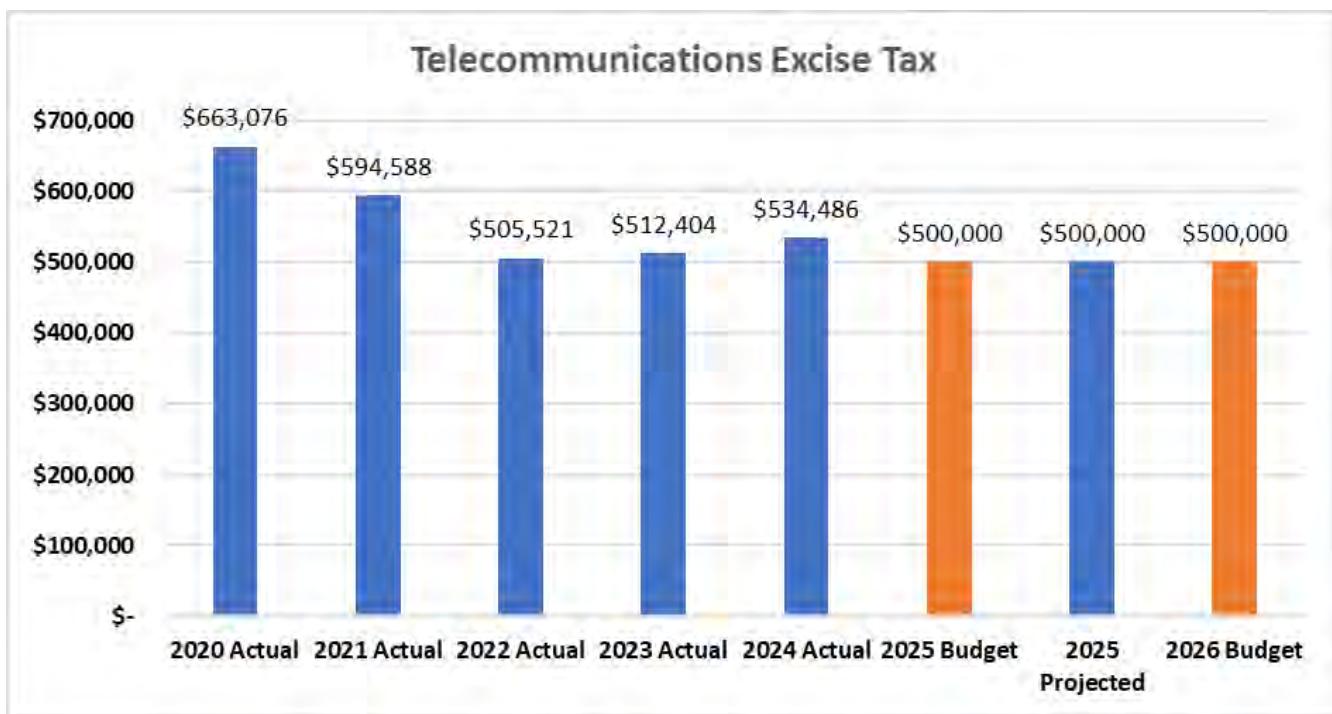
- **Gas Utility Tax** – Natural Gas utility taxes are imposed on the use of natural gas purchased at retail by residential and nonresidential customers within the municipality at \$0.035 per therm for the first 547,000 therms and \$0.01 per therm for usage above 547,000. Total FY26 budgeted taxes are \$1,075,000, which is equivalent to the prior year budget and consistent with the estimated actual for FY25.



- **Home Rule Gas Tax** – The Village imposes a local tax upon the retail purchase of motor fuel, based on gallons sold and is used to offset the Village's costs of maintaining its roads. The Village has 13 gas stations plus a FedEx facility which provides motor fuel. The tax rate is 6 cents per gallon for gasoline and 9 cents per gallon for diesel fuel. 50% of collections are allocated to the General Fund (1) and 50% is allocated to the Local Motor Fuel Tax Fund (21). The total budgeted in the General fund is \$875,000 which is equivalent to prior year budget and consistent with the FY25 estimated actual receipts for the year. Total budgeted in both funds combined is \$1,750,000.



- **Real Estate Transfer Tax** - The tax is imposed on the sale of all real estate property within the Village. The tax is the responsibility of the property buyer. All debts (associated with the property) owed to the Village must be paid and a final water meter reading appointment set before the stamps are issued. If a resident both sells and buys their principal residence in town within a year, the Village refunds the tax on the property that they buy. Thirteen types of transactions, including title name changes and refinancing, are exempt from the tax but still require a stamp to record the deed and meet the other provisions and obligations of the ordinance. This tax supports preserving open space and growth-related capital projects, equipment, such as snowplows for a new snow route, or infrastructure improvements, such as bike paths, road widening or additional traffic signals. The fee is \$3.50 per \$1,000. The FY26 budget for real estate transfer tax in the General Fund totals \$700,000 which is consistent with the three-year annual average for taxes collected between FY22 and FY24. 50% of the fee is budgeted in the General Fund and 50% of the fee is budgeted in the Real Estate Transfer Tax Fund. Total budgeted in both funds is \$1,400,000.
- **Telecommunication Excise Tax** – The Simplified Municipal Telecommunications Tax is imposed on the act or privilege of originating in the municipality or receiving in the municipality intrastate or interstate telecommunications at 6% of gross sales. Total FY26 budgeted taxes are \$500,000 which is consistent with FY25 Budget and the expected actual total for FY25.



- **Replacement Tax** - Revenues collected by the State of Illinois and paid to local governments to replace money that was lost by local governments when their power to impose personal property taxes on corporations, partnerships and other entities were taken away. The State shares revenues received from the increased income tax on corporations, partnerships, and other entities. Money is distributed to the taxing districts based on each district's share of the personal property tax collection from the 1977 tax year. Total FY26 budgeted replacement taxes are \$350,000 which is about 4% lower than the FY25 budget as the expected FY25 actual is trending about 20% lower than receipts received in FY24.

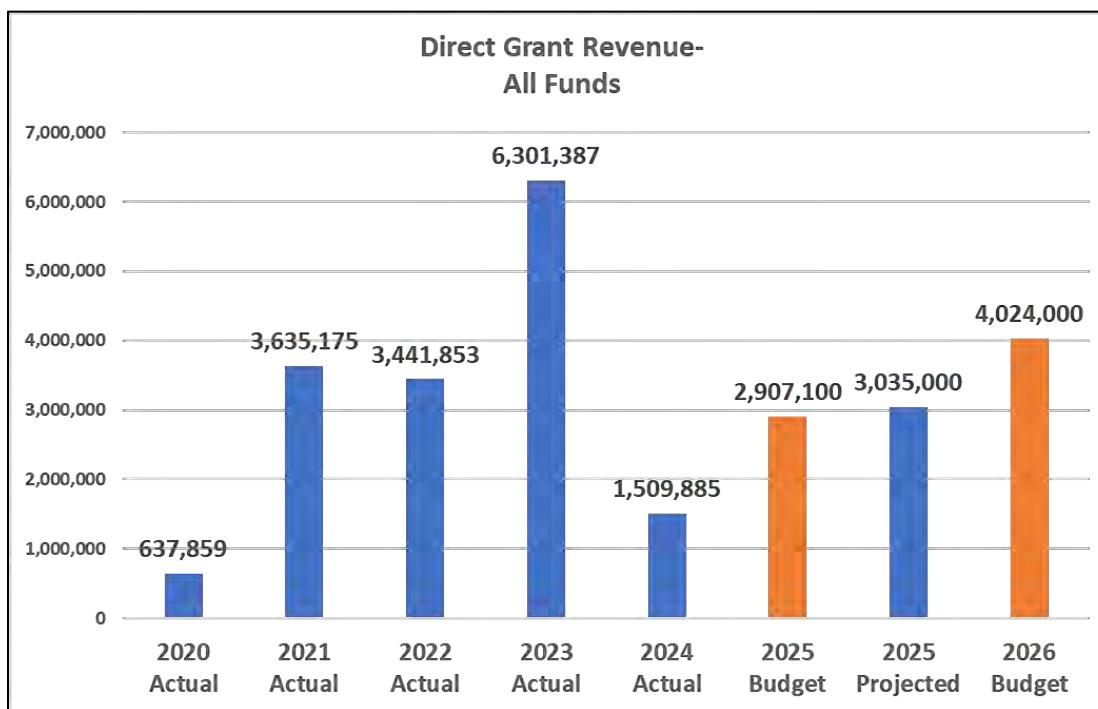
- **Water Utility Tax** – Taxes are imposed on the use of water provided by the Village at a rate of 5% of gross sales. Total FY26 budgeted taxes are \$400,000, which is 5.6% (\$21,500) higher than the prior year budget and 2.6% (\$10,000) higher than the projected actual for FY25.
- **Gaming Tax** - The State of Illinois has passed a law allowing Video Gaming and the Village passed an ordinance to allow Video Gaming in the Village. The annual fee for a video game terminal is \$250 of which \$125 is the responsibility of the owner of the licensed establishment and \$125 is the responsibility of the operator of the video game terminal. There is also a \$500 application fee for new video game terminal locations. An eligible establishment must have a liquor license, serve prepared food, and segregate the machines so only those over 21 years of age may use the machines. Approximately 24 facilities in Romeoville offer gaming with a total of 140 video gaming terminals. The Village receives 5% of the net revenue in taxes. Total FY26 budgeted taxes are \$550,000, 10% higher than the FY25 budget and almost equivalent to actual taxes received in FY24.
- **Automobile Rental Tax** - The Automobile Rental Tax is 1% on the net sales price of leased vehicles and is paid out over the term of the lease. Budgeted taxes for FY26 total \$14,000 which is \$3,000 higher than the prior year budget and \$1,600 to what was received in FY24.
- **Self-Storage Tax** - During FY24, the Village passed a new ordinance requiring the collection and quarterly reporting of tax, effective September 1, 2023 on the rental or lease of individual storage space within the Village at the rate of 5% of the gross rental charge. There are 5 storage facility businesses in Romeoville. Estimated taxes for FY25 total \$200,000 and budgeted FY26 taxes total \$200,000.

License and Permit Fees: License and permit fee revenue budgeted totals \$1,648,100 which is 10.4% (\$155,700) higher than the FY25 budget primarily due to an anticipated increase in Building Permit fees (\$750,000 budgeted in FY26 vs \$600,000 in FY24) as the estimated actual for FY25 is 45% higher than the original budget. Building permit fees are paid for all new construction and remodeling projects. The permit fees cover the inspection cost for residential and non-residential projects. Other revenue budgeted to increase includes game permits (\$101,000 vs \$35,000) due to an increase in the gaming permit fee. Offsetting the increases are decreased liquor license fees (\$104,800 vs \$135,000) and overweight permit fees (\$120,000 vs \$150,000), plan review fees (\$150,000 vs \$200,000), and game permits (\$35,000 vs \$87,000). Other revenue generated includes contractor business permits (\$110,000), tobacco licenses (\$5,300) and animal tags (\$2,000).

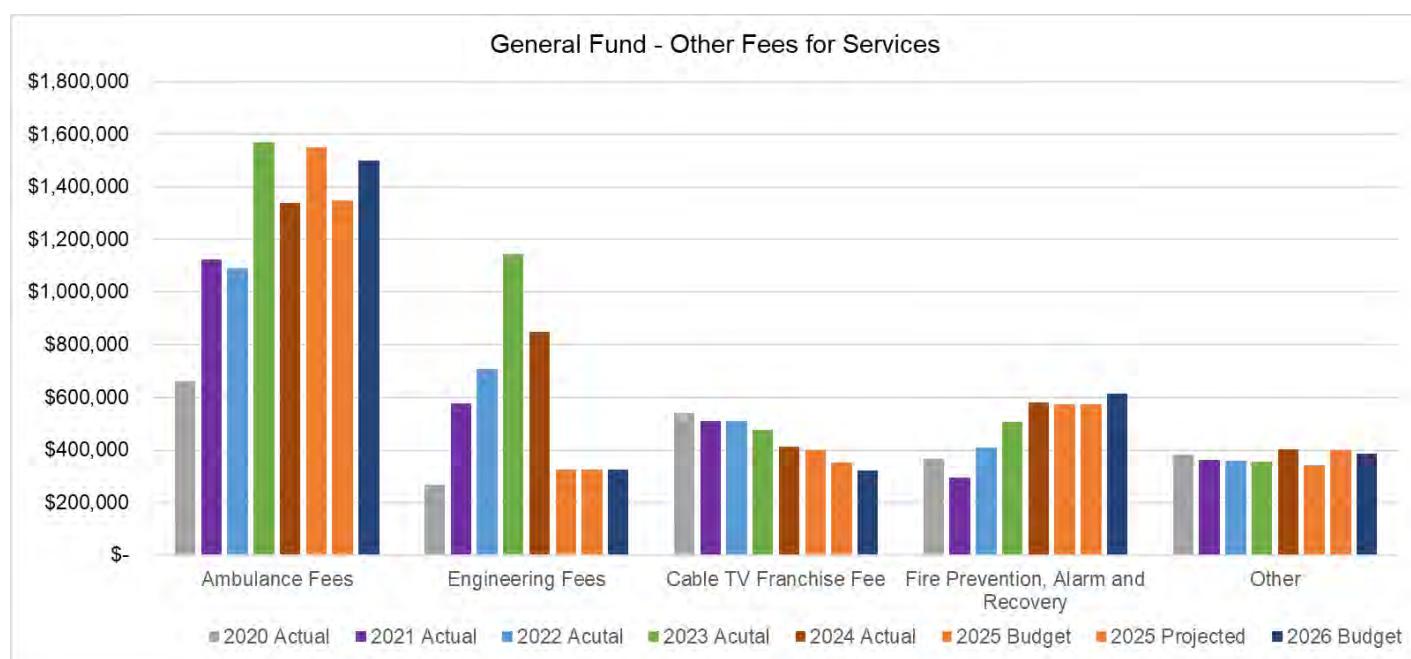
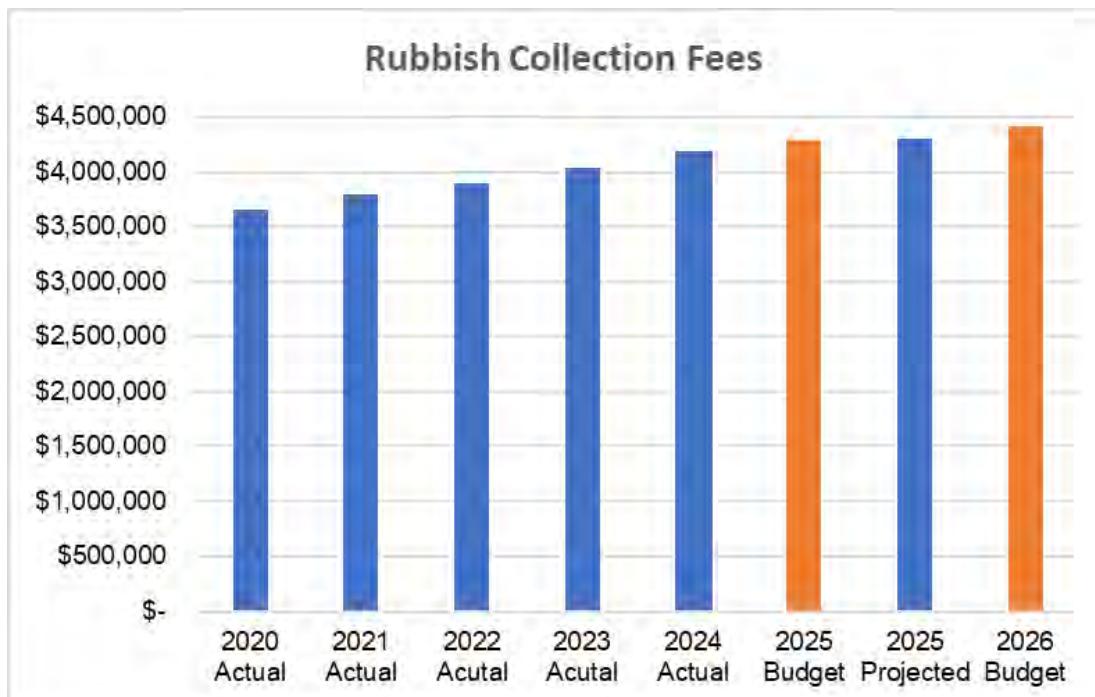
Fines: Fine revenue includes charges imposed by the Will County Court for tickets originating in the Village for various moving violations in which court supervision is assigned. It also includes parking tickets, code violations, vehicle impound fees, DUI fines and police false alarm fees. Fines budgeted for FY26 total \$498,300; 28.6% (\$110,800) higher than in the FY25 Budget as the expected revenue from court fines are expected to increase based on the average received over the past three years.

Grants: Budgeted grants for FY26 in the General Fund total \$656,900 which is 160% (\$404,000) higher than the prior year budget. Grants budgeted in all funds total \$4,024,000 which include direct proceeds for capital and operational projects. The first chart below details grant revenue in the General Fund and all other funds and the second chart illustrates historical revenue compared to the proposed budget.

Romeoville Grant Summary			
Fund	Department	Grant Description	Amount
General	Police	FOID Grant	19,700
General	Police	IDOT Traffic Safety Grant	24,300
General	Public Works	DOE Electrical Vehicle Charging Grant-Alexander Circle	76,400
General	Public Works	EV Charging and EV Fire Supression	90,000
General	Public Works	Village Hall Electric Vehicle Chargers	420,000
General	Police	DOJ-Bullet Proof Vest Grant	4,000
General	Police	HIDTA Grant OT for Officer	15,000
General	Police	DARE Grant	7,500
Fire Academy	Fire Academy	Fire Academy Hospital Grant	190,000
Fleet	Fleet	Scorpion Fire Vehicle Grant	100,000
MFT	Public Works	STP Grant via WCGL-Highpoint Drive Resurfacing	590,700
Recreation	Recreation	Discovery Park Pavillion	150,000
RET	Recreation	LWCF-Ward Property Acquisition	478,600
RET	Recreation	DCEO Plainfield Path Connector	400,000
Facility Construction	Recreation	OSLAD-RC Park Phase III	200,000
Facility Construction	Recreation	DCEO-RomeocCrossing Dog Park Buildout	300,000
Water & Sewer	Public Works	Spangler Lift Station Grant	957,800
Total			4,024,000



Fees for Services: Fees for services include a wide range of fees for various services provided by the Village. Budgeted FY26 fees total is \$7,562,600 which is 1.2% (\$90,400) higher than the FY25 budget primarily due to increased fees for rubbish collection. Rubbish collection is budgeted to generate revenue totaling \$4,419,000 which is 3.2% (\$135,000) higher than the prior-year budget. Also projected to increase are fire alarm monitoring fees (\$300,000 vs \$278,000) and administrative adjudication hearing fees (\$110,000 vs \$60,000). Offsetting the increase are decreased ambulance fee revenue (\$1,500,000 vs \$1,550,000) and cable TV franchise fees (\$320,000 vs \$400,000) The charts below illustrate historical and budgeted revenue for the Rubbish Collection and General Fund Service fees.



Reimbursements: Reimbursements of \$2,509,400 are 3.9% (\$102,000) lower than the prior year budget as the FY25 budget included projected insurance reimbursements for damaged trees. Budgeted expenses include the following proceeds:

- Lockport Fire Agreement (\$1,773,400) The Village has an agreement with the Lockport Township Fire Protection District that defines what areas of the Village are to be primarily served by the Lockport Township Fire Protection District. The Village receives 50% of the property taxes received by the Lockport Township Fire Protection District for the service area within the Village's and the District's shared boundaries. The funds can only be used to primarily benefit the areas within both the Village and the Lockport and Plainfield Fire Protection District area.
- Workers' Compensation Reimbursement (\$150,000)
- Retirees and Cobra insurance contributions (\$200,000)
- Police Special Detail (\$150,000)
- Other reimbursements for legal, training, and services (\$236,000)

Interest: Interest earnings budgeted for FY26 total \$3,264,500 which is 63.2% (\$1,264,500) higher than the prior-year budget. The projected actual FY25 interest and investment earnings in the General fund totals \$5,080,000. Interest earnings in the General Fund and all funds, excluding pension funds, are estimated to be approximately 3% of average reserve balance throughout the fiscal year.

Other Proceeds: Other proceeds, budgeted total of \$512,500 is 40.2% (\$147,000) higher than the prior year budget due to additional developer contributions.

General Fund Expenses

Total expenses included in the FY26 budget are increasing by 5.88% (\$5,105,500) compared to the prior year budget.

Salaries and Benefits: Salaries and benefits, budgeted at \$30,344,800 are increasing in the General Fund by 4.6% (\$1,343,500) primarily related to the cost of living and union step increases which were both impacted by union renegotiations with MAP and AFSCME in the prior fiscal year. Health insurance is also projected to increase by 10% in January 2026.

Contractual Services: Contractual Services, budgeted at \$16,926,900, are projected to slightly decrease by 0.1% (\$19,400). Approximately \$382,500 was shifted from the General Fund budget to the Fleet Operations Fund for mobile equipment maintenance repairs and IT related software maintenance is 7.2% (\$123,300) lower than the prior year budget. Also not included in this year's budget is a \$500,000 payment to Will County for Weber Road improvements. Included this year is an incentive payment of \$1,500,000 for the construction of a traffic signal which was budgeted in FY25 but not expensed. Offsetting the decrease is increased property and liability insurance expenses paid to S.W.A.R.M. by approximately 5% (\$116,255). In addition, \$40,000 for plumbing inspection services were added to the FY26 budget that was previously completed by a part-time employee. Also increasing within the new budget by \$270,000 are fees to Laraway Communications for 911 services. Within Public Works, disposal expenses are increasing \$200,000 and other contractual services including engineering, parkway tree replacement, sidewalk replacement, and surface treatments are increasing \$570,000. Most other department budgets include contractual service expenses in line with the prior year's budget.

Commodities: Commodities, budgeted at \$1,721,500, are budgeted to increase by 9.1% (\$144,300) which is due to increased costs for merchant service and bank fees (\$383,000 vs \$300,000) and for increased salt and calcium chloride. Expenses budgeted within the General fund include computer

equipment (\$65,000), police ammunition and investigation supplies, fire department medical supplies and equipment, and office supplies, association dues, and community program supplies.

Capital: Capital expenses are budgeted to be \$16,621,400 and are 45.7% higher than budgeted in FY25, partially due to potential land purchases. Details of capital expenses budgeted in the General fund are included in the Capital Improvements section of the budget document.

Other Expenses: Other expenses are budgeted to be \$12,555,000 and are 13.6% (\$1,500,000) higher than budgeted in FY25. Other expenses include developer and business incentive payments, reserves for uncollectible receivables, and reserves for litigation. The increase from the prior year is related to the increased new businesses' activity in the budget year which increased incentive payment expenses.

Transfers: Transfer expenses budgeted for FY26 total \$14,923,700.

- Debt Service Transfer - \$5,446,900 to fund bond principal and interest payments (details are highlighted in section 8 of the budget document)
- Fleet Maintenance and Replacement \$5,934,500
- Fire Pension Transfer - \$632,100
- Police Pension Transfer - \$2,910,200

A detailed schedule of all budgeted transfers between funds is included on the final page of this section.

Fire Academy Fund

For the FY26 Budget, historical, projected, and budgeted activity for the Fire Academy is allocated to its own fund in order to better manage operations of the training facility. As part of the Romeoville Fire Department, the Fire Academy provides high quality training and educational opportunities including fire rescue courses, EMT programs, Fire Officer programs, CPR, and Haz-mat courses. Training programs are offered to internal staff, businesses, other fire departments, and students interested in new career opportunities.

Fire Academy Fund Summary

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Fire Academy							
Grants			12,000	100,000	190,000	178,000	1483.3%
Fees for Services	1,472,037	1,752,772	1,926,000	1,727,600	2,226,000	300,000	15.6%
Total Revenues	1,472,037	1,752,772	1,938,000	1,827,600	2,416,000	478,000	24.7%
Fire Academy							
Salaries	789,662	858,179	821,900	968,000	893,400	71,500	8.7%
Benefits	69,078	77,385	75,100	96,800	93,700	18,600	24.8%
Contractual Services	59,809	64,610	167,500	129,500	213,500	46,000	27.5%
Supplies	295,979	342,172	336,000	346,000	341,000	5,000	1.5%
Capital	105,491	684,583	620,000	180,500	720,400	100,400	16.2%
Total Expenses	1,320,019	2,026,929	2,020,500	1,720,800	2,262,000	241,500	12.0%
<i>Budgeted use of Reserve Fund Balance</i>		274,157	82,500			(82,500)	
Net	152,018	-	-	106,800	154,000	154,000	

Fire Academy Revenue

Budgeted FY26 revenue for the Fire Academy totals \$2,416,000 which is a 24.7% (\$478,000) increase from the prior year budget due to increased program fees related to increased enrollment for new program offerings. In addition, \$178,000 is included from local grant proceeds for training scholarships.

Fire Academy Expenses

Salaries and Benefits: Salaries and benefits, budgeted at \$987,100, are increasing by 10% (\$90,100) primarily related to increased pay rates for part-time firefighter instructors and due to a projected increase in overtime expenses.

Contractual Services: Contractual Services, budgeted at \$213,500, are projected to increase by 27.5% (\$46,000). The increase is primarily due to the addition of \$13,000 in budgeted expenses for equipment maintenance and exams for new recruitment trainees.

Commodities: Commodities budgeted at \$341,000 are budgeted to increase by 1.5% (\$5,000) compared to the prior-year budget due to increased student supplies. Expenses include small equipment used in training, vehicle towing, instructor and student gear, personal protective equipment, and graduation supplies.

Capital: Capital expenses included in the budget total \$720,400 and includes the carryover of \$600,000 in improvements to the Ovation Center for additional classroom space which will allow the Academy to conduct additional training classes. The improvement would include two additional adjoining classrooms that can accommodate 100 students.

Police Forfeiture Fund

For the FY26 Budget, historical, projected, and budgeted activity for federal and state forfeiture assets are recorded in a separate fund to better manage restricted nature of these assets. Because of the restricted use of forfeiture reserves, the budget only includes projected investment income on the invested assets.

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Police Forfeiture							
Fines	29,219	10,938		10,000	-	-	
Interest	8,054	41,851	50,000	34,000	25,000	(25,000)	-50.0%
Total Revenues	37,273	52,789	50,000	44,000	25,000	(25,000)	-50.0%
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Police Forfeiture							
Supplies	7,747	15,297	-	-		-	0.0%
Capital	49,678					-	0.0%
Total Expenses	57,425	15,297	-	-	-	-	0.0%
Net	(20,152)	37,492	50,000	44,000	25,000	(25,000)	

Fleet Operations Fund

Activity for vehicle maintenance and replacement, which was previously reported within the General Fund, was allocated to its own fund in FY25 in order to better account and report on vehicle maintenance expenses and manage vehicle replacement. FY26 revenue for fleet operations includes an operational transfer from the General Fund totaling \$5,934,500 and a local grant totaling \$100,000 towards a Scorpion Fire vehicle.

Fleet Operations Summary

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Fleet Operations Fund							
Grants			125,000	125,000	100,000	(25,000)	
Fleet Transfers			5,975,200	2,705,000	5,934,500	(40,700)	0.0%
Total Revenues	-	-	6,100,200	2,830,000	6,034,500	(65,700)	-1.1%
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Fleet Operations Fund							
Salaries			187,500	182,400	198,300	10,800	5.8%
Benefits			68,600	83,800	91,600	23,000	33.5%
Contractual Services			189,000	187,000	497,000	308,000	163.0%
Supplies			426,500	426,500	426,500	-	0.0%
Capital			4,660,000	1,372,200	4,387,400	(272,600)	-5.8%
Debt Service			568,600	578,100	433,700	(134,900)	-23.7%
Total Expenses	-	-	6,100,200	2,830,000	6,034,500	(65,700)	-1.1%
Net	-	-	-	-	-	-	-

Fleet Operations Expenses

Salaries and Benefits: Salaries and benefits total \$289,900 which is 13.2% (\$33,800) higher than the FY25 budget due to a 58.8% increase in health insurance expenses due to changes in employee coverage elections. Expenses include salaries and benefits for three union Motor-Pool mechanic positions. Budgeted overtime within this total is \$7,500 and is unchanged from the prior year's budget.

Contractual Services: Contractual Services total \$497,000 and is 33.5% higher than the prior year as \$254,000 for mobile equipment maintenance was shifted from the General and Recreation funds to the Fleet Operations fund. The budget includes expenses totaling \$488,000 for maintenance, \$5,000 for uniforms, and \$4,000 for training and other expenses.

Commodities: Commodities expenses totaling \$426,500 are unchanged from the prior year and include fuel \$400,000 for fuel, \$10,000 for tools, and \$16,500 for office supplies and other expenses.

Capital: Capital expenses budgeted for FY25-26 total \$4,387,400. The budget includes the carryover of two Fire trucks for a combined total of \$2.7M and the re-chassis of one 2006 ambulance (\$277,000). Also budgeted are 5 Police Squad Interceptors (\$440,000), 2 Fire Department vehicles (\$175,000), several trucks and equipment used in Public Works (\$660,400), and a vehicle for Community Development (\$35,000). Additional information on budgeted capital can be found in the Capital section of the budget document.

Debt Service: Debt Service expenses total \$433,700 and include Enterprise vehicle lease payments for the Police and Fire vehicles that have existing leases.

Water and Sewer Fund

The Water and Sewer Fund is operated as a proprietary fund, which is a fund used to account for activities similar to those found in the private sector. The Water and Sewer Fund accounts for the provision of water and sewer services to the residents of the Village. Revenue is primarily generated from water and sewer fees billed to the Village residents and businesses. Additional sources of revenue include interest income, expense reimbursements and in some years may include grants, sale of assets, and miscellaneous revenue. Expenses include all activities necessary to provide water and sewer services, including administration, operations, maintenance, billing and collection, financing, and related debt service. For 2025-2026, Water and Sewer fund revenue of \$27,633,300 is projected to increase by 7.2% (\$1,852,500) over the 2024-2025 budget due to increased fees and investment earnings. Expenses of \$31,635,300 are projected to increase by 11.1% (\$3,148,100) due to increased capital projects. The Water and Sewer fund also includes the use of \$4,002,00 in fund balance reserves towards budgeted capital projects.

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Water and Sewer Fund Revenue							
Grants	4,561,782		959,800	398,000	957,800	(2,000)	-0.2%
Fees for Services	22,487,828	23,662,996	23,791,000	24,086,500	25,210,500	1,419,500	6.0%
Other Proceeds	1,063,227	5,485	-	11,000	-	-	100.0%
Interest	340,042	1,564,672	1,000,000	1,644,000	1,400,000	400,000	40.0%
Reimbursements	20,180	88,556	30,000	65,000	65,000	35,000	116.7%
Total Revenues	28,473,059	25,321,709	25,780,800	26,204,500	27,633,300	1,852,500	7.2%
Water and Sewer Fund Expenses							
Salaries	3,005,015	3,169,843	3,551,100	3,287,200	3,630,900	79,800	2.2%
Benefits	1,087,127	1,105,348	1,241,800	1,181,400	1,282,500	40,700	3.3%
Contractual Services	3,322,936	3,232,782	4,457,200	4,480,400	4,043,700	(413,500)	-9.3%
Commodities	1,462,582	1,668,160	1,759,000	1,737,500	1,799,000	40,000	2.3%
Capital	6,622,036	8,371,173	12,043,800	9,157,000	15,412,000	3,368,200	28.0%
Debt Service	2,641,541	2,639,438	2,667,900	2,667,900	2,665,700	(2,200)	-0.1%
Other	50,870	67,123	35,000	35,000	35,000	-	0.0%
Other Transfers	138,598	371,590	2,731,400	1,622,500	2,766,500	35,100	1.3%
Total Expenses	18,330,705	20,625,457	28,487,200	24,168,900	31,635,300	3,148,100	11.1%
<i>Budgeted use of Reserve Fund Balance</i>				2,706,400	4,002,000		
Net	10,142,354	4,696,252	-	2,035,600	-	-	-
Audit Adjustments (Accrual Basis)	2,182,577	4,263,905					
Total Net per ACFR	12,324,931	8,960,157					

Water and Sewer Fund Revenue

Fees for Services: Fees for services total \$25,210,500 and are primarily for water consumption service fees of \$11,025,000 and sewer service fees of \$12,675,000 which are approximately 4.9% higher than the prior year as the budgeted water and sewer rates are projected to increase by 5%. The proposed rate increase would change the regular resident rate for water service from \$8.19 per 1,000 gallons to \$8.60 and would change the sewer service rate from \$10.98 per 1,000 gallons to \$11.53. Also budgeted is the monthly meter charge which began January 1, 2024. The fee varies by meter size, but the average resident charge is \$2.50 per month. The proceeds from this fee are being used to help support capital infrastructure improvements related to the conversion to Lake Michigan sourced water. The amount charged for meter fees is unchanged from FY25, but the budgeted total in FY26 is \$727,000 which is 12% higher than the prior year's budget but reflects estimated actual receipts in FY25.

Other budgeted fees include the following:

- Late water bill payment charges & surcharges (\$550,000)
- Tap on fees (\$166,000)
- Reconnection Fees (\$60,000)
- Non-Sufficient Funds Fees (\$6,000)

Reimbursements: Reimbursements totaling \$65,000 are also included in the FY26 budget and are mainly proceeds reimbursing the Water and Sewer fund for the sale of water meters to commercial and industrial businesses.

Interest: Interest earnings are budgeted at \$1,000,000, which is unchanged from the FY25 budget. Budgeted interest is estimated to be 3% annually on the fund's average reserve balance.

Water and Sewer Fund Expenses

As compared to the 2024-2025 Budget, proposed budgeted expenses are increasing overall by 11.1% (\$3,148,100).

Salaries and Benefits: Budgeted salaries and benefits total \$4,913,400 and is 2.5% (\$120,500) higher than the FY25 budget. Full-time wages of \$3,146,700 are 5.8% (\$171,700) higher due in part to a water treatment operator position grade change and also due to cost-of-living and union step increases. Health insurance expenses totaling \$639,400 are increasing 4.2% (\$26,000) and other benefits are increasing 2.3% (\$14,700). However, budgeted overtime of \$446,100 decreased 4% (\$18,900).

Contractual Services: Contractual Services included in the budget total \$4,043,700 and are 9.3% (\$413,500) lower than the prior-year budget primarily due to the prior year inclusion of \$294,500 for digester cleaning. Also decreasing are budgeted fees paid to Lower Des Plaines Watershed Group by \$35,000 and plan review fees by \$125,000. Partially offsetting the decrease is increased funding for training by \$11,000 and funding for Badger and Sensus software maintenance by \$27,500. Other items budgeted within contractual services include engineering fees, building maintenance, fuel, utility services, and sludge hauling.

Commodities: Commodities totaling \$1,799,000 are budgeted to slightly increase by 2.3% (\$39,000) primarily for increased water meter replacement (\$600,000 versus \$550,000). Also included in the budget are funds for dues, office supplies, polymer solvent, tools, lab supplies and community giveaways.

Capital: Capital expenses are budgeted to total \$15,412,000 and are 28% (\$3,368,200) higher than budgeted in 2024-2025. Details of capital budgeted in the Water and Sewer fund are included in section 7 of the budget document.

Other Expenses: Other expenses are budgeted to be \$35,000 and unchanged from 2024-2025. Other expenses include reserves for uncollectible receivables.

Debt Service: Budgeted debt service totals \$2,665,700 and includes principal and interest payments for the 2019 Bond issue and the 2021B Refunding Bond. Additional details of debt budgeted in the Water and Sewer fund are included in section 8 of the budget document.

Transfers: Transfer expenses budgeted total \$2,766,500 which is for expenses in the Water and Sewer - Lake Michigan Fund.

Water and Sewer - Lake Michigan Fund

On February 16, 2022, the Village Board voted to join the newly formed Regional Water Commission in order to secure a future source of clean drinking water for the Village of Romeoville. The Village's current water distribution operates using deep and shallow wells that pump water from underground aquifers which are projected to be unsustainable around 2040. Romeoville became one of six southwest suburban communities to form the Regional Water Commission whose goal is to deliver Lake Michigan Water to the region by 2030.

The Water and Sewer – Lake Michigan Fund was established with the 2022-2023 Budget year to track engineering, construction and other expenses related to the Commission as well as accounting for necessary internal infrastructure improvements. This fund is operated as a proprietary fund and part of the Water and Sewer operations. For 2025-2026, transfer revenue of \$2,766,500 is budgeted from the Water & Sewer fund and will be used to fund contractual services expenses totaling \$846,500 which includes \$632,500 for commission administrative and operational expenses and \$214,000 for internal engineering expenses. In addition, \$1,920,000 is budgeted for capital expenditures and includes the initial construction of the Lukancic metering and pumping station.

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Lake Michigan Revenue							
Grants				57,000		-	0.0%
Fleet Transfers	138,598	371,590	2,731,400	1,622,500	2,766,500	35,100	1.3%
Total Revenues	138,598	371,590	2,731,400	1,679,500	2,766,500	35,100	1.3%
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Lake Michigan Expenses							
Contractual Services	194,233	330,395	982,500	367,000	846,500	(136,000)	-13.8%
Capital		16,252	1,748,900	1,312,500	1,920,000	171,100	100.0%
Total Expenses	194,233	346,647	2,731,400	1,679,500	2,766,500	35,100	1.3%
Net	(55,635)	24,943	-	-	-	-	-

Recreation Fund

The Recreation Fund purpose is to account for property taxes that are legally restricted for recreation purposes as well as other taxes, user fees, and other charges for services that are assigned for recreation purposes. Revenue includes property taxes, hotel/motel taxes, recreation program and rental fees, donations, grants, expense reimbursements, transfers, interest income and miscellaneous reimbursements. Expenses include recreation operations, program expenses, park maintenance, and facility maintenance. For 2025-2026, Recreation Fund revenue is projected to increase by 4.8% (\$339,400) over the 2024-2025 budget. Expenses budgeted total \$8,974,300 which is an increase of 3.1% (\$268,400) compared to the prior-year budget. In addition, the Recreation Fund includes the use of reserves totaling \$1,514,900 to primarily fund capital projects.

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Recreation Revenue							
Property Taxes	3,425,073	4,261,049	4,227,200	4,227,900	4,510,500	283,300	6.7%
Other Taxes	902,876	856,612	900,000	900,000	900,000	-	0.0%
Grants			140,000	140,000	150,000	10,000	7.1%
Fees for Services	1,287,381	1,392,872	1,436,700	1,298,300	1,367,200	(69,500)	-4.8%
Other Proceeds	365,847	239,095	216,100	234,600	277,000	60,900	28.2%
Interest	159,408	362,983	200,000	275,000	254,700	54,700	27.4%
Reimbursements		75	-	1,000	-	-	0.0%
Total Revenues	8,010,392	7,112,686	7,120,000	7,076,800	7,459,400	339,400	4.8%
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Recreation Expenses							
Salaries	2,659,055	2,858,280	3,129,500	3,007,100	3,243,100	113,600	3.6%
Benefits	776,711	798,941	900,700	874,400	953,700	53,000	5.9%
Contractual Services	784,362	866,109	1,207,700	946,800	1,275,000	67,300	5.6%
Supplies	917,971	822,026	873,800	765,300	1,020,100	146,300	16.7%
Capital	1,133,394	289,815	1,361,500	654,900	944,700	(416,800)	-30.6%
Other	294,605	292,017	310,400	312,000	336,800	26,400	8.5%
Other Transfers	14,600	760,849	922,300	907,400	1,200,900	278,600	30.2%
Total Expenses	6,580,698	6,688,037	8,705,900	7,467,900	8,974,300	268,400	3.1%
<i>Budgeted use of Reserve Fund Balance</i>				1,585,900	391,100	1,514,900	(71,000)
Net	1,429,694	424,649	-	-	-	-	-4.5%

Recreation Fund Revenue

Property Taxes: In the proposed 2025-2026 budget in the Recreation Fund, property tax revenue totals \$4,510,500 and is used support Aquatic Center operations and community programs and events that serve the residents such as Romeofest, the summer concert series, July 4th fireworks, and Holiday lights. Property taxes are also used to support funding for special recreation purposes. The property tax increase within the fund will be used to fund the increased transfer of funds to the Aquatic Center.

Hotel/Motel Taxes: Other taxes in the Recreation Fund are entirely the Hotel/Motel tax. The Village imposes a 9% tax on the privilege of renting, letting, or leasing a hotel or motel room within the Village.

The Village currently has 7 hotels/motels. Taxes in the proposed 2025-2026 budget in the Recreation Fund total \$900,000 which is unchanged from the prior year budget.

Grants: Budgeted grant revenue totals \$150,000 and includes a local grant of \$150,000 for the Discovery Park Pavillion.

Fees for Services: Budgeted fees for services total \$1,367,200 which is 4.8% (\$69,500) lower than the prior year budget but closer to the estimated actual totals for FY25. Budgeted revenue includes the following:

• **Programming**

- Health & Fitness \$206,500 – increased 1.4% (\$2,900)
- Day Camp \$219,900 – increased 5.0% (\$10,500)
- Before/After School \$111,000 – increased 8.0% (\$8,200)
- Youth programs \$40,000 – increased 14.3% (\$5,000)
- Adult Programs \$5,700 – increased 128% (\$3,200)
- Dance (\$71,500) - unchanged
- Early Childhood \$60,500 – decreased 26% (\$21,200)
- Gymnastics \$189,000 – decreased 7.3% (\$14,800)
- Adult Athletics \$11,600 - decreased 48.9% (\$11,100)
- Youth Athletics \$91,800 – decreased 2.0% (\$1,900)
- Senior programs \$6,600 – decreased 2.9% (\$200)
- Karate \$37,200 – decreased 4.6% (1,800)
- Other programs (8,400) – decreased 17.6% (\$1,800)

• **Rentals, Events, and Sales**

- Rental \$90,400 – decreased 9.6% (\$9,600)
- Field Maintenances \$47,800 – decreased 12.9% (\$7,100)
- Dog Park \$5,000 – decreased 56% (\$6,400)
- Special Events \$134,300 – decreased 16.2% (\$25,900)
- Birthday Parties \$12,800 – decreased 11.1% (\$1,600)
- Other (\$17,200) – increased 31.3% (\$4,100)

Other & Reimbursements: Other proceeds and reimbursements combined total \$277,000 in the proposed budget and are 28.2% (\$60,900) higher than the prior year budget. The budgeted total includes \$182,000 towards sponsorship and fees for Romeofest. In addition, \$40,000 is budgeted as general donation revenue and \$50,000 as park site donation.

Interest: Interest earnings budgeted total \$254,700 are 27% (\$54,700) higher than the prior year's budget as the budget includes projected earnings on average reserve savings of 3.0%.

Recreation Fund Expenses

As compared to the 2024-2025 Budget, expenses of \$8,974,300 are increasing by 3.1% (\$268,400).

Salaries and Benefits: Salaries and benefits, budgeted at \$4,196,800, are increasing by 4.1% (\$166,600). The budgeted increase for full-time and part-time employees is 3.8% (\$115,100) which includes negotiated union cost of living increases and step changes. Budgeted overtime expenses were reduced by 1.7% (\$1,500) to be more in line with actual expenses incurred. Insurance expenses are approximately 9.9% (\$41,000) higher than prior year budget due to a projected rate increase in January combined with changes in employee benefit elections.

Contractual Services: Contractual Services, budgeted at \$1,275,000, are projected to increase by 5.6% (\$67,300) for park improvements, holiday lights, radio equipment, and printing services. Other expenses budgeted include field maintenance, building maintenance, utilities, training and program services.

Commodities: Commodities, budgeted in 2025-2026 at \$1,020,100, are projected to increase by 16.7% (\$146,300) compared to the prior year budget. The increase is primarily related to increased entertainment expenses for Romeofest totaling \$108,000 combined with other special events and program supply increases of \$10,800

Capital: Capital expenses included in the 2025-2026 budget total \$944,700, which is 30.6% (\$416,800) lower than the prior year. Budgeted expenses include the Discovery Park Pavillion (\$171,400) and a new skate park at Volunteer Park (\$661,500).

Other Expenses: Other expenses are budgeted to be \$336,800 and are for the Village's contribution to Northern Will County Special Recreation Association.

Transfers: Transfer expenses budgeted for 2025-2026 total \$1,200,900 and is an operating transfer to the Aquatic Center fund. More details on all interfund transfers are illustrated on the last page of this section.

Recreation Aquatic Center Fund

The Recreation Aquatic Center Fund – The Romeoville Aquatic Center officially opened in September 2023. It's a newly constructed 22,000 square foot facility featuring 11,000 square feet of aquatic features, two party rooms, an indoor pool and an outdoor splash pad. The Aquatic Center Fund accounts for revenue, expenses, capital improvements and transfers for the center's operations. For 2025-2026, Aquatic Center revenue and expenses totaling \$1,586,900 is projected to increase by 2.0% (\$30,700) over the 2024-2025 budget.

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Recreation Aquatic Center							
Grants			250,000		-	(250,000)	100.0%
Fees for Services	-	202,058	398,500	435,900	386,000	(12,500)	-3.1%
Transfers	48,993	746,249	907,700	892,800	1,200,900	293,200	32.3%
Total Revenues	48,993	948,307	1,556,200	1,328,700	1,586,900	30,700	2.0%
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Recreation Aquatic Center							
Salaries	8,138	525,862	992,900	917,300	1,058,100	65,200	6.6%
Benefits	3,312	90,787	146,700	131,600	155,200	8,500	5.8%
Contractual Services	25,874	176,413	264,300	187,300	242,600	(21,700)	-8.2%
Supplies	30,897	87,750	152,300	82,400	131,000	(21,300)	-14.0%
Capital	31,848	72,363	-	10,100	-	-	0.0%
Total Expenses	100,069	953,175	1,556,200	1,328,700	1,586,900	30,700	2.0%
Net	(51,076)	(4,868)	-	-	-	-	-

Aquatic Center Revenue

Fees for Services: Budgeted fees for services total \$386,000 which is a 3.1% (\$12,500) decrease from the FY25 budget. The decrease is primarily due to decreased birthday parties (\$56,900), and memberships (\$28,300) and program revenue (\$18,900) but is partially offset by increased daily admissions (\$90,600) and special events (\$8,000).

Transfers: Included in the FY2025-2026 budget is a transfer of \$1,200,900 from the Recreation fund to support operations of the Aquatic facility.

Aquatic Center Expenses

As compared to the 2024-2025 Budget, expenses of \$1,5586,900 are increasing by 2.0% (\$30,700).

Salaries and Benefits: Salaries and benefits, budgeted at \$1,058,100, are increasing by 6.5% (\$73,700). Full-time salaries are increasing 26.7% (\$43,500) due to the addition of a full-time maintenance position. Part-time salaries are increasing by 3.0% (\$24,200) which is due to increased lifeguard and programming staff but slightly offset by decreased part-time maintenance. Insurance is also increasing 21% (\$6,900) due to the additional full-time staff position.

Contractual Services: Contractual Services budgeted at \$242,600 are projected to decrease by 8.2% (\$21,700) primarily due to decreased training, uniforms, and building services.

Commodities: Commodities, budgeted at \$131,000, are projected to decrease by 14% (\$21,300) primarily due to decreased pool chemicals and office supplies.

Other Recreation Related Funds

The charts below highlight fund revenue and expenses for the Recreation Real Estate Tax Transfer Fund and the Recreation Athletic and Event Center Fund.

Recreation Real Estate Tax Transfer Fund

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Recreation RET Fund Revenue							
Other Taxes	709,151	704,443	600,000	750,000	700,000	100,000	16.7%
Grants	89,456	2,202	400,000	400,000	878,600	478,600	119.7%
Fees for Services	5,018	3,560	5,000	5,000	5,000	-	0.0%
Interest	52,652	118,161	80,000	110,000	90,000	10,000	10.0%
Reimbursements			-	144,200	-	-	100.0%
Total Revenues	856,277	828,366	1,085,000	1,409,200	1,673,600	588,600	54.2%
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Recreation RET Fund Expenses							
Capital	479,004	157,407	1,590,000	890,200	1,034,000	(556,000)	-35.0%
Other	6,168	4,548	6,000	6,000	6,000	-	0.0%
Other Transfers	200,000	200,000	200,000	200,000	200,000	-	0.0%
Total Expenses	685,172	361,955	1,796,000	1,096,200	1,240,000	(556,000)	-31.0%
Net	171,105	466,411	(711,000)	313,000	433,600	1,144,600	

Athletic and Event Center Fund

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Recreation A&E							
Fees for Services	990,580	1,040,109	1,015,800	1,059,000	1,202,900	187,100	18.4%
Other Proceeds	22,850	15,700	19,000	17,800	17,000	(2,000)	-10.5%
Transfers	81,200		-	-	-	-	-
Total Revenues	1,094,630	1,055,809	1,034,800	1,076,800	1,219,900	185,100	17.9%
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Recreation A&E							
Salaries	465,805	527,362	609,200	609,900	645,400	36,200	5.9%
Benefits	90,768	106,043	124,000	120,710	154,500	30,500	24.6%
Contractual Services	211,569	219,626	262,900	259,000	323,800	60,900	23.2%
Supplies	34,601	36,099	38,700	38,300	39,100	400	1.0%
Capital	179,058	-	-	46,000	46,000	46,000	100.0%
Total Expenses	981,801	889,130	1,034,800	1,073,910	1,208,800	174,000	16.8%
Net	112,829	166,679	-	2,890	11,100	11,100	

Other Operating Funds

Motor Fuel Tax Fund

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Motor Fuel Tax Revenue							
Other Taxes	1,624,680	1,793,911	1,825,000	1,850,000	1,850,000	25,000	1.4%
Grants	435,845		-	92,800	590,700	590,700	0.0%
Interest	219,955	452,105	150,000	400,000	250,000	100,000	66.7%
Reimbursements	13,709	9,750				-	0.0%
Total Revenues	2,294,189	2,255,766	1,975,000	2,342,800	2,690,700	715,700	36.2%
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Motor Fuel Tax Expenses							
Contractual Services	812,467	779,005	880,000	820,000	895,000	15,000	1.7%
Supplies	80,844	390,425	300,000	300,000	250,000	(50,000)	-16.7%
Capital	865,822	551,601	2,087,600	584,000	3,235,400	1,147,800	55.0%
Total Expenses	1,759,133	1,721,031	3,267,600	1,704,000	4,380,400	1,112,800	34.1%
<i>Budgeted use of Reserve Fund Balance</i>							
			1,292,600		1,689,700	397,100	30.7%
Net	535,056	534,735	-	638,800	-	-	-

Local Motor Fuel Tax Fund

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Local MFT Revenue							
Other Taxes	880,460	881,535	875,000	850,000	850,000	(25,000)	-2.9%
Grants		300,000	-	119,900	-	-	-
Other Proceeds		91,587				-	-
Interest	15,404	28,905	25,000	28,400	10,000	(15,000)	100.0%
Total Revenues	895,864	1,302,027	900,000	998,300	860,000	(40,000)	-4.4%
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Local MFT Expenses							
Capital	733,323	1,364,366	838,700	629,000	471,300	(367,400)	-43.8%
Other	136,024	95,701	120,000	98,000	120,000	-	0.0%
Total Expenses	869,347	1,460,067	958,700	727,000	591,300	(367,400)	-38.3%
<i>Budgeted use of Reserve Fund Balance</i>							
		158,040	58,700	-	-	(58,700)	-100.0%
Net	26,517	-	-	271,300	268,700	268,700	100%

Debt Service Fund

The Debt Service Fund purpose is to account for the repayment of government long-term debt. Revenue includes transfers, interest income, and in some years, may include property taxes or bond proceeds from debt refinancing. Expenses include principal and interest repayment and account servicing fees. For 2025-2026, the Debt Service Fund revenue of \$5,646,900 is projected to increase by 0.8% (\$46,500) over the 2024-2025 budget and expenses of \$5,646,900 are also projected to increase by 0.8% (\$46,500), reflecting changes in loan payments due during the fiscal year. Additional details of the Village's outstanding long-term debt are provided in section 8 of the budget document.

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Debt Service Revenue							
Interest	3,037	-			-	-	100.0%
Transfers In	5,475,744	5,587,023	5,600,400	5,600,900	5,646,900	46,500	0.8%
Total Revenues	5,478,781	5,587,023	5,600,400	5,600,900	5,646,900	46,500	0.8%
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Debt Service Expenses							
Debt Service	5,589,913	5,587,023	5,600,400	5,600,900	5,646,900	46,500	0.8%
Total Expenses	5,589,913	5,587,023	5,600,400	5,600,900	5,646,900	46,500	0.8%
Net	(111,132)	-	-	-	-	-	-

Capital Improvement Funds

The Capital Improvement Funds account for the cost of construction of new facilities, infrastructure improvements, and major capital purchases. The chart below highlights comparative revenue and expenses for the Facility Construction Fund which includes \$2,227,200 in project expenses. Revenue included is primarily investment income and grants. Expenditures include the development of Romeo Crossings adaptive sports field. The budget also includes the use of reserves totaling \$1,364,200 from prior year's revenue in order to fund the completion of the Romeo Crossings development. Additional details of all of Village's proposed capital projects are included in the Capital Projects section of the Budget Document.

Also included in this section is the Normantown Road Business District Fund which was established to account for revenue generated from a special tax from sales in the designated business district. Expenditures in this fund are primarily for improvement that facilitate greater diversification of land uses, improve business retention, improve public transportation, and supporting the needs of the Village residents. Budgeted revenue from sales taxes, interest income and association fees total \$218,000. Expenses budgeted include \$25,000 for landscaping services.

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Facility Construction Fund Revenue							
Grants	591,466	889,302	767,800	567,800	500,000	(267,800)	-34.9%
Other Proceeds	688,974					-	-
Interest	79,049	256,048	5,000	175,000	63,000	58,000	1160.0%
Total Revenues	2,571,489	1,145,350	4,665,000	4,635,000	863,000	(3,802,000)	-81.5%
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Facility Construction Fund Expenses							
Capital	539,808	4,808,717	5,273,500	3,720,500	2,227,200	(3,046,300)	-57.8%
Total Expenses	539,808	4,808,717	5,273,500	3,720,500	2,227,200	(3,046,300)	-57.8%
<i>Budgeted use of Reserve Fund Balance</i>	3,663,367	608,500	-		1,364,200	755,700	124.2%
Net	2,031,681	-	-	914,500	-	-	-

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Normantown Rd Business District							
Other Taxes	144,194	169,630	160,000	160,000	160,000	-	0.0%
Grants			150,000			-	-
Fees for Services		34,173	-	28,100	25,000	25,000	100.0%
Interest	16,647	36,842	25,000	36,900	33,000	8,000	32.0%
Total Revenues	160,841	240,645	185,000	375,000	218,000	33,000	17.8%
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Normantown Rd Business District							
Contractual Services		25,000	25,000	25,000	25,000	-	0.0%
Capital	-	184,956	-	-	-	-	-
Total Expenses	-	209,956	25,000	25,000	25,000	-	0.0%
Net	160,841	30,689	160,000	350,000	193,000	33,000	-

Tax Increment Financing (TIF) Funds

Tax Increment Financing (TIF) Funds are established to account for the revenue and expenses from an established TIF district within the Village. TIF's are used to assist the Village in facilitating development or redevelopment of a certain area by utilizing future tax revenues to pay for necessary public improvements. When an area is designated a TIF district, the amount of property tax the area generates is set as a base Equalized Assessed Valuation (EAV) amount. The EAV is the county assessor's way of assigning similar taxes to similar structures and spreading the property tax burden equally. As property values increase, all property tax growth above that amount can be used to pay back bonds issued to pay upfront costs or can be used on a pay-as-you-go basis for individual projects. At the conclusion of the 23-year period, all property taxes are collected at the increased levels and the increment is no longer collected. Homeowners benefit from a successful TIF in several ways:

- Property values in the Village of Romeoville are generally improved.
- Certain public improvements in the TIF area – (water, sewer, streets) can be paid for through sources other than general property taxes.
- Increased business activity can mean that less homeowner property taxes are required to provide for essential services.

The FY2025-2026 proposed budget includes 9 TIF district Funds. Total TIF tax increment revenue budgeted in all funds combined is \$8,041,100 which is approximately 13.2% (\$936,500) higher than the prior year budget due to projected increased values of the Upper Gateway and Airport Road TIF's. Total revenue in all TIF funds of \$11,036,800 includes transfer revenue of \$2,883,700 into the Downtown TIF from the adjacent Marquette TIF (\$1,671,900) and the Bluff Road TIF (\$1,211,800). Proceeds in the Downtown TIF Fund are being used to help fund debt payments on funds used to develop the new community Aquatic Center.

Expenses in all TIF funds total \$10,657,000 which is 7.4% (\$738,400) higher than the prior year. The primary uses of the budgeted expenses are for the redevelopment of the Alexander Parking lot (\$700,000) in the Downtown TIF, debt payments from the Downtown TIF (\$2,789,800), transfers and taxing body distributions from the Marquette TIF (\$3,783,400), debt payments in the Upper Gateway North TIF (\$903,600), incentive payments and transfers in the Bluff Road TIF (\$2,078,300), and incentive payments in the Lower Gateway South TIF (\$120,200) and Airport Road TIF (\$211,900).

FY26 is the final fiscal year of the Marquette TIF which was originally established in the 1989 tax levy year. Compared to the base value of \$6,887,136, the value has increased 560% to \$43.4M, through the assistance of successful partnerships and the well-planned development projects. FY26 includes surplus distributions to the other taxing bodies for two levy years totaling \$2,110,000.

The chart below highlights each of the 9 active TIF districts. The summary of each TIF fund's activity is illustrated in the charts on the following pages.

Romeoville TIFs	Date Created	End Date	Base EAV	Total 2023 EAV	Budgeted 2025-2026 Increment
1 Marquette	6/6/1989	12/31/2024	6,887,136	45,438,555	\$ 3,500,000
2 Downtown	1/10/2005	1/10/2040	11,439,526	20,725,253	\$ 860,000
3 Romeo Road	9/19/07	9/19/2030	282,000	596,790	\$ 29,500
4 North Upper Gateway	5/3/17	5/3/2040	315,313	10,896,764	\$ 1,004,000
5 South Lower Gateway	5/3/17	5/3/2040	119,306	1,438,049	\$ 133,500
6 Bluff Road	1/17/18	1/17/2041	6,512,407	25,142,639	\$ 1,730,000
7 Independence Blvd.	1/17/18	1/17/2041	17,971,319	20,511,182	\$ 240,000
8 Normantown	10/3/18	10/3/2041	1,493,872	2,734,542	\$ 92,100
9 Airport Road	11/3/2021	11/3/2044	1,146,802	3,120,901	\$ 452,000
Total					\$ 8,041,100

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Marquette TIF							
TIF Property Taxes	3,340,390	3,350,834	3,390,000	3,565,000	3,500,000	110,000	3.2%
Interest	40,842	36,945	20,000	35,000	20,000	-	0.0%
Total Revenues	3,381,232	3,387,779	3,410,000	3,600,000	3,520,000	110,000	3.2%
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Marquette TIF							
Contractual Services	1,021,486	1,003,594	1,008,200	1,006,750	2,111,500	1,103,300	109.4%
Capital		101,274	-	-	-	-	100.0%
Other Transfers	3,125,000	2,383,500	2,900,000	2,900,000	1,671,900	(1,228,100)	-42.3%
Total Expenses	4,146,486	3,488,368	3,908,200	3,906,750	3,783,400	(124,800)	-3.2%
Budgeted use of Reserve Fund Balance	765,254	100,589	498,200	306,750	263,400	(234,800)	-47.1%
Net	-	-	-	-	-	-	-

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Downtown TIF Revenue							
TIF Property Taxes	790,041	810,004	817,900	860,000	860,000	42,100	5.1%
Grants		238,476		250,000		-	-
Interest	204,367					-	-
Transfers In	5,125,000	3,163,400	3,649,500	3,649,500	2,883,700	(765,800)	-21.0%
Total Revenues	6,119,408	4,211,880	4,467,400	4,759,500	3,743,700	(723,700)	-16.2%
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Downtown TIF Expenses							
Contractual Services	238,500	114,744	1,500	201,500	1,500	-	0.0%
Capital	9,622,283	1,681,219	700,000	15,000	700,000	-	0.0%
Debt Service	2,932,763	2,917,758	2,720,000	2,720,650	2,789,800	69,800	2.6%
Total Expenses	12,793,546	4,713,721	3,421,500	2,937,150	3,491,300	69,800	2.0%
Budgeted use of Reserve Fund Balance	5,101,254						
Net	(1,572,884)	(501,841)	1,045,900	1,822,350	252,400	(793,500)	

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Bluff Rd TIF Revenue							
TIF Property Taxes	1,476,156	1,472,731	1,502,000	1,768,100	1,730,000	228,000	15.2%
Interest	59,821	87,488	50,000	65,000	50,000	-	100.0%
Total Revenues	1,535,977	1,560,219	1,552,000	1,833,100	1,780,000	228,000	14.7%
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Bluff Rd TIF Expenses							
Contractual Services	724,593	711,925	752,500	884,000	866,500	114,000	15.1%
Other Transfers	2,000,000	779,900	749,500	749,500	1,211,800	462,300	61.7%
Total Expenses	2,724,593	1,491,825	1,502,000	1,633,500	2,078,300	576,300	38.4%
Net	(1,188,616)	68,394	50,000	199,600	-	(50,000)	

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Romeo TIF Revenue							
TIF Property Taxes	30,230	29,628	75,000	29,100	29,500	(45,500)	-60.7%
Interest	12,217	24,647	10,000	22,000	15,000	5,000	50.0%
Total Revenues	42,447	54,275	85,000	51,100	44,500	(40,500)	-47.6%
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Romeo TIF Expenses							
Contractual Services	1,500	1,500	1,500	1,500	1,500	-	0.0%
Total Expenses	1,500	1,500	1,500	1,500	1,500	-	0.0%
Net	40,947	52,775	83,500	49,600	43,000	(40,500)	

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Upper Gateway TIF Revenue							
TIF Property Taxes	197,638	900,129	940,000	1,003,400	1,004,000	64,000	6.8%
Interest					12,000	12,000	0.0%
Total Revenues	197,638	900,129	940,000	1,003,400	1,016,000	76,000	8.1%
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Upper Gateway TIF Expenses							
Contractual Services	-	1,500	1,500	1,500	1,500	-	0.0%
Debt Service	178,645	810,687	846,800	902,300	904,400	57,600	6.8%
Total Expenses	178,645	812,187	848,300	903,800	905,900	57,600	6.8%
Net	18,993	87,942	91,700	99,600	110,100	18,400	

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Lower Gateway TIF Revenue							
TIF Property Taxes	132,451	129,757	136,200	136,200	133,500	(2,700)	-2.0%
Total Revenues	132,451	129,757	136,200	136,200	133,500	(2,700)	-2.0%
Lower Gateway TIF Expenses							
Contractual Services	119,203	118,251	124,100	124,100	121,700	(2,400)	-1.9%
Total Expenses	119,203	118,251	124,100	124,100	121,700	(2,400)	-1.9%
Net	13,248	11,506	12,100	12,100	11,800	(300)	

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Independence TIF Revenue							
TIF Property Taxes	134,747	135,776	142,500	234,900	240,000	97,500	68.4%
Interest					15,000	15,000	100.0%
Total Revenues	134,747	135,776	142,500	234,900	255,000	112,500	78.9%
Independence TIF Expenses							
Contractual Services	42,223	1,500	51,500	1,500	51,500	-	0.0%
Total Expenses	42,223	1,500	51,500	1,500	51,500	-	0.0%
Net	92,524	134,276	91,000	233,400	203,500	112,500	

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Normantown Rd TIF Revenue							
TIF Property Taxes	96,047	94,738	99,500	92,300	92,100	(7,400)	-7.4%
Total Revenues	96,047	94,738	99,500	92,300	92,100	(7,400)	-7.4%
Normantown Rd TIF Expenses							
Contractual Services		1,500	11,500	1,500	11,500	-	0.0%
Total Expenses	-	1,500	11,500	1,500	11,500	-	0.0%
Net	96,047	93,238	88,000	90,800	80,600	(7,400)	

	2023	2024	2025	2025	2026	2025 vs.	% Change
	Actual	Actual	Budget	Projected	Budget	2026 Budget	25 vs. 26
Airport TIF Revenue							
TIF Property Taxes	567	1,358	1,500	207,500	452,000	450,500	100.0%
Total Revenues	567	1,358	1,500	207,500	452,000	450,500	30033.3%
Airport TIF Expenses							
Contractual Services			-	175,600	211,900	211,900	100.0%
Capital	26,355	-	50,000	850,000	-	(50,000)	-100.0%
Total Expenses	26,355	-	50,000	1,025,600	211,900	161,900	323.8%
Net	(25,788)	1,358	(48,500)	(818,100)	240,100	288,600	

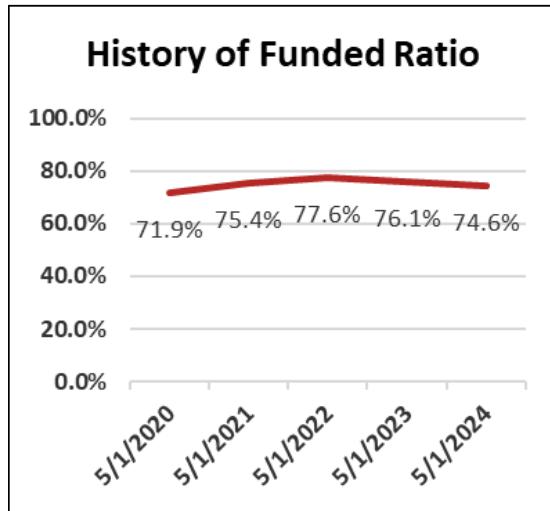
Police Pension Fund

The Police Pension System (PPS) is a fiduciary component unit reported as a Pension Trust Fund. The Village's sworn police employees participate in the PPS. The PPS functions for the benefit of those employees and is governed by a five-member pension board. Two members are appointed by the Mayor, one member is elected by pension beneficiaries and two members are elected by active police employees. The Village and the PPS participants are obligated to fund all the PPS costs based upon actuarial valuations, including administrative costs. The State of Illinois is authorized to establish benefit levels, and the Village is authorized to approve the actuarial assumptions used in the determination of the contribution levels. Accordingly, the PPS is fiscally dependent on the Village. The Village funds the police pension through the police pension property tax levy which is collected in the General Fund and transferred to the Police Pension Fund.

Revenue totaling \$6,385,200 is 5.8% higher than the 2024-2025 budget as the tax levy budgeted is \$2,910,2000 versus \$2,633,300 in the prior budget. The pension levy is based on the Village's annual actuary calculations of its future pension liabilities. At the end of the FY2023-2024 fiscal year, the Police Pension was 74.6% funded.

Interest and investment revenue is estimated at approximately 4% of average reserve balances of the fund. The charts below highlight additional information for FY2025-2026 budgeted revenue and expenses and the historical funded ratio from FY20 through FY24.

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Police Pension Revenue							
Other Proceeds	802,569	1,027,289	800,000	825,000	875,000	75,000	9.4%
Interest and Investment Earnings	589,307	5,507,745	2,600,000	8,400,000	2,600,000	-	0.0%
Police Pension Levy Transfer	2,474,987	2,291,234	2,633,300	2,633,300	2,910,200	276,900	10.5%
Total Revenues	3,866,863	8,826,268	6,033,300	11,858,300	6,385,200	351,900	5.8%
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Police Pension Expenses							
Benefits	2,928,284	3,179,104	3,440,000	3,578,800	3,633,200	193,200	5.6%
Contractual Services	113,986	72,262	375,000	150,000	175,000	(200,000)	-53.3%
Total Expenses	3,042,270	3,251,366	3,815,000	3,728,800	3,808,200	(6,800)	-0.2%
Net	824,593	5,574,902	2,218,300	8,129,500	2,577,000	358,700	

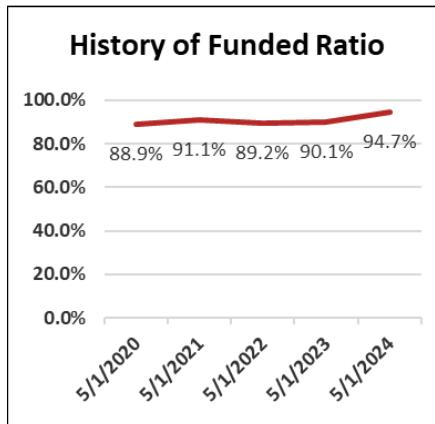


Fire Pension Fund

The Firefighters' Pension System (FPS) is a fiduciary component unit reported as a Pension Trust Fund. The Village's sworn fire employees participate in the FPS. The FPS functions for the benefit of those employees and is governed by a five-member pension board. Two members of the Board of Trustees are appointed by the Village's Mayor, one member is elected by pension beneficiaries and two members are elected by active firefighter employees. The Village and the FPS participants are obligated to fund all the FPS costs based upon actuarial valuations, including administrative costs. The State of Illinois is authorized to establish benefit levels, and the Village is authorized to approve the actuarial assumptions used in the determination of the contribution levels. The Village funds the fire pension through the fire pension property tax levy which is collected in the General Fund and transferred to the Fire Pension Fund.

Revenue totaling \$1,762,800 is 4.0% higher than the FY25 budget. Interest and investment earnings are budgeted to be 15.4% higher (\$100,000) and active employee contributions are 5.8% higher. The fire pension levy is budgeted at \$632,100, which is 7.5% lower than in the prior year's budget. The calculated levy amount is based on the Village's annual actuary calculations of its future pension liabilities. At the end of the FY2023-2024 fiscal year, the Fire Pension was 94.7% funded. Interest and investment earnings budgeted for FY25-26 are approximately 4% of the average reserve balance. The charts below highlight additional information for FY2025-2026 budgeted revenue and expenses and historical funding ratio from FY20-FY24.

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 vs. 2026 Budget	% Change 25 vs. 26
Fire Pension Revenue							
Other Proceeds	297,978	342,797	360,000	366,100	380,700	20,700	5.8%
Interest	173,360	1,542,102	650,000	2,790,000	750,000	100,000	15.4%
Fire Pension Levy Transfer	599,559	609,081	683,700	684,500	632,100	(51,600)	-7.5%
Total Revenues	1,070,897	2,493,980	1,693,700	3,840,600	1,762,800	69,100	4.1%
	2023 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	2025 vs. 2026 Budget	% Change 24 vs. 25
Fire Pension Expenses							
Benefits	419,551	417,459	500,000	431,700	444,600	(55,400)	-11.1%
Contractual Services	30,886	31,185	85,000	72,000	85,000	-	0.0%
Commodities	5,495	6,446	25,000	30,000	25,000	-	0.0%
Total Expenses	455,932	455,090	610,000	533,700	554,600	(55,400)	-9.1%
Net	614,965	2,038,890	1,083,700	3,306,900	1,208,200	124,500	



FY2025-2026 Use of Fund Reserves

The proposed FY2025-2026 includes the use of fund reserves totaling \$22,738,800. This is primarily revenue earned or transferred to a fund in a prior fiscal year. The chart below is the 2025-2026 Budgeted Source and use of Reserves and details the source and use of budgeted reserves for each fund.

Fund/Source of Funds	Total 2026 Budgeted Use of Reserves	Use of Funds
<i>General Fund</i>		
Prior Year Other Tax Revenue	13,606,300	Used to fund one-time capital development projects, including land acquisition/demolition (\$4.4M), Lewis Corridor Improvements (\$1.6M), and the transfer of funds to Fleet for the purchase of two fire trucks (\$2.7M) and street and parking lot additions and improvements (4.9M).
Total General Fund	13,606,300	
<i>Motor Fuel Tax Fund</i>		
Prior Year "Rebuild Illinois" Grant Proceeds	1,689,700	Used to fund capital improvements within the MFT Fund for Lower Industrial Drive resurfacing.
Total Motor Fuel Tax Fund	1,689,700	
<i>Recreation Fund</i>		
Prior Year's Fees and Hotel/Motel Taxes	1,514,900	Used to fund capital improvements within the Recreation Fund (\$945K) and to support community-wide special events.
Total Recreation Fund	1,514,900	
<i>Marquette TIF</i>		
Prior Year Increment Revenue	263,400	Transferred to the Downtown TIF for a portion of the Alexander Parking lot improvements.
Total Marquette TIF	263,400	
<i>Bluff Road TIF</i>		
Prior Year Increment Revenue	298,300	Transferred to the Downtown TIF for a portion of the Alexander Parking lot improvements.
Total Bluff Road TIF	298,300	
<i>Facility Construction Fund</i>		
Prior Years' transfers and project grants	1,364,200	Used in Facility Construction Fund for Romeo Crossings Project.
Total Facility Construction Fund	1,364,200	
<i>Water & Sewer Fund</i>		
Prior Year's Water and Sewer Fees	4,002,000	Used in Water & Sewer Fund to for Rec Center Woods Force main and multiple watermain replacement projects
Total Facility Construction Fund	4,002,000	
Total Use of Reserves	22,738,800	

FY2025-2026 Budget Interfund Transfer Summary

The proposed 2025-2026 interfund transfers are identified in the table on the following page. Transfers appear in the budget because they require expenditure authorization but are excluded in the Departmental Operating Expenditures and Highlights section of the budget document and when calculating expenditure increases as they are recorded as appropriated and expended twice: once in the fund they are being transferred from, and once in the fund they are expended from. The practice of “netting out” such interfund transfers is consistent with Generally Accepted Accounting Principles (GAAP). The chart below details all transfers in as revenue and transfers out as expenses.

Section 5: Strategic Planning and Long-Term Budget

Comprehensive Plan and Strategic Priorities

The FY25-26 Budget was developed based on the Village Board's guiding planning themes and strategic goals. In 2017, the Village of Romeoville updated and approved its Comprehensive and Strategic Plan (Plan). The Plan outlined a vision for how the community should develop based on projected conditions. It provides a statement of policy for land use, transportation, infrastructure, and development decisions. Guided by the Village's efforts to assess conditions, evaluate opportunities in the community, and craft a renewed vision for Romeoville, the Plan was built off of the 2001 version of the plan and prepared the Village for the future as a stabilizing community with fluid prospects for balanced growth and a diversified economy. Since the inception, the Board and staff have implemented projects, programs, and initiatives based upon the priorities articulated during the planning process. The link to the 2017 plan documents can be found on the Village website through the link [Comprehensive Plan](#).

The Village's departments plan and develop both the operational and capital budgets based on Village strategic priorities and department goals. Village priorities for FY25-26 include the following:

- Ensure superior public infrastructure
- Promote business growth throughout the community
- Enhance community beautification efforts
- Provide quality facilities to meet the needs of the growing population
- Implement programs that enhance the quality of life for residents and business partners
- Enhance public safety for residents and businesses
- Ensure Village secures future clean water source for community

Updated Strategic Plan

During the fiscal year 24-25, the Village contracted with NIU Center for Government Studies to facilitate the development of an updated Village Strategic Plan and a Parks Master Plan. The strategic plan development process has involved input from residents, community leaders, businesses, and community stakeholders. Plan preparation began in September 2024 and a final report is expected to be complete by September 2025 and will be used in the development of the FY26-27 Budget. Additional information regarding the planning process is detailed below.

Strategic Planning Goals

- Identify and confirm a long-term vision and set an organizational purpose and direction
- Analyze the current operating environment
- Receive feedback on our operations from internal and external stakeholders
- Develop a plan with clear priorities and measurable goals
- Produce a document that can guide the Village for the next five years and beyond

Strategic Plan Timeline

- September 2024 - Project Kick-Off
- December 2024 to May 2025 - Interviews, Focus Groups, Staff Workshop Sessions, Elected Officials Perspectives, Review of Existing Plans
- June 2025 - Strategic Planning Leadership Workshop
- June/July 2025 - Action Planning, Goal Setting and Identification of Future Opportunities
- September 2025 -Final Report and Presentation of Findings

Department Goals 2025-2026

Mayor's Office/Village Board/Clerk's Office

- Meet community needs for superior public infrastructure.
- Secure future clean water source for the community.
- Foster enhanced beautification efforts.
- Promote business growth throughout the community.
- Improve the quality of life for the Village residents.
- Promote conservation actions that protect the Village's natural resources and open space.

Administration

- Lead departments in developing and implementing the Annual Capital Improvement Program and Budget.
- Monitor state and federal legislation to identify opportunities to educate legislators of the potential impact on residents, business and village operations.
- Support the Village Board with its policy decisions and assist with establishing and implementing goals, objectives and planning strategies.
- Continue to work with Village Board, staff, residents, and intergovernmental agencies to ensure Village secures future clean water source for the community.
- Continue to work with the elected officials, residents, and staff to complete the updated Village Strategic Plan.
- Plan and execute highly complex Village-wide projects while strategically developing a more effective and efficient organization.
- Implement programs that will enhance the quality of life for residents and business partners.
- Enhance the Village's community outreach efforts through strong and inclusive communication and marketing.
- With the Human Resources Department, ensure that all state and federal laws are being met by Village employees by providing sufficient training opportunities.
- With the Human Resources Department, manage employee relations matters and advise departments with grievance resolution and disciplinary action.
- Enhance communication between the Village of Romeoville and the residents, business owners and area taxing bodies.
- Expand the Boundary of the Normantown and Airport Road TIF District.
- Complete Property purchases to enhance transportation system.
- Finalize the Route 53 University Corridor Improvements Design.
- Develop a plan / Repurpose the Safety Town Site.

Human Resources

- Ambulance re-chassis completion.
- Ensure that all state and federal laws are being met regarding Village employees by providing training opportunities.
- Review potential Enterprise Resource Management (ERP) systems with selection committee in order to provide additional online access for employee benefits management and payroll updates.
- Advance training on inclusion, diversity, and equality.
- Manage employee relations and advise departments with grievance resolution and disciplinary action.
- Implement valid selection examinations designed to select and promote the most qualified candidates.

Community Media Productions/Marketing

- Keep equipment at a respectable technological level.
- Provide a training ground for broadcast production open to the entire Village.
- Continue to provide quality programming delivered on the public access cable station.
- Provide a visual marketing style that reflects the characteristics of excellence that sets Romeoville apart from other communities including Village events and programs.
- Provide marketing materials for Village programs.
- Increase Social Media presence and Instagram and NextDoor
- Increase the number of community newsletters printed and mailed from twice annually to three times
- Review current marketing material and programs, PR efforts, and recommendations to improve and centralize all marketing material and printing.
- Seek marketing campaigns similar to the completed WGN Radio campaign

Information Technology

- Implement new ERP software
- Advance the Police and Fire Department's technology.
- Replace network switches at Fire Stations.
- Continue to improve Village cybersecurity.
- Move more access and processes "Online"
- Implement upgrades to multi-factor-authentication

Community Development

- Continue to expand online permitting, services and processes through OpenGov.
- Building Department Open House.
- Normantown Rd and Airport Rd TIF expansions.
- Continued Zoning Code review and updates.
- Increase new residential housing options in the community.
- Work with engineering on development close-out process through OpenGov.
- Meijer/Gaskin and remaining Ward property planning.
- Romeoville Towne Center redevelopment and planning
- Continue and expand business attraction and retention efforts.

Fire

- Ambulance re-chassis completion
- Place Snorkel vehicle in service & complete training for Driver/Operators
- Replace fire department self-contained breathing apparatus
- Improve department reporting software for data efficiencies.
- Implement usage of Lexipol platform for department policies & procedures
- Improve Department Insurance Services Office (ISO) rating from a 3 to a 2.
- Implement an entry level internship program with possible grant funding.
- Expand upon Community Risk Reduction (CRR) program for the Village.
- Improve and expand marine division. Includes upgrades to the existing marine boat.
- Apply for Office of the IL State Fire Marshal Grants, as well as FEMA Grants.

Police

- Meet and exceed government mandates regarding police force training.
- Organize and staff a social service response team to address mental health calls for service
- Partner with Romeoville Fire Department for a Public Safety youth and adult academy
- Promote positive decision making to the youth in the community with the D.A.R.E program.
- Maintain transparency with the community by utilizing the most technological body worn cameras
- Partner with the local business community through additional meet n' greets and response training
- Continue to provide community driven and responsible police services.
- Traffic safety campaign to reduce aggressive driving and traffic crashes

REMA

- To provide continued emergency planning and a competent emergency responder program that supplies the Village with a volunteer program like no other in the area. Completing this objective by being one of the most cost-efficient departments of the Village by using volunteers for the majority of the labor involved with department operation, equipment refurbishment and maintenance.
- To replace outdated equipment allowing the department to continue the emergency management mission.
- Increase the capabilities of the Village of Romeoville to respond to emergencies and disasters by providing planning, volunteer resources, and equipment.
- Improve retention and recruitment within the Volunteer program.
- Develop programs for disaster mitigation, preparedness, response and recovery.
- Work with the public, volunteer agencies, the private sector, and other government bodies to help prepare Romeoville residents for emergency situations.
- Improve coordination and communication among response partners.

Finance

- Ensure the Finance Department continues to meet the needs of the Village.
- Provide excellent customer service to the residents and customers.
- Continue to update Finance & Accounting Policies.
- Improve the Budget document, add additional graphic representations and features.
- Receive 4th Annual Distinguished Budget Award.
- Receive 11th Annual Certificate of Achievement for Excellence in Financial Reporting.
- Continue to improve monthly financial report to provide additional transparency to community.
- Evaluate and implement ERP system.
- Continue to monitor long-term financial plan for Alternate Water Source project.
- Continue to work with the Grand Prairie Water Commission to affordably bring Lake Michigan Water to Romeoville.

Public Works

- Multi-Year parkway tree replacement program.
- Maintain IEPA compliance and improve operations, storm, sewer, and wastewater.
- Continued inspection, evaluation and repair of bridges.
- Maintenance of roadways to preserve infrastructure and upgrade traffic infrastructure.
- Identify and address trip hazards throughout the Village.
- Partner with businesses on the Fats, Oils and Greases program compliance.
- Continue annual water audit and leak detection program to obtain Village water loss of less than 10%.
- Replacement of aging watermain infrastructure on a annual basis.
- Work with staff and intergovernmental agencies on improving water distribution system and needed steps to provide Lake Michigan water to the community.
- Enhance the pond maintenance program by building a partnership with pond owners to recognize the maintenance requirements to sustaining a healthy pond.
- Identify and apply for grant opportunities along with other revenue resources.
- Development and delivery of the Village's Capital Improvement Plan based on the needs of the community.
- Maintain landscapes in the public right-of-way and incorporating concepts from the Master Transportation Plan.

Recreation

- Complete Romeo Crossing Park Phase III closeout.
- Begin the final Phase IV of Romeo Crossing Community Park.
- Redevelop park parcels that have playground fixtures past their life expectancy. Hampton Park & Wesglen Park.
- Acquire & develop land for native park space at the Ward Parcel.
- Close out Romeo Crossing Community Park OSLAD Grant.
- Finalize the completion of the Park and Recreation Master Plan Process.
- Continue to increase youth, teen, adult, and senior programming.
- Establish a larger membership base at the Aquatic Center.
- Continue to monitor daily usage at both the Aquatic Center and the A&E Center to ensure efficient operations.
- Continue to host AAU and High School Certified NCAA Live Events at the Athletic and Event Center.

Performance Measurement

Performance measurement provides data to complement decision-making, improve performance, communicate progress, and provide accountability. Recently implemented, the purpose of the Village's performance measurement program is to support budget planning and goal setting, improve/enhance services, evaluate effectiveness and efficiency of operations, strengthen accountability, and provide better information for effective decision-making including resource allocation. Each functional department within the Village introduced individual performance measures, reported on history, and set up goals for the future year. These measures will be tracked, evaluated, and reported annually. By tracking the achievement of performance targets, staff can assess the effectiveness of budget resources and the department work plans. Department performance measure results and targets are as follows:

Administration

The Administration Performance Measures include measures from Administration, IT, and Human Resources. Administration is responsible for monitoring the implementation of Village Board policies, ensuring Village resident and business satisfaction, and maintain the efficient and effective use of Village revenues.

Administration Department					
Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Target	FY 26 Target
Percentage of employee benefits and compensation transactions processed accurately and on-time.	100%	100%	100%	100%	100%
Percentage of new hires processed for pay and benefits in time for their first paycheck.	100%	100%	100%	100%	100%
Number of yearly training classes offered for all staff.	4	4	6	7	8
Average employee turnover rate for full-time	10%	10%	7%	6%	5%
Percentage of employees attending required training classes	100%	100%	100%	100%	100%
Vacancy Rate at the end of the Fiscal Year	-	-	19%	18%	17%
Number of Electronic IT Service Tickets Processed	N/A	1466	908	1600	1600
Number of Computers Replaced	N/A	34	50	40	40
Maintain critical server availability	N/A	99%	99%	99%	99%
Number of Unique visitors to Village website	N/A	355561	319,225	350,000	360,000
Number of visits to Village website	N/A	601,651	538,953	600,000	605,000
Percentag increase in Facebook Followers	N/A	21%	9%	10%	11%
Percentage increase in Linkedin followers	N/A	19%	17%	18%	19%
Number of FOIAs processed	N/A	748	1,341	1,500	1,600
Grievances Filed	1	0	1	0	0
Liability Claims	19	14	12	10	9
Workers Compensation Claims	28	19	20	18	17

Fire Department

The Village of Romeoville Fire Department works out of three Fire Stations and provides fire suppression and emergency medical services to the Village of Romeoville citizens and businesses. The Fire Department contains both a Fire Prevention and Fire Academy area within its Department to promote fire and accident prevention in schools as well as providing a training ground for future Fire Department employees.

Fire Department							
Performance Measure	Definition of Indicator	FY 21 Actual	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Target	FY 26 Target
An increase in child passenger safety inspections by 5% as well as a statistical reduction in injuries related to child passenger safety	The number of child passenger safety inspections completed. Additionally the number of inspections completed vs the number of child	18 Inspections	23 Inspections 28% Increase	26 Inspections 13% Increase	17 34% decrease	25 Inspections 7% Increase	30 Inspections 7% Increase
Call processing within 60 seconds 90% of the time	Dispatch time to process a call and get units responding	98%	97%	98%	98%	99%	99%
18 hours per year per firefighter. Maintain 90% compliance	ISO requires all members train in our burn tower to remain proficient	No data	10%	25%	50%	55%	60%
Goal is to remain under 7 minutes on average per year.	The average time it takes from dispatch of the call to arriving at the patient.	7.01 Min.	6.35 Min.	6.31 Min.	6.33	6.0 Min.	6.0 Min.
Increase the amount of plan reviews performed in-house to above 50%	How many plan reviews were complete in-house as opposed to having them reviewed by a contractor	337 In House/71 Third Party 79% in house	438 In House/65 Third Party	400 In House/44 Third Party	390 In House/57 Third Party 89% in house	95% In House	95%
Each member to exceed 6 hours of training per year. Maintain 90% compliance	ISO requires at least 6 hours of training per member per year	96%	86%	91%	100%	100%	100%
Process all FOIA requests within the mandated time frame 90% of the time	FOIA officers need to keep up with mandated training and meet the needs of the people	100%	100%	100%	100%	100%	100%
EMS Call turnout times are under 60 seconds. Fire Call turnout times are under 80 seconds. The Goal is to remain under 80 seconds on average	From the time the station alerting activates in the fire station to the time the first apparatus goes enroute	No data. On old server	77 Second Average	78 Second Average	78 Second Average	79 Second Average	79 Second Average
Maintain Fire and Life Safety compliance @ 90% of all businesses inspected per year.	Annual Fire & Life Safety inspections are required to be completed at all businesses within the Village	93%	95%	95%	97.74%	98%	98%
Maintain Sprinkler and Fire Alarm compliance @ 90%	Brycer is a resource used to keep business aware of annual maintenance requirements to sprinkler and fire alarm systems	No data	No data	91%	92%	95%	95%

Police Department

The Village of Romeoville Police Department aims to serve, protect, and enhance the quality of life for all residents and visitors to the Village of Romeoville. The Police Department works with citizens, schools, local agencies, and community groups to create a safe and positive community.

Police Department						
Performance Measure	FY 21 Actual	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Target	FY 26 Target
Number of Code Enforcement Warnings Issued	3,707	3,515	3,313	3,640	3,800	3,900
Rate of Social Service calls for service	1,149	1,097	894	1,016	800	800
Rate of Social Service calls that were receptive to services (total)	82	85	81	85	100	120
Rate of Mental Health calls to social services	N/A	N/A	N/A	N/A	205	235
Rate of mental health calls that were receptive to receiving services	N/A	N/A	N/A	N/A	105	125
Number of Community Policing Meet and Greets	6,462	5,300	5,332	7,596	8,000	8,000
Total Number of Police Reports	4,041	4,090	4,099	3,949	3,900	4,000
Total Number of vehicle tows	503	479	445	496	500	500
Special Events Attended	40	45	60	65	70	70
Number of On-Line Records Requests Processed (reports)	482	619	755	1,176	950	1,300
Number of On-Line Records Requests Processed (video)	Not tracked	Not tracked	Not tracked	Not tracked	130	165
Number of Rental Inspections Completed	641	650	638	733	700	775
Crash Reports (Measure of Traffic & Safety Initiatives)	1,157	1,196	1,170	1,161	1,099	1,130
Traffic Citations	3,830	4,764	4,389	6,563	6,600	6,700
Traffic Initiatives	Not tracked	Not tracked	Not tracked	Not tracked	75	85

Public Works Department

The Village of Romeoville Public Works Department manages the Village owned infrastructure, facilities, and equipment. All the divisions within Public Works strive to provide high quality and cost-effective services. The department is constantly reviewing the quality and condition of village streets and evaluating where grant funding may be needed.

Public Works Department						
Performance Measure	FY 21 Actual	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Target	FY 26 Target
Miles of Sewer Rodding	45.71	40.65	66.42	32.42	75	50
Hydrant Painting	633	478	500	278	500	500
Miles of Watermain Rehabbed	1.5	0.2	0.4	1	2.8	2.5
Lane Miles of Streets Resurfaced	3.93	4.29	4.29	4.29	2.7	4.64
Decorative Lighting	26	0	28	30	71	11
Miles Swept	N/A	N/A	2,000	2,000	2,000	2,000
Preventative Maintenance Fleet	1,047	1,101	1,400	1,225	1,400	1,400
Meters Changed (commercial & residential)	N/A	N/A	1,500	2,719	2,000	2,000
Non-Revenue Water Percentage	20.10%	16.40%	11.80%	13.70%	12.00%	11.00%

Finance Department

The Village of Romeoville Finance Department supervises financial planning and monitoring, investments, as well as budget preparation and implementation for all Village accounts. Finance also oversees water billing, cash collections, and customer service functions for the Village.

Finance Department						
Performance Measure	FY 21 Actual	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Target	FY 26 Target
Customers Utilizing ACH Payments	2,000	2,050	2,175	2,250	2,400	2,500
% of Checks Direct Deposited	98%	98%	98%	98%	100%	100%

Recreation Department

The Village of Romeoville Recreation Department enriches the community through providing recreational opportunities to the residents of Romeoville and its surrounding areas. The department believes that any outdoor space should be an opportunity to conserve the local environment. Recreational opportunities are used to create a sense of community and bring people together.

Recreation Department					
Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Target	FY 26 Target
Number of Athletic field & ballfields set up	N/A	4 Flag Football - Discovery 1 Tackle Football Practice - Discovery 1 Tackle Football Field - Village (Dale Blum) 10 soccer Fields at Volunteer 307 Ballfields Set Up	4 Flag Football - Volunteer 1 Tackle Football Field - Village (Dale Blum) 10 soccer Fields at Discovery 437 Ballfields Set Up	4 Flag Football - Discovery 1 Tackle Football Practice - Discovery 1 Tackle Football Field - Village (Dale Blum) 10 soccer Fields at Volunteer 325 Ballfields Set Up	4 Flag Football - Discovery 1 Tackle Football Field - Village (Dale Blum) 10 soccer Fields at Volunteer 400 Ballfields Set Up
Number of Summer Camp Participants	676	1,480	1,510	1,550	1,590
Number of Special Events	39	36	35	38	40
Number of senior program offered	20	36	29	40	45
Number of Romeoville Households in Northern Will County Special Recreation Association	N/A	58	65	70	85
Number of Registrations Completed Online	1,978	2,250	2,262	2,500	3,200
Total Recreation Programs Offered	Youth 672 Adult 171 Senior 36 TOTAL PROGRAMS FY22: 879	Youth 727 Adult 130 Senior 48 TOTAL PROGRAMS FY23: 905	Youth 895 Adult 158 Senior 29 TOTAL PROGRAMS ACTUAL FY24: 1,082	Youth 995 Adult 163 Senior 35 TOTAL PROGRAMS TARGET FY25: 1,100	Youth 1000 Adult 175 Senior 40 TOTAL PROGRAMS TARGET FY26: 1,200
Number of volunteers recruited and trained	105	170	159	196	200
Pool time closed due to chemical imbalances	N/A	0	0	0	0
Number of Staff certified as Aquatic Facility Operators or Certified Pool Operators	N/A	N/A	4	5	5

REMA Department

The Romeoville Emergency Management Agency's goal is to create a more prepared Village. This department coordinate's the Village's preparedness, recovery activities, and disaster mitigation process. REMA works in coordination with the other public safety departments in response to emergencies within the Village of Romeoville.

REMA Department						
Performance Measure	FY 21 Actual	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Target	FY 26 Target
Training Courses Emergency Responders attend for continuing education	22	18	19	20	20	20
Recruit new volunteers	4	2	4	3	5	5
Call Volume of Emergency and other unplanned events	77	91	103	114	120	120

Community Development Department

The Community Development Department's goal is to promote public safety, health, and welfare by ensuring safe building construction and compliance with local, state, and federal codes. Additionally, Economic Development is lead through this department. Community Development provides resources to businesses with the purpose of attracting, retaining, and enhancing both the economy and the employment opportunities for local residents. The department assists businesses with expansion projects and partners with various groups to provide programs to businesses.

Community Development Department						
Performance Measure	FY 21 Actual	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Target	FY 26 Target
Business Licenses Issued	684	867	778	833	800	850
Building Permits Issued	3,153	2,343	2,622	2,281	2,400	2,400
Inspections Performed	6,810	5,758	4,729	3,775	4,000	4,500
Permits Issued Online	0	0	0	0	2,400	2,400
Planning and Zoning Cases Processed	33	28	29	22	24	25
Reinvestment Projects Processed	22	70	57	44	50	50
Business Contacts	Unknown	Unknown	Unknown	1625	1,600	1,600
Business Retention Visits	0	0	0	5	10	15

Long-Range Budget Plan

The Long-Range Budget Plan that projects the financial condition for the next five years. Along with the Capital Improvement Plan, the Long-Range Budget Plan ensures that the Village has the resources necessary to implement long-range goals and meet community needs. Using this plan, the Village can assess the long-term financial implications of current and proposed policies, services, personnel, capital projects and debt, and decide on a course of action.

Methodology:

Using conservative assumptions, staff compared prior year trends, projected long-range Capital Improvement Plan figures and future debt obligations against the FY2026 Budget to develop budget projections for FY2027 through FY2031. The long-term plan is monitored and periodically updated to reflect changing economic conditions, new large-scale projects, and organizational priorities. Staff used the following assumptions to prepare revenue and expense projections for the long-range plan.

Revenue

- Property Taxes – Projected annual increase used is 1.5% for additional revenue related to growth in the community within most levy categories. Police and Fire pension levy is projected to increase 2% annually. Property Taxes are primarily allocated to the General Fund, but also support operations in the Recreation Fund, the Police Pension Fund and Fire Pension Fund.
- Tax Increment Funds – Marquette TIF ends in FT2026, future years have no revenue or expenses. Taxes in the other active TIF Funds are projected to increase by 5% annually through FY2031.
- Other Taxes – Projected annual increase used is 3.0%. Other Taxes are primarily budgeted in the General Fund, but are also included the Motor Fuel Tax Fund, the Local Gas Tax Fund, and the Recreation Fund.
- Grants - Projected based on conservative average of \$750,000 annually.
- License & Permits – Projected annual increase used is 2.0% and is budgeted in the General Fund.
- Fines – Projected with no change from FY25 Budget.
- Fees for Services – Water and Sewer fees budgeted in the Water & Sewer Fund are projected to increase 5.0% annually. Rubbish Collection budgeted in the General Fund are projected to increase 3.0% annually. Cable Franchise fees in the General Fund are projected to decrease 5% annually. Aquatic Center Fees are 2.0% annually. Other Fees for Services in the General and Recreation Funds are projected to increase 2.0%.
- Interest and Investments projections is calculated at 3% of average annual fund balance reserves.
- Other Proceeds/Reimbursements – Projected with no change from the FY26 Budget.
- Bond/Loan Proceeds – Projected \$30M in low interest loans from IL Environmental Protection Agency in FY2028 with additional debt service obligations in FY29 through FY31.

Expenses

- Salaries – Projected to increase on average of 4.2% based on negotiated contracts, step changes, average merit increases, and average vacancy rates
- Benefits – Salary related benefits, such as pensions, Social Security and Medicare contributions are projected to increase 4.25%. Health insurance is projected to increase 5%.
- Contractual Services – Projected to increase 2.0% annually.
- Commodities – Projected to increase 2.0% annually.
- Capital – Capital expenses are based on projects detailed in the long-range Capital Improvement Plan
- Debt- Debt is based on annual payments on current debt obligations and projected new issues
- Police and Fire Pension Transfers – Projected to increase 2.0% annually.
- Also included in expenses are estimates of the Village's projected share of future Water Commission expenses based on preliminary intergovernmental agreement.

Long-range Budget Summary:

	2023 Actual	2024 Actual	2025 Projected	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget
Operational Revenue	130,792,509	139,021,299	145,041,100	138,485,700	133,814,337	137,605,493	141,769,852	145,150,190	149,570,984
Operational Expenses	79,293,295	88,068,055	96,279,510	107,692,600	105,348,773	109,187,680	118,247,999	123,480,755	129,639,145
Net Operations	51,499,214	50,953,244	48,761,590	30,793,100	28,465,564	28,417,813	23,521,853	21,669,435	19,931,839
Transfer Revenue/Bond Proceeds	17,025,888	13,306,750	21,680,700	21,974,800	27,810,051	57,867,997	29,614,410	22,335,014	25,174,377
Capital Expenditures	25,808,192	24,309,778	26,327,800	47,719,800	63,309,544	41,254,115	30,667,352	19,084,316	12,716,264
Transfer Expenses	17,025,888	12,768,577	21,680,700	21,974,800	27,810,051	28,047,997	29,614,410	22,335,014	25,174,377
Net Capital	(25,808,192)	(23,771,605)	(26,327,800)	(47,719,800)	(63,309,544)	(11,434,115)	(30,667,352)	(19,084,316)	(12,716,264)
Net Surplus/(Deficit)	25,691,022	27,181,639	22,433,790	(16,926,700)	(34,843,980)	16,983,698	(7,145,499)	2,585,119	7,215,575

As illustrated in the chart above, the plan projects surpluses in the operating budgets for 2026 through 2031. Capital expenditures include the projected use of reserve funds as the Village as major infrastructure improvements are included in the long-term capital plan. The chart on the following page provides more details on future revenue expenses by source and use. Future budgets will evaluate assumptions based on economic trends, new strategic goals, and intergovernmental agreements to ensure that the Long-Range Budget Plan remains relevant and realistic.

Revenue	2023 Actual	2024 Actual	2025 Projected	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget
Property Taxes	15,894,105	16,679,574	17,459,200	18,300,200	18,592,415	18,889,366	19,191,134	19,497,797	19,809,435
TIF Increment	6,198,267	6,924,955	7,896,500	8,041,100	4,768,155	5,006,563	5,256,891	5,519,735	5,795,722
Other Taxes	51,225,978	56,335,273	54,785,700	54,200,000	55,826,000	57,500,780	59,225,803	61,002,578	62,832,655
Grants	6,301,387	1,509,885	3,035,000	4,024,000	750,000	750,000	750,000	750,000	750,000
Licenses & Permits	4,120,688	1,975,886	1,788,000	1,648,100	1,681,062	1,714,683	1,748,977	1,783,956	1,819,636
Fines	420,480	433,739	470,800	498,300	498,300	498,300	498,300	498,300	498,300
Fees for Services	34,325,118	35,840,329	35,935,875	37,985,200	39,551,837	41,192,237	42,909,857	44,708,330	46,591,467
Other Proceeds	6,161,752	2,823,116	1,909,725	2,062,200	1,865,567	1,921,203	1,979,202	2,039,667	2,102,702
Interest	3,780,524	13,820,789	19,095,300	8,852,200	7,680,000	7,504,360	7,554,281	6,666,605	6,659,612
Reimbursements	2,364,210	2,677,753	2,665,000	2,874,400	2,601,001	2,628,001	2,655,406	2,683,222	2,711,455
Bond/Lease Proceeds	-	538,173	-	-	30,000,000			-	-
Transfers	17,025,888	12,768,577	21,680,700	21,974,800	27,810,051	27,867,997	29,614,410	22,335,014	25,174,377
Total Revenues	147,818,397	152,328,049	166,721,800	160,460,500	161,624,388	195,473,490	171,384,262	167,485,204	174,745,361
Expenses	2023 Actual	2024 Actual	2025 Projected	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget
Salaries	26,562,599	29,056,635	30,614,100	33,494,900	34,918,433	36,402,467	37,949,572	39,562,428	41,243,831
Benefits	10,614,772	11,342,336	12,145,710	13,328,100	13,965,793	14,634,150	15,334,653	16,068,854	16,838,384
Contractual Services	19,337,641	20,592,164	24,929,050	28,928,100	25,437,306	25,970,384	26,515,675	27,073,502	27,644,196
Commodities	4,570,745	5,125,790	5,274,300	5,753,200	5,867,764	5,984,619	6,103,812	6,225,388	6,349,396
Capital	25,808,192	24,309,778	26,327,800	47,719,800	63,309,544	41,254,115	30,667,352	19,084,316	12,716,264
Debt Service	12,230,459	12,804,246	12,594,850	13,135,500	10,841,892	10,758,011	12,221,132	12,233,782	11,798,589
Other	5,867,079	9,146,884	10,721,500	13,052,800	13,422,392	13,802,987	14,194,912	14,598,508	15,014,123
Water Commission	110,000	0	0	0	895,194	1,635,062	5,928,243	7,718,293	10,750,627
Fire Pension Transfer	599,559	609,081	684,500	632,100	644,742	657,637	670,790	684,205	697,889
Police Pension Transfer	2,474,987	2,291,234	2,633,300	2,910,200	2,968,404	3,027,772	3,088,328	3,150,094	3,213,096
Transfers	13,951,342	9,868,262	18,362,900	18,432,500	24,196,905	24,362,588	25,855,293	18,500,715	21,263,392
Total Expenses	122,127,375	125,146,410	144,288,010	177,387,200	196,468,368	178,489,792	178,529,761	164,900,086	167,529,786
Net	25,691,022	27,181,639	22,433,790	(16,926,700)	(34,843,980)	16,983,698	(7,145,499)	2,585,119	7,215,575

Section 6: Department Operating Expenditures and Highlights

Department Operating Expenditures and Highlights

The Village separates budgeted expenses by functional departments and cost centers and includes the Mayor's Office, Village Board, Administration, Clerk's Office, Community Development, Finance, Fire, Police, Romeoville Emergency Management (REMA), Recreation, Public Works, Human Resources, Community Media Production, Marketing, and Information Technology.

Each department is responsible for planning and recommending a budget that supports Village goals and is aligned with the Village strategic priorities. The following pages in this section provide an overview of the functional department areas and include the proposed budgeted operating expenses along with comparative data. Included in total operational expenses are some expenses not assigned to a functional department including development reimbursement and incentives, TIF administration expenses, long-term debt, and police and pension fund expenses. Capital projects and fund transfers are excluded from annual operational expenses.

Operational expenses in the proposed 2025-2026 Budget total \$107,692,600. Of this total, \$73,041,900 is allocated to functional department annual operations and is 2.8% (\$1,957,700) higher than the 2024-2025 Budget.

Function	Funds	2023 Actual	2024 Actual	2025 Projected	2025 Budget	2026 Budget	Difference Budget 25 vs Budget 26	% Change ('25 to '26)
Operations								
Mayor's Office/Village Board	General	534,767	530,878	582,600	596,600	628,500	31,900	5.3%
Administration/ Commissions	General	1,009,111	1,248,931	1,845,200	2,312,500	1,415,800	(896,700)	-38.8%
Human Resources	General	2,477,521	2,675,163	3,731,600	3,642,100	3,851,900	209,800	5.8%
Community Media Productions	General	139,573	145,153	156,700	158,600	165,100	6,500	4.1%
Marketing	General	235,994	248,671	265,500	266,900	333,000	66,100	24.8%
Information Technology	General	1,712,864	1,884,875	2,132,200	2,299,200	2,214,000	(85,200)	-3.7%
Clerk's Office	General	135,458	143,042	190,300	190,300	164,200	(26,100)	-13.7%
Community Development	General/Fleet	1,193,366	1,214,789	1,245,700	1,284,300	1,341,800	57,500	4.5%
Romeoville Emergency Mgmt	General/Fleet	128,664	133,099	147,100	155,900	162,900	7,000	4.5%
Fire Department/Fire Academy	General/Fire Academy/Fleet	7,461,102	7,927,463	8,235,100	8,792,300	9,182,800	390,500	4.4%
Police Department	General/Police Forfeiture/Fleet	13,367,807	14,464,513	14,938,300	15,434,700	16,231,700	797,000	5.2%
Finance Department	General/W&S	1,990,203	2,188,112	2,334,000	2,338,900	2,499,100	160,200	6.8%
Public Works	General/W&S/Fleet/Local MFT	19,966,420	21,351,939	23,150,900	24,598,800	25,237,700	638,900	2.6%
Recreation	Rec/A&E/Aquatic/Fleet	6,303,668	7,407,314	8,252,110	9,013,100	9,613,400	600,300	6.7%
Total Operational Expenses by Function		56,656,518	61,563,942	67,207,310	71,084,200	73,041,900	1,957,700	2.8%
Non-Departmental Operations	General/RET/Local MFT	5,523,208	8,763,239	10,395,000	12,707,000	14,207,000	1,500,000	11.8%
Fire and Police Pension	Fire & Police Pension	3,498,202	3,706,456	4,262,500	4,425,000	4,362,800	(62,200)	-1.4%
TIF Districts	TIF Districts	2,147,505	1,954,513	2,397,950	1,952,300	3,379,100	1,426,800	73.1%
Long-term Debt	Debt/W&S/DT TIF	11,467,862	12,079,906	12,016,750	11,960,100	12,701,800	741,700	6.2%
Total Non-Departmental Operational Expenses		22,636,777	26,504,113	29,072,200	31,044,400	34,650,700	3,606,300	11.6%
Total Operational Expenses		79,293,295	88,068,055	96,279,510	102,128,600	107,692,600	5,564,000	5.4%
Non Operating Expenses								
Capital Transfers	Multiple	25,808,192	24,309,778	26,327,800	42,381,800	47,719,800	5,338,000	12.6%
Total Non Operating Expenses		17,025,888	12,768,577	21,680,700	26,073,400	21,974,800	(4,098,600)	-15.7%
Total Expenditures		122,127,375	125,146,410	144,288,010	170,583,800	177,387,200	6,803,400	4.0%

Fund: General Corporate

Department: Mayor's Office/Village Board

Description

Romeoville operates, as defined by Illinois State Statute, under the Village form of government. The legislative body consists of a Mayor and 6 trustees. The Mayor and Trustees are each elected by the entire Village ("at large") for four-year terms. The terms are staggered, with elections held every two years in April. The Village Board meets twice a month to discuss and vote upon matters presented for their consideration. Matters include promulgating and promoting local laws and regulations, public safety, purchasing, budgeting, finance, economic development, planning and zoning, infrastructure, personnel, and legal issues.

The Mayor, along with the Village Board, set policies and procedures to be carried out by the Village Manager along with the Department Managers. The primary goal of the Mayor and Village Board is to enhance the quality of life for all Romeoville residents.

2025-2026 Objectives

- The Village Board will collaborate with Village staff to conduct a strategic planning session to update strategic priorities and initiatives which shall serve as the basis for Village policy and decision making
- The Village Board will place a strong emphasis on maintaining the Village's fiscal responsibility. The Board will ensure that the Village continues to operate in a financially sound manner through careful fiscal planning and budgeting as well as addressing service delivery-related costs
- Meet community needs for superior public infrastructure.
- Promote business growth throughout the community.
- Improve the quality of life for the Village residents.

2025-2026 Budget Highlights

Overall: The Mayor's Office/Village Board/Commissions budget is increasing by 5.5% (\$31,900) as compared to the 2024-2025 budget primarily due to increased salaries, benefits and operating supplies.

Salaries and Benefits totaling \$497,500 are increasing by 6.9% (\$31,900) primarily due to increased health insurance premiums of 11.7% (\$18,700) combined with the cost of living and merit increase for salaries of 4.0% (10,700) and related Social Security, Medicare, and IMRF of 6.5% (\$2,500).

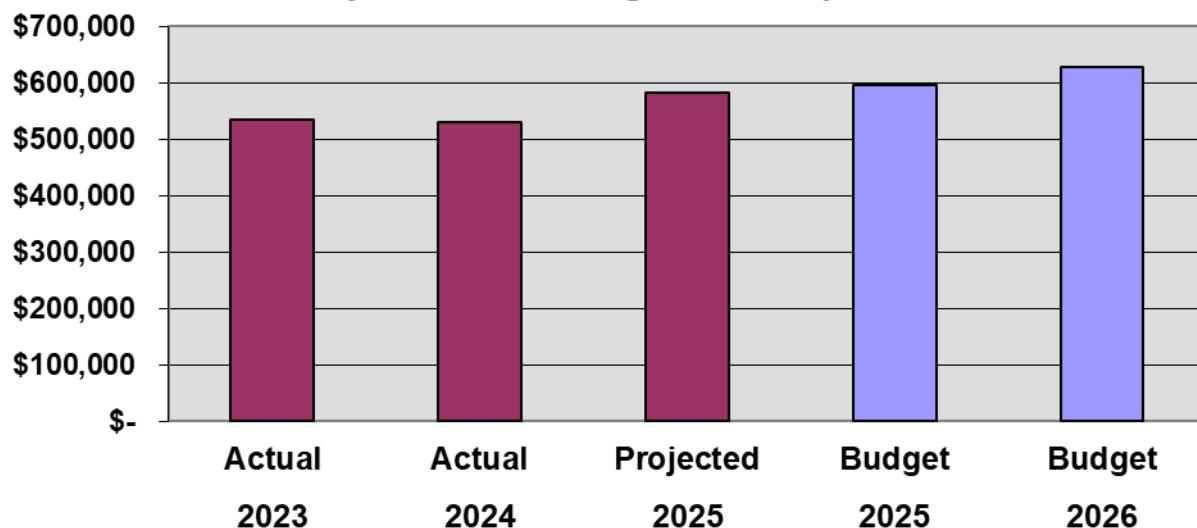
Contractual Services totaling \$21,500 are decreasing by 30% (\$5,000) due to a reduction in training expenses. Budgeted expenses include funds for training, conferences, community outreach and copier leases.

Commodities totaling \$109,500 are budgeted to increase 4.8% (\$5,000) due to increased organization dues, donations to support community organizations, and programs expenses.

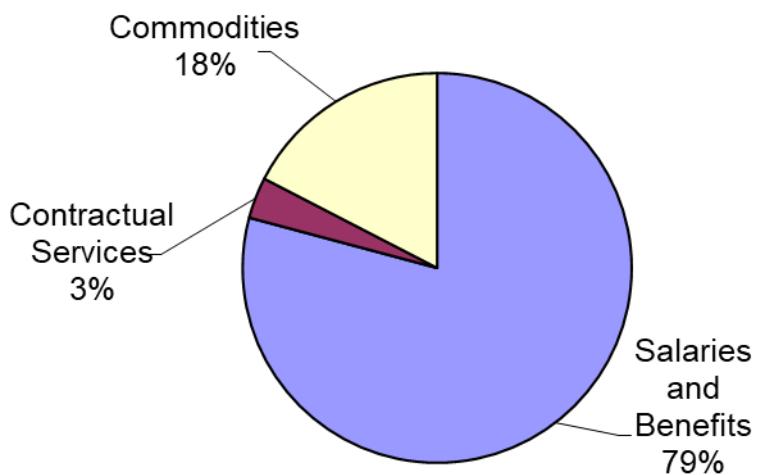
Expenditures by Object: Mayor's Office/Village Board

Expense Object	2023	2024	2025	2025	2026	Difference	
	Actual	Actual	Projected	Budget	Budget	Budget 25 vs Budget 26	% Change ('24 to '25)
Salaries and Benefits	430,423	445,423	461,600	465,600	497,500	31,900	6.9%
Contractual Services	4,877	10,282	16,500	26,500	21,500	(5,000)	-30.3%
Commodities	99,467	75,173	104,500	104,500	109,500	5,000	4.8%
Total	534,767	530,878	582,600	596,600	628,500	31,900	5.5%

Mayor's Office/Village Board Expenditures



**Mayor's Office/Village Board
Percent of Expenditure by Object**



Fund: General Corporate

Department: Administration/Commissions

Description

Administration - The Administration Cost Center is responsible for administrative direction and oversight of the daily operations of all Village departments. Administration is responsible for monitoring the implementation of Village Board policies, ensuring Village resident and business satisfaction, and maintaining the efficient and effective use of Village revenues. Administration is also responsible for representing the Village at a variety of local and regional forums.

Commissions - The Village Board appoints individuals to serve different functions on these committees/commissions. These volunteers may be paid for their services if they choose per Village ordinance. The commissions and committees in the budget include, Planning and Zoning Commission, Veterans Commission, Special Events Commission, Conservation Commission, and the Police and Fire Commission.

2024-2025 Accomplishments

- Partnered with the City of Lockport and Forest Preserve to create a more inviting I & M Canal Pathway System
- Coordinated efforts with the Village of Bolingbrook, Plainfield and IDOT to finalize Phase 1 for the Airport Road Interchange
- Worked with representatives from each of the village's departments as they implement their goals and objectives
- Negotiated multiple Redevelopment Agreements to attract, retain and improve Retail Development
- Monitored various federal and state legislation that impacted the village while communicating with lobbyist/legislators on various bills and their potential impact on the village
- Worked with intergovernmental agencies to finalize the creation of the Grand Prairie Water Commission which will secure future clean water source for the community.
- Expanded the efforts of the Conservation and Sustainability Committee to include more outreach, and community initiatives
- Coordinated efforts with the Fire and Police Commission to streamline the hiring process
- Worked with the elected officials, residents, and staff to develop an updated Village Strategic Plan.

2025-2026 Objectives

- Lead departments in developing and implementing the annual Capital Improvement Program and Annual Budget
- Monitor state and federal legislation to identify opportunities to educate legislators of the potential impact on residents, business and village operations
- Support the Village Board with its policy decisions and assist with establishing and implementing goals, objectives and planning strategies.
- Continue to work with Village Board, staff, residents, and intergovernmental agencies to ensure Village secures future clean water source for the community.
- Continue to work with the elected officials, residents, and staff to complete the updated Village Strategic Plan.
- Plan and execute highly complex Village-wide projects while strategically developing a more effective and efficient organization.

- Implement programs that will enhance the quality of life for residents and business partners.
- Enhance the Village's community outreach efforts through strong and inclusive communication and marketing
- With the Human Resources Department, ensure that all state and federal laws are being met by Village employees by providing sufficient training opportunities.
- With the Human Resources Department, manage employee relations matters and advise departments with grievance resolution and disciplinary action.
- Enhance communication between the Village of Romeoville and the residents, business owners and area taxing bodies.
- Expand the Boundary of the Normantown and Airport Road TIF District
- Complete Property purchases to enhance transportation system
- Finalize the Route 53 University Corridor Improvements Design
- Develop a plan / Repurpose the Safety Town Site

2025-2026 Budget Highlights

Overall: The Administration/Commissions department budgets are decreasing by 38.8% (\$896,700) as compared to the 2024-2025 budget.

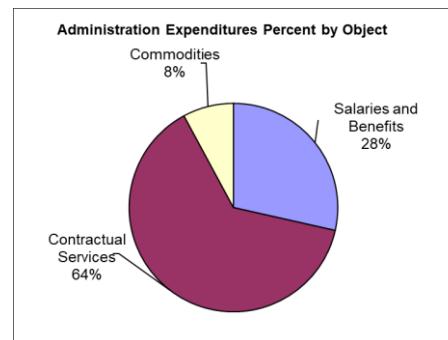
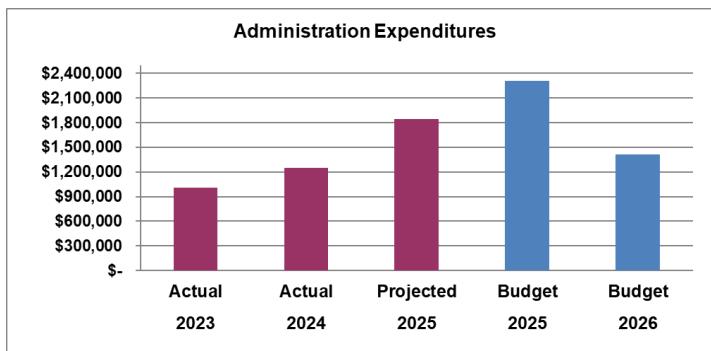
Salaries and Benefits totaling \$403,900 are budgeted to decrease by 28.8% (\$163,700) compared to the prior year as the prior year included wages and benefits for a vacant position that is not proposed to be filled in 2025-2026 year (\$152,000). In addition, budgeted part-time wages and benefits for commissions decreased by \$21,300.

Contractual Services totaling \$900,500 are budgeted to decrease by 45.8% (\$761,500) compared to the prior budget as the final payment of \$500,000 to Will County for Weber Road improvements was completed in FY25. In addition, the prior year included additional funding for consulting services and Will County Senior services. In 2025-2026, budgeted expenses include \$14,000 for training, \$4,000 for legal services, \$30,000 for applicant testing and \$342,500 for other contractual services including Chamber of Commerce fees, strategic planning, and small business grants.

Commodities totaling \$111,400 increased 34.4% (\$28,500) due to additional funding for Metra Station expenses (\$2,000), organizational dues (\$4,500), Veteran Memorial supplies (\$5,000) and commission supplies (\$17,000). Budgeted expenses include dues for the Will County Governmental League, Will County Center for Economic Development, the Illinois Municipal League, and Communities for Responsible Waterways as well as office supplies, Veteran Memorial supplies, publications, and other operating expenses.

Expenditures by Object: Administration Expenditures

Expense Object	2023	2024	2025	2025	2026	Difference	% Change ('25 to '26)
	Actual	Actual	Projected	Budget	Budget	Budget 25 vs Budget 26	
Salaries and Benefits	360,857	385,369	396,300	567,600	403,900	(163,700)	-28.8%
Contractual Services	637,344	795,069	1,355,000	1,662,000	900,500	(761,500)	-45.8%
Commodities	10,910	68,493	93,900	82,900	111,400	28,500	34.4%
Total	1,009,111	1,248,931	1,845,200	2,312,500	1,415,800	(896,700)	-38.8%



Fund: General Corporate

Department: Human Resources

Description

The Human Resource Cost Center consists of the Human Resource Manager and is responsible for all personnel and insurance related issues for all Village employees. Human Resources is responsible for recruitment, retention, managing employee relations, administering benefits, coordinating the annual performance review process, provide trainings, maintain employee files, and administer the Village's four collective bargaining agreements. Human Resources is also responsible for monitoring all of the Village of Romeoville's workers' compensation claims, any liabilities claims that are incurred, and is also on the SWARM board as the Village of Romeoville's representative. The Cost Center budget also includes salaries and benefits for the full-time Emergency Management & Safety Coordinator position who manages accident reporting for the Village, as well as overseeing the REMA department.

2024-2025 Accomplishments

- Ensured that all state and federal laws are being met regarding Village employees by providing training opportunities.
- Reduced Employee turnover.
- Provided on-site informational sessions on medical benefits during open enrollment and IMRF.

2025-2026 Objectives

- Review potential Enterprise Resource Management (ERP) systems with selection committee in order to provide additional online access for employee benefits management and payroll updates.
- Advance training for staff in areas such as customer service, and diversity, equity and inclusion.
- Manage employee relations matters and advise departments with grievance resolution and disciplinary action.
- Review employee engagement and identify areas of opportunity.
- Analyze and implement automation of paperwork for liability and worker compensation claims.

2025-2026 Budget Highlights

Overall: The Human Resources budget is increasing by 5.8% (\$209,800) as compared to the 2024-2025 budget primarily due to increased budgeted contractual service expenses.

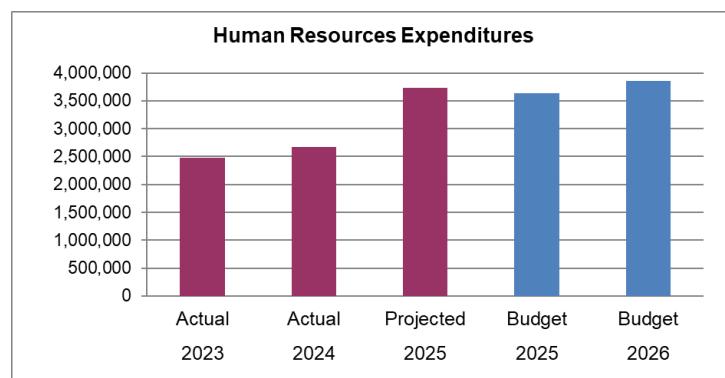
Salaries and Benefits totaling \$349,500 are budgeted to decrease by 0.7% (\$2,500) compared to the prior budget and approximately 25% compared to the projected actual total for the 2024-2025 fiscal year due to the retirement of the former Human Resource manager.

Contractual Services expenses totaling \$3,499,400 are 6.5% (\$212,300) higher than the prior year budget as the expected SWARM property related insurance premium is projected to increase 5% from the prior year (\$116,255). Also budgeted to increase 12% (\$71,800) are health insurance premiums paid to the Government Insurance Network (GIN) for active employees and retirees' insurance premium expenses by 9.8% (\$16,245). The proposed budget also includes an additional \$5,000 for background check and \$5,000 for employee appreciation expenses.

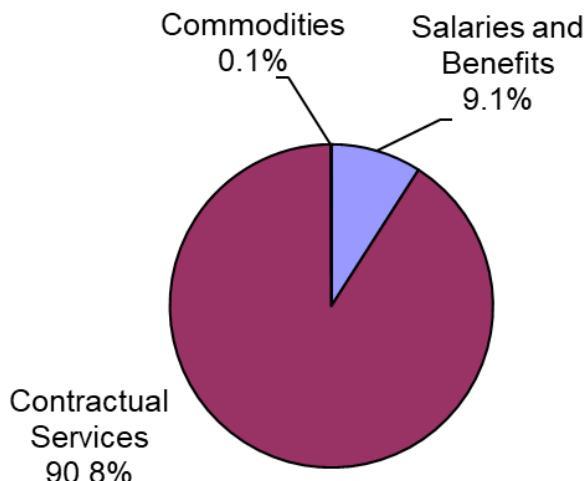
Commodities totaling \$3,000 are budgeted to remain the same as the prior fiscal year and include expenses for office supplies, publications and dues.

Expenditures by Object: Human Resources Expenditures

Expense Object	2023	2024	2025	2025	2026	Difference	
	Actual	Actual	Projected	Budget	Budget	Budget 25 vs Budget 26	% Change ('25 to '26)
Salaries and Benefits	335,087	338,729	438,500	352,000	349,500	(2,500)	-0.7%
Contractual Services	2,140,366	2,334,408	3,290,100	3,287,100	3,499,400	212,300	6.5%
Commodities	2,068	2,027	3,000	3,000	3,000	-	0.0%
Total	2,477,521	2,675,163	3,731,600	3,642,100	3,851,900	209,800	5.8%



Human Resources Expenditures Percent by Object



Fund: General Corporate

Department: Community Media Productions

Description

The Community Media Production Cost Center consists of the Community Media Production Liaison, the volunteer organization known as VORTV, and the facilities that provide local programming on Comcast cable station channel 6. The Cost Center is responsible for:

- Maintaining the facilities and technology used to provide the Village with important information.
- Providing quality programming delivered on the public access cable station.
- Assisting all Village entities with producing native programs to promote Village activities.
- Providing a training ground for broadcast production open to the entire Village.

2024-2025 Accomplishments

- Kept equipment at a respectable technological level.
- Provided a training ground for broadcast production open to the entire Village.
- Continued to provide quality programming delivered on the public access cable station.

2025-2026 Objectives

- Keep equipment at a respectable technological level.
- Provide a training ground for broadcast production open to the entire Village.
- Continue to provide quality programming delivered on the public access cable station.

2025-2026 Budget Highlights

Overall: The Community Media Productions budget is increasing by 4.1% (\$6,500) as compared to the 2024-2025 budget.

Salaries and Benefits of \$154,600 are increasing 5.1% (\$7,500) resulting from cost of living and merit increases for existing staff and an expected increase in health insurance expenses.

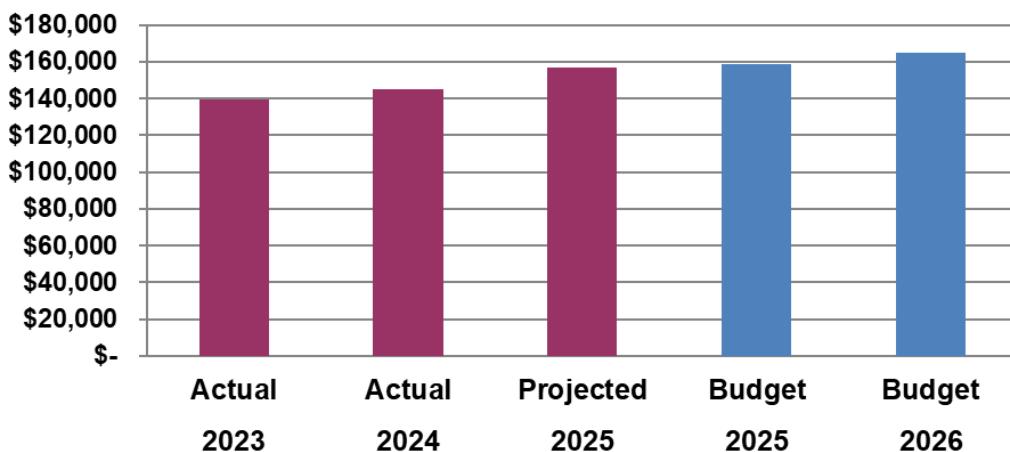
Contractual Services totaling \$2,500 are unchanged from the prior year's budget. Expenses in this category are used mainly for administrative services, training, and software maintenance expenses.

Commodities are budgeted to be 11% (\$1,000) lower than the prior year and total \$9,000, primarily for office, production, equipment, and other operating supplies. The decreased budget total is consistent with actual expenses for fiscal year 2023 and 2024 and with projected expenses for fiscal year 2025.

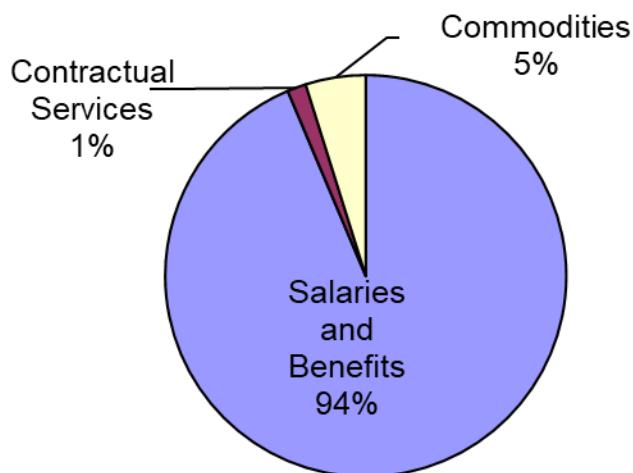
Expenditures by Object:
Administration: Community Media Production Expenditures

Expense Object	2023	2024	2025	2025	2026	Difference	
	Actual	Actual	Projected	Budget	Budget	Budget 25 vs Budget 26	% Change ('25 to '26)
Salaries and Benefits	135,250	140,527	147,200	147,100	154,600	7,500	5.1%
Contractual Services	995	501	2,000	2,500	2,500	-	0.0%
Commodities	3,328	4,125	7,500	9,000	8,000	(1,000)	-11.1%
Total	139,573	145,153	156,700	158,600	165,100	6,500	4.1%

Administration: Community Media Production Expenditures



**Administration: Community Media Production
Expenditures Percent by Object**



Fund: General Corporate

Department: Marketing

Description

The Marketing Cost Center consists of the two marketing coordinators under the direction of the Village Manager.

2024-2025 Accomplishments

- Continued expanding multi-language marketing.
- Obtained 1,496,988 website page views by 353,000 unique visitors.
- Increased Facebook followers 21% up to 16,230 people
- Increased Instagram followers to 2,585
- Completed a website redesign
- Rebranded the Veterans and Service Member banner and Community Focus newsletter
- Created and launched a series of development advertisements on WGN Radio
- Created and distributed newsletters specifically focused on services for Seniors and Veterans

2025-2026 Marketing Objectives

- Provide a visual marketing style that reflects the characteristics of excellence that sets Romeoville apart from other communities including Village events and programs.
- Provide marketing materials for Village programs.
- Increase Social Media presence and Instagram and NextDoor
- Increase the number of community newsletters printed and mailed from twice annually to three times
- Review current marketing material and programs, PR efforts, and recommendations to improve and centralize all marketing material and printing.
- Seek marketing campaigns similar to the completed WGN Radio campaign

2025-2026 Budget Highlights

Overall: The Marketing Cost Center budget is increasing by 24.8% (\$66,100) as compared to the 2024-2025 budget, primarily due to increased salaries and contractual services.

Salaries and Benefits are increasing 33.6% (\$61,100) as one part-time position is proposed to be converted to a full-time position.

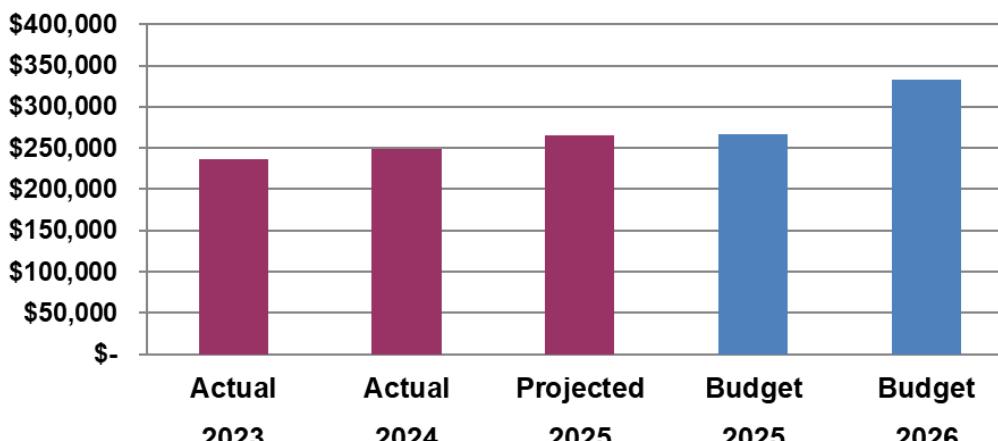
Contractual Services totaling \$72,500 are budgeted to increase by 16% (\$10,000) for additional printing expenses. Expenses budgeted include printing for the Mayor's newsletter, water bill flyers, and other special events. Also budgeted are billboards, video signage and other advertising.

Commodities totaling \$17,800 are 22% (\$5,000) lower than the prior year due to decreased operational supplies which are budgeted to be more in line with actual expenses incurred during fiscal year 2023 and 2024. Budgeted expenses include office supplies, publications, and other promotional supplies.

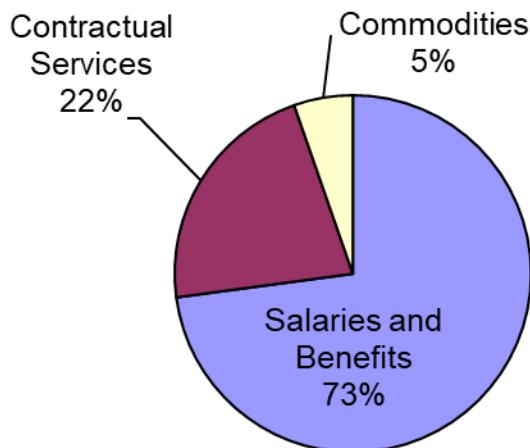
**Expenditures by Object:
Marketing Expenditures**

Expense Object	2023	2024	2025	2025	2026	Difference	
	Actual	Actual	Projected	Budget	Budget	Budget 24 vs Budget 25	% Change ('25 to '26)
Salaries and Benefits	163,522	172,087	181,700	181,600	242,700	61,100	33.6%
Contractual Services	65,290	58,120	61,000	62,500	72,500	10,000	16.0%
Commodities	7,182	18,464	22,800	22,800	17,800	(5,000)	-21.9%
Total	235,994	248,671	265,500	266,900	333,000	66,100	24.8%

Marketing Expenditures



Marketing Expenditures Percent by Object



Fund: General Corporate

Department: Information Technology

Description

The Information Technology Department covers a variety of services including maintenance and administration of our enterprise systems, village-wide telecommunications, mobile devices, network administration, computer and technology support, infrastructure and server administration, GIS and software implementation and planning for all departments within the Village. The function is to keep technology available for users to enable them to perform their duties in an effective and efficient manner.

IT Personnel include the Information Technology Manager, Network/Systems Administrator, Public Safety Network / System Administrator, and GIS Technician which are under the direction of the Village Manager.

2024-2025 Accomplishments

- With the selection committee, reviewed new ERP software.
- Continue to improve Village cybersecurity.
- Business License and Permitting applications available online via OpenGov with support for electronic plan review.
- Updates to Village Hall and Police Department CCTV and Access Control Servers
- Completed over 1300 Workorders (year-to-date)
- Replace Village Wireless Network (In Process)

2025-2026 Objectives

- Implement new ERP software
- Advance the Police and Fire Department's technology.
- Replace network switches at Fire Stations.
- Continue to improve Village cybersecurity.
- Move more access and processes "Online"
- Implement upgrades to multi-factor-authentication

2025-2026 Budget Highlights

Overall: The Information Technology budget is decreasing by 3.7% (\$85,200) as compared to the 2024-2025 budget due to decreased contractual service expenses.

Salaries and Benefits totaling \$588,500 are increasing by 6.9% (\$38,100) due primarily to merit-related increased salaries and related social security and IMRF expenses (\$33,100) and due to increased part-time employee hours (\$2,000). Health insurance expenses for full-time staff are also budgeted to increase 5.25% (\$3,000).

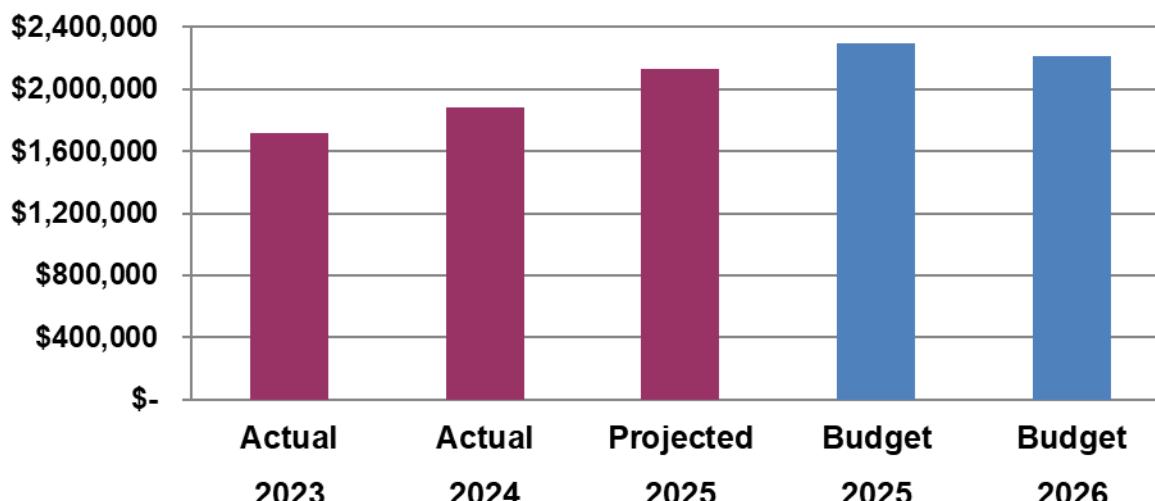
Contractual Services totaling \$1,594,000 are budgeted to decrease by 7.2% (\$123,300) due to reduced software renewal expenses. The \$1.6M budgeted includes consulting services, software renewal and maintenance expenses for OpenGov permitting and licensing software, Crowdstrike, BluDot, and Cisco Duo. Also budgeted are Tyler New World, Sound Inc, Flock camera software, Comcast fiber lease payments, Microsoft, Cartograph, Verizon Connect, Axon Police Fleet cameras and Vermont Systems.

Commodities totaling \$31,500 are budgeted to remain the same as the prior year budget and include security equipment and computer supplies including computer replacement, iPads and printers.

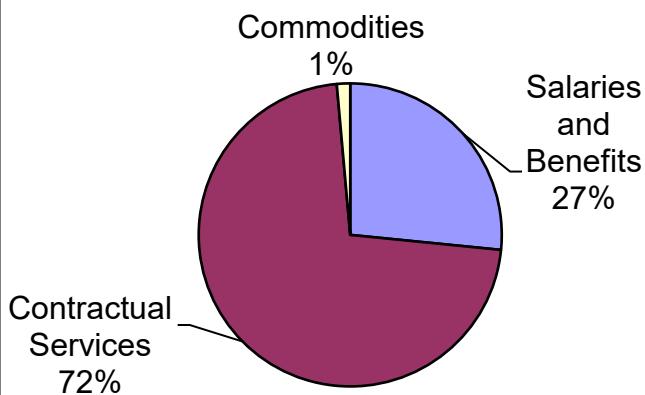
**Expenditures by Object:
Information Technology Expenditures**

Expense Object	2023	2024	2025	2025	2026	Difference Budget 25 vs Budget 26	% Change ('25 to '26)
	Actual	Actual	Projected	Budget	Budget		
Salaries and Benefits	504,547	522,578	552,700	550,400	588,500	38,100	6.9%
Contractual Services	1,137,686	1,335,501	1,548,000	1,717,300	1,594,000	(123,300)	-7.2%
Commodities	70,632	26,796	31,500	31,500	31,500	-	0.0%
Total	1,712,864	1,884,875	2,132,200	2,299,200	2,214,000	(85,200)	-3.7%

Information Technology Expenditures



**Information Technology
Expenditures Percent by Object**



Fund: General Corporate
Department: Clerk's Office
Description

The Clerk's Office encompasses a number of responsibilities serving all levels of the government. The Clerk serves as Secretary to the Village Board and keeper of the records to the community. All municipal records such as minutes, contracts, Resolutions and Ordinances are stored in this office. The duties of the Clerk's Office include preparation of meeting agendas and keeping official records of the proceedings of every meeting. The Clerk also acts as the Chief Administrative Officer of all Elections, Registrar of Voters and any other duties that may be imposed by statute. The Clerk's Office is also responsible for issuing various licenses and registrations such as Liquor Licenses as approved by the Liquor Commission, Carnival, Circus, and Amusement Licenses and Solicitor. The Clerk's Office is a professional office that strives to accommodate the needs of the Village residents while serving the Village Board, Administration, and all other departments with professional, efficient, and friendly service.

2025-2026 Objectives

- Provide professional and efficient services to all departments.
- Ensure business licenses are processed timely.

2025-2026 Budget Highlights

Overall: The Clerk's Office Cost Center budget is decreasing by 13.7% (\$26,100) as compared to the 2024-2025 budget.

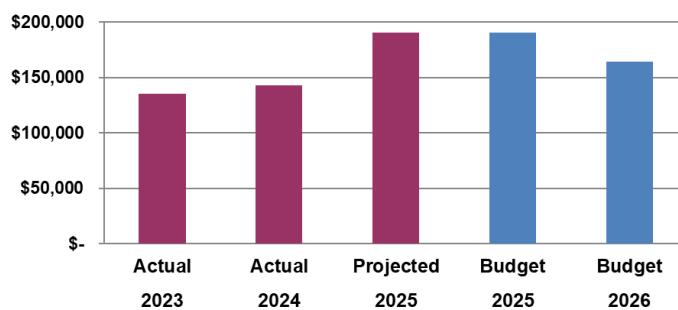
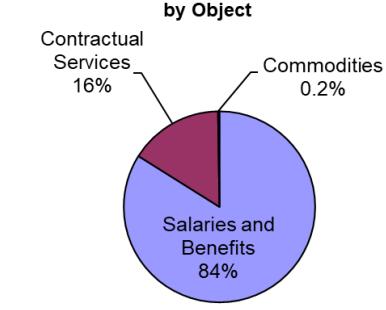
Salaries and Benefits totaling \$137,800 increased by 5.3% (\$6,900) due to increased salaries, social security, IMRF, and insurance expenses.

Contractual Services totaling \$26,000 decreased by 55.9% (\$33,000) as additional funds were budgeted in the prior year for consulting services to review and organize the Village's ordinances.

Commodities totaling \$400 are also and are for professional dues.

**Expenditures by Object:
Clerk's Office Expenditures**

Expense Object	2023	2024	2025	2025	2026	Difference Budget 25 vs Budget 26 ('25 to '26)	% Change ('25 to '26)
	Actual	Actual	Projected	Budget	Budget		
Salaries and Benefits	119,361	125,774	130,900	130,900	137,800	6,900	5.3%
Contractual Services	15,898	17,118	59,000	59,000	26,000	(33,000)	-55.9%
Commodities	200	150	400	400	400	-	0.0%
Total	135,458	143,042	190,300	190,300	164,200	(26,100)	-13.7%

Clerk's Office Expenditures

Clerk's Office Expenditures Percent by Object


Fund: General Corporate

Department: Community Development

Description

The Community Development Administration Cost Center is comprised of the Community Development Director, Executive Assistant, Planning Coordinator, and Planning Technician. In addition, the department also sponsors co-op students and planning interns seasonally. The Cost Center is responsible for: (1) coordinating the review and approval of building permits, (2) coordinating the review and approval process for new development and redevelopment, (3) marketing the Village to potential developers, (4) maintaining the comprehensive plan, development regulations and zoning ordinance, (5) reviewing small and large scale applications for development, and (6) for enforcing the Village's zoning and property maintenance ordinances as they pertain to non-residential properties.

The Community Development Inspectional Services Cost Center comprises of the Chief Building Inspector, Permit Coordinator, full-time combination Building Inspector, Electrical Inspector, and a part-time Plumbing Inspector. Commercial code responsibilities are shared within the building division and Planning Technician, and some inspections are handled by other contractual services as needed. The Cost Center is responsible for: (1) reviewing plans and issuing permits, (2) coordinating and performing inspections, (3) conducting inspections of new commercial, residential and industrial developments, (4) code enforcement and (4) maintaining the building codes.

2024-2025 Accomplishments

- Populated Business Directory using Bludot.
- Performed 5 business retention visits.
- The final report of the Grocer Study and Attraction was issued.
- Continued business engagement efforts utilizing BluDot and strategic partnerships.
- Created a strategic partnership to revitalize the shopping center at Romeoville Towne Center with new owners.
- Implemented OpenGov software for business licensing.
- Worked with and permitted several longstanding projects including Mercedes-Benz, TownePlace Suites, and Quik Trip.
- Helped facilitate several new business openings including Mercedes-Benz, Ross Dress For Less, Five Below, Sable Creek Winery, Verilife, Taco Bell on Route 53, Happy Bites, Romeoville Urgent Care and Dunkin on N Weber, among others.
- Development projects approved include Monarch Grove Apartments and Senior Living, Dermody Annexation and Development Agreement Amendments for 251 S. Pinnacle Drive, Sable Creek Winery, Earthmover Credit Union and Bridge I-55 Commerce Center.
- Concluded annexation agreement work with Edward Rose and Sons, who closed and annexed the North Ward property.
- Online building permitting went live through the OpenGov system. Development applications, Contractor licensing, rental inspections and vacant home inspections were also integrated into the OpenGov system and now accepted online.
- Electronic plan review has started using the Blubeam platform.
- Zoning Code updates regarding fences and cannabis were approved.
- Romeoville Plaza Site Improvements Project was completed.
- Plan Commissioner training was completed by the IL American Planning Association.

2025-2026 Objectives

- Continue to expand online permitting, services and processes through OpenGov.
- Building Department Open House.
- Normantown Rd and Airport Rd TIF expansions.
- Continued Zoning Code review and updates.
- Increase new residential housing options in the community.
- Work with engineering on development close-out process through OpenGov.
- Meijer/Gaskin and remaining Ward property planning.
- Romeoville Towne Center redevelopment and planning
- Continue and expand business attraction and retention efforts.

2025-2026 Budget Highlights

Overall: The budget for Community Development is increasing by 4.5% (\$57,500) as compared to the 2024-2025 budget.

Salaries and Benefits totaling \$1,143,200 are 0.4% (\$5,000) higher than the previous year's budget. Full- and part-time salaries are budgeted to be receive average cost of living and merit increases of approximately 4% however, the increase is partially offset by the retirement of part-time plumbing inspector.

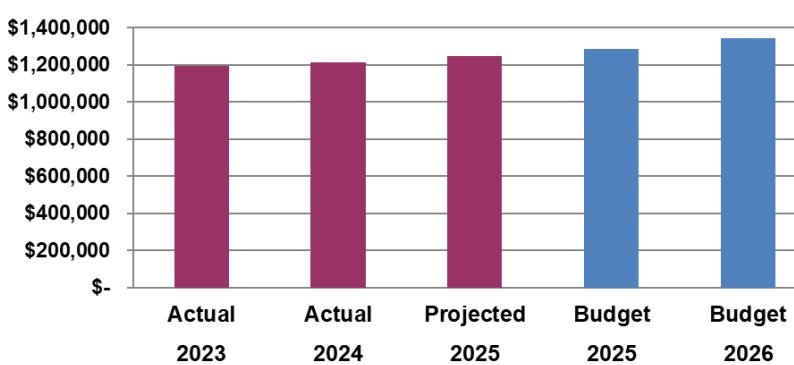
Contractual Services totaling \$110,600 are budgeted to increase 56.7% (\$40,000) as plumbing inspections are budgeted to be contracted in FY26. Expenses also include legal notices, training, market studies and safety, electric and plumbing inspections.

Commodities totaling \$88,000 increased by 16.6% (\$12,500) due to increased expenses for the community reinvestment program (\$12,500). Also included in the budget are funds for the professional membership dues, industry publications, and operating supplies.

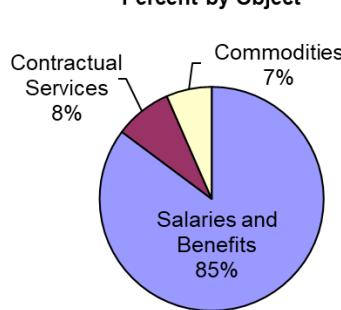
Expenditures by Object: Community Development

Expense Object	2023	2024	2025	2025	2026	Difference Budget 25 vs Budget 26	% Change ('25 to '26)
	Actual	Actual	Projected	Budget	Budget		
Salaries and Benefits	1,078,972	1,091,084	1,137,500	1,138,200	1,143,200	5,000	0.4%
Contractual Services	64,502	74,639	49,600	70,600	110,600	40,000	56.7%
Commodities	49,892	49,066	58,600	75,500	88,000	12,500	16.6%
Total	1,193,366	1,214,789	1,245,700	1,284,300	1,341,800	57,500	4.5%

Community Development Expenditures



Community Development Expenditures
Percent by Object



Fund: General Corporate

Department: Romeoville Emergency Management Agency

Cost Center: Administration/Operations

Description

The Romeoville Emergency Management Agency (REMA) is comprised of volunteers who are on call 24 hours a day and a part-time Assistant Emergency Management & Safety Coordinator to provide additional manpower and resources for public safety. REMA assists Romeoville's Police and Fire departments as well as all of the other Village departments. REMA operates and maintains the outdoor warning siren system for the Village. The system consists of 20 sirens and 15 indoor emergency receivers located within our Village owned facilities. The siren system also ties into the warning receivers placed into all of the Lewis University buildings for Emergency Warnings. Every member is a certified weather spotter as well as being trained in all other areas of response including traffic control, pump outs, first aid, emergency lighting, search and rescue, emergency shelter and communications.

The organization is made up of approximately 35 local citizens of varying age, occupation, and skill levels. All REMA members are high-spirited volunteers fulfilling their role in the community by assisting with any emergency or disaster situation.

2024-2025 Accomplishments

- Adding FLIR camera system to mobile command post for better operational situational awareness for incident commanders at emergency scenes.
- Updating lighting equipment on fleet vehicles to replace outdated equipment.

2025-2026 Objectives

- To provide continued emergency planning and a competent emergency responder program that supplies the Village with a volunteer program like no other in the area. Completing this objective by being one of the most cost-efficient departments of the Village by using volunteers for the majority of the labor involved with department operation, equipment refurbishment and maintenance.
- To replace outdated equipment allowing the department to continue the emergency management mission.
- Increase the capabilities of the Village of Romeoville to respond to emergencies and disasters by providing planning, volunteer resources, and equipment.
- Improve retention and recruitment within the Volunteer program.
- Develop programs for disaster mitigation, preparedness, response and recovery.
- Work with the public, volunteer agencies, the private sector, and other government bodies to help prepare Romeoville residents for emergency situations.
- Improve coordination and communication among response partners.

2025-2026 Budget Highlights

Overall: The budget for REMA is increasing by 4.5% (\$7,000) as compared to the 2024-2025 budget, primarily due to increased contractual services.

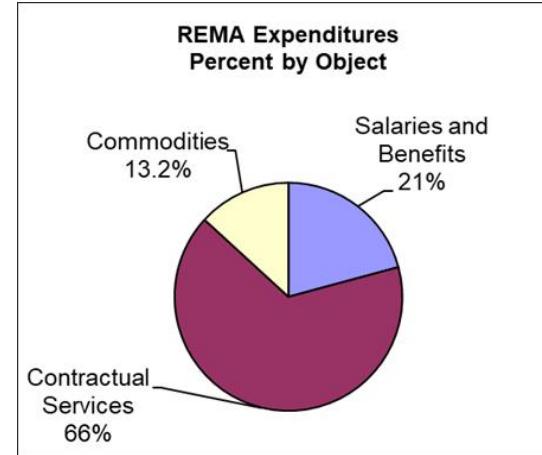
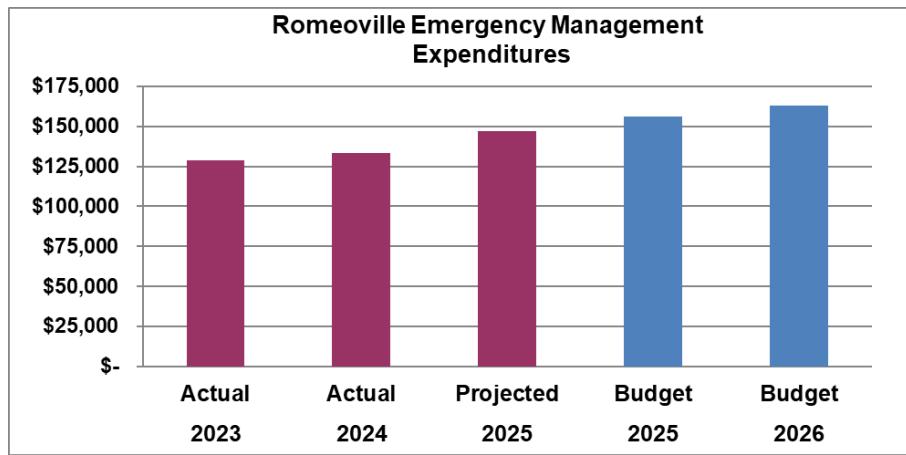
Salaries and Benefits decreased by 2.9% (\$1,000). Many of the emergency operations and special events are supported by part-time staff and in the 2025-2026 budget, however, based on actual expenses incurred in fiscal year 2023 and 2024 and projected for 2025, less hours are included in the budget.

Contractual Services totaling \$107,500 are 8.0% (\$8,000) higher than the prior-year budget due to increased Starcom Radio monthly fees. Also included in the budget are alarm fees, command post data systems, uniforms, training, mobile equipment maintenance, siren maintenance, building maintenance, and weather center data service.

Commodities totaling \$21,500 are unchanged and include medical supplies, flares, training, office, and building supplies.

**Expenditures by Object:
Romeoville Emergency Management Agency**

Expense Object	2023	2024	2025	2025	2026	Difference	
	Actual	Actual	Projected	Budget	Budget	Budget 25 vs Budget 26	% Change ('25 to '26)
Salaries and Benefits	22,687	31,128	29,200	34,900	33,900	(1,000)	-2.9%
Contractual Services	87,709	81,807	97,000	99,500	107,500	8,000	8.0%
Commodities	18,268	20,164	20,900	21,500	21,500	-	0.0%
Other	0	0	0	0	0	-	0.0%
Total	128,664	133,099	147,100	155,900	162,900	7,000	4.5%



Fund: General Corporate/Fire Academy

Department: Fire Department/Fire Academy

Description

Administration/Operations - The Department provides advanced life support and fire suppression for a large portion of the Village. The Department also provides fire prevention, inspections, plan review, fire alarm maintenance and monitoring, origin and cause (arson) investigation, fire code enforcement, AED program compliance and public education for the entire Village. The Department also serves as the coordinating agency representing the entire Village for the Odor Alert Network. It is our goal to provide exceptional service to our residents with a proactive approach by assuring that fire personnel are trained to the highest professional standards, and have the vehicles and equipment they need to perform their jobs.

Fire Academy - The Romeoville Fire Academy will host several fire service, hazardous materials, EMS, technical rescue, CPR, and fire officer courses for outside fire service agencies, as well as Romeoville Fire Dept. and Village of Romeoville personnel. The Academy is self-funded by student tuition. The Academy will host anywhere from 100-125 courses in this fiscal year. The Academy will operate out of Village facilities such as all Fire Stations, with our primary classroom facilities located at Fire Station 3. Our primary training grounds are at Fire Station 2. We will also use other facilities such as the Romeoville Recreation Center, Lewis University, and the Heidelberg's Quarry Collapse Training site. Courses will be instructed by Academy Staff Instructors, RFD personnel, and non-employee independent contractors. The Fire Academy is also adding a new grant-funded program that will focus on providing tuition free opportunities to students of under-served communities.

2024-2025 Accomplishments

- Completed new curb, sidewalk and grading on the training grounds following previous fiscal year expansion.
- Finalized a combined public safety academy with Romeoville Police Department and Emergency Management for first offering in Spring of 2025.
- Upgraded the exterior of the public education trailer with new graphic and design
- Updated the responsibilities and scope of the Commercial Code Enforcement position
- Finalized Candidate Physical Ability Testing obstacle course
- Received notification of \$380,000 in grant funding for the academy to offer tuition-free opportunities to students of financial need. This funding will extend through 2026.
- Canine Roy achieved certification in tracking, trailing, obedience, building search, open area & article search
- Replaced Self-Contained Breathing Apparatus Compressor system at Fire Station 3
- Hired (1) Full-Time Firefighter/Paramedic
- Began initial phases of Community Risk Reduction (CRR) program for the Village.

2025-2026 Objectives

- Ambulance re-chassis completion
- Place Snorkel vehicle in service & complete training for Driver/Operators
- Replace fire department self-contained breathing apparatus
- Improve department reporting software for data efficiencies.
- Implement usage of Lexipol platform for department policies & procedures
- Improve Department Insurance Services Office (ISO) rating from a 3 to a 2.
- Implement an entry level internship program with possible grant funding.
- Expand upon Community Risk Reduction (CRR) program for the Village.
- Improve and expand marine division. Includes upgrades to the existing marine boat.
- Apply for Office of the IL State Fire Marshal Grants, as well as FEMA Grants.

2025-2026 Budget Highlights

Overall: The budget for the Fire Department budget is increasing 4.4% (\$390,500) compared to the 2024-2025 Budget.

Salaries and Benefits totaling \$7,720,100 increased 5.0% (\$367,100) due in part to the proposed organizational changes to its staffing. Full-time salaries are increasing 9.4% (\$430,700) due to the addition of a Battalion Chief in charge of training and public education and due to increased full-time salaries related to cost of living, step and merit increases. Part-time salaries within the Fire Academy are increasing 9% (\$66,000) in order to accommodate additional class offerings, however part-time wages within the Fire Department are budgeted to decrease 6.9% (\$18,500) due to the addition of full-time staff. Offsetting the increases is a 23% (\$134,900) decrease in budgeted overtime.

Contractual Services totaling \$748,300 are budgeted to be 4.8% (\$34,000) higher primarily due to increased Fire Academy expenses including training facility rental and a copier lease (\$33,000) and due to increased Fire Department training (\$15,000) and medical oxygen (\$3,000). Partially offsetting the increase is decreased expenses for Thriveworks (\$20,000) and SCBA fit testing (\$10,000). Also included in the budget is funding for physicals, equipment maintenance, uniforms, cardiac monitors, and ambulance billing services.

Commodities of \$555,000 are 0.4% (\$2,200) lower than the prior year budget due to decreased medical and program supplies for the Fire Department and is partially offset by increased fire academy training materials. Budgeted expenses for the Fire Department include supplies totaling \$214,200 for Bunker Gear, PPE, Bloodborne Pathogen supplies, community program supplies, office supplies, association dues, medical supplies, tools, hazardous material supplies and maintenance supplies. Fire Academy supplies total \$341,000 and include training materials, graduation supplies, student gear, consumables, and towing costs.

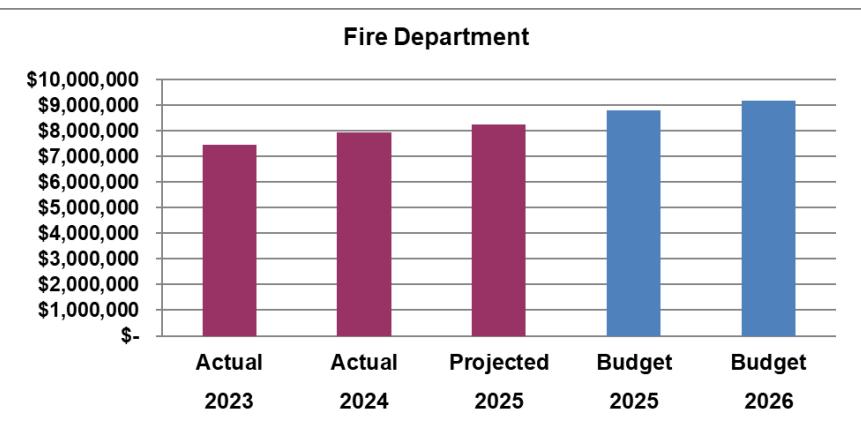
Other expenses of \$159,400 are for the monthly vehicle lease payments and are decreasing by 5.0% (\$8,400).

**Expenditures by Object:
Fire Department**

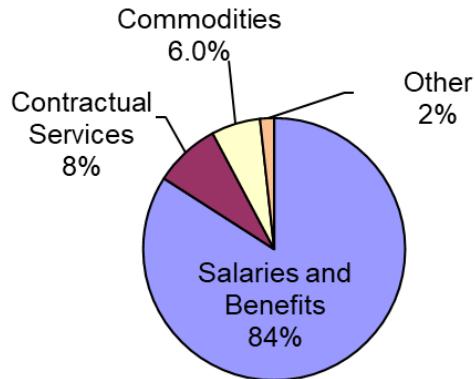
Expense Object	2023	2024	2025	2025	2026	Difference
	Actual	Actual	Projected	Budget	Budget	Budget 25 vs Budget 26
Salaries and Benefits	6,170,496	6,474,570	6,738,300	7,353,000	7,720,100	367,100
Contractual Services	521,934	653,830	783,100	714,300	748,300	34,000
Commodities	456,405	538,085	545,600	557,200	555,000	(2,200)
Other	312,267	260,978	168,100	167,800	159,400	(8,400)
Total	7,461,102	7,927,463	8,235,100	8,792,300	9,182,800	390,500
						4.4%

Fire Department Operating Expenditures by Fund

Fund	2023	2024	2025	2025	2026	Difference
	Actual	Actual	Projected	Budget	Budget	Budget 25 vs Budget 26
General Fund	6,246,574	6,585,116	6,526,700	7,224,000	7,301,800	77,800
Fire Academy	1,214,527	1,342,347	1,540,300	1,400,500	1,541,600	141,100
Fleet Operations	-	-	168,100	167,800	339,400	171,600
Total	7,461,102	7,927,463	8,235,100	8,792,300	9,182,800	390,500
						4.4%



Fire Department Percent by Object



Fund: General Corporate

Department: Police Department

Cost Center: Administration/Operations/Support Services

Description

Administration - The Administrative Division consists of the Chief of Police, Two Deputy Chiefs, Five Commanders, Executive Assistant, Support Service Technician, and Records Supervisor. The Administrative Division is responsible for all staff functions, which include Planning, Staffing, Inspections, Personnel Administration, Police Records Systems, Property Control, Communications, Budgetary Control, Purchasing, Training, Technology, Supply, Statistical driven Policing and Community Oriented Policing. The Department also included a Community Relations Sergeant/Commander to connect to the community with a heavy emphasis on youth engagement. In 2024, the Department purchased and implemented license plate reading technology in all squad cars and in 2025 the Department is upgrading to the most technological body worn cameras.

Operations - The Operations Division is responsible for the Line Operations which include; Patrol, Community Relations, Traffic, Evidence, Training, Communications, Technical Services, D.A.R.E. / G.R.E.A.T., Neighborhood Watch, Citizen Police Academy, Youth Academy, Social Services, Rapid Response, and Special Operations.

Support Services - - Support services include the Records Division, Code Enforcement, and Animal Control. The Records Division continued to provide effective service to the Department and the residents of the community. The Security System Monitor position, which staffs the records room at night and on the weekends, remains a fiscally responsible way to provide 24/7 coverage at the front desk and assure officers safety while maintaining coverage on the street.

2024-2025 Accomplishments

- Met and exceeded government mandates regarding police force training.
- Reorganized Traffic Unit to better manage truck enforcement due to the increased overweight trucks and illegal truck parking.
- Continued Joint Rescue Task Force training with Romeoville and Lockport Fire Departments.
- Promoted positive decision making to the youth in the community with the D.A.R.E program.
- Promoted safe rental housing options with continued efforts in the rental inspection program.
- Established a drone unit to improve response for lost/missing individuals
- Developed and implemented a county-wide statistical response team (MSET) to address crime trends that cross borders in Will County
- Improved technological policing with the utilization of Flock cameras and License plate reading equipment
- Started the Cadet program to engage, encourage and assist youth who desire a career in Law Enforcement

2025-2026 Objectives

- Meet and exceed government mandates regarding police force training.
- Organize and staff a social service response team to address mental health calls for service
- Partner with Romeoville Fire Department for a Public Safety youth and adult academy
- Promote positive decision making to the youth in the community with the D.A.R.E program.
- Maintain transparency with the community by utilizing the most technological body worn cameras
- Partner with the local business community through additional meet n' greets and response training
- Continue to provide community driven and responsible police services.
- Traffic safety campaign to reduce aggressive driving and traffic crashes

2025-2026 Budget Highlights

Overall: The budget for the Police Department is increasing 5.2% (\$797,000) compared to the 2024-2025 Budget.

Salaries and Benefits totaling \$14,113,400 are 6.8% (\$901,000) higher than the 2024-2025 budget as the budget adds two additional full-time patrol officers. In addition, the Metropolitan Alliance of Police (MAP) negotiated a new contract during the prior fiscal year that covers May 1, 2023 through April 30, 2027. The new contract includes annual cost of living increases of 3.5%, added a new detective pay grade, and increased stipend and longevity pay.

Contractual expenses totaling \$1,614,000 are 0.2% (\$3,500) higher than the prior year budget primarily due to increased equipment maintenance expenses and training. Other budgeted expenses include crime lab fees, training, physical exams, mobile equipment maintenance, range cleaning, and uniforms.

Commodities totaling \$216,000 are increasing by 9.6% (\$19,000) due to increased community program supplies and evidence supplies. Other expenses budgeted include professional dues, publications, office supplies, and K-9 supplies.

Other expenses of \$288,300 are 30.5% (\$126,500) lower than the prior year budget. Other expenses primarily include lease payments for Enterprise-owned patrol vehicles. The proposed 2025-2026 budget includes lease payments for 25 Police Department vehicles. 12 of the vehicles had reached the end of the 5-year lease agreement within the FY25 fiscal year. More detail on the lease payment can be found in the debt service section of the budget document.

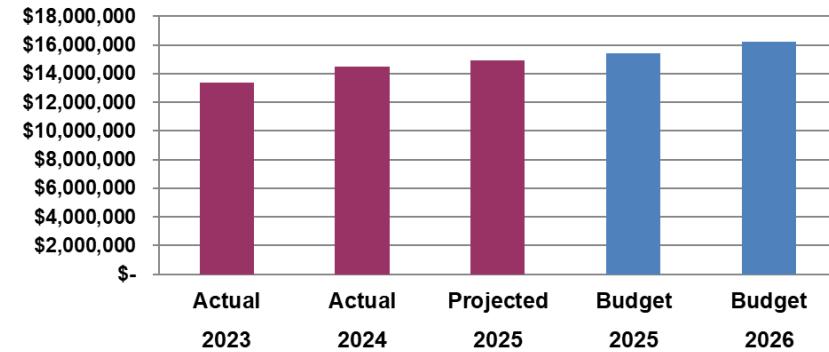
**Expenditures by Object:
Police Department Expenditures**

Expense Object	2023	2024	2025	2025	2026	Difference	
	Actual	Actual	Projected	Budget	Budget	Budget 25 vs Budget 26	% Change ('25 to '26)
Salaries and Benefits	11,503,589	12,491,770	12,684,300	13,212,400	14,113,400	901,000	6.8%
Contractual Services	1,235,389	1,287,914	1,613,000	1,610,500	1,614,000	3,500	0.2%
Commodities	168,042	208,730	217,000	197,000	216,000	19,000	9.6%
Other	460,787	476,098	424,000	414,800	288,300	(126,500)	-30.5%
Total	13,367,807	14,464,513	14,938,300	15,434,700	16,231,700	797,000	5.2%

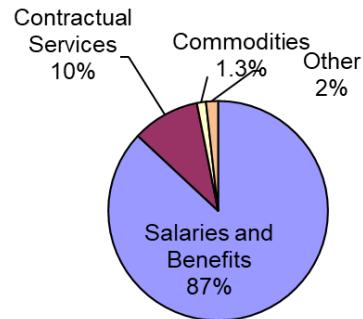
Police Department Operating Expenditures by Fund

Fund	2023	2024	2025	2025	2026	Difference	
	Actual	Actual	Projected	Budget	Budget	Budget 25 vs Budget 26	% Change ('25 to '26)
General Fund	13,360,060	14,449,216	14,528,300	15,033,900	15,937,400	903,500	6.0%
Police Forfeiture	7,747	15,297	-	-	-	-	0.0%
Fleet Operations	-	-	410,000	400,800	294,300	(106,500)	-26.6%
Total	13,367,807	14,464,513	14,938,300	15,434,700	16,231,700	797,000	5.2%

Police Department Expenditures



**Police Department Expenditures
Percent by Object**



Fund: General Corporate/Water Sewer

Department: Finance Department

Cost Center: Administration

Description

General Corporate Fund - The Finance Administration Cost Center consists of the Finance Director, Assistant Finance Director of Accounting, Customer Service and Budget Coordinator, Accounts Receivable Clerk, Accounts Payable Clerk, two full-time receptionists, two part-time receptionists, one part-time payroll assistant and one part-time accountant. The Cost Center is responsible for all Financial Activities of the Village and oversight of the entire Finance Department. Financial activities include financial planning and monitoring, investment and custodial services of Village funds, budget preparation and implementation, financial reporting including the annual audit process, cash collections and disbursements, oversight of Water Billing, front counter services and information distribution. The Finance General Services Cost Center accounts for activities that benefit all Village Departments including Village postage and mail processing, annual audit, utility audit fees, fixed asset study, copier fees, office supplies and forms.

Water & Sewer Fund - The Finance Administration Cost Center consists of three Utility Billing Clerks and the Access Plus/Real Estate Transfer Tax Coordinator. The Cost Center is responsible for all water billing activities of the Village. The activities include responding to customer inquiries and concerns, preparation of water bills, account maintenance and data entry, importing electronic reads into the system, account collections, coordination of meter installation and coordination of the shut-off process.

2024-2025 Accomplishments

- Updated Finance & Accounting Policies.
- Received 3rd Annual Distinguished Budget Award.
- Received 10th Annual Certificate of Achievement for Excellence in Financial Reporting.
- Improved monthly financial report to provide additional transparency to community.
- Continued to develop long-term financial plan for Alternate Water Source project.

2024-2025 Objectives

- Ensure the Finance Department continues to meet the needs of the Village.
- Provide excellent customer service to the residents and customers.
- Continue to update Finance & Accounting Policies.
- Improve the Budget document, add additional graphic representations and features.
- Receive 4th Annual Distinguished Budget Award.
- Receive 11th Annual Certificate of Achievement for Excellence in Financial Reporting.
- Continue to improve monthly financial report to provide additional transparency to community.
- Evaluate and implement ERP system.
- Continue to monitor long-term financial plan for Alternate Water Source project.
- Continue to work with the Grand Prairie Water Commission to affordably bring Lake Michigan Water to Romeoville.

2024-2025 Budget Highlights

Overall: The budget for the Finance Department is increasing 6.8% (\$160,200) compared to the 2024-2025 budget. Expenses within the General Fund total \$1,819,300 and in the Water & Sewer Fund total \$679,800.

Salaries and Benefits totaling \$1,638,700 are 5.17% (\$80,200) higher than the prior year budget primarily due to cost-of-living, merit and step increases for current staff. In addition, part-time wages are increasing 8.8% related to increased budgeted hours and a summer intern. Also increasing is insurance, overtime, and other benefits including IMRF, social security and Medicare.

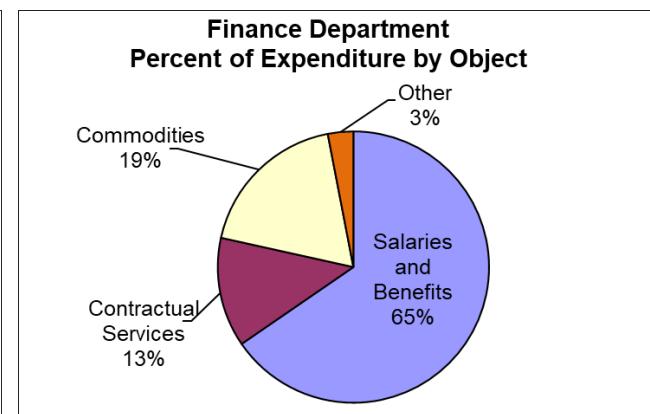
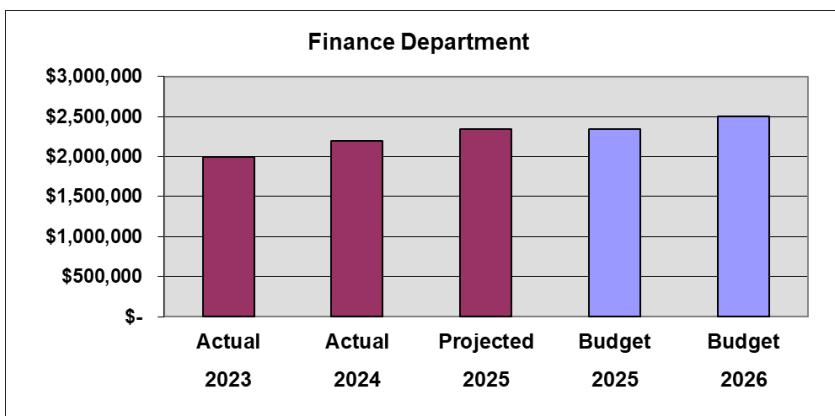
Contractual Services totaling \$327,000 are increasing 4.0% (\$12,500) due to increased cost for the postage meter lease and increased financial audit fees. Other budgeted expenses include training, actuary fees, postage, and armored services fees.

Commodities totaling \$463,400 are increasing by 17% (\$67,500) due to increased merchant transaction and banking fees.

Other expenses of \$76,000 are equivalent to the prior year budget and includes estimated write-offs related to unpaid receivable balances.

Fund	Finance Department Operating Expenditures by Fund					Difference	
	2022 Actual	2023 Actual	2024 Projected	2024 Budget	2025 Budget	Budget 24 vs Budget 25	% Change ('24 to '25)
General Fund	1,380,838	1,532,087	1,668,800	1,676,800	1,819,300	142,500	8.5%
Water and Sewer	609,365	656,025	665,200	662,100	679,800	17,700	2.7%
Total	1,990,203	2,188,112	2,334,000	2,338,900	2,499,100	160,200	6.8%

Expense Object	Expenditures by Object: Finance Department					Difference	
	2023 Actual	2024 Actual	2025 Projected	2025 Budget	2026 Budget	Budget 25 vs Budget 26	% Change ('25 to '26)
Salaries and Benefits	1,392,048	1,460,374	1,543,900	1,558,500	1,638,700	80,200	5.1%
Contractual Services	261,361	295,541	311,500	314,500	327,000	12,500	4.0%
Commodities	297,983	328,200	443,100	395,900	463,400	67,500	17.0%
Other	44,980	108,544	41,500	76,000	76,000	-	0.0%
Total	1,996,371	2,192,660	2,340,000	2,344,900	2,505,100	160,200	6.8%



Fund: General Corporate/Water Sewer/MFT/Fleet Operations

Department: Public Works

Cost Center: Administration/Streets and Sanitation/Landscaping/Fleet/Water/Wastewater

Description

General Corporate Fund – Public Works functions included in the General Fund incorporate the Streets and Sanitation cost center which is responsible for the maintenance and repair of 125 miles of streets and sidewalks, 268.02 miles of storm sewers, snow removal and parkway tree maintenance. Also in this fund is the Landscaping and Grounds cost center which is responsible for the maintenance of all Village owned property including the grounds and right of ways, the Buildings cost center which is responsible for maintenance of all Village owned buildings, and the Fleet Maintenance cost center which is responsible for the maintenance of Village vehicles and equipment of approximately 388 units.

Fleet Operations Fund - Public Works operations within the Fleet Operations fund are responsible for repair, maintenance and fuel expenses for the Village's vehicle fleet.

Motor Fuel Tax Fund – Public Works operations within the MFT fund are responsible for street light maintenance, traffic signal maintenance, and road salt purchases.

Water & Sewer Fund - Public Works functions included in the Water and Sewer Fund include the Water Distribution cost center which is responsible for the operation and maintenance of 12 wells and 276.11 miles of distribution watermain; the Sewage Collection cost center which is responsible for the operation and maintenance of 19 lift stations, 183.86 miles of sanitary sewer main and 10.36 miles of forced sewer mains, and the Waste Water Treatment cost center which is responsible for the operation and maintenance of both wastewater treatment plants with a combined capacity of 7.5 million gallons per day. Also included in this fund is the Administration cost center which is responsible for the administrative requirements of the department including engineering, clerical, and administration.

2024-2025 Accomplishments

- Chiller unit-2 compressors were replaced at Village Hall.
- Fleet Vehicle was acquired and outfitted for remote repairs.
- Fleet has incorporated diagnostic tools to improve their vehicle maintenance repairs.
- Commissioned the new Naperville Drive ION Exchange Water Treatment Facility.
- Replaced 2.6 miles of aging watermain in Hampton Park Subdivision #5.
- Repaired 160 sanitary sewer manholes to reduce inflow and infiltration.
- Upgraded and Modernized two sanitary sewers lift stations.
- Cleaned and repaired the wastewater treatment 1.6-million-gallon aerobic digester.
- Completed the Pavement Analysis Study
- Completed the 135th Street Resurfacing Project which included the reconfiguration of drive lanes and incorporation of bike lanes.
- Completed the installation of the traffic signal at Airport Rd and Pinnacle Drive.
- Completed the construction of the I&M Canal Multi-Use Path with the support of Citgo.
- Completed the full reconstruction of Naperville Drive from Six Pines Dr to Pine Trails.
- Completed 3.03 miles of street resurfacing for the In-House Resurfacing Program and 4.23 miles of resurfacing for the Collector Street Program

2025-2026 Objectives

- Multi-Year parkway tree replacement program.
- Maintain IEPA compliance and improve operations, storm, sewer, and wastewater.
- Continued inspection, evaluation and repair of bridges.
- Maintenance of roadways to preserve infrastructure and upgrade traffic infrastructure.
- Identify and address trip hazards throughout the Village.
- Partner with businesses on the Fats, Oils and Greases program compliance.
- Continue annual water audit and leak detection program to obtain Village water loss of less than 10%.
- Replacement of aging watermain infrastructure on a annual basis.
- Work with staff and intergovernmental agencies on improving water distribution system and needed steps to provide Lake Michigan water to the community.
- Enhance the pond maintenance program by building a partnership with pond owners to recognize the maintenance requirements to sustaining a healthy pond.
- Identify and apply for grant opportunities along with other revenue resources.
- Development and delivery of the Village's Capital Improvement Plan based on the needs of the community.
- Maintain landscapes in the public right-of-way and incorporating concepts from the Master Transportation Plan.

2025-2026 Budget Highlights

Overall: The budget for the Public Works Department totaling \$25,237,700 is increasing 2.6% (\$638,900) compared to the 2024-2025 budget. Operating expenses within the General Fund total \$11,182,700, in the MFT Fund total \$1,180,000, in the Fleet Operations Fund total \$871,600 (and was included within the General Fund in the prior budget), in the Water & Sewer Fund total \$10,382,000 and in the Water and Sewer Lake Michigan Fund are \$982,500.

Salaries and Benefits totaling \$9,461,400 are 2.8% (\$256,300) higher than the prior year's budget. Full-time wages are increasing 2.5% (\$142,700), part-time and temporary wages are increasing 9.4% (\$19,800), and related social security and IMRF expenses are increasing 2.9% (\$32,800) due to annual merit and union step increases. Budgeted overtime is decreasing 2.8% (\$20,000) from \$780,500 to \$760,500 as actual expenses incurred during the fiscal years 2023 and 2024 did not exceed budget. Part-time and seasonal labor expenses are also budgeted to increase 9.4% (\$19,800) and health insurance expenses are budgeted to increase 5.93% (\$73,000).

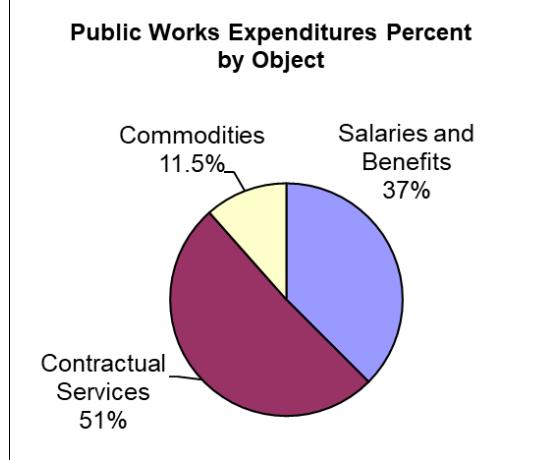
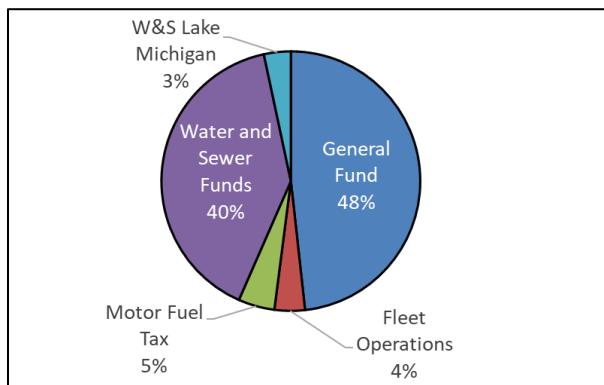
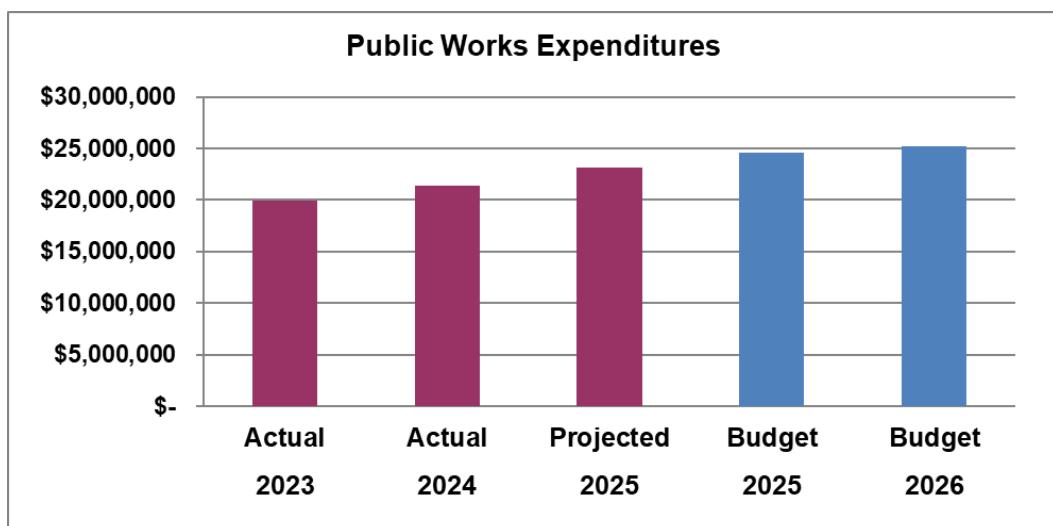
Contractual Services totaling \$12,863,800 are budgeted to increase 2.9% (\$367,600) from the prior year's budget. Included in the increase is an additional \$200,000 for waste disposal expenses and \$114,000, for engineering services. In addition, training and conference expenses are increasing \$24,100. Partially offsetting the increase are decreased sewage treatment expenses, as the prior year included for digester cleaning and budgeted sludge hauling expenses. Also included in the budget are funds for equipment maintenance, lighting maintenance, electric and natural gas utilities, fertilization, leak detection, water audits and permit fees.

Commodities totaling \$2,912,500 increased 0.5% (\$15,000) primarily due to increased water meters. Other items budgeted include ion exchange salt, water treatment chemicals, fuel, tools, street sign materials, and office supplies.

**Expenditures by Object:
Public Works Expenditures**

Expense Object	2023	2024	2025	2025	2026	Difference
	Actual	Actual	Projected	Budget	Budget	Budget 25 vs Budget 26
Salaries and Benefits	7,608,909	8,215,616	8,636,200	9,205,100	9,461,400	256,300
Contractual Services	9,960,109	10,302,325	11,705,200	12,496,200	12,863,800	367,600
Commodities	2,397,402	2,833,997	2,809,500	2,897,500	2,912,500	15,000
Total	19,966,420	21,351,939	23,150,900	24,598,800	25,237,700	638,900
						% Change ('25 to '26)

Fund	Public Works Expenditures by Fund					Difference
	2023	2024	2025	2025	2026	Budget 25 vs Budget 26
General Fund	10,559,710	11,264,882	10,727,900	11,182,700	12,175,500	992,800
Fleet Operations	-	-	879,700	871,600	959,400	87,800
Motor Fuel Tax	893,310	1,169,430	1,120,000	1,180,000	1,145,000	(35,000)
Water and Sewer Funds	8,319,167	8,587,231	10,056,300	10,382,000	10,111,300	(270,700)
W&S Lake Michigan	194,233	330,395	367,000	982,500	846,500	(136,000)
Total	19,966,420	21,351,939	23,150,900	24,598,800	25,237,700	638,900
						% Change ('25 to '26)



Fund: Recreation/Athletic & Event Center

Department: Recreation

Cost Center: Operations/Facility/Parks/Programs

Recreation Fund - Functions included in the Recreation Fund are the Facility Cost Center, the Parks Cost Center, and the Program Cost Center.

The Facility Cost Center is responsible for maintaining a 52,000 square foot facility that offers classrooms, a dance studio, aerobics studio, 2 full court gymnasiums, fitness center, gymnastics area, concession stand, birthday party room, an indoor playground, and rental facilities. The facility accommodates over 18,000 guests annually and facilitates over 12,000 individuals for programs, facility rentals, community meetings and athletic uses.

The Parks Cost Center is responsible for the acquisition, preservation, and maintenance of open space for the purpose of recreational activities. The Parks Division maintains recreational grounds, equipment, and facilities. The Parks Division is also responsible for the maintenance of all athletic fields, which includes 15 ball diamond fields, 16 soccer fields, 1 dedicated football field and 4 flag football fields. Additionally, this division assists with the set-up and preparation of Special Events. The Parks Division also maintains 3 splash pads, 4 concession stands, 33 park sites (covering 419.75 acres), landscaping and signage on each parcel, 33 Village of Romeoville playgrounds and 4 Valley View School District Playgrounds, and the Community Garden in conjunction with Lockport Park District.

The Program Cost Center is responsible for providing quality of life recreational activities for the community, offering over 2,000 programs for over 20,000 participants. Programs offered serve all age groups of the resident population from toddler age to adult active living. The Operations Cost Center is responsible for the administration of all department records, including department finance records and department personnel records. The Operations Division is also responsible for program registration, and facility reservations.

Athletic and Event Center - Functions included in the Athletic and Event Center fund are the Operations Cost Center which is responsible for maintaining a 110,000 square foot facility that offers turf rentals, gym court rentals (two sport courts, two permanent wood floors, and six portable hardwood courts,) and one multi-purpose rental room. The facility accommodates over a million guests annually and facilitates over 25,000 individuals for rentals, meetings, and other athletic program usage.

Aquatic Center – The new Romeoville Aquatic Center officially opened in September 2023. It's a newly constructed 22,000 square foot facility featuring 11,000 square feet of aquatic features, two party rooms, an indoor pool and an outdoor splash pad. Functions included in the Aquatic Center fund include the Operations Cost Center and a Programming Cost Center.

2024-2025 Accomplishments

- Continued completion of Romeo Crossing Park Phase I & II. Start and complete Phase III.
- Update security measures at Village parks.
- Continued to maintain cleanliness and safety in all buildings.
- Continued working on overall comprehensive development plan for Ward Parcel.
- Continued to host the NCAA Live Event at the Athletic and Event Center.
- Continued to host RomeoCon at the Athletic and Event Center.
- Continued to focus on implementing the best customer service practices.
- Continued to work with the Marketing Coordinator to come up with new, innovative ways to market the Recreation Department and its programs.

2025-2026 Objectives

- Complete Romeo Crossing Park Phase III closeout.
- Begin the final Phase IV of Romeo Crossing Community Park.
- Redevelop park parcels that have playground fixtures past their life expectancy. Hampton Park & Wesglen Park.
- Acquire & develop land for native park space at the Ward Parcel.
- Close out Romeo Crossing Community Park OSLAD Grant.
- Finalize the completion of the Park and Recreation Master Plan Process.
- Continue to increase youth, teen, adult, and senior programming.
- Establish a larger membership base at the Aquatic Center.
- Continue to monitor daily usage at both the Aquatic Center and the A&E Center to ensure efficient operations.
- Continue to host AAU and High School Certified NCAA Live Events at the Athletic and Event Center.

2025-2026 Budget Highlights

Overall: The budget for the Recreation Department totals \$9,613,400 and has increased 6.7% (\$600,300) compared to the 2024-2025 budget. Operating expenses within the Recreation Fund total \$6,828,700, a 6.3% (\$406,600) increase, within the Athletic and Event Center total \$1,162,800, a 12.4% (\$128,000) increase, and within the Aquatic Center total \$1,586,900, a 2.0% (\$30,700) increase from the prior year's budget. Also budgeted within the Fleet Operations fund is \$35,000 for the maintenance of mobile equipment.

Salaries and Benefits totaling \$6,210,000 increased by 5.2% (\$307,000). Full-time wages increased 7.2% (\$173,900) as one full-time custodian was added to the A&E Center budget. Part-time salaries are increasing 2.0% (\$45,100) while overtime decreased 3.9% (\$4,000). Health insurance expenses are budgeted to be 15% (\$71,900) higher while other related employee benefits are increasing 2.9% (\$20,100).

Contractual Services totaling \$1,876,400 are increasing by 8.2% (\$141,500). Recreation program related contractual services increased 23% (\$73,600) for new radio equipment and increased expenses for Holiday Lights. Park maintenance expenses increased 3.4% (\$20,200) for equipment maintenance and park improvements. A&E contractual service expenses increased 22.8% (\$59,400) for increased electricity expenses, and building maintenance. Contractual services within the Aquatic Center decreased 8% (\$21,700) to be more in line with actual expenses expected in FY25.

Commodities totaling \$1,190,200 are budgeted to increase 11.8% (\$125,400) primarily due to increased expenses for Romeofest.

Other Expenses totaling \$310,400 are budgeted dues for Northern Will County Special Recreation Association.

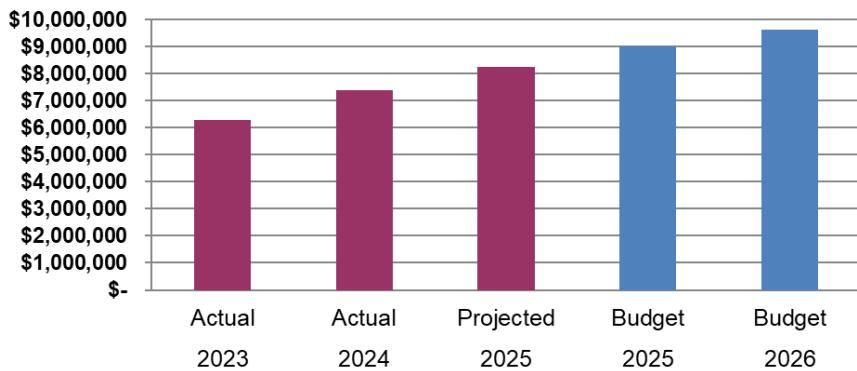
**Expenditures by Object:
Recreation Expenditures**

Expense Object	2023	2024	2025	2025	2026	Difference
	Actual	Actual	Projected	Budget	Budget	Budget 25 vs Budget 26
Salaries and Benefits	4,003,789	4,907,275	5,661,010	5,903,000	6,210,000	307,000
Contractual Services	1,021,805	1,262,148	1,394,100	1,734,900	1,882,400	147,500
Commodities	983,468	945,875	886,000	1,064,800	1,190,200	125,400
Other	294,605	292,017	312,000	310,400	336,800	26,400
Total	6,303,668	7,407,314	8,253,110	9,013,100	9,619,400	606,300
						6.7%

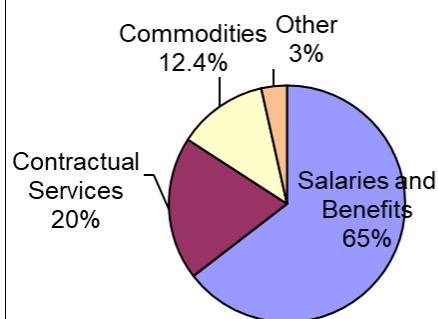
Recreation Expenditures by Fund

Fund	2023	2024	2025	2025	2026	Difference
	Actual	Actual	Projected	Budget	Budget	Budget 25 vs Budget 26
Recreation	5,432,704	5,637,372	5,905,600	6,422,100	6,828,700	406,600
Recreation Athletic Center	802,743	889,131	1,027,910	1,034,800	1,162,800	128,000
Aquatic Center	68,221	880,812	1,319,600	1,556,200	1,592,900	36,700
Fleet Operations	-	-	-	-	35,000	35,000
Total	6,303,668	7,407,314	8,253,110	9,013,100	9,619,400	606,300
						6.7%

Recreation Expenditures



Recreation Expenditures Percent by Object



Section 7: Personnel

Personnel Summary

As a service organization, Village employees are our most important assets. Budgeted salaries and benefits account for 26% of the budget and total \$46,287,500 which is 4.8% (\$2,120,200) higher than budgeted in FY 25. Total payroll costs are projected to increase 4.15% (\$1,333,400) over the prior year's budgeted salaries, which factors cost-of-living adjustments, minimum wage increases, position step changes, organizational changes, and negotiated wage adjustments for full-and part-time union employees and budgeted overtime in all departments. Benefits are budgeted to be 5.0% (\$431,300) higher than the prior year-budget and include employee insurance, social security, pension benefits, longevity and stipends

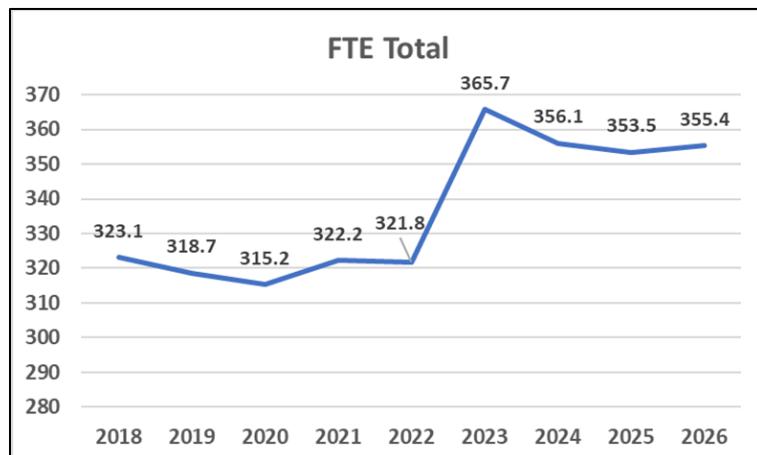
Union Contracts

The Village approved a four-year retroactive agreement with the Metropolitan Alliance of Police (MAP) in March 2024. The new contract term runs from May 1, 2023 through April 30, 2027. The contract includes a cost-of- living base increase of 3.5% for the first three years and an increase of 3.25% in the fourth year of the contract. It also adjusted both longevity and specialty stipend pay and changed salary ranges for detective positions. The new contract also included changes to health insurance plan options and sick-time benefits.

The Village also approved a four-year agreement with the American Federation of State, County and Municipal Employees (AFSCME) in December 2023. This contract term also runs from May 1, 2023 through April 30, 2027. The contract includes a base increase of 3.5% for the first two years and the fourth year and a 3.25% increase for the third year. The new contract also included changes to health insurance plan options and added an additional paid holiday for Juneteenth. AFSCME union personnel are budgeted within the Public Works, Police, Fire, Recreation and Finance Departments.

Staffing Changes

To remain proactive in finding the most efficient way to operate and budget personnel costs without affecting the ability to provide services, staff annually review and determine if changes should be made to the organizational structure and supervisory and support staff functions and in filling vacancies. For the 2026 Budget, there is an increase in staffing levels of 1.9 full-time equivalents (FTE) from 355.5 to 355.4. Details on position changes within individual departments are discussed on the following pages.



Administration Department:

Salaries and related benefits in the Administration Department are set to decrease 2.8% (\$48,300) versus the FY 25 budgeted amount due to the removal of the Assistant Village Manager position and is partially offset by the Marketing Coordination position being moved from Part-Time to Full-Time. Other changes in the department include a grade increase within the IT cost center, which is partially responsible for the 6.9% increase (\$38,100) in salaries and benefits for that area.

Fire Department:

Salaries and benefits in the Fire Department are budgeted to increase 3.2% (\$225,400) with the addition of the Battalion Chief of Training/Public Education position. The Village would like to have a position dedicated to the training of Village staff as well as an employee who can be responsible for reaching out to the public when fire related issues need be trained. Future requests for additional firefighters and paramedics are also being considered for FY 27 and beyond.

Police Department: Salaries and benefits in the Police Department are budgeted to increase 7.4% (\$1,177,900). The 2026 Budget includes the addition of two full-time police officers. In 2018, the Romeoville Police Department hired the Northwestern University Center for Public Safety to conduct a manpower allocation study. Based on recommendations in this study, the department was authorized to hire up to 71 officers. The additional officers included in the 2026 budget are for the 70th and 71st officer positions.

Employee Benefits

Pension benefits for Village employees are separate from the underfunded State of Illinois pension plans. Village pension plans are covered through the Police Pension Fund, the Firefighters' Pension Fund, and the Illinois Municipal Retirement Fund (IMRF). In the past two fiscal years, all downstate public safety pension plan investments, including the Romeoville Police and Firefighter Pension Fund investments, were combined into two separate state-wide (except Chicago) Police and Firefighter investment plans. The intent was to provide more investment diversity and higher investment earning potential for these funds. Through the years, the Village has continued to pay the actuarially required contribution for each of these funds. Social Security, Medicare and Illinois Municipal Retirement Fund (IMRF) contributions are budgeted to be 3.6% (\$108,600) higher due to increased wages. Budgeted expenses for employee insurance premiums are 6.2% higher (\$316,300) and include a 10% projected increase in health insurance premiums effective in the last four months of the fiscal year. Longevity benefits decreased 1.9% (\$2,800) due to retirements with stipend increases of 2.08% projected (\$2,600).

Authorized Budgeted Full-Time Equivalent Positions: The table below and on the following pages highlights budgeted positions by department for FY2020 through FY2026. The last page of the personnel section details the five-year personnel plan by department.

	History of Authorized Positions							
	Grade	Union	FY20	FY21	FY22	FY23	FY24	FY25
General Government								
Mayor	N/A	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Executive Assistant	N/A	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
		Total	2.00	2.00	2.00	2.00	2.00	2.00
Administration								
Village Manager	N/A	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Village Manager	8	Non-Union	1.00	1.00	1.00	1.00	1.00	0.00
Human Resources Manager	8	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
REMA Director/Safety Coord	6	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
IT Manager	6	Non-Union	0.00	0.00	0.00	0.00	0.00	1.00
Network System Administrator	5	Non-Union	2.00	2.00	2.00	2.00	2.00	1.00
GIS Manager	5	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Executive Assistant	4	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Communications Specialist	3	Non-Union	0.58	1.00	1.00	1.00	1.00	1.00
Media Liason	3	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Police Technical Support Services	5	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Marketing Coordinator	3	Non-Union	0.77	0.77	0.77	0.77	0.77	1.00
		Total	11.35	11.77	11.77	11.77	11.77	11.00
Finance								
Finance Director	9	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director/Accounting	6	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Customer Service-Budget Coordinator	6	Non-Union	0.00	0.00	0.00	0.00	1.00	1.00
Customer Service-Budget Coordinator	5	Non-Union	1.00	1.00	1.00	1.00	0.00	0.00
Accountant	4	Non-Union	0.60	0.60	0.65	0.65	1.00	1.00
Payroll Assistant	4	Non-Union	0.80	0.80	0.80	0.80	0.00	0.00
Accounts Receivable Clerk	6C	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00
Accounts Payable Clerk	6C	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00
Utility Clerk	6C	AFSCME	4.00	4.00	4.00	4.00	4.00	4.00
Customer Service Clerk	2C	AFSCME	3.55	3.80	4.00	4.00	3.50	3.50
		Total	13.95	14.20	14.45	14.45	13.50	13.50
Community Development								
Community Development Director	9	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Building Commissioner	7	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Project Development & Planning Coordinator	6	Non-Union	1.00	1.00	1.00	1.00	1.00	0.00
Senior Planner	5	Non-Union	0.00	0.00	0.00	0.00	0.00	1.00
Executive Assistant	4	Non-Union	0.23	1.00	1.00	1.00	1.00	1.00
Electrical Inspector	4	Non-Union	1.21	1.21	1.00	1.00	1.00	1.00
Building Inspector	4	Non-Union	1.21	1.21	1.00	1.00	1.00	1.00
Plumbing Inspector	4	Non-Union	1.21	1.21	0.63	0.63	0.63	0.63
Permit Coordinator	3	Non-Union	0.00	0.00	0.00	0.00	0.00	1.00
Permit Coordinator	2	Non-Union	1.00	1.00	1.00	1.00	1.00	0.00
Assistant Planner	3	Non-Union	0.00	0.00	0.00	0.00	1.00	1.00
Planning Technician	2	Non-Union	1.00	1.00	1.00	1.00	1.00	0.00
Special Projects Coordinator	N/A	Non-Union	0.00	0.00	0.00	0.00	0.00	0.00
		Total	8.86	9.63	8.63	8.63	8.63	8.00

History of Authorized Positions									
	Grade	Union	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Public Works									
Public Works Director	9	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Public Works Director	8	Non-Union	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Capital Projects Engineer	8	Non-Union	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Buildings Superintendent	7	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Streets Superintendent	7	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Superintendent of Utilities	7	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Superintendent of Utilities	6	Non-Union	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Program Analyst	4	Non-Union	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Executive Assistant	4	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Inspector/Locator	4	Non-Union	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Receptionist	1C	AFSCME	2.00	1.63	1.63	2.00	2.00	0.00	0.00
Customer Service Clerk	2C	AFSCME	0.00	0.00	0.00	0.00	0.00	2.00	2.00
Water & Sewer Mechanic	19PW	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Motor Pool Mechanic	19PW	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Worker	18PW	AFSCME	1.00	1.00	1.00	0.00	0.00	0.00	1.00
Maintenance Worker	17PW	AFSCME	6.00	7.00	4.00	5.00	8.00	7.00	6.00
Maintenance Worker	16PW	AFSCME	0.00	0.00	0.00	1.00	0.00	0.00	0.00
Maintenance Worker	15PW	AFSCME	7.00	5.00	5.00	3.00	4.00	5.00	5.00
Laborer	14PW	AFSCME	0.00	1.00	3.00	3.00	1.00	1.00	0.00
Laborer	13PW	AFSCME	7.00	9.00	11.00	11.00	11.00	11.00	12.00
Motor Pool Assistant Mechanic	13PW	AFSCME	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Laborer	10PW	AFSCME	21.00	17.00	17.00	18.00	19.00	19.00	19.00
Motor Pool Assistant Mechanic	10PW	AFSCME	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Grounds Custodian	9PW	AFSCME	2.00	5.00	2.00	2.00	2.00	2.00	2.00
Buildings Custodian	9PW	AFSCME	5.25	5.25	5.50	5.75	5.25	5.25	5.25
PT/Seasonal			2.00	2.06	2.40	2.23	2.08	2.12	2.44
	Total		61.25	63.94	64.53	64.98	66.33	67.37	67.69
Fire									
Fire Chief	10	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Fire Chief of Operations	9	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Fire Chief of Administration	9	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Battallion Chief - Fire*	8	Non-Union	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Battallion Chief - Training/Public Education*	8	Non-Union	0.00	0.00	0.00	0.00	0.00	0.00	1.00
Assistant Chief/Fire Marshal	7	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Fire Marshal - Community Risk Reduction	6	Non-Union	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Fire Inspector	4	Non-Union	0.00	0.00	0.00	0.00	0.00	1.00	1.00
EMS Coordinator	4	Non-Union	1.00	1.00	1.00	1.00	0.53	0.48	0.31
Executive Assistant	4	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fire Academy Coordinator	2	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fire Prevention Clerk	6C	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fire Lieutenant*	D	Fire	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Firefighter Tier 1*	A-C	Fire	9.00	9.00	15.00	21.00	24.00	27.00	27.00
Firefighter Tier 2*	N/A	Fire	6.00	6.00	0.00	0.00	0.00	0.00	0.00
PT Fire and Ambulance (and 7G)*			12.08	12.55	13.81	7.81	4.72	3.71	4.00
PT Fire Academy			9.60	9.60	9.61	10.37	11.20	11.65	12.70
	Total		56.68	57.15	59.42	60.18	60.45	63.84	66.01
*FTE based on 24 hour shift / 2,756 hours per year									

History of Authorized Positions									
	Grade	Union	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Police									
Police Chief	10	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Deputy Chief	9	Non-Union	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Detective Commander	8	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Commander	8	Non-Union	3.00	3.00	4.00	4.00	4.00	4.00	4.00
Communications Director (Dispatch)	6	Non-Union	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Social Worker	5	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Records Clerk Supervisor-Police	4	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Executive Assistant	4	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Payroll Assistant	4	Non-Union	0.20	0.20	0.20	0.20	0.00	0.00	0.00
Property Control Officer	2	Non-Union	0.60	0.60	0.60	0.60	0.75	0.45	0.45
Evidence Tech	2	Non-Union	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Kennel Helper	N/A	Non-Union	0.19	0.19	0.19	0.19	0.19	0.19	0.19
Crossing Guards	N/A	Non-Union	2.08	0.00	0.17	0.00	0.00	0.00	0.00
Security Systems Monitors	N/A	Non-Union	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Summer Help	N/A	Non-Union	0.46	0.45	0.46	0.46	0.46	0.46	0.46
Code Enforcement	8C	AFSCME	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Community Service Officer	7C	AFSCME	0.00	1.80	1.88	1.88	1.88	2.25	2.25
Animal Warden	4C	AFSCME	1.00	0.70	0.75	0.75	1.00	1.00	1.00
Records Clerk II	3C	AFSCME	3.00	3.00	3.00	4.00	4.00	6.00	6.00
Records Clerk	2C	AFSCME	5.61	4.85	4.33	3.33	3.20	1.20	1.20
Dispatcher	N/A	AFSCME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Detective Sergeant	136	MAP	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Sergeant	136	MAP	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Detective w/Degree/Military	135	MAP	7.00	7.00	7.00	6.00	6.00	6.00	6.00
Detective	134	MAP	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Police Officer w/Degree/Military	133	MAP	31.00	34.50	34.00	37.00	39.00	39.00	42.00
Police Officer	130	MAP	12.00	9.00	10.00	9.00	7.00	8.00	7.00
	Total	88.54	87.69	88.98	89.81	89.88	91.95	93.95	
REMA									
Part-Time Event Staff	N/A	Non-Union	0.72	0.72	1.08	1.00	1.11	1.11	1.11
	Total	0.72	0.72	1.08	1.00	1.11	1.11	1.11	
Recreation									
Director of Parks & Recreation	9	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Superintendent of Recreation	7	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Superintendent of Parks	7	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Manager	4	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Recreation Center Supervisor	4	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Program Supervisor	4	Non-Union	3.75	4.00	4.00	4.00	4.00	4.00	4.00
Marketing Coordinator	3	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Building Tech Recreation	13PW	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Park Maintenance Foreman	10PW	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Park Maintenance Laborer	10PW	AFSCME	2.00	2.00	2.00	2.00	2.00	1.00	1.00
Park Maintenance Custodian	9PW	AFSCME	6.50	7.20	7.20	7.00	7.00	7.00	7.00
Building Custodian	9PW	AFSCME	3.00	2.63	2.00	2.00	2.00	2.00	2.00
Finance Clerk	7C	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Customer Service Clerk	2C	AFSCME	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Receptionist	1C	AFSCME	2.30	2.30	2.28	3.00	3.00	1.88	1.88
Weekend Receptionist	Varies	Non-Union	0.49	0.48	0.50	0.41	0.41	0.44	0.44
Program/Special Event Staff	Varies	Non-Union	29.36	30.71	25.38	28.78	22.44	23.95	22.79
Seasonal Field Maintenance	Varies	Non-Union	2.69	2.74	2.69	2.69	2.40	1.70	1.44
Facility Staff	Varies	Non-Union	3.39	3.47	3.49	3.24	3.01	3.01	2.75
	Total	62.48	64.53	58.54	62.12	55.26	54.98	53.30	

History of Authorized Positions									
	Grade	Union	FY20	FY21	FY22	FY23	FY24	FY25	FY26
A&E Center									
Manager of Revenue	5	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Revenue and Athletic Facilities Coordinator	4	Non-Union	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Receptionist	1C	AFSCME	2.75	2.75	2.75	2.75	2.00	1.88	1.88
Building Tech	13PW	AFSCME	0.00	0.00	0.00	0.00	0.50	0.50	0.50
Building Custodian	9PW	AFSCME	0.68	0.68	0.68	0.68	1.13	1.13	1.63
PT Building Staff	Varies	Non-Union	4.95	5.15	6.93	6.37	6.60	6.41	6.03
		Total	9.38	10.58	12.36	11.80	12.23	11.92	12.04
Aquatics Center									
Manager of Aquatic Center	5	Non-Union			1.00	1.00	1.00	1.00	1.00
Building Tech Aquatic Center	13PW	AFSCME			1.00	0.50	0.50	1.00	
Building Custodian - Aquatic Center	9PW	AFSCME			1.00	0.50	0.50	0.50	
Receptionist	4	Non-Union			2.20	1.65	1.65	1.65	
Weekend Receptionist	Varies	Non-Union			3.75	2.35	0.61	0.60	
PT Program Staff	Varies	Non-Union			27.43	26.10	20.04	20.50	
PT Facility Staff	Varies	Non-Union			3.20	2.81	2.08	1.53	
		Total			39.58	34.91	26.38	26.78	
Total Village Positions			315.21	322.21	321.76	366.32	356.07	353.45	355.38

Romeoville Five Year Personnel Requests

Account	Position	Department	Grade	FY 26	FY 27	FY 28	FY 29	FY 30	Total
01.02.50.101	Grade Change Police Technical Support Services	Administration	Non-Union 3 to 5	8,600	-	-	-	-	8,600
01.02.19.101	Marketing Coordinator position change from PT to FT	Administration	Non-Union 3	52,900	-	-	-	-	52,900
			Total	61,500	-	-	-	-	61,500

Account	Position	Department	Grade	FY 26	FY 27	FY 28	FY 29	FY 30	Total
01.07.13.101	Grade Change-Permit Coordinator	Community Development	Non-Union 2 to 3	6,233	-	-	-	-	6,233
			Total	6,233	-	-	-	-	6,233

Account	Position	Department	Grade	FY 26	FY 27	FY 28	FY 29	FY 30	Total
05.08.14.101	Fleet Foreman Fire Mechanic	Public Works-Fleet	Union-19	-	137,200	-	-	-	137,200
60.08.24.101	Water System Laborer/Operator III Class C	Public Works-Water/Sewer	Union-13	3,300	-	-	-	-	3,300
60.08.24.101	Water System Laborer/Operator III Class C	Public Works-Water/Sewer	Union-13	2,900	-	-	-	-	2,900
			Total	6,200	137,200	-	-	-	143,400

Account	Position	Department	Grade	FY 26	FY 27	FY 28	FY 29	FY 30	Total
01.10.01.101	FT-Fire Inspector - Commercial Code Inspector	Fire	Non-Union 4 (\$77,405)	-	115,800	-	-	-	115,800
01.10.01.101	Battalion Chief of Training/Pub Ed	Fire	Non-Union 8 (\$137,713)	165,100	-	-	-	-	165,100
01.10.01.101	Battalion Chief of Training/Pub Ed-Removal of BC Stipend	Fire	N/A	-8,500	-	-	-	-	(8,500)
01.10.01.101	Battalion Chief of Training/Pub Ed-Reduction of 50% EMS (650 hours)	Fire	Non-Union 4 (\$39/hr)	-28,300	-	-	-	-	(28,300)
01.10.01.101	FT-Firefighter/Paramedic (3)	Fire	Union-Tier 1	-	303,600	-	-	-	303,600
01.10.01.101	Battalion Chief-CARR	Fire	Non-Union 8	-	165,100	-	-	-	165,100
01.10.01.105	PT-Community Paramedic	Fire	3 (30 hrs/wk at \$20/hr)	-	36,500	-	-	-	36,500
			Total	128,300	621,000	-	-	-	749,300

Account	Position	Department	Grade	FY 26	FY 27	FY 28	FY 29	FY 30	Total
01.11.02.107	Police Officer With Degree (2 for FY 26)	Police	133A	222,000	222,000	222,000	222,000	111,000	999,000
			Total	222,000	222,000	222,000	222,000	111,000	999,000

Account	Position	Department	Grade	FY 26	FY 27	FY 28	FY 29	FY 30	Total
26.13.02.101	Operations Manager of AE Center-Title Change	Recreation	Non-Union 5	-	-	-	-	-	-
26.13.02.101	Assistant Operations Manager of AE Center-Title Change	Recreation	Non-Union 4	-	-	-	-	-	-
26.13.02.101	FT-Custodian at AE Center	Recreation-AE Center	Union-9	86,600	-	-	-	-	86,600
26.13.02.101	Reduce 50% FT-Custodian at AE Center	Recreation-AE Center	Union-9	(45,300)	-	-	-	-	(45,300)
28.13.17.101	50% (to 100%) FT-Custodian at Aquatic Center	Recreation-Aquatic Center	Union-9	45,300	-	-	-	-	45,300
			Total	86,600	-	-	-	-	86,600

Total	510,833	980,200	222,000	222,000	111,000	2,046,033
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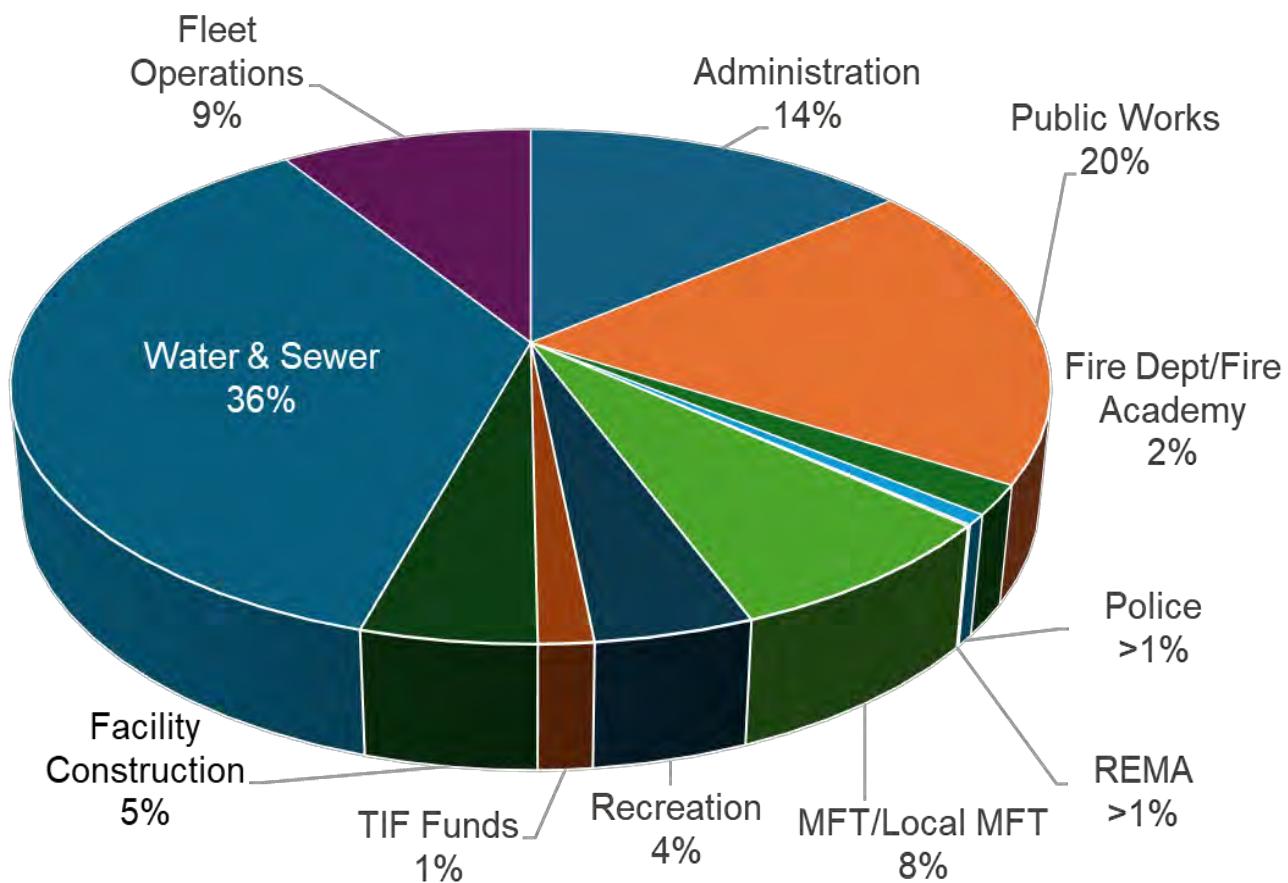
Section 8: Capital Budget

Section 8: Capital Improvement Plan

The total FY 26 capital improvement budget for the Village of Romeoville is \$47,719,800, a 13% increase from FY 25. The increase is largely due to the continued Water and Sewer related projects needed to utilize a new water source. This year's capital plan includes 127 projects that address the physical improvement and replacement of various village owned infrastructure and facilities, as well as the purchase of new equipment to help phase out older items that have surpassed their useful life. The complete plan can be found on the next few pages. The next ten years will see the Village focus on obtaining an alternate water source utilizing the Lake Michigan source obtained from the Joliet Regional Commission from Chicago. The Village is keeping these large projects in mind while prioritizing the yearly capital projects. The Village defines a capital project as having a relatively high monetary value with an initial, individual cost of more than \$25,000 for machinery and equipment, \$100,000 for property or building improvements, and \$150,000 for infrastructure and an estimated useful life in excess of one year. To ensure that the Capital Plan is not merely a wish list, but rather of schedule of realistic needs based on available funding, staff use project evaluation criteria to effectively establish a priority for assessing projects. The evaluation criteria include whether a project eliminates a threat to personal and public safety, satisfies or meets a legal requirement, improves the Village's carbon footprint, or rehabilitates or replaces a facility or piece of equipment that has reached the end of its useful life.

Department	Total Projects	Amount
Administration	20	\$ 6,758,000
Public Works	28	\$ 9,326,400
Fire Dept/Fire Academy	7	\$ 891,400
Police	3	\$ 315,000
REMA	2	\$ 51,000
MFT/Local MFT	10	\$ 3,706,700
Recreation	10	\$ 2,024,700
TIF Funds	1	\$ 700,000
Facility Construction	4	\$ 2,227,200
Water & Sewer	24	\$ 17,332,000
Fleet Operations	18	\$ 4,387,400
Total	127	\$ 47,719,800

The chart below shows the percentage each department makes up of the entire Capital Improvement Plan. The largest projects for FY 26 include Street Resurfacing, the addition of a parking lot at Village Hall, continued construction of RomeoCrossing Park, and various Watermain Replacement.



Five Year Plan-Administration

The Administration Department has a total of 23 projects slated to occur over the next five years. These projects will upgrade Village technologies and increase safety in Village facilities. In FY 26, the Village will continue to replace its sunsetting ERP with a new and more automated system. The Village will also continue its yearly computer replacement program, in addition to the continuation of placing more cameras in Village parks.

Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
01.02.01.405	Potential Land Purchase-Ward Property	Administration	2,516,000	-	-	-	-	2,516,000
01.02.01.405	Road Aquisition	Administration	1,500,000	-	-	-	-	1,500,000
01.02.01.407	Lewis Corridor Improvements	Administration	1,600,000	-	-	-	-	1,600,000
01.02.01.407	Safety Town	Administration	150,000	-	-	-	-	150,000
01.02.18.402	Miscellaneous Equipment-RPTV	Administration	5,000	10,000	10,000	10,000	10,000	45,000
01.02.50.402	Miscellaneous Equipment-IT	Administration	10,000	-	-	-	-	10,000
01.02.50.402	Access Control Repairs, Updates, and Additions	Administration	17,000	25,000	25,000	25,000	25,000	117,000
01.02.50.402	Annual Computer Replacement	Administration	35,000	35,000	35,000	35,000	35,000	175,000
01.02.50.402	Fire-Replace Ambulance EPCR Tables	Administration	-	-	-	-	60,000	60,000
01.02.50.402	Hirsch Velocity Server Replacement	Administration	-	-	-	-	8,000	8,000
01.02.50.402	Network Switch Replacements	Administration	15,000	15,000	15,000	15,000	15,000	75,000
01.02.50.402	Police-Body Cameras New Officers	Administration	-	-	100,000	-	-	100,000
01.02.50.402	Police Squad Car Upgrades	Administration	40,000	40,000	40,000	40,000	40,000	200,000
01.02.50.402	Cameras in Parks	Administration	75,000	50,000	50,000	50,000	50,000	275,000
01.02.50.402	Replacement Fire Station Camera Servers	Administration	15,000	-	-	-	-	15,000
01.02.50.402	Fire Station 2 & 3 camera additions	Administration	50,000	-	-	-	-	50,000
01.02.50.402	Laserfiche Cloud	Administration	35,000	35,000	35,000	40,000	40,000	185,000
01.02.50.402	Recreation CCTV Cameras	Administration	60,000	-	-	-	-	60,000
01.02.50.402	CyberSecurity Penetration Testing	Administration	30,000	-	-	-	30,000	60,000
01.02.50.402	REMA Command Post Computers	Administration	8,000	-	-	-	-	8,000
01.02.50.402	Police Community Room A/V upgrades	Administration	25,000	-	-	-	-	25,000
01.02.50.408	ERP Replacement	Administration	500,000	-	-	-	-	500,000
01.02.50.402	Phone System Replacement	Administration	72,000	72,000	72,000	72,000	72,000	360,000
		Total	6,758,000	282,000	382,000	287,000	385,000	8,094,000

FY 26 Highlight-Administration

Cameras in Parks

Each year we continue to increase safety at various village parks. In FY 26 we plan on adding cameras at RomeoCrossing Park, Discovery Park, Hassert Park and in Lakewood Estates to continue that process. Additionally, the Village is increasing the amount of cameras at Fire Stations 2 and 3, and adding increased CCTV at the Recreation Center to increase surveillance at all three locations. These changes and continued upgrades will create a safer atmosphere for both staff and the public who use these facilities.



Financial Summary

FY 26 Expenditure	\$75,000
Funding Source	General Fund

Five Year Plan-Public Works

The total for FY26-FY30 for the Public Works General Fund Capital Improvement projects total \$38,121,074 and covers 40 projects. These projects improve the Village of Romeoville infrastructure while also replacing aged equipment that has gone through its useful life.

Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
01.08.08.402	ADA Compliance Program - Facilities (Annual Program)	Public Works	20,000	20,000	20,000	20,000	20,000	100,000
01.08.08.402	Brick Cleaning and Sealing at Village Hall/Police (5 Year Program)	Public Works	-	-	-	30,000	-	30,000
01.08.08.402	(Racks for Budler FY 27)	Public Works	20,000	20,000	20,000	20,000	20,000	100,000
01.08.08.406	Budler Rd Storage Building	Public Works	700,000	-	-	-	-	700,000
01.08.08.406	Deer Crossing Park Storage Building	Public Works	-	-	-	-	500,000	500,000
01.08.08.406	Fire 3 Roof	Public Works	-	-	-	-	60,000	60,000
01.08.08.408	16,000 lb. Portable Lifts for Fleet Maintenance Building	Public Works	-	-	100,000	-	-	100,000
01.08.08.408	Compressor Replacement for AC Unit at Village Hall/Police Department	Public Works	25,000	-	25,000	-	25,000	75,000
01.08.15.402	Fire 3 Concrete ADA Improvements and driveway extension	Public Works	35,000	-	-	-	-	35,000
01.08.15.402	ADA Compliance Program - Public Infrastructure (Annual Program)	Public Works	300,000	160,000	180,000	200,000	220,000	1,060,000
01.08.15.402	ARA Pavement Study (5-6 Yr Program)	Public Works	-	-	-	92,000	-	92,000
01.08.15.402	NPDES - Phase 2 (Annual Program)	Public Works	30,000	30,000	30,000	30,000	30,000	150,000
01.08.15.402	Sam's Club Pedestrian Bridge Engineering & Construction	Public Works	-	-	150,000	1,000,000	-	1,150,000
01.08.15.402	Storm Sewer Maintenance and Repairs (Annual Program)	Public Works	400,000	400,000	400,000	400,000	400,000	2,000,000
01.08.15.402	Street Resurfacing (Collector) (Annual Program)	Public Works	1,200,000	1,850,000	1,300,000	1,300,000	1,300,000	6,950,000
01.08.15.402	Street Resurfacing (In-House) (Annual Program)	Public Works	1,200,000	1,300,000	1,200,000	1,300,000	1,300,000	6,300,000
01.08.15.402	Rec Center Parking Lot	Public Works	-	350,000	-	-	-	350,000
01.08.15.402	Police Department Employee Parking Lot	Public Works	160,000	-	-	-	-	160,000
01.08.15.406	Demolition of Ward Property	Public Works	400,000	-	-	-	-	400,000
01.08.15.409	Anti-Icing Containment and Brine Maker (reduced from 350K)	Public Works	100,000	-	-	-	-	100,000
01.08.15.409	Decorative Lighting (Annual Program) FY 25 135th St: Rt 53 to Weber	Public Works	350,000	600,000	625,000	650,000	675,000	2,900,000
01.08.15.409	Lower Industrial Street Lighting	Public Works	50,000	750,000	-	-	-	800,000
01.08.15.409	Traffic Signal Installation: Taylor Rd & Troxel Ave	Public Works	-	-	580,000	-	-	580,000
01.08.15.409	EV Station	Public Works	586,400					586,400
01.08.15.409	Traffic Signal Installation: Remington & 115th St (Amazon)	Public Works	550,000	-	-	-	-	550,000
01.08.15.409	Route 53 and 135th Street Intersection Improvements (IDOT Project)	Public Works	25,000	400,000	-	-	-	425,000
01.08.15.409	Route 53 and Normantown Improvements - Corporate (IDOT Project)	Public Works	25,000	300,000	-	-	-	325,000
01.08.15.409	Weber Rd Widening: 135th St to Airport Rd (WCDOT Project)	Public Works	75,000	1,100,000	-	-	-	1,175,000
01.08.15.409	Windham Lakes Business Park Spot Resurfacing	Public Works	600,000	-	-	-	-	600,000
01.08.15.409	Windham Lakes Business Park Crack Sealing, Seal Coating, Striping	Public Works	25,000	-	25,000	-	25,000	75,000
01.08.15.409	Marquette Business Park Patching	Public Works	-	-	-	100,000	-	100,000
01.08.15.409	Marquette Business Park Crack Sealing, Seal Coating, Striping	Public Works	-	25,000	-	-	-	25,000
01.08.15.409	Marquette Business Park Resurfacing	Public Works	-	600,000	700,000	-	-	1,300,000
01.08.15.409	VH Additional Parking Lot	Public Works	1,500,000	-	-	-	-	1,500,000
01.08.15.409	Budler Rd Extension from Helen to Renwick	Public Works	-	4,167,674	-	-	-	4,167,674
01.08.20.407	Roadway Landscaping (Annual Program)	Public Works	100,000	150,000	150,000	150,000	150,000	700,000
01.08.20.409	Roadway Islands/Landscape Improvements (Annual Program)	Public Works	150,000	200,000	200,000	200,000	200,000	950,000
01.08.20.409	I-55 & Weber Ramp Interchange Landscaping	Public Works	250,000	250,000	-	-	-	500,000
01.08.20.409	Volunteer Park Path Resurfacing	Public Works	100,000	-	-	-	-	100,000
01.08.20.409	Concrete sidewalk on Taylor from Troxel to Belmont	Public Works	350,000	-	-	-	-	350,000
	Total		9,326,400	12,672,674	5,705,000	5,492,000	4,925,000	38,121,074

FY 26 Highlight-Public Works

Street Resurfacing

Street resurfacing involves a five-step process which begins with repairing concrete curbs, gutters, and sidewalks then removing the top 2-3 inches of old asphalt, adjusting the utility structures to match the height of the new roadway surface, placing the new asphalt, and finally painting on the new pavement markings, such as lane lines and crosswalks. The following areas will be resurfaced:

In House Resurfacing

- High Road
- Washington St.
- Jackson St.
- Bluff Rd.
- Sherman Ave.
- Essex Ave.
- Beacon
- Halstead Ct.
- Abbeywood Dr.
- Sunsent Pointe



Collector Resurfacing

- W Birch Lane
- Berkley Drive
- Essington Lane
- Aspen Drive
- Meadowdale Drive
- W Kingsley Road
- N Elizabeth Court
- N Bancroft Court
- Pinnacle Drive



Business Park Resurfacing

- Lakeview Drive
- Windham Parkway
- Greenwood Drive

Will County Government Leage Funding

- Highpoint Drive

Financial Summary

FY 26 Expenditure
Funding Source

\$2,400,000
General Fund

Five Year Plan-Fire

The total for FY26-FY30 for the Fire and Fire Academy Capital Improvement projects total \$1,596,400 and covers 17 projects. These projects will improve the level of care the Village of Romeoville Fire Department can provide while also replacing aged equipment that has gone through its useful life. The Fire Department strives to remain prepared in the area of homeland security in order to protect and provide our services to our residents, those who pass through our community and for those who work within Romeoville. They expect our dedicated members to remain highly skilled and trained in order to protect life, property, and our environments from fire or other related disasters, while providing the highest quality of emergency medical care to all.

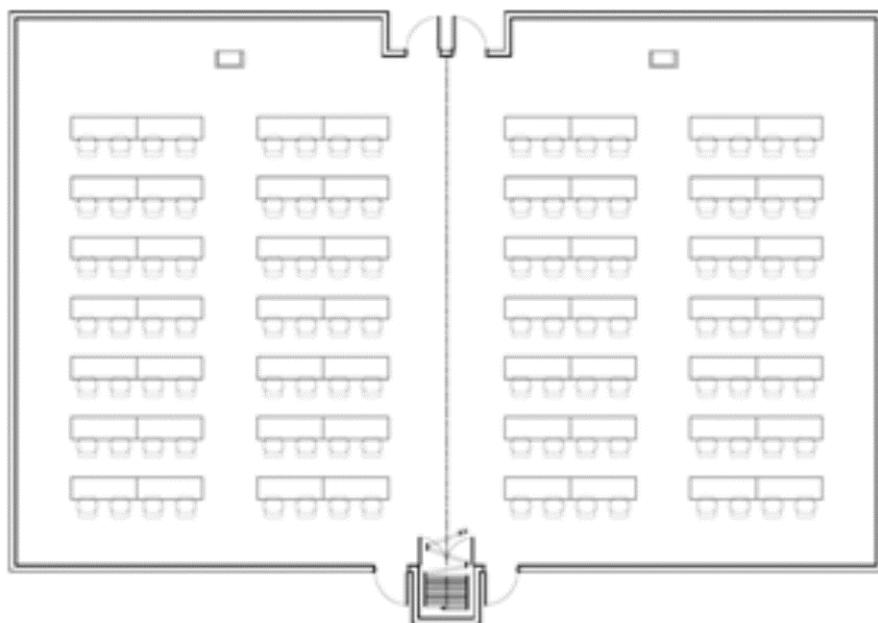
Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
01.10.01.401	Bike Medic	Fire	-	15,000	-	-	-	15,000
01.10.01.408	LUCAS (NEW 2024)	Fire	-	-	-	-	100,000	100,000
01.10.01.408	E.V. Fire Extinguishment	Fire	-	-	40,000	50,000	-	90,000
01.10.01.408	Repalce SCBAs	Fire	90,000	100,000	-	-	-	190,000
01.10.01.408	Replace Extrication Tools	Fire	-	-	60,000	-	-	60,000
01.10.01.408	Replacement Drones	Fire	-	50,000	-	-	50,000	100,000
01.10.01.408	Replacement SCBA Compressor	Fire	-	-	-	80,000	-	80,000
01.10.01.408	Stryker Pro Cot and Power Load	Fire	-	-	90,000	-	-	90,000
01.10.01.408	Water Rescue Boats and Equipment	Fire	-	20,000	-	-	-	20,000
01.10.01.408	Boat Upgrades	Fire	75,000	-	-	-	-	75,000
01.10.01.408	Replace Dive Equipment	Fire	-	-	-	30,000	-	30,000
01.10.01.408	Specialty Team Trailer	Fire	-	15,000	5,000	-	-	20,000
01.10.01.408	Fire Extinguisher Training Prop/Trailer	Fire	6,000	-	-	-	-	6,000
	Total		171,000	200,000	195,000	160,000	150,000	876,000

Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
03.10.03.408	Classroom Space	Fire Academy	600,000	-	-	-	-	600,000
03.10.03.408	Training Tower Painting	Fire Academy	38,000	-	-	-	-	38,000
03.10.03.408	Adjustable Roof Prop	Fire Academy	35,000	-	-	-	-	35,000
03.10.03.408	Roof Prop & Exterior Shelter	Fire Academy	47,400	-	-	-	-	47,400
	Total		720,400	-	-	-	-	720,400

FY 26 Highlight-Fire and Fire Academy

Classroom Space

The Village of Romeoville plans on using space at the Ovation Center as a classroom for the Fire Academy. The Fire Academy continues to grow annually. The new space will be ideal to host classes physically in the Village of Romeoville. Numerous times throughout the year, the academy borrows the public works classroom or another classroom within the Village. The Public works facility does not allow for enough parking to accommodate an entire class.



Financial Summary

FY 26 Expenditure

\$600,000

Funding Source

Fire Academy Fund

Five Year Plan-Police

The total five-year Police Capital Improvement projects total \$395,000 spanning over 3 projects. These projects will increase training in the police department as well as update some technology used by the Police Department staff. The Romeoville Police Department prides itself as a professional, ethical, and community focused law enforcement organization. The Department is comprised of dedicated employees, both sworn and civilian, who are committed to serve the citizens of Romeoville. The Department recognizes that the citizens of Romeoville desire to live in a safe community free from crime and disorder. We believe that police officers working in partnership with members of the community can have a positive influence on the quality of life within Romeoville. These projects can help aid the Police Department in its mission.

Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
01.11.02.402	Radios	Police	260,000	-	-	-	-	260,000
01.11.02.402	Safety and Training Equipment	Police	20,000	20,000	20,000	20,000	20,000	100,000
01.11.02.402	Retired Officer Recognition Wall	Police	35,000	-	-	-	-	35,000
		Total	315,000	20,000	20,000	20,000	20,000	395,000

FY 26 Highlight-Police

Radios

The Village of Romeoville is currently in the process of updating our aging radio systems. Having encrypted radios provides added protection for communities and the personal information of victims, suspects, witnesses, and juveniles. It also enhances officer safety and prevents suspects from gaining a tactical advantage by listening to live incidents and investigations. New radios will ensure that all communications during an emergency are clear and there are no barriers to providing safety within the village.



Financial Summary

FY 26 Expenditure	\$260,000
Funding Source	General Fund

Five Year Plan-REMA

REMA has two capital projects scheduled in its five-year plan totaling \$51,000. These projects include the purchase of radios in coordination with the Village of Romeoville Police Department and the replace of the HVAC system at REMA headquarters. The Emergency Responders of the Romeoville Emergency Management Agency shall provide the services necessary to assist at all disasters and large-scale emergencies involving the Village of Romeoville. They will ensure that these incidents are resolved with the utmost efficiency, professionalism, and regard for human life. They will ensure that all citizens of the community are treated with compassion and dignity at all times. They will be available before, during, and after a major incident to provide support and guidance to those in need.

Account	Project	Departme	FY 26	FY 27	FY 28	FY 29	FY 30	Total
01.12.01.402	Radios Encryption capable	REMA	25,000	-	-	-	-	25,000
01.12.01.406	HVAC Replacement	REMA	26,000	-	-	-	-	26,000
		Total	51,000	-	-	-	-	51,000

FY 26 Highlight-REMA

HVAC at REMA Headquarters

The Romeoville Emergency Management Agency (REMA) is a volunteer organization tasked with the responsibility of providing emergency services in the event of a disaster in the Village of Romeoville. REMA has a dedicated group of Emergency Responders that provide a multitude of services to the citizens of the Village of Romeoville. In order to operate properly, the building needs its HVAC Unit replaced as it has aged past its useful life. Replacing this unit will enhance the building where staff are expected to aid with traffic control, severe weather spotting, and the operation of the Village outdoor warning siren system.



Financial Summary

FY 26 Expenditure	\$26,000
Funding Source	General Fund

Five Year Plan-Fleet Operations

The Fleet Operations Capital Improvement Plan contains 26 projects totaling \$8,292,400 over the next five years. The Fleet fund was created last year to better track and manage projects relating to vehicles and other mobile machinery. Our Public Works Department leads this area with support from other departments. Together, these departments create a long-term plan that will allow for proper review and management of the Village's fleet.

Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
05.07.13.410	ComDev Vehicle Replacement (Annual Program) FY26 #3377	Fleet-ComDev	35,000	-	-	-	-	35,000
05.08.14.408	Grounds Dept Mower Replacement (Annual Program)	Fleet-PW	60,000	30,000	30,000	30,000	30,000	180,000
05.08.14.408	Street Dept Refurbish Dump Trucks (Bi-Annual Program)	Fleet-PW	20,000	20,000	-	20,000	-	60,000
05.08.14.408	Grounds Dept Trailer (Refurbish trailer for traffic control)	Fleet-PW	20,000	-	-	-	-	20,000
05.08.14.408	Street Dept Endloader Replacement	Fleet-PW	-	300,000	-	-	-	300,000
05.08.14.408	Street Dept Forestry box for hook-lift truck (for #87)	Fleet-PW	90,000	-	-	-	-	90,000
05.08.14.408	Street Dept Small Paver	Fleet-PW	-	110,000	-	-	-	110,000
05.08.14.408	Tandem Roller RD12A	Fleet-PW	26,000	-	-	-	-	26,000
05.08.14.408	Messenger Board	Fleet-PW	25,000	-	-	-	-	25,000
05.08.14.410	Buildings Vehicle Replacement (FY26 #22)	Fleet-PW	75,000	-	-	-	-	75,000
05.08.14.410	Street Department Six Wheel Dump Trucks (#67)	Fleet-PW	-	-	240,000	-	250,000	490,000
05.08.14.410	Grounds Pickup Trucks (Annual Program)	Fleet-PW	70,000	70,000	-	75,000	80,000	295,000
05.08.14.410	Street Dept One Ton Dump Truck (Replace #40)	Fleet-PW	87,900	-	-	150,000	-	237,900
05.08.14.410	Street Dept Single Axle Dump Truck	Fleet-PW	186,500	335,000	340,000	345,000	350,000	1,556,500
05.08.14.410	Street Sweeper	Fleet-PW	-	350,000	-	-	-	350,000
05.10.01.410	Fire Truck for Scorpion	Fleet-Fire	100,000					100,000
05.10.01.410	Replace 2006 Heavy Rescue Squad	Fleet-Fire	1,600,000	-	-	-	-	1,600,000
05.10.01.410	FD Chevy Tahoes (FY26 #2127)	Fleet-Fire	75,000	-	-	-	-	75,000
05.10.01.410	FD Invesitgation Unit (FY26 #2118)	Fleet-Fire	100,000					100,000
05.10.01.410	Rechassis 2006 International Ambulance	Fleet-Fire	277,000	-	-	-	-	277,000
05.10.01.410	Rosenbauer ACP 55 Snorkel	Fleet-Fire	1,100,000	-	-	-	-	1,100,000
05.11.02.410	(5) Ford Squad Interceptors	Fleet-Police	440,000	-	-	-	-	440,000
05.11.02.410	Non-Leased Equipment for Squads/New Squads	Fleet-Police	-	115,000	115,000	115,000	115,000	460,000
05.12.01.410	REMA Vehicle Replacement	Fleet-REMA	-	60,000	-	-	-	60,000
05.13.16.408	Recreation Vehicle Replacement	Fleet-Recreation	-	70,000	-	70,000	-	140,000
05.13.16.408	Rec Center Chipper	Fleet-Recreation	-	90,000	-	-	-	90,000
		Total	4,387,400	1,550,000	725,000	805,000	825,000	8,292,400

FY 26 Highlight-Fleet Operations

Heavy Rescue Squad

Within the Fleet Operations fund, the fire department is proposing to replace its front-line Rescue Squad vehicle. This vehicle is front line and carries all of the department's rescue equipment, light tower, air cascade, dive equipment and ancillary equipment. Delivery of this type of vehicle typically takes 24 months.



Financial Summary

FY 26 Expenditure	\$1,600,000
Funding Source	Fleet Fund

Five Year Plan-Motor Fuel Tax

The Motor Fuel Tax Capital Improvement Plan contains 8 projects totaling \$4,875,400 over the next five years. These projects help increase the quality of the roads within the Village of Romeoville and make them safer, especially in industrial and commercial areas. The Motor Fuel Tax is a tax on the privilege of operating motor vehicles upon public highways and operating recreational watercraft upon the waters of Illinois. As of January 1, 2025, the motor fuel taxes are \$.47 per gallon of gasoline and \$.545 per gallon of diesel fuel.

Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
20.08.02.402	Street Patching/Joint Patching	MFT	-	100,000	100,000	100,000	100,000	400,000
20.08.02.409	Lower Industrial Resurfacing	MFT	2,894,000	-	-	-	-	2,894,000
20.08.02.409	135th St: East of Bridge to New Ave Resurfacing (WCGL STP)	MFT	74,600	-	-	-	-	74,600
20.08.02.409	Normantown Rd: Weber West to 135th St Resurfacing (WCGL STP)	MFT	20,000	-	-	-	-	20,000
20.08.02.409	Normantown Rd: Crossroads East to Montrose Resurfacing (WCGL STP)	MFT	230,000	-	-	-	-	230,000
20.08.02.409	Remington Blvd Resurfacing (WCGL Funding; Phase 2 Eng)	MFT	16,800	214,200	-	-	-	231,000
20.08.02.409	Southcreek-Airport Rd Resurfacing (WCGL Funding, Phase 2 Eng)	MFT	-	69,000	38,500	586,300	-	693,800
20.08.02.409	Montrose Dr Resurfacing (WCGL Funding, Phase 2 Eng)	MFT	-	-	67,500	25,650	238,850	332,000
		Total	3,235,400	383,200	206,000	711,950	338,850	4,875,400

FY 26 Highlight-Motor Fuel Tax

Lower Industrial Road Resurfacing

Municipalities throughout Illinois utilize MFT revenues to fund critical transportation infrastructure projects in their cities, villages and towns. MFT funds can be used to construct and maintain roads, traffic controls, street lighting, storm sewers, sidewalks and other pedestrian paths, off-street parking facilities and much more. These funds ensure that municipalities are able to provide for the public health, safety and welfare of their community through a stable infrastructure. This year, the Village will focus on the resurfacing of Lower Industrial Road. The roads in the Lower Industrial Business Park area need significant improvements. This project will cover the resurfacing of Greenwood Avenue and Forestwood Avenue along with replacement of the light poles on the sides of these roads.



Financial Summary

FY 26 Expenditure	\$2,894,000
Funding Source	MFT Fund

Five Year Plan-Local Gas Tax

The Local Gas Tax Capital Improvement Plan contains 7 projects totaling \$2,212,400 over the next five years. These projects help increase the quality of the roads and bridges within the Village of Romeoville. The Local Gas Tax is a tax on the sale of fuel within the Village of Romeoville. As of January 1, 2025, the Local Gas taxes are \$.06 per gallon of gasoline and \$.09 per gallon of diesel fuel. Additionally, \$.000476 per cubic foot of compressed natural gas and .052941 per gallon of liquefied natural gas.

Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
21.08.02.409	135th St Bridge Repairs/Maintenance (Bi-Annual Program)	Local Gas Tax	30,000	448,100	30,000	1,083,000	30,000	1,621,100
21.08.02.409	135th St Bridge Inspection (Bi-Annual Program)	Local Gas Tax	-	30,000	-	30,000	-	60,000
21.08.02.409	135th Street Bridge Debris Clearing (Bi-Annual Program)	Local Gas Tax	40,000	-	40,000	-	40,000	120,000
21.08.02.409	Airport Road Bridge Inspection (Bi-Annual Program)	Local Gas Tax	-	5,000	-	5,000	-	10,000
21.08.02.409	Airport Rd Interchange (Remainder of Village Responsibility for Payment)	Local Gas Tax	80,000	-	-	-	-	80,000
21.08.02.409	135th St Rd Diet (WCGL Funding, 20% Const)	Local Gas Tax	135,000	-	-	-	-	135,000
21.08.02.409	Highpoint Drive Resurfacing (WCGL Funding; Phase 2 Eng and Const)	Local Gas Tax	186,300	-	-	-	-	186,300
		Total	471,300	483,100	70,000	1,118,000	70,000	2,212,400

FY 26 Highlight-Local Gas Tax

Highpoint Drive Resurfacing

Local Gas Tax funds are used to construct and maintain roads, bridges, street lighting, storm sewers, sidewalks and other pedestrian paths. In FY 26, the focus will be on improvements related to 135th Street, including Bridge Repairs (\$30,000), Debris Cleaning (\$40,000).



VILLAGE of ROMEOVILLE, ILLINOIS - 135th STREET IMPROVEMENTS

Financial Summary

FY 26 Expenditure	\$205,000 (over three projects)
Funding Source	Local Gas Tax Fund

Five Year Plan-Recreation Fund

The Romeoville Parks and Recreation Department offers a multitude of events, recreational programs, and community services for residents and visitors to enjoy with the mission of improving the quality of life for all community members. The five-year capital plan aims to enhance that mission by improving the conditions at local parks and creating new opportunities for Romeoville residents. The plan includes 15 projects totaling \$6,936,678.

Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
22.13.12.407	Holiday Lights-New	Recreation	40,000	75,000	75,000	75,000	-	265,000
22.13.16.407	Discovery Park Pavilion C/O	Recreation	171,400	-	-	-	-	171,400
22.13.16.407	Georgetown - Playground Redevelopment	Recreation	-	57,000	540,000	-	-	597,000
22.13.16.407	Hampton Park - Playground Redevelopment	Recreation	-	542,500	-	-	-	542,500
22.13.16.407	Park Sign Replacement & Landscaping	Recreation	30,000	30,000	33,000	35,000	30,000	158,000
22.13.16.407	Pine Trail Fencing	Recreation	-	-	110,000	-	-	110,000
22.13.16.407	Scoreboards at Volunteer Park	Recreation	-	80,000	-	-	-	80,000
22.13.16.407	Village Park - Reconstruct Concession Stand	Recreation	-	1,100,000	-	-	-	1,100,000
22.13.16.407	Volunteer Park - Rebuild Skate Park C/O	Recreation	661,500	-	-	-	-	661,500
22.13.16.407	Volunteer Park- Shelter & Splash Pad Redevelopment	Recreation	-	-	75,000	675,000	-	750,000
22.13.16.407	WesGlen Park - Playground Redevelopment	Recreation	-	630,000	-	-	-	630,000
22.13.17.407	Fitness Center Expansion	Recreation	-	-	-	-	900,000	900,000
22.13.17.407	HVAC System - Replace at Recreation Center	Recreation	-	-	204,765	99,713	-	304,478
22.13.17.407	Jungle Safari Remodel/Improvements	Recreation	-	625,000	-	-	-	625,000
22.13.17.407	VAV boxes & BAS - VAV BacNet Controllers	Recreation	41,800	-	-	-	-	41,800
		Total	944,700	3,139,500	1,037,765	884,713	930,000	6,936,678

FY 26 Highlight-Recreation

Volunteer Park Skate Park Rebuild

Volunteer Park is located at 1100 Murphy Drive and is one of Romeoville's most popular Parks. This area offers baseball fields, disc golf space, a splash pad, and a skate park. The skate park is becoming in need of an update and repairs as it is heavily used by the community. The improvements will improve safety, enhance the user experience, and deter property damage. The new modern skate park design will emphasize a new layout and features that will allow skaters to move more easily and freely through the park. By providing a safe and positive space for youth to engage in skateboarding, the new skate park can potentially reduce youth crime.



Financial Summary

FY 26 Expenditure	\$661,500
Funding Source	Recreation Fund

Five Year Plan-Real Estate Transfer Tax Fund

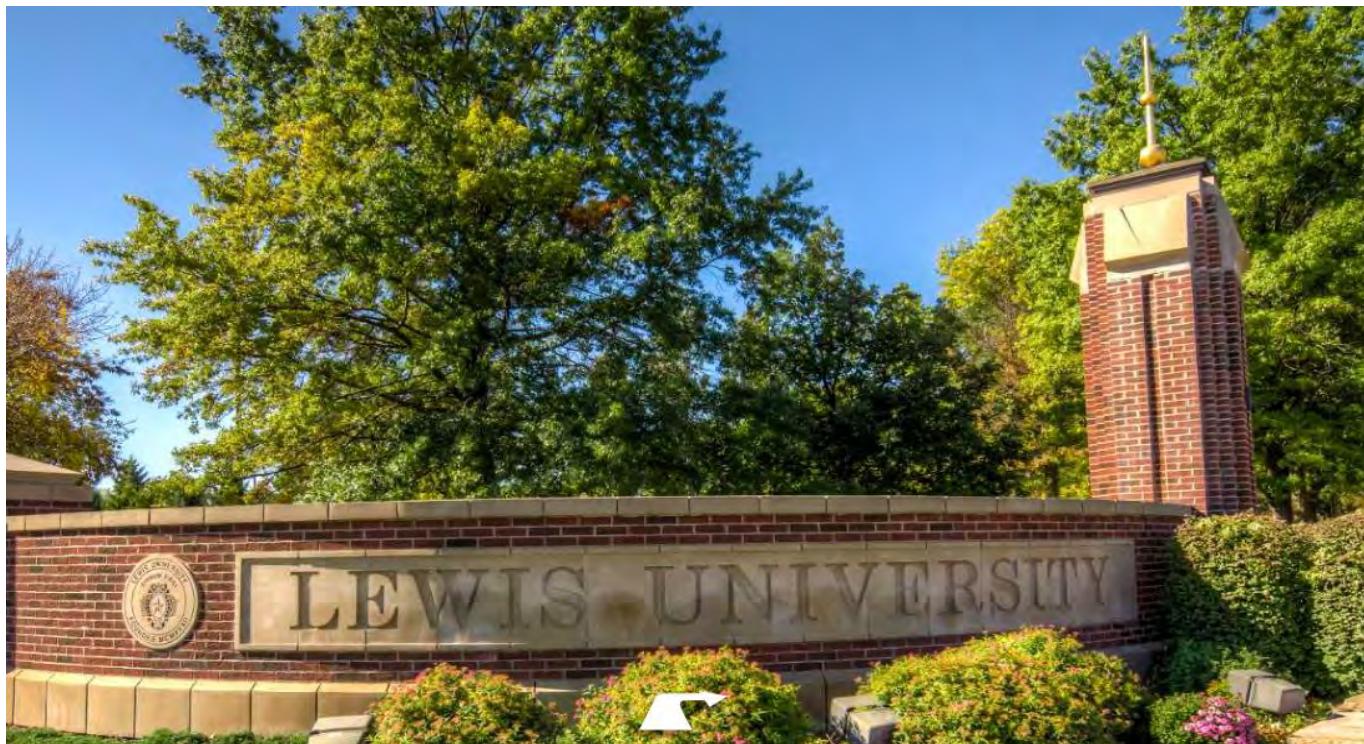
The Real Estate Transfer Tax Fund is used for land acquisitions and the preservation of open space, parks, bike paths, field improvements and other recreational growth-related items. The upcoming projects in this plan include the improvement of parks and multiple multi-use paths. This fund includes 7 projects totaling \$5,374,000 over the next five years.

Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
23.08.02.407	Beverly Griffin Drainage	Rec-R.E.T.T.	-	200,000	100,000	-	-	300,000
23.08.02.407	Taylor Rd Path Replacement (IL 53 to Pinnacle)	Rec-R.E.T.T.	-	1,500,000	-	-	-	1,500,000
23.08.02.407	Budler Rd Multi-Use Path Gaps (DCEO Grant)	Rec-R.E.T.T.	634,000	-	-	-	-	634,000
23.08.02.407	Multi-Use Path: Rt 7 (Phase 1 Only)	Rec-R.E.T.T.	170,000	-	-	-	-	170,000
23.08.02.407	Discovery Park Restroom Building	Rec-R.E.T.T.	-	1,540,000	-	-	-	1,540,000
23.08.02.407	Discovery Park Concrete Pad	Rec-R.E.T.T.	30,000	-	-	-	-	30,000
23.08.02.407	Lewis Corridor	Rec-R.E.T.T.	200,000	1,000,000	-	-	-	1,200,000
		Total	1,034,000	4,240,000	100,000	-	-	5,374,000

FY 26 Highlight-Real Estate Transfer Tax

Lewis Corridor

Lewis University is a private university located within Romeoville. It enrolls around 6,600 students in more than 80 undergraduate programs, 35 graduate programs, and accelerated programs for working adults. Lewis and the Village of Romeoville believe that working together in community creates opportunities for all to learn, serve and succeed. Together, we develop students who have the knowledge and skills to lead in their communities and make a difference in society. Lewis University has achieved arboretum status at its main campus in Romeoville. The University received this award by achieving certain standards of professional practices deemed important for arboretum and botanic gardens. Lewis University is a veritable arboretum with more than 2,400 trees in addition to wooded areas. The Lewis Corridor projects will aim to continue to improve the areas around Lewis to further add to its beautiful scenery.



Financial Summary

FY 26 Expenditure	\$200,000
Funding Source	R.E.T.T. Fund

Five Year Plan-TIF Funds

The Downtown TIF, created in 2005 and expiring in 2040, covers the area along Route 53 between Romeo Road and Normantown Road. Capital projects in this fund aim to retain businesses along this corridor, as well as attract potential new development. There is one projected currently planned within this TIF. The Airport Road TIF was created in 2021 and expires in 2044. This TIF runs along Weber and Airport Road in the Southwest area of Romeoville. There are two projects totaling \$2,235,000 within the Airport Road TIF.

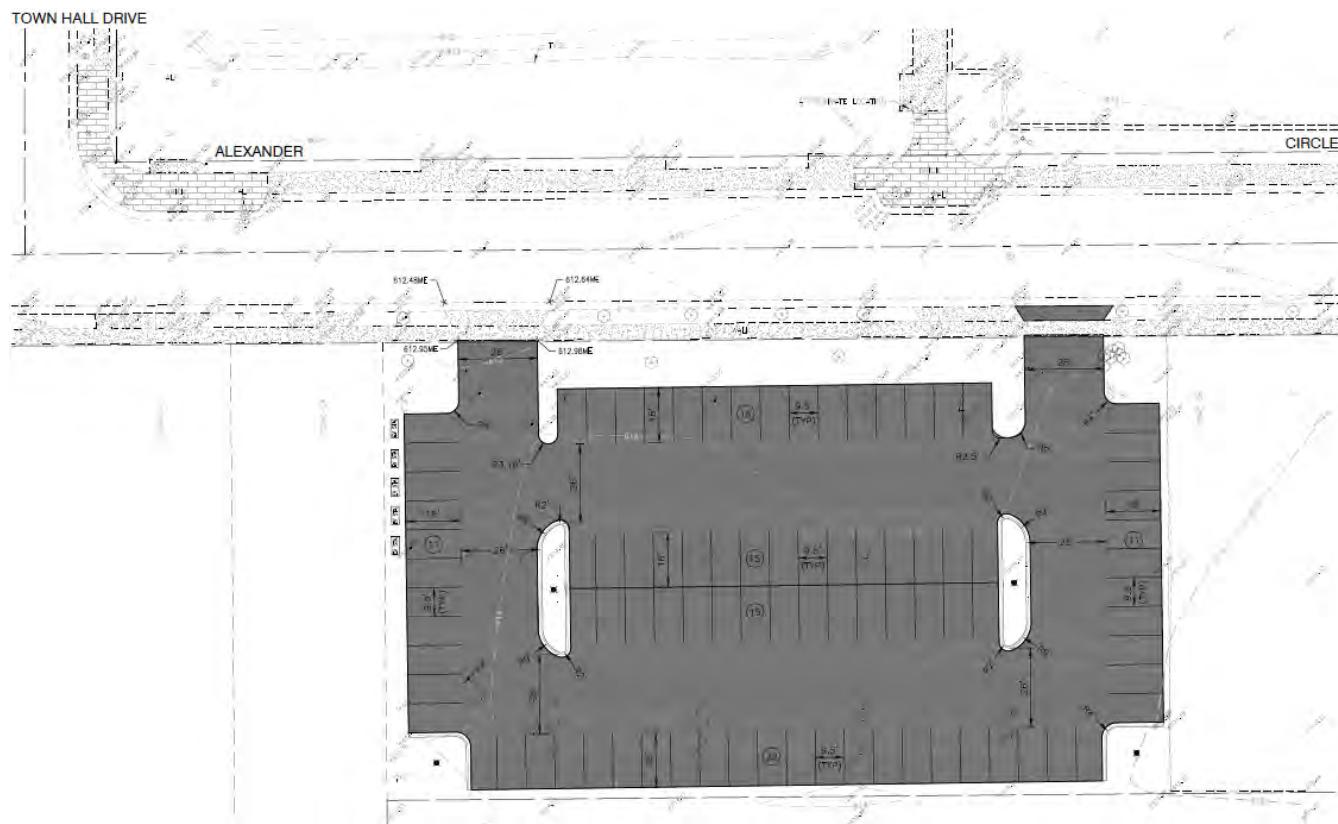
Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
53.02.02.409	Alexander Parking Lot	Public Works	700,000	-	-	-	-	700,000
		Total	700,000	-	-	-	-	700,000

Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
82.02.02.407	Highpoint Drive Property Purchase	Airport Road TIF	-	800,000	-	-	-	800,000
82.02.02.409	Highpoint Drive Extension (WCGL STP Funding)	Airport Road TIF	-	-	187,500	82,250	1,165,250	1,435,000
		Total	-	800,000	187,500	82,250	1,165,250	2,235,000

FY 26 Highlight-TIFs

Alexander Parking Lot

TIF districts are an economic development tool used to stimulate development or redevelopment in specific areas by diverting future tax revenue increases from those areas towards funding public improvements and attracting private investment. TIF projects, like this one, can be used to pay for infrastructure projects within the district such as roads, sidewalks, sewers, water lines, or in this instance, a parking lot. The redevelopment of the parking lot located at 17 Alexander Drive will incorporate landscape islands and the possibility to electric charging stations for vehicles.



Financial Summary

FY 26 Expenditure

\$700,000

Funding Source

Downtown TIF

Five Year Plan-Facility Construction Fund

The Facility Construction Fund contains seven projects totaling \$11,990,062 over the next five years. These projects will continue the development of RomeoCrossing Park, a large recreation area that contains a dog park, ball fields, and a hill for sledding. The future development will include a playground, fitness space, shelters, restrooms and an expanded parking lot.

Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
59.08.02.409	RomeoCrossing Phase I Dog Park C/O Landscaping / retainage	Rec-Facility Construction	212,400					212,400
59.08.02.409	Romeo Crossing Phase II Infrastructure C/O Turf establishment - retainage	Rec-Facility Construction	147,300					147,300
59.08.02.409	RomeoCrossing Phase III Adaptive Sports Field- Carry Over	Rec-Facility Construction	1,807,500					1,807,500
59.08.02.409	RomeoCrossing Phase IV - Turf infields	Rec-Facility Construction		5,899,180				5,899,180
59.08.02.409	RomeoCrossing Phase IV -Midlow material infields	Rec-Facility Construction		3,599,282				3,599,282
59.08.02.409	RomeoCrossing Phase IV D/E	Rec-Facility Construction	-	264,400				264,400
59.08.02.409	RomeoCrossing Additional Shelter	Rec-Facility Construction	60,000					60,000
		Total	2,227,200	9,762,862		-	-	11,990,062

FY 26 Highlight-Facility Construction Fund

RomeoCrossing Phase III

RomeoCrossing Phase III will create an adaptive sports field, an inclusive playground, challenge fitness course, restrooms, and the completion of a parking lot. Inclusive playgrounds offer many benefits, including fostering social inclusion, promoting physical activity, and enhancing sensory experiences for all children. The challenge fitness course will improve physical fitness for all those who use it, as well as their mental well-being and problem-solving skills.



Financial Summary

FY 26 Expenditure

\$1,807,500

Funding Source

Facility Construction

Five Year Plan-Water and Sewer Fund

The projects in the Water and Sewer fund aid in keeping the system running safely and effectively. The largest projects include work on watermain at various locations. These projects improve public health by preventing waterborne diseases and ensure access to clean water. These projects provide for the continued protection of drinking water and the necessary treatment of wastewater, resulting in an improved quality of life for Romeoville residents and better protection of the surrounding environment.

Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
60.08.01.407	PW Facility Site Improvements (Annual Program)	Water and Sewer	10,000	10,000	10,000	10,000	10,000	50,000
60.08.22.401	Normantown Tank Painting	Water and Sewer	450,000	-	-	-	-	450,000
60.08.22.401	Taylor Rd Water Tower Plan & Design	Water and Sewer	600,000	-	-	-	-	600,000
60.08.22.401	Airport Rd Water Tower Plan, Design & Painting	Water and Sewer	-	200,000	-	-	-	200,000
60.08.22.401	Pinnacle Water Tower Plan, Design & Painting	Water and Sewer	-	-	700,000	-	-	700,000
60.08.22.402	Improvements to PRV and storage facilities (Annual Program)	Water and Sewer	30,000	30,000	30,000	30,000	30,000	150,000
60.08.22.402	Reservoir Dive Inspection and Cleaning (Annual Program)	Water and Sewer	10,000	20,000	10,000	10,000	10,000	60,000
60.08.22.408	Water Dept Shoring Trailer	Water and Sewer	-	-	20,000	-	-	20,000
60.08.22.408	Mini Excavator (FY27 #50)	Water and Sewer	-	100,000	-	-	-	100,000
60.08.22.409	Bulk Water Filling Station: West of Weber Rd	Water and Sewer	-	75,000	-	-	-	75,000
60.08.22.409	Watermain Rehabilitation: 1% Annual Program - Design Engineering	Water and Sewer	340,000	352,000	360,000	372,000	380,000	1,804,000
60.08.22.409	Watermain Rehabilitation: 1% Annual Program - Construction-Congdon	Water and Sewer	1,800,000	7,500,000	7,200,000	7,800,000	8,500,000	32,800,000
60.08.22.409	Watermain Replacement: Rt 53 from Ridgewood to Phelps/Devonwood	Water and Sewer	1,250,000	-	-	-	-	1,250,000
60.08.22.409	Watermain Replacement: RC Hill, Fenton, Chase Bank	Water and Sewer	1,000,000	-	-	-	-	1,000,000
60.08.22.409	Watermain Extension to 135th and Rt 53 from Highschool	Water and Sewer	-	1,500,000	-	-	-	1,500,000
60.08.22.409	IEPA Year 1 Watermain Replacement: Southside	Water and Sewer	5,000,000	-	-	-	-	5,000,000
60.08.22.409	Watermain Replacement: Route 53 and Normantown for IDOT Project	Water and Sewer	25,000	-	750,000	-	-	775,000
60.08.22.409	Well Station Repairs - Bldg (Annual Program)	Water and Sewer	-	200,000	200,000	-	300,000	700,000
60.08.22.410	Pick Up Truck/Van (Annual Program) FY26 #21 & #61	Water and Sewer	100,000	85,000	85,000	-	90,000	360,000
60.08.23.402	Centrifuge Maintenance Service	Water and Sewer	-	80,000	-	-	-	80,000
60.08.23.402	Odor Reduction Project	Water and Sewer	-	500,000	-	-	-	500,000
60.08.23.402	Digester Clean Out, Structural Repairs and Paint	Water and Sewer	-	450,000	-	-	-	450,000
60.08.23.409	WWTP Upgrade (Multi-year \$10.5M Project)	Water and Sewer	122,000	2,508,000	5,362,000	2,508,000	-	10,500,000
60.08.23.409	WWTP Non-pot Waterline to North Plant	Water and Sewer	-	-	1,000,000	-	-	1,000,000
60.08.24.408	Emergency Generator Addition to Lift Station (Location TBD)	Water and Sewer	200,000	200,000	200,000	200,000	-	800,000
60.08.24.408	Flow Meter Additions to Unmetered Lift Stations	Water and Sewer	-	325,000	-	-	-	325,000
60.08.24.408	Lift Station Upgrades or Repairs (Annual Program)	Water and Sewer	75,000	75,000	75,000	75,000	75,000	375,000
60.08.24.409	Colonial Lift Station Abandonment	Water and Sewer	-	2,377,375	-	-	-	2,377,375
60.08.24.409	Inflow & Infiltration Project: Residential Smoke Testing	Water and Sewer	500,000	500,000	500,000	500,000	597,040	2,597,040
60.08.24.409	Rec Center Woods Force main & Watermain Replacement	Water and Sewer	1,500,000	-	-	-	-	1,500,000
60.08.24.409	Grand Blvd (Carillon Lift Station) Force Main Separation	Water and Sewer	-	100,000	250,000	-	-	350,000
60.08.24.409	Spangler Lift Station Rehabilitation (IEPA)	Water and Sewer	2,400,000	-	-	-	-	2,400,000
	Total		15,412,000	17,187,375	16,752,000	11,505,000	9,992,040	70,848,415

FY 26 Highlight-Water and Sewer Fund

Rec Center Woods Force main & Watermain Replacement

Replacing watermain offers improved water pressure and flow, better water quality, reduced water loss, and less costs. This project will replace the sewer force main and watermain running from Arsenal Road south to 135th Street through the Recreation Center parking lot. Both the water and sewer mains in this location will be replaced with new ductile iron pipes.



Financial Summary

FY 26 Expenditure	\$1,500,000
Funding Source	Water and Sewer

Five Year Plan-Lake Michigan Water Fund

While still in its infancy, the Lake Michigan Water Fund has long term capital projects planned for the joining of the Regional Water Commission. This change would shift the water source for Romeoville to Lake Michigan water in coordination with surrounding municipalities Channahon, Crest Hill, Joliet, Minooka, Rockdale, and Shorewood. There are currently 8 capital projects over the next five years, totaling \$36,481,394.

Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
64.08.22.409	Lukancic/Airport Additional Storage and Pumping Station Improvements	Lake Michigan	500,000	6,000,000	8,000,000	5,500,000	-	20,000,000
64.08.22.409	Marquette Additional Storage and Pumping Station Improvements	Lake Michigan	400,000	785,000	-			1,185,000
64.08.22.409	PRV Station: Independence	Lake Michigan	620,000	-				620,000
64.08.22.409	PRV Station: Normantown	Lake Michigan	-	344,735	710,154	292,583	75,340	1,422,812
64.08.22.409	Distribution System Improvements: Normantown to Belmont 16"	Lake Michigan	150,000	4,947,161	2,103,278	179,110		7,379,549
64.08.22.409	Distribution System Improvements: Arnold/Macon to Fairfax 12"	Lake Michigan	150,000					150,000
64.08.22.409	Lukancic/Airport Land Acquisition-Various Parcels	Lake Michigan	100,000					100,000
64.08.22.409	Demolition and Well Abandonment Various Facilities	Lake Michigan	-	216,033	1,585,418	3,609,746	212,836	5,624,033
		Total	1,920,000	12,292,929	12,398,850	9,581,439	288,176	36,481,394

FY 26 Highlight-Lake Michigan Water Fund

Distribution System Improvements: Areas South of 135th Street

The Illinois State Water Survey predicts that some deep groundwater wells in Romeoville and the surrounding areas will begin to fail by 2030, impacting the ability of communities to provide water especially during the summer months. A new source is needed to provide these customers with a reliable and high-quality water supply that can meet existing demands and support future growth. The Grand Prairie Water Commission is addressing this by collaborating in its efforts to build regional water transmission infrastructure so that Lake Michigan water can reach their communities. Romeoville has planned for Distribution System Improvements on Normantown Road to Belmont Road to help aid in this goal.



Financial Summary

FY 26 Expenditure	\$1,920,000
Funding Source	Water and Sewer – Lake Michigan

Section 9: Debt Service

Section 9: Debt Service Overview

Debt Service payments are included in the 2025-2026 Budget totaling \$13,135,500. This includes Village long-term debt totaling \$11,792,135, estimated payments of \$904,000 for the Upper Gateway TIF note payable, operating leases for police and fire vehicles and equipment totaling \$433,700, and loan servicing charges of approximately \$5,665.

Village of Romeoville Outstanding Long-Term Debt

The 2026 bond and loan payment of \$11,792,135 detailed in the chart on the following page (in the last column titled “Amount of 2026 Total Debt Payment”) are budgeted in the General Fund, Debt Service Fund, the Downtown TIF Fund, and the Water & Sewer Fund.

General Fund

The Village has an outstanding note payable to Will County for debt incurred in 2015 related to the construction of roadway improvements at Weber and Gaskin Drive. The outstanding balance is \$695,000. The General Fund included the payoff of the entire balance of \$695,000 in the 2025 budget towards payment for principal on the interest free debt.

Debt Service Fund

\$5,646,900 is budgeted in the Debt Service Fund representing principal, interest and loan servicing expenses. Funding for the debt payments are primarily through operating transfers from the General Fund, the Recreation Fund, and the Recreation Real Estate Transfer Tax Fund. The budget for the 2025-2026 represents the eighth budget year that no additional debt service property taxes have been levied to pay for the debt service expense.

- A transfer of \$5,446,900 from the General Corporate Fund operating revenue to the Debt Service Fund to pay a portion of the annual principal and interest payments due on the Series 2016A (\$482,688) and Series 2019 (\$5,162,200) Bond Issues and \$1,512 for loan servicing expenses.
- A transfer of \$200,000 from the Recreation Real Estate Transfer Tax Fund to the Debt Service Fund to pay a portion of the Series 2016A Bond Issue used for the purchase of land in the development of Discovery Park.

Bond Issue	Funding Source	Principal and Interest Total Outstanding as of 04/30/2025	Amount of 2026 Principal Payment	Amount of 2026 Interest Payment	Amount of 2026 Total Debt Payment
General Obligation Refunding Bond, Series 2016A, \$5.1M Original Issue					
Refinancing \$5.1M of G.O.Bonds, Series 2009 which were originally sold to finance the purchase of 51 acres of land on the north side of Airport Road and two parcels on Weber Road.	Debt Service Fund	2,295,000 148,350 2,443,350	435,000	47,688	482,688
General Obligation Bonds, Series 2019, \$78.3M Original Issue					
Refinancing of GO Bonds, Series 2008B, originally issued for Village Hall and Deer Crossing Park construction and multiple street improvement projects and \$15.1M in new proceeds for Water Well Improvements including construction of new Well #14 and Wastewater and Phase I of a new Wastewater treatment facility.	Debt Service Fund (83%) and Water and Sewer Fund (17%)	68,310,000 24,230,000 92,540,000	2,765,000 (Debt Service) 550,000 (Water & Sewer)	2,397,200 (Debt Service) 478,050 (Water & Sewer)	6,190,250
General Obligation Bonds, Series 2019B, \$20M Original Issue					
Redevelopment of Downtown TIF including the improvements of the Athletic Center Facility, including new basketball courts, splash pad and indoor pool.	Downtown TIF Property Tax Levy	16,275,000 4,411,043 20,686,043	885,000	493,398	1,378,398
General Obligation Refunding Bond, Series 2021A, \$2.0M Original Issue					
Refinancing \$1,985,000 of G.O.Bonds, Series 2013B which were originally sold to finance the redevelopment of Downtown TIF including stormwater and road improvements	Downtown TIF Property Tax Levy	1,355,000 54,200 1,409,200	1,355,000	54,200	1,409,200
General Obligation Refunding Bond, Series 2021B, \$8.6M Original Issue					
Refinancing \$8,580,000 of Illinois EPA loan used for design and construction to Wastewater treatment facilities in 2008.	Water and Sewer Fund	4,540,000 368,000 4,908,000	1,455,000	181,600	1,636,600
2015 Note Payable to Will County					
Original agreement from 2015 for Engineering and construction of roadway improvements at Weber and Gaskin Drive at zero rate of interest	General Fund	694,800 0 694,800	694,800	0	694,800
TOTAL		122,681,393	8,139,800	3,652,135	11,791,935

Downtown TIF Fund

Principal, Interest payments, and servicing expenses totaling \$2,789,800 are budgeted in the Downtown TIF Fund for the debt acquired and used for the redevelopment of the Downtown TIF area. Funding for the debt payments is partially from a transfer from the Marquette and Bluff Road TIF Funds and from property taxes generated in the Downtown TIF Fund. Included in the budget is approximately \$1,500 for loan servicing expenses.

- Payments totaling \$1,409,200 are budgeted to pay for the principal and interest amount due on the Series 2021A General Obligation Refunding issue, a refinancing of the 2013B Bond Issue used for stormwater and road improvements in the TIF area.
- Principal and Interest totaling \$1,378,398 is budgeted for payments due on the Series 2019B Bond Issue used for improvements to the Athletic and Event Center including the addition of basketball courts and an aquatic center.

Water and Sewer Fund

Principal and Interest payments totaling \$2,665,700 are budgeted in the Water and Sewer Fund for the debt payments are generated from Water and Sewer fees charged for services.

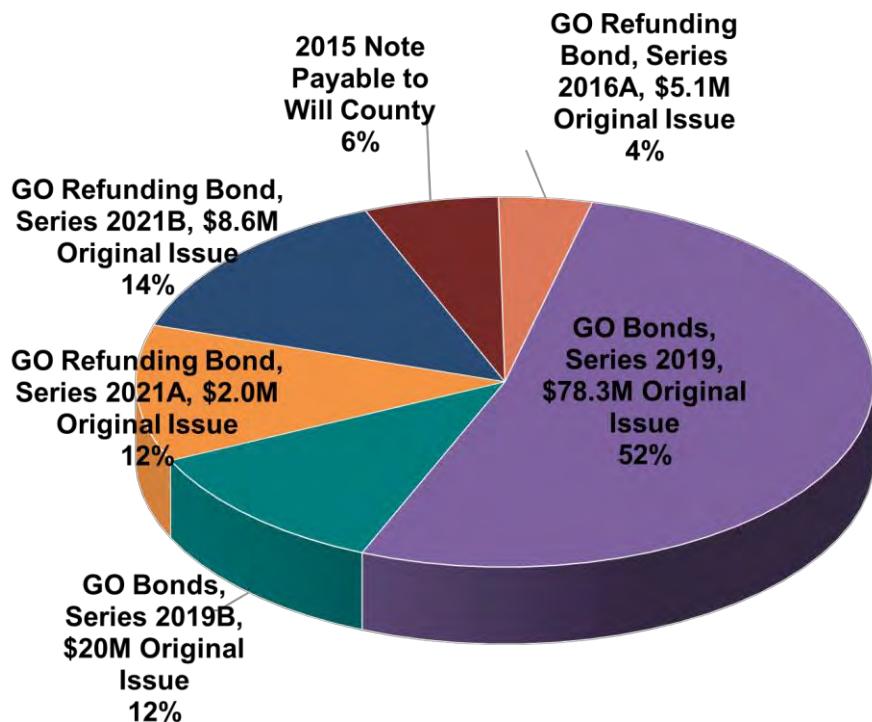
- Payments totaling \$1,636,600 are budgeted for principal (\$1,455,000) and interest (\$181,600) related to the 2021B General Obligation Refunding Bond. The 2021B issue was a refinancing in October 2021 of the outstanding balance of the Illinois Environmental Protection Agency loan used for the design and construction of Wastewater Treatment facility improvements.
- Principal and interest totaling \$1,028,050 is budgeted to pay for a portion of the Series 2019 Bond Issue used for water well improvements including the construction of a new well.

Bond Rating

In 2021, the Village's operations were reviewed by representatives from Moody's Investor Service through an analysis of financial information prior to the issuance of the General Obligation Refunding Series 2021A and Series 2021B Bonds. Moody's assigned the Village's bond rating as an Aa2 reflecting the Village's favorable revenue framework, financial resilience during economic challenges, large and growing tax base, and home-rule status. This rating enables the Village to acquire debt financing for infrastructure or major capital at a significant savings of interest.

The first chart below illustrates the Village's long-term debt service obligations for FY2025-2026 and the chart on the following page details debt service requirements to maturity of all outstanding debt, including the total annual payment for each issue.

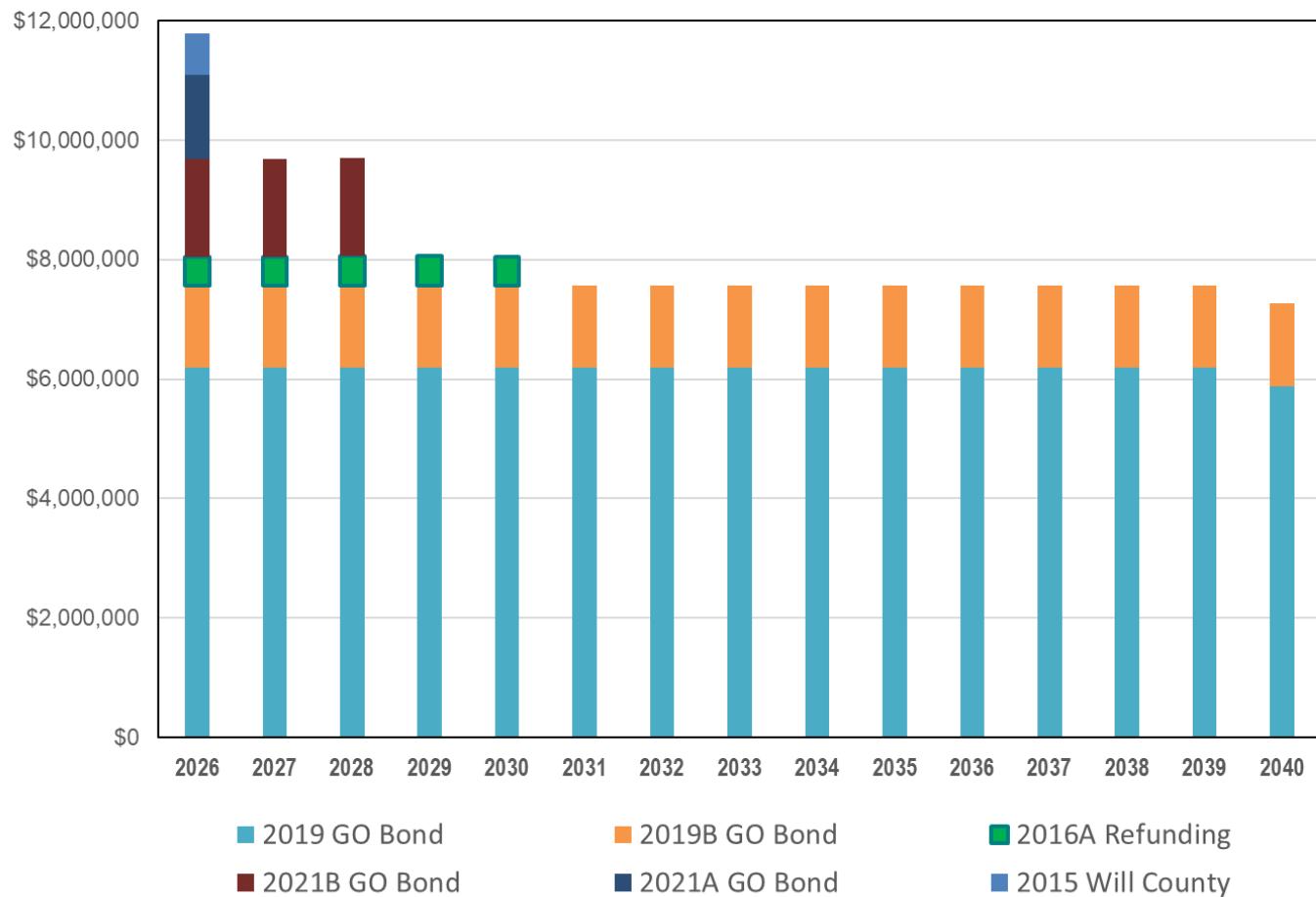
2025-2026 Percentage of Combined Debt Service by Debt Issue



DEBT SERVICE REQUIREMENTS TO MATURITY

Fiscal Year	2016A Refunding Issued \$5.1M	2019 GO Bond Issued \$78.3M	2019B GO Bond Issued \$20M	2021A GO Bond Issued \$20M	2021B GO Bond Issued \$20M	2015 Will County Note Payable	Totals
2025							
2026	482,688	6,190,250	1,378,398	1,409,200	1,636,600	694,800	11,097,135
2027	483,988	6,189,500	1,378,485		1,633,400		9,685,373
2028	495,088	6,190,500	1,381,335		1,638,000		9,704,923
2029	490,788	6,187,750	1,378,428				8,056,965
2030	490,800	6,186,000	1,379,075				8,055,875
2031		6,190,000	1,379,675				7,569,675
2032		6,187,400	1,379,375				7,566,775
2033		6,188,200	1,378,175				7,566,375
2034		6,187,000	1,381,075				7,568,075
2035		6,188,600	1,377,373				7,565,973
2036		6,192,600	1,376,620				7,569,220
2037		6,193,600	1,379,180				7,572,780
2038		6,191,400	1,379,855				7,571,255
2039		6,190,800	1,378,605				7,569,405
2040		5,886,400	1,380,390				7,266,790
Principal	2,295,000	68,310,000	16,275,000	1,355,000	4,540,000	694,800	93,469,800
Interest	148,350	24,230,000	4,411,043	54,200	368,000	0	29,211,593
Total	2,443,350	92,540,000	20,686,043	1,409,200	4,908,000	694,800	122,681,393

Village of Romeoville Long-Term Obligations



The chart above illustrates the Village's total outstanding principal balance by issue for all long-term debt obligations from 2026 through 2040.

Upper Gateway TIF Note Payable

In 2018, the Village issued a \$9,000,000 note payable for the redevelopment of the Upper Gateway TIF and pledged certain incremental property revenue to be applied to payment of the note. The budget includes \$903,600 in interest and principal and \$800 for loan servicing expenses.

Operating Lease Payments

Fire Department

The Village Fire Department has lease agreements for two fire engines and 1 department vehicle. Total estimated lease expenses of \$159,400 include \$152,600 in principal and \$6,800 in interest and leasing management fees.

Fire Department Lease Summary

Vehicle	Start	End	FY26 Annual		FY 26		FY 26	
			Payment	Principal	Interest/Fees			
2020 Ford Interceptor	FY2022	FY2027	\$ 7,850	\$ 4,700	\$ 3,150			
2014 Aerial Truck	FY2016	FY2026	\$ 64,050	\$ 62,300	\$ 1,750			
2019 Seagrave Marauder Pumper	FY2020	FY2027	\$ 87,500	\$ 85,600	\$ 1,900			
Total Leased Capital			\$ 159,400	\$ 152,600	\$ 6,800			

Police Department

The Village Police Department budget includes leases for 25 vehicles used in operations, all originally with 5-year agreements. Total estimated lease expenses of \$274,300 include \$232,800 in principal and \$41,500 in interest, management fees, and final lease buyout expenses for leases ending during the fiscal year.

Police Department Budgeted Lease Summary

Vehicle	Start	End	FY26 Annual		FY26	
			Payment	FY26 Principal	Interest/Fees	
2019 Chevy Tahoe - 234LGB	Aug-20	Jul-25	\$ 3,780	\$ 3,300	\$ 480	
2019 Checy Taho - 234LGS	Aug-20	Jul-25	\$ 3,770	\$ 3,300	\$ 470	
2019 Checy Taho - 234LH3	Sep-20	Aug-25	\$ 4,500	\$ 3,900	\$ 600	
2019 Checy Taho - 234LH2	Sep-20	25-Aug	\$ 4,500	\$ 3,900	\$ 600	
2020 Chevy Equinox 23J7QF	Oct-20	Sep-25	\$ 2,620	\$ 2,300	\$ 320	
2019 Chevy Tahoe - 234LG8	Oct-20	25-Sep	\$ 6,000	\$ 5,300	\$ 700	
2019 Checy Taho - 234LGX	20-Oct	25-Sep	\$ 6,000	\$ 5,300	\$ 700	
2020 Ford Tahoe - 234LCM	21-Jan	25-Dec	\$ 9,660	\$ 8,500	\$ 1,160	
2020 Ford Utility Interceptor - 234LDX	21-Jan	25-Dec	\$ 9,660	\$ 8,500	\$ 1,160	
2020 Ford Utility Interceptor - 234LDS	Mar-21	Feb-26	\$ 12,040	\$ 10,600	\$ 1,440	
2020 Ford Police Interceptor - 234LC4	Apr-21	Mar-26	\$ 13,230	\$ 11,600	\$ 1,630	
2020 Ford Police Interceptor - 234LFK	Apr-21	Mar-26	\$ 13,220	\$ 11,600	\$ 1,620	
2020 Ford Police Interceptor Chevy Tahoe - 234L	May-21	Apr-26	\$ 11,130	\$ 9,800	\$ 1,330	
2020 Transit 350 - 23K22R	Jun-21	May-26	\$ 9,600	\$ 8,200	\$ 1,400	
2020 Ford Interceptor - 23R5X9	Aug-21	Jul-26	\$ 12,400	\$ 10,800	\$ 1,600	
2020 Ford Interceptor - 23R5XJ	Sep-21	Aug-26	\$ 12,390	\$ 10,800	\$ 1,590	
2021 Ford Police Interceptor 23RCXN	Sep-21	Aug-26	\$ 14,370	\$ 12,500	\$ 1,870	
2021 Ford Police Interceptor 23RCXF	Oct-21	Sep-26	\$ 14,300	\$ 12,400	\$ 1,900	
2021 Ford Police Interceptor 23RCXQ	Oct-21	Sep-26	\$ 14,300	\$ 12,400	\$ 1,900	
2021 Ford Police Interceptor 23RCXS	Oct-21	Sep-26	\$ 14,300	\$ 12,400	\$ 1,900	
2021 Ford Police Interceptor 23RCXI	Oct-21	Sep-26	\$ 14,300	\$ 12,400	\$ 1,900	
2021 Ford Police Interceptor 23RCXM	Oct-21	Sep-26	\$ 14,300	\$ 12,400	\$ 1,900	
2023 Ford Police Interceptor 26MCP8	Nov-23	Nov-28	\$ 18,230	\$ 13,800	\$ 4,430	
2023 Ford Police Interceptor 26MCP9	Nov-23	Nov-28	\$ 17,850	\$ 13,400	\$ 4,450	
2023 Ford Police Interceptor 26MCP7	Nov-23	Nov-28	\$ 17,850	\$ 13,400	\$ 4,450	
			\$ 274,300	\$ 232,800	\$ 41,500	

Appendix A: Revenues



Revenue Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 01 - General Corporate Fund						
Department 00 - Revenue						
Property Tax						
01.00.40001	Corporate Levy	3,581,328.86	3,590,191.51	3,915,201.42	3,918,000.00	4,418,500.00
01.00.40002	Fire Protection Levy	472,030.77	499,853.62	522,825.73	522,800.00	592,900.00
01.00.40003	Police Protection Levy	570,612.97	573,546.01	579,386.67	580,000.00	617,900.00
01.00.40004	Ambulance Levy	741,256.58	785,880.97	787,684.71	787,800.00	870,700.00
01.00.40006	Audit Tax Levy	40,459.12	39,809.11	41,046.46	40,000.00	36,900.00
01.00.40007	Social Security Levy	1,297,481.82	1,301,905.17	1,304,014.66	1,305,000.00	905,500.00
01.00.40008	Street Levy	683,023.51	707,080.13	736,300.78	705,000.00	735,000.00
01.00.40010	Garbage Disposal Levy	609,676.94	613,355.09	615,697.01	615,000.00	50,000.00
01.00.40011	Tort Immunity Levy	1,397,932.02	1,406,588.38	1,409,788.26	1,410,000.00	2,020,000.00
01.00.40013	Police Pension Levy	2,474,986.79	2,291,233.70	2,631,709.66	2,633,300.00	2,910,200.00
01.00.40014	Fire Pension Levy	599,559.10	609,080.82	684,299.70	683,700.00	632,100.00
Property Tax Totals		\$12,468,348.48	\$12,418,524.51	\$13,227,955.06	\$13,200,600.00	\$13,789,700.00
Other Taxes						
01.00.40115	Use Tax	1,647,264.22	1,503,524.75	987,002.83	1,500,000.00	1,368,000.00
01.00.40116	Sales Tax	13,094,784.39	15,184,147.55	13,080,988.55	14,057,700.00	14,555,500.00
01.00.40117	Utility Tax - Electric	3,182,009.41	3,268,941.43	3,695,288.59	3,300,000.00	3,200,000.00
01.00.40118	Utility Tax - Gas	1,199,983.37	1,183,219.08	1,160,798.88	1,075,000.00	1,075,000.00
01.00.40119	Telecommunications Excise Tax	513,403.96	534,485.70	396,805.50	500,000.00	500,000.00
01.00.40120	Utility Tax - Water	352,045.60	390,740.10	384,166.26	378,500.00	400,000.00
01.00.40124	State Income Tax	6,441,000.56	6,526,154.28	6,928,365.67	6,500,000.00	6,500,000.00
01.00.40127	Replacement Tax	582,252.45	458,434.95	281,473.16	367,000.00	350,000.00
01.00.40129	Automobile Rental Tax	10,963.24	12,389.11	10,305.09	11,000.00	14,000.00
01.00.40130	Gaming Tax	572,959.15	551,517.74	515,187.15	500,000.00	550,000.00
01.00.40131	Home Rule Sales Tax	15,657,324.69	18,566,732.85	15,976,327.98	17,305,700.00	17,394,500.00
01.00.40132	Home Rule Gas Tax	880,459.78	881,536.02	765,408.30	875,000.00	875,000.00
01.00.40133	Real Estate Transfer Tax	709,150.60	703,183.65	798,110.75	550,000.00	700,000.00
01.00.40135	Food & Beverage Tax	2,059,133.65	2,034,030.32	2,005,090.27	1,990,000.00	2,000,000.00
01.00.40137	State Per Capita Cannabis Excise Tax	61,881.57	63,331.48	51,308.75	58,000.00	58,000.00
01.00.40138	Self-Storage Tax	.00	66,773.11	196,675.96	100,000.00	200,000.00
Other Taxes Totals		\$46,964,616.64	\$51,929,142.12	\$47,233,303.69	\$49,067,900.00	\$49,740,000.00
Grants						
01.00.40252	D.A.R.E. Program Revenue	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
01.00.40265	State Grants	460,721.37	16,289.10	7,943.88	56,500.00	44,000.00
01.00.40266	Federal Grants	44,414.37	47,825.36	21,243.94	123,500.00	590,400.00
01.00.40267	Local Grants	16,000.00	8,290.45	130,565.65	84,000.00	15,000.00
01.00.42073	SWARM Safety Grant	94,202.00	.00	.00	65,000.00	.00
Grants Totals		\$622,837.74	\$79,904.91	\$167,253.47	\$336,500.00	\$656,900.00

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 01 - General Corporate Fund						
Department 00 - Revenue						
4 - Licenses and Permits						
01.00.41001	Business Licenses	324,835.00	310,736.00	302,711.00	300,000.00	300,000.00
01.00.41002	Liquor Licenses	135,500.00	107,125.00	109,375.00	135,000.00	104,800.00
01.00.41004	Game Permit/License	.00	31,250.00	115,250.00	35,000.00	101,000.00
01.00.41005	Contractor Business Permits	104,250.00	113,625.00	113,250.00	110,000.00	110,000.00
01.00.41006	Solicitor Permits	5,000.00	6,150.00	5,750.00	5,000.00	5,000.00
01.00.41007	Building Permits	2,870,643.06	1,043,424.14	861,163.69	600,000.00	750,000.00
01.00.41010	In-House Permit Plan Review	490,793.92	175,129.12	161,718.28	150,000.00	150,000.00
01.00.41011	Animal Tags	984.00	922.00	1,375.00	1,000.00	2,000.00
01.00.41014	Raffle License	50.00	.00	.00	100.00	.00
01.00.41015	Overweight/Overwidth Permit	187,600.00	181,750.00	112,625.00	150,000.00	120,000.00
01.00.41016	Tobacco License	.00	5,550.00	5,300.00	6,300.00	5,300.00
4 - Licenses and Permits Totals		\$4,119,655.98	\$1,975,661.26	\$1,788,517.97	\$1,492,400.00	\$1,648,100.00
Fines						
01.00.40211	Court Fines - Police Vehicle Fund (Court Supervision)	280.00	100.00	20.00	.00	.00
01.00.40212	Court Fines - Electronic Citation	5,509.00	5,364.00	7,836.00	.00	7,800.00
01.00.42001	Court Fines	260,818.38	289,679.54	348,628.13	250,000.00	310,000.00
01.00.42002	Administrative Warning Tickets (AWT)	480.00	2,070.00	5,950.00	6,000.00	6,000.00
01.00.42003	Parking Tickets	20,845.00	37,610.00	47,999.00	25,000.00	50,000.00
01.00.42004	Dog/Animal Fines	4,530.00	3,380.00	3,860.00	5,000.00	6,000.00
01.00.42006	Police False Alarm	4,750.00	4,675.00	12,300.00	10,000.00	15,000.00
01.00.42009	Vehicle Impound Fee	74,050.00	58,000.00	68,300.00	75,000.00	75,000.00
01.00.42010	Court Fines - Law Enforcement Fund (DUI Fines)	19,999.00	21,922.00	19,125.00	16,500.00	18,000.00
01.00.42013	Administrative Adjudication - Commercial Code Enforcement Fine	.00	.00	8,000.00	.00	10,000.00
01.00.42015	Administrative Adjudication - Court Fine	.00	.00	450.00	.00	500.00
Fines Totals		\$391,261.38	\$422,800.54	\$522,468.13	\$387,500.00	\$498,300.00
Fees for Services						
01.00.41013	Vacancy Inspection Fees	800.00	650.00	600.00	600.00	700.00
01.00.43000	Fire Alarm Monitoring Fees	269,531.16	274,137.26	208,434.10	278,000.00	300,000.00
01.00.43001	Cable TV Franchise Fee	477,471.14	411,181.56	275,091.25	400,000.00	320,000.00
01.00.43003	Ambulance Fees	1,570,000.92	1,339,108.73	1,317,632.13	1,550,000.00	1,500,000.00
01.00.43005	NSF Charges	.00	175.00	105.00	.00	200.00
01.00.43006	Special Detail Administrative Fees	5,344.91	7,371.50	4,256.20	5,000.00	7,500.00
01.00.43008	Land Use Fees	85,689.59	54,489.20	42,006.00	30,000.00	30,000.00
01.00.43024	Zoning Code Material Fee	2,000.00	1,575.00	2,900.00	2,500.00	2,500.00
01.00.43026	Rental Inspection Fees	75,245.00	86,325.00	97,000.00	95,000.00	90,000.00
01.00.43028	Const. Reinspection Fees	25,825.00	17,950.00	18,300.00	20,000.00	20,000.00



Revenue Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 01 - General Corporate Fund						
Department 00 - Revenue						
Fees for Services						
01.00.43030	Tower Rental Fees	82,537.27	148,985.12	106,966.18	84,000.00	90,000.00
01.00.43040	Engineering Fees	1,144,389.53	849,752.43	277,555.23	325,000.00	325,000.00
01.00.43041	Fire Prevention Service Fees	178,414.87	259,894.50	238,841.93	250,000.00	260,000.00
01.00.43044	Fire Recovery Fees	55,478.70	34,831.45	34,411.41	30,000.00	40,000.00
01.00.43045	Fire Code Compliance	1,001.75	9,969.75	11,301.50	15,000.00	15,000.00
01.00.43046	Sex Offender Registration Act Fee	882.00	847.00	742.00	1,000.00	1,000.00
01.00.43047	Violent Offender Against Youth Registration Fee	35.00	35.00	30.00	100.00	100.00
01.00.43049	Administrative Adjudication Hearing Fees	45,625.00	57,073.00	129,700.00	60,000.00	110,000.00
01.00.43075	Garbage Collection Fees	4,030,570.66	4,169,492.55	4,311,021.77	4,284,000.00	4,419,000.00
01.00.43085	Portable Sign/Pennant Permit	1,032.00	224.00	778.00	1,000.00	1,000.00
01.00.43087	Fingerprint Fees	9,029.45	1,802.00	1,988.00	5,000.00	2,000.00
01.00.43090	Real Estate Transfer Tax Fee	5,017.75	3,600.00	5,682.25	3,000.00	5,000.00
01.00.43098	Metra Parking Lot Revenue	15,284.61	16,841.40	21,302.16	15,000.00	15,000.00
01.00.43111	Asphalt Replacements	.00	.00	5,500.00	.00	5,000.00
01.00.45206	Village Buildings Rental	3,300.00	5,701.61	4,050.00	18,000.00	3,600.00
Fees for Services Totals		\$8,084,506.31	\$7,752,013.06	\$7,116,195.11	\$7,472,200.00	\$7,562,600.00
Donations						
01.00.44005	General Donations	3,000.00	515.00	40,675.00	.00	1,000.00
Donations Totals		\$3,000.00	\$515.00	\$40,675.00	\$0.00	\$1,000.00
Miscellaneous						
01.00.40304	Bond/Lease Proceeds	.00	538,173.00	.00	.00	.00
01.00.45001	Police Special Detail	307,145.50	369,373.82	181,185.44	150,000.00	150,000.00
01.00.45003	Community Development Reimb.	59,597.23	11,854.58	21,041.66	15,000.00	15,000.00
01.00.45004	Worker's Comp Reimbursement	16,673.71	109,373.32	27,620.02	100,000.00	150,000.00
01.00.45005	Liason Officer Reimbursement	.00	49,039.14	103,053.68	49,000.00	49,000.00
01.00.45006	Reimbursement	115,462.22	142,472.36	76,833.22	448,171.00	150,000.00
01.00.45007	Insurance Reimbursement	51,592.64	80,294.74	495,000.00	.00	.00
01.00.45013	Reimbursement of Legal Svc	762.00	610.00	245.00	.00	.00
01.00.45017	Haz Mat Reimbursements	.00	.00	.00	10,000.00	10,000.00
01.00.45021	Commemorative Veterans Brick, Plaque & Banner Program	2,005.00	1,240.00	3,090.00	2,000.00	2,000.00
01.00.45022	Police RCFL Reimbursement	10,949.65	19,597.69	17,366.88	10,000.00	10,000.00
01.00.45023	Opioid Settlements	50,861.83	14,063.12	86,752.98	.00	27,000.00
01.00.45024	Police LEAS Reimbursement	.00	.00	1,566.00	.00	2,000.00
01.00.45089	Other Investment Income	(730.39)	141,334.65	262,203.23	.00	.00
01.00.45090	Interest and Dividends	1,807,092.31	3,618,959.89	4,488,851.96	2,000,000.00	3,264,500.00
01.00.45091	Police Accident Report	5,957.55	7,035.25	6,069.25	7,500.00	5,500.00
01.00.45092	Fire Reports	650.00	1,125.00	1,065.00	1,000.00	1,000.00

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 01 - General Corporate Fund						
Department 00 - Revenue						
<i>Miscellaneous</i>						
01.00.45104	Lockport Fire Agreement	1,557,201.00	1,606,173.00	1,721,757.00	1,662,400.00	1,773,400.00
01.00.45105	Marquette TIF Distribution	125,286.64	124,049.96	126,178.42	125,000.00	250,000.00
01.00.45202	Cobra/Retiree Contributions	187,215.38	190,583.86	236,324.54	175,000.00	200,000.00
01.00.45203	Developer Contributions	1,060,000.00	92,293.05	79,906.86	200,000.00	200,000.00
01.00.45300	Sales of Assets	131,205.03	43,792.93	106,770.95	23,005.00	20,000.00
01.00.45301	Christmas Ornament Revenue	2,970.00	7,470.00	1,980.00	10,000.00	5,000.00
01.00.45503	Advertising/Marketing Revenue	2,708.45	2,021.20	.00	.00	.00
01.00.45505	Street Improvements Reimb.	23,721.75	.00	.00	.00	.00
01.00.45508	Flexible Spending - Employee Deductions	.00	.00	99,023.64	.00	.00
01.00.45511	AP Automation Rebates	.00	.00	7,622.57	.00	1,000.00
<i>Miscellaneous Totals</i>		\$5,518,327.50	\$7,170,930.56	\$8,151,508.30	\$4,988,076.00	\$6,285,400.00
Department 00 - Revenue Totals		\$78,172,554.03	\$81,749,491.96	\$78,247,876.73	\$76,945,176.00	\$80,182,000.00
Fund 01 - General Corporate Fund Totals		\$78,172,554.03	\$81,749,491.96	\$78,247,876.73	\$76,945,176.00	\$80,182,000.00
Fund 02 - Police Forfeiture Fund						
Department 00 - Revenue						
<i>Fines</i>						
02.00.42005	Police Forfeiture	29,219.55	10,937.59	14,125.45	.00	.00
<i>Fines Totals</i>		\$29,219.55	\$10,937.59	\$14,125.45	\$0.00	\$0.00
<i>Miscellaneous</i>						
02.00.45090	Interest and Dividends	8,054.31	41,851.15	38,428.71	50,000.00	25,000.00
<i>Miscellaneous Totals</i>		\$8,054.31	\$41,851.15	\$38,428.71	\$50,000.00	\$25,000.00
Department 00 - Revenue Totals		\$37,273.86	\$52,788.74	\$52,554.16	\$50,000.00	\$25,000.00
Fund 02 - Police Forfeiture Fund Totals		\$37,273.86	\$52,788.74	\$52,554.16	\$50,000.00	\$25,000.00
Fund 03 - Fire Academy Fund						
Department 00 - Revenue						
<i>Grants</i>						
03.00.40267	Local Grants	.00	.00	147,500.00	12,000.00	190,000.00
<i>Grants Totals</i>		\$0.00	\$0.00	\$147,500.00	\$12,000.00	\$190,000.00
<i>Fees for Services</i>						
03.00.43042	Fire Academy	1,472,036.81	1,752,771.95	1,760,009.00	1,800,000.00	2,100,000.00
03.00.43043	Fire Academy CPAT	.00	.00	5,285.01	126,000.00	126,000.00
<i>Fees for Services Totals</i>		\$1,472,036.81	\$1,752,771.95	\$1,765,294.01	\$1,926,000.00	\$2,226,000.00
Department 00 - Revenue Totals		\$1,472,036.81	\$1,752,771.95	\$1,912,794.01	\$1,938,000.00	\$2,416,000.00
Fund 03 - Fire Academy Fund Totals		\$1,472,036.81	\$1,752,771.95	\$1,912,794.01	\$1,938,000.00	\$2,416,000.00



Revenue Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 05 - Fleet Operations Fund						
Department 00 - Revenue						
Grants						
05.00.40267	Local Grants	.00	.00	.00	125,000.00	100,000.00
	Grants Totals	\$0.00	\$0.00	\$0.00	\$125,000.00	\$100,000.00
Transfers From Other Funds						
05.00.45701	Transfer from Corporate	.00	.00	2,710,630.52	5,983,371.00	5,934,500.00
	Transfers From Other Funds Totals	\$0.00	\$0.00	\$2,710,630.52	\$5,983,371.00	\$5,934,500.00
	Department 00 - Revenue Totals	\$0.00	\$0.00	\$2,710,630.52	\$6,108,371.00	\$6,034,500.00
	Fund 05 - Fleet Operations Fund Totals	\$0.00	\$0.00	\$2,710,630.52	\$6,108,371.00	\$6,034,500.00
Fund 20 - Motor Fuel Tax						
Department 00 - Revenue						
Other Taxes						
20.00.40126	Motor Fuel Tax	1,624,679.50	1,793,910.75	1,801,753.09	1,825,000.00	1,850,000.00
	Other Taxes Totals	\$1,624,679.50	\$1,793,910.75	\$1,801,753.09	\$1,825,000.00	\$1,850,000.00
Grants						
20.00.40265	State Grants	435,844.69	.00	.00	.00	590,700.00
20.00.40266	Federal Grants	.00	.00	310,229.84	.00	.00
	Grants Totals	\$435,844.69	\$0.00	\$310,229.84	\$0.00	\$590,700.00
Miscellaneous						
20.00.45090	Interest and Dividends	219,954.76	452,105.35	508,979.30	150,000.00	250,000.00
	Miscellaneous Totals	\$219,954.76	\$452,105.35	\$508,979.30	\$150,000.00	\$250,000.00
	Department 00 - Revenue Totals	\$2,280,478.95	\$2,246,016.10	\$2,620,962.23	\$1,975,000.00	\$2,690,700.00
	Fund 20 - Motor Fuel Tax Totals	\$2,280,478.95	\$2,246,016.10	\$2,620,962.23	\$1,975,000.00	\$2,690,700.00
Fund 21 - Local Gas Tax Fund						
Department 00 - Revenue						
Other Taxes						
21.00.40132	Home Rule Gas Tax	880,460.04	881,535.43	739,242.19	875,000.00	850,000.00
	Other Taxes Totals	\$880,460.04	\$881,535.43	\$739,242.19	\$875,000.00	\$850,000.00
Grants						
21.00.40265	State Grants	.00	300,000.00	.00	.00	.00
21.00.40266	Federal Grants	.00	.00	119,825.63	.00	.00
	Grants Totals	\$0.00	\$300,000.00	\$119,825.63	\$0.00	\$0.00
Miscellaneous						
21.00.45090	Interest and Dividends	15,404.13	28,904.82	26,558.49	25,000.00	10,000.00



Revenue Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 21 - Local Gas Tax Fund						
Department 00 - Revenue						
Miscellaneous						
21.00.45203	Developer Contributions	.00	91,587.20	.00	.00	.00
	Miscellaneous Totals	\$15,404.13	\$120,492.02	\$26,558.49	\$25,000.00	\$10,000.00
	Department 00 - Revenue Totals	\$895,864.17	\$1,302,027.45	\$885,626.31	\$900,000.00	\$860,000.00
	Fund 21 - Local Gas Tax Fund Totals	\$895,864.17	\$1,302,027.45	\$885,626.31	\$900,000.00	\$860,000.00
Fund 22 - Recreation Fund						
Department 00 - Revenue						
Property Tax						
22.00.40005	Special Recreation Levy	279,028.36	294,882.24	311,005.92	310,400.00	336,800.00
22.00.40009	Recreation Levy	3,146,044.62	3,966,166.39	3,913,622.75	3,916,800.00	4,173,700.00
	Property Tax Totals	\$3,425,072.98	\$4,261,048.63	\$4,224,628.67	\$4,227,200.00	\$4,510,500.00
Other Taxes						
22.00.40121	Hotel/Motel Tax	902,875.80	856,611.88	800,051.80	900,000.00	900,000.00
	Other Taxes Totals	\$902,875.80	\$856,611.88	\$800,051.80	\$900,000.00	\$900,000.00
Grants						
22.00.40265	State Grants	.00	.00	.00	140,000.00	150,000.00
	Grants Totals	\$0.00	\$0.00	\$0.00	\$140,000.00	\$150,000.00
Fees for Services						
22.00.43004	Rental Income	96,191.00	110,260.75	97,512.60	100,000.00	90,400.00
22.00.43005	NSF Charges	70.00	70.00	70.00	100.00	200.00
22.00.43009	Open Gym Program	3,769.00	3,630.00	6,432.45	1,800.00	3,100.00
22.00.43010	Health & Fitness Program	157,490.61	207,449.41	203,023.98	203,600.00	206,500.00
22.00.43011	Special Events	139,355.89	126,697.30	130,154.00	160,200.00	134,300.00
22.00.43017	Pre-School Programs	70,513.75	73,783.00	69,583.00	81,700.00	60,500.00
22.00.43018	Birthday Parties	13,145.00	11,305.00	13,875.00	14,400.00	12,800.00
22.00.43019	Indoor Playground	9,761.50	9,348.00	8,266.00	7,200.00	8,700.00
22.00.43021	Babysitting	1,515.00	1,543.00	6,918.97	1,300.00	2,500.00
22.00.43023	Concessions	2,809.28	2,662.53	3,886.90	2,700.00	2,700.00
22.00.43029	Field Maintenance Revenue	33,403.00	63,263.33	54,345.75	54,900.00	47,800.00
22.00.43031	Adult Athletics	9,885.00	13,330.00	12,461.75	22,700.00	11,600.00
22.00.43032	Youth Athletics	93,921.44	82,238.17	88,981.75	93,700.00	91,800.00
22.00.43033	Youth Programs	211,605.29	235,952.11	32,853.82	35,000.00	40,000.00
22.00.43034	Adult Programs	7,938.00	9,116.75	3,259.50	2,500.00	5,700.00
22.00.43035	Teen Programs	(22.00)	987.00	.00	1,000.00	500.00



Revenue Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 22 - Recreation Fund						
Department 00 - Revenue						
Fees for Services						
22.00.43036	Day Camp	211,024.25	217,594.00	217,880.00	209,400.00	219,900.00
22.00.43037	Senior Programs	6,688.00	5,481.00	361.00	600.00	500.00
22.00.43038	Aerobics	1,885.00	1,924.00	1,990.00	2,100.00	1,300.00
22.00.43091	Gymnastics	213,347.50	208,409.98	204,303.90	203,800.00	189,000.00
22.00.43092	Adult Trips	3,084.30	4,040.90	4,354.60	7,100.00	6,600.00
22.00.43101	Dog Park	.00	.00	4,344.00	11,400.00	5,000.00
22.00.43106	Merchandise	.00	.00	3,300.00	.00	.00
22.00.43108	Ride Around Town	.00	.00	3,874.00	6,200.00	6,100.00
22.00.43392	Dance	.00	.00	83,663.00	71,500.00	71,500.00
22.00.43393	Karate	.00	.00	33,049.00	39,000.00	37,200.00
22.00.43394	Before & After School	.00	3,786.00	84,578.51	102,800.00	111,000.00
Fees for Services Totals		\$1,287,380.81	\$1,392,872.23	\$1,373,323.48	\$1,436,700.00	\$1,367,200.00
Donations						
22.00.44005	General Donations	35,000.00	45,350.00	150.00	.00	40,000.00
Donations Totals		\$35,000.00	\$45,350.00	\$150.00	\$0.00	\$40,000.00
Miscellaneous						
22.00.45006	Reimbursement	.00	74.54	870.00	.00	.00
22.00.45090	Interest and Dividends	159,408.11	362,983.59	353,500.43	200,000.00	254,700.00
22.00.45102	Park Site Donation	.00	50,000.00	50,000.00	50,000.00	50,000.00
22.00.45103	RomeoFest	154,349.42	135,944.66	179,354.93	166,100.00	182,000.00
22.00.45203	Developer Contributions	.00	.00	200,000.00	.00	.00
22.00.45500	Miscellaneous	176,497.66	7,800.00	7,395.22	.00	5,000.00
Miscellaneous Totals		\$490,255.19	\$556,802.79	\$791,120.58	\$416,100.00	\$491,700.00
Transfers From Other Funds						
22.00.45701	Transfer from Corporate	1,869,807.16	.00	.00	.00	.00
Transfers From Other Funds Totals		\$1,869,807.16	\$0.00	\$0.00	\$0.00	\$0.00
Department 00 - Revenue Totals		\$8,010,391.94	\$7,112,685.53	\$7,189,274.53	\$7,120,000.00	\$7,459,400.00
Fund 22 - Recreation Fund Totals		\$8,010,391.94	\$7,112,685.53	\$7,189,274.53	\$7,120,000.00	\$7,459,400.00
Fund 23 - Recreation RE Transfer Tax Fund						
Department 00 - Revenue						
Other Taxes						
23.00.40133	Real Estate Transfer Tax	709,150.94	704,443.32	798,110.44	600,000.00	700,000.00
Other Taxes Totals		\$709,150.94	\$704,443.32	\$798,110.44	\$600,000.00	\$700,000.00
Grants						
23.00.40265	State Grants	.00	.00	.00	.00	478,600.00
23.00.40266	Federal Grants	89,456.00	2,201.80	.00	.00	.00



Revenue Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 23 - Recreation RE Transfer Tax Fund						
Department 00 - Revenue						
	Grants					
23.00.40267	Local Grants	.00	.00	.00	400,000.00	400,000.00
	Grants Totals	\$89,456.00	\$2,201.80	\$0.00	\$400,000.00	\$878,600.00
	Fees for Services					
23.00.43090	Real Estate Transfer Tax Fee	5,017.75	3,560.00	5,684.49	5,000.00	5,000.00
	Fees for Services Totals	\$5,017.75	\$3,560.00	\$5,684.49	\$5,000.00	\$5,000.00
	Miscellaneous					
23.00.45006	Reimbursement	.00	.00	144,148.00	.00	.00
23.00.45090	Interest and Dividends	52,651.55	118,160.91	127,183.10	80,000.00	90,000.00
	Miscellaneous Totals	\$52,651.55	\$118,160.91	\$271,331.10	\$80,000.00	\$90,000.00
	Department 00 - Revenue Totals	\$856,276.24	\$828,366.03	\$1,075,126.03	\$1,085,000.00	\$1,673,600.00
	Fund 23 - Recreation RE Transfer Tax Fund Totals	\$856,276.24	\$828,366.03	\$1,075,126.03	\$1,085,000.00	\$1,673,600.00
Fund 26 - Athletic and Event Center						
Department 00 - Revenue						
	Fees for Services					
26.00.43004	Rental Income	31,948.72	32,669.00	59,410.66	17,800.00	28,000.00
26.00.43005	NSF Charges	35.00	.00	.00	200.00	200.00
26.00.43009	Open Gym Program	82,687.25	78,028.05	98,536.00	85,100.00	89,200.00
26.00.43023	Concessions	26,792.48	42,041.09	44,826.36	30,000.00	32,000.00
26.00.43094	Tournament Revenue	465,495.00	455,171.00	518,116.00	500,000.00	615,200.00
26.00.43095	Field Turf Rental	115,570.00	128,311.25	111,890.00	125,000.00	125,400.00
26.00.43096	Gym Court Rental	263,170.00	297,888.30	320,705.00	261,500.00	306,800.00
26.00.43100	Commission Fees	4,176.25	6,000.00	6,551.25	6,000.00	6,000.00
26.00.44014	Opportunity Matters Program	750.00	.00	.00	200.00	100.00
	Fees for Services Totals	\$990,624.70	\$1,040,108.69	\$1,160,035.27	\$1,025,800.00	\$1,202,900.00
	Donations					
26.00.44012	Donations	300.00	.00	.00	2,500.00	500.00
26.00.44015	Opportunity Matters Program Donations	.00	5,000.00	1,500.00	.00	.00
	Donations Totals	\$300.00	\$5,000.00	\$1,500.00	\$2,500.00	\$500.00
	Miscellaneous					
26.00.45210	Athletic and Event Center Naming Rights & Sponsorships	22,550.00	10,700.00	13,250.00	16,500.00	16,500.00
	Miscellaneous Totals	\$22,550.00	\$10,700.00	\$13,250.00	\$16,500.00	\$16,500.00



Revenue Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 26 - Athletic and Event Center						
Department 00 - Revenue						
Transfers From Other Funds						
26.00.45722	Transfer from Recreation	81,200.00	.00	.00	.00	.00
	Transfers From Other Funds Totals	\$81,200.00	\$0.00	\$0.00	\$0.00	\$0.00
	Department 00 - Revenue Totals	\$1,094,674.70	\$1,055,808.69	\$1,174,785.27	\$1,044,800.00	\$1,219,900.00
	Fund 26 - Athletic and Event Center Totals	\$1,094,674.70	\$1,055,808.69	\$1,174,785.27	\$1,044,800.00	\$1,219,900.00
Fund 28 - Aquatic Center						
Department 00 - Revenue						
Grants						
28.00.40265	State Grants	.00	.00	.00	250,000.00	.00
	Grants Totals	\$0.00	\$0.00	\$0.00	\$250,000.00	\$0.00
Fees for Services						
28.00.43004	Rental Income	.00	3,865.00	3,147.00	12,300.00	6,500.00
28.00.43005	NSF Charges	.00	.00	.00	100.00	100.00
28.00.43011	Special Events	.00	6,954.00	16,191.00	6,000.00	14,000.00
28.00.43018	Birthday Parties	.00	34,355.00	68,643.50	114,200.00	57,300.00
28.00.43033	Youth Programs	.00	38,202.50	56,816.00	100,500.00	73,600.00
28.00.43034	Adult Programs	.00	1,420.00	975.00	3,000.00	1,600.00
28.00.43102	Group Fitness (Water Aerobics)	.00	943.00	4,350.00	300.00	3,200.00
28.00.43103	Memberships	.00	58,106.63	60,354.13	92,300.00	64,000.00
28.00.43104	Private Lessons	.00	.00	11,355.00	2,700.00	9,200.00
28.00.43106	Merchandise	.00	970.00	1,910.00	3,100.00	1,900.00
28.00.43107	Daily Admission	.00	57,242.00	179,553.01	60,000.00	150,600.00
28.00.43110	Group Admission	.00	.00	7,349.00	4,000.00	4,000.00
	Fees for Services Totals	\$0.00	\$202,058.13	\$410,643.64	\$398,500.00	\$386,000.00
Transfers From Other Funds						
28.00.45722	Transfer from Recreation	48,992.84	746,248.94	898,462.25	907,700.00	1,200,900.00
	Transfers From Other Funds Totals	\$48,992.84	\$746,248.94	\$898,462.25	\$907,700.00	\$1,200,900.00
	Department 00 - Revenue Totals	\$48,992.84	\$948,307.07	\$1,309,105.89	\$1,556,200.00	\$1,586,900.00
	Fund 28 - Aquatic Center Totals	\$48,992.84	\$948,307.07	\$1,309,105.89	\$1,556,200.00	\$1,586,900.00



Revenue Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 39 - Debt Service Fund						
Department 00 - Revenue						
Miscellaneous						
39.00.45090	Interest and Dividends	3,037.25	.00	.00	.00	.00
	Miscellaneous Totals	\$3,037.25	\$0.00	\$0.00	\$0.00	\$0.00
Transfers From Other Funds						
39.00.45701	Transfer from Corporate	5,261,143.89	5,372,423.00	5,386,277.16	5,385,800.00	5,446,900.00
39.00.45722	Transfer from Recreation	14,600.00	14,600.00	14,600.00	14,600.00	.00
39.00.45730	Transfer From Real Estate Trans	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
	Transfers From Other Funds Totals	\$5,475,743.89	\$5,587,023.00	\$5,600,877.16	\$5,600,400.00	\$5,646,900.00
	Department 00 - Revenue Totals	\$5,478,781.14	\$5,587,023.00	\$5,600,877.16	\$5,600,400.00	\$5,646,900.00
	Fund 39 - Debt Service Fund Totals	\$5,478,781.14	\$5,587,023.00	\$5,600,877.16	\$5,600,400.00	\$5,646,900.00
Fund 53 - Downtown - TIF 2						
Department 00 - Revenue						
Property Tax						
53.00.40031	Property Taxes	790,041.17	810,004.28	859,074.82	817,900.00	860,000.00
	Property Tax Totals	\$790,041.17	\$810,004.28	\$859,074.82	\$817,900.00	\$860,000.00
Grants						
53.00.40265	State Grants	.00	.00	250,000.00	.00	.00
53.00.40266	Federal Grants	.00	238,476.00	.00	.00	.00
	Grants Totals	\$0.00	\$238,476.00	\$250,000.00	\$0.00	\$0.00
Miscellaneous						
53.00.45090	Interest and Dividends	204,366.79	.00	.00	.00	.00
	Miscellaneous Totals	\$204,366.79	\$0.00	\$0.00	\$0.00	\$0.00
Transfers From Other Funds						
53.00.45754	Transfer from Marquette TIF	3,125,000.00	2,383,500.00	2,900,000.00	2,900,000.00	1,671,900.00
53.00.45775	Transfer from Bluff Road TIF	2,000,000.00	779,900.00	749,500.00	749,500.00	1,211,800.00
	Transfers From Other Funds Totals	\$5,125,000.00	\$3,163,400.00	\$3,649,500.00	\$3,649,500.00	\$2,883,700.00
	Department 00 - Revenue Totals	\$6,119,407.96	\$4,211,880.28	\$4,758,574.82	\$4,467,400.00	\$3,743,700.00
	Fund 53 - Downtown - TIF 2 Totals	\$6,119,407.96	\$4,211,880.28	\$4,758,574.82	\$4,467,400.00	\$3,743,700.00
Fund 54 - Marquette - TIF 1						
Department 00 - Revenue						
Property Tax						
54.00.40031	Property Taxes	3,340,389.63	3,350,834.06	3,564,759.19	3,390,000.00	3,500,000.00
	Property Tax Totals	\$3,340,389.63	\$3,350,834.06	\$3,564,759.19	\$3,390,000.00	\$3,500,000.00



Revenue Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 54 - Marquette - TIF 1						
Department 00 - Revenue						
	Miscellaneous					
54.00.45090	Interest and Dividends	40,842.22	36,945.17	33,390.34	20,000.00	20,000.00
	Miscellaneous Totals	\$40,842.22	\$36,945.17	\$33,390.34	\$20,000.00	\$20,000.00
	Department 00 - Revenue Totals	\$3,381,231.85	\$3,387,779.23	\$3,598,149.53	\$3,410,000.00	\$3,520,000.00
	Fund 54 - Marquette - TIF 1 Totals	\$3,381,231.85	\$3,387,779.23	\$3,598,149.53	\$3,410,000.00	\$3,520,000.00
Fund 59 - Construction Fund						
Department 00 - Revenue						
	Grants					
59.00.40265	State Grants	591,465.77	889,301.87	48,677.57	567,800.00	500,000.00
	Grants Totals	\$591,465.77	\$889,301.87	\$48,677.57	\$567,800.00	\$500,000.00
	Miscellaneous					
59.00.45012	Reimbursements	.00	.00	.00	.00	300,000.00
59.00.45090	Interest and Dividends	79,049.23	256,048.05	171,611.40	5,000.00	63,000.00
59.00.45203	Developer Contributions	688,974.12	.00	.00	.00	.00
	Miscellaneous Totals	\$768,023.35	\$256,048.05	\$171,611.40	\$5,000.00	\$363,000.00
Transfers From Other Funds						
59.00.45701	Transfer from Corporate	1,212,000.00	.00	1,052,134.95	4,092,200.00	.00
	Transfers From Other Funds Totals	\$1,212,000.00	\$0.00	\$1,052,134.95	\$4,092,200.00	\$0.00
	Department 00 - Revenue Totals	\$2,571,489.12	\$1,145,349.92	\$1,272,423.92	\$4,665,000.00	\$863,000.00
	Fund 59 - Construction Fund Totals	\$2,571,489.12	\$1,145,349.92	\$1,272,423.92	\$4,665,000.00	\$863,000.00
Fund 60 - Water and Sewer Fund						
Department 00 - Revenue						
	Grants					
60.00.40266	Federal Grants	4,197,105.46	.00	397,945.50	959,800.00	957,800.00
60.00.40267	Local Grants	364,676.98	.00	.00	.00	.00
	Grants Totals	\$4,561,782.44	\$0.00	\$397,945.50	\$959,800.00	\$957,800.00
Fees for Services						
60.00.43005	NSF Charges	9,107.78	9,983.00	10,761.00	.00	.00
60.00.43050	Water Sales	9,400,801.02	10,289,957.24	10,240,394.23	10,500,000.00	11,025,000.00
60.00.43060	Sewer Sales	11,429,491.55	12,274,618.87	12,547,047.21	12,075,000.00	12,675,000.00
60.00.43070	Late Charges	483,861.93	531,190.65	506,779.95	450,000.00	550,000.00
60.00.43071	Water Surcharge	2,584.00	7,536.00	5,267.00	5,000.00	6,000.00
60.00.43072	Tap On Fees	475,820.00	189,419.00	45,734.00	50,000.00	166,000.00

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 60 - Water and Sewer Fund						
Department 00 - Revenue						
<i>Fees for Services</i>						
60.00.43073	Recapture Fees	640,201.29	.00	.00	.00	.00
60.00.43074	Reconnection Fees	45,610.00	56,157.14	40,983.00	60,000.00	60,000.00
60.00.43097	After Hours Meter Replacement	350.00	1,375.00	1,675.00	1,000.00	1,500.00
60.00.43109	Appointment Fees	.00	302,759.50	727,296.00	650,000.00	727,000.00
	<i>Fees for Services Totals</i>	\$22,487,827.57	\$23,662,996.40	\$24,125,937.39	\$23,791,000.00	\$25,210,500.00
<i>Miscellaneous</i>						
60.00.45006	Reimbursement	3,654.95	75,790.10	48,256.48	.00	35,000.00
60.00.45008	Water Meter Equipment Reimb	16,525.00	12,766.40	15,058.20	30,000.00	30,000.00
60.00.45089	Other Investment Income	(1,342.98)	266,706.59	480,853.12	50,000.00	400,000.00
60.00.45090	Interest and Dividends	341,384.73	1,297,965.65	1,254,589.94	1,000,000.00	1,000,000.00
60.00.45203	Developer Contributions	887,833.39	.00	115,876.82	.00	.00
60.00.45500	Miscellaneous	9,590.68	.00	(725.07)	.00	.00
60.00.45510	Capital Contributions	165,803.00	.00	.00	.00	.00
60.00.46001	Sale of Property	.00	3,683.40	10,446.88	.00	.00
60.00.46002	Gain on ARO disposal/abandonment	.00	1,800.00	.00	.00	.00
	<i>Miscellaneous Totals</i>	\$1,423,448.77	\$1,658,712.14	\$1,924,356.37	\$1,080,000.00	\$1,465,000.00
	<i>Department 00 - Revenue Totals</i>	\$28,473,058.78	\$25,321,708.54	\$26,448,239.26	\$25,830,800.00	\$27,633,300.00
	Fund 60 - Water and Sewer Fund Totals	\$28,473,058.78	\$25,321,708.54	\$26,448,239.26	\$25,830,800.00	\$27,633,300.00
Fund 64 - Lake Michigan Fund						
Department 00 - Revenue						
<i>Grants</i>						
64.00.40265	State Grants	.00	.00	57,000.00	.00	.00
	<i>Grants Totals</i>	\$0.00	\$0.00	\$57,000.00	\$0.00	\$0.00
<i>Transfers From Other Funds</i>						
64.00.45760	Transfer from Water Fund	138,597.68	371,590.06	411,964.98	2,731,400.00	2,766,500.00
	<i>Transfers From Other Funds Totals</i>	\$138,597.68	\$371,590.06	\$411,964.98	\$2,731,400.00	\$2,766,500.00
	<i>Department 00 - Revenue Totals</i>	\$138,597.68	\$371,590.06	\$468,964.98	\$2,731,400.00	\$2,766,500.00
	Fund 64 - Lake Michigan Fund Totals	\$138,597.68	\$371,590.06	\$468,964.98	\$2,731,400.00	\$2,766,500.00



Revenue Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 70 - Police Pension Fund						
Department 00 - Revenue						
<i>Miscellaneous</i>						
70.00.45089	Other Investment Income	(1,137,008.69)	5,040,374.11	5,805,798.68	1,800,000.00	1,800,000.00
70.00.45090	Interest and Dividends	1,726,316.05	467,370.63	406,607.04	800,000.00	800,000.00
70.00.45200	Employee Contribution	802,569.26	1,027,288.75	850,817.44	800,000.00	875,000.00
70.00.45500	Miscellaneous	.00	.00	50.00	.00	.00
	<i>Miscellaneous Totals</i>	\$1,391,876.62	\$6,535,033.49	\$7,063,273.16	\$3,400,000.00	\$3,475,000.00
<i>Transfers From Other Funds</i>						
70.00.45701	Transfer from Corporate	2,474,986.79	2,291,233.70	2,631,709.66	2,633,300.00	2,910,200.00
	<i>Transfers From Other Funds Totals</i>	\$2,474,986.79	\$2,291,233.70	\$2,631,709.66	\$2,633,300.00	\$2,910,200.00
	Department 00 - Revenue Totals	\$3,866,863.41	\$8,826,267.19	\$9,694,982.82	\$6,033,300.00	\$6,385,200.00
	Fund 70 - Police Pension Fund Totals	\$3,866,863.41	\$8,826,267.19	\$9,694,982.82	\$6,033,300.00	\$6,385,200.00
Fund 71 - Fire Pension Fund						
Department 00 - Revenue						
<i>Miscellaneous</i>						
71.00.45089	Other Investment Income	27,773.68	1,244,421.98	1,358,867.97	475,000.00	500,000.00
71.00.45090	Interest and Dividends	145,586.07	297,680.02	351,014.52	290,000.00	250,000.00
71.00.45200	Employee Contribution	297,978.35	342,797.42	361,088.51	360,000.00	380,700.00
	<i>Miscellaneous Totals</i>	\$471,338.10	\$1,884,899.42	\$2,070,971.00	\$1,125,000.00	\$1,130,700.00
<i>Transfers From Other Funds</i>						
71.00.45701	Transfer from Corporate	599,559.10	609,080.82	684,299.70	683,700.00	632,100.00
	<i>Transfers From Other Funds Totals</i>	\$599,559.10	\$609,080.82	\$684,299.70	\$683,700.00	\$632,100.00
	Department 00 - Revenue Totals	\$1,070,897.20	\$2,493,980.24	\$2,755,270.70	\$1,808,700.00	\$1,762,800.00
	Fund 71 - Fire Pension Fund Totals	\$1,070,897.20	\$2,493,980.24	\$2,755,270.70	\$1,808,700.00	\$1,762,800.00
Fund 74 - Romeo Road - TIF 3						
Department 00 - Revenue						
<i>Property Tax</i>						
74.00.40031	Property Taxes	30,230.31	29,628.45	29,109.06	75,000.00	29,500.00
	<i>Property Tax Totals</i>	\$30,230.31	\$29,628.45	\$29,109.06	\$75,000.00	\$29,500.00
<i>Miscellaneous</i>						
74.00.45090	Interest and Dividends	12,216.71	24,647.49	24,477.50	10,000.00	15,000.00
	<i>Miscellaneous Totals</i>	\$12,216.71	\$24,647.49	\$24,477.50	\$10,000.00	\$15,000.00
	Department 00 - Revenue Totals	\$42,447.02	\$54,275.94	\$53,586.56	\$85,000.00	\$44,500.00
	Fund 74 - Romeo Road - TIF 3 Totals	\$42,447.02	\$54,275.94	\$53,586.56	\$85,000.00	\$44,500.00



Revenue Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 75 - Upper Gateway North - TIF 4						
Department 00 - Revenue						
Property Tax						
75.00.40031	Property Taxes	197,638.22	900,128.94	1,003,345.57	940,000.00	1,004,000.00
	Property Tax Totals	\$197,638.22	\$900,128.94	\$1,003,345.57	\$940,000.00	\$1,004,000.00
Miscellaneous						
75.00.45090	Interest and Dividends	.00	.00	3,399.12	.00	12,000.00
	Miscellaneous Totals	\$0.00	\$0.00	\$3,399.12	\$0.00	\$12,000.00
	Department 00 - Revenue Totals	\$197,638.22	\$900,128.94	\$1,006,744.69	\$940,000.00	\$1,016,000.00
Fund 75 - Upper Gateway North - TIF 4 Totals						
		\$197,638.22	\$900,128.94	\$1,006,744.69	\$940,000.00	\$1,016,000.00
Fund 77 - Lower Gateway South - TIF 5						
Department 00 - Revenue						
Property Tax						
77.00.40031	Property Taxes	132,451.30	129,756.55	125,186.88	136,200.00	133,500.00
	Property Tax Totals	\$132,451.30	\$129,756.55	\$125,186.88	\$136,200.00	\$133,500.00
Miscellaneous						
77.00.45090	Interest and Dividends	.00	.00	649.79	.00	.00
	Miscellaneous Totals	\$0.00	\$0.00	\$649.79	\$0.00	\$0.00
	Department 00 - Revenue Totals	\$132,451.30	\$129,756.55	\$125,836.67	\$136,200.00	\$133,500.00
Fund 77 - Lower Gateway South - TIF 5 Totals						
		\$132,451.30	\$129,756.55	\$125,836.67	\$136,200.00	\$133,500.00
Fund 78 - Independence Road - TIF 7						
Department 00 - Revenue						
Property Tax						
78.00.40031	Property Taxes	134,747.15	135,776.13	234,806.04	142,500.00	240,000.00
	Property Tax Totals	\$134,747.15	\$135,776.13	\$234,806.04	\$142,500.00	\$240,000.00
Miscellaneous						
78.00.45090	Interest and Dividends	.00	.00	9,017.15	.00	15,000.00
	Miscellaneous Totals	\$0.00	\$0.00	\$9,017.15	\$0.00	\$15,000.00
	Department 00 - Revenue Totals	\$134,747.15	\$135,776.13	\$243,823.19	\$142,500.00	\$255,000.00
Fund 78 - Independence Road - TIF 7 Totals						
		\$134,747.15	\$135,776.13	\$243,823.19	\$142,500.00	\$255,000.00
Fund 79 - Bluff Road - TIF 6						
Department 00 - Revenue						
Property Tax						
79.00.40031	Property Taxes	1,476,155.66	1,472,730.75	1,768,025.99	1,597,023.00	1,730,000.00
	Property Tax Totals	\$1,476,155.66	\$1,472,730.75	\$1,768,025.99	\$1,597,023.00	\$1,730,000.00



Revenue Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 79 - Bluff Road - TIF 6						
Department 00 - Revenue						
<i>Miscellaneous</i>						
79.00.45090	Interest and Dividends	59,820.92	87,488.34	96,123.74	50,000.00	50,000.00
	<i>Miscellaneous Totals</i>	\$59,820.92	\$87,488.34	\$96,123.74	\$50,000.00	\$50,000.00
	Department 00 - Revenue Totals	\$1,535,976.58	\$1,560,219.09	\$1,864,149.73	\$1,647,023.00	\$1,780,000.00
	Fund 79 - Bluff Road - TIF 6 Totals	\$1,535,976.58	\$1,560,219.09	\$1,864,149.73	\$1,647,023.00	\$1,780,000.00
Fund 80 - Normantown Road - TIF 8						
Department 00 - Revenue						
<i>Property Tax</i>						
80.00.40031	Property Taxes	96,046.77	94,738.48	92,225.06	99,500.00	92,100.00
	<i>Property Tax Totals</i>	\$96,046.77	\$94,738.48	\$92,225.06	\$99,500.00	\$92,100.00
<i>Miscellaneous</i>						
80.00.45090	Interest and Dividends	.00	.00	5,631.26	.00	.00
	<i>Miscellaneous Totals</i>	\$0.00	\$0.00	\$5,631.26	\$0.00	\$0.00
	Department 00 - Revenue Totals	\$96,046.77	\$94,738.48	\$97,856.32	\$99,500.00	\$92,100.00
	Fund 80 - Normantown Road - TIF 8 Totals	\$96,046.77	\$94,738.48	\$97,856.32	\$99,500.00	\$92,100.00
Fund 81 - Normantown Rd Business District						
Department 00 - Revenue						
<i>Other Taxes</i>						
81.00.40116	Sales Tax	107,153.49	131,942.43	128,292.17	125,000.00	125,000.00
81.00.40121	Hotel/Motel Tax	37,040.70	37,687.73	33,158.95	35,000.00	35,000.00
	<i>Other Taxes Totals</i>	\$144,194.19	\$169,630.16	\$161,451.12	\$160,000.00	\$160,000.00
<i>Grants</i>						
81.00.40265	State Grants	.00	.00	150,000.00	.00	.00
	<i>Grants Totals</i>	\$0.00	\$0.00	\$150,000.00	\$0.00	\$0.00
<i>Miscellaneous</i>						
81.00.45020	Landscaping and Maintenance Fees	.00	34,173.23	28,031.49	.00	25,000.00
81.00.45090	Interest and Dividends	16,646.81	36,842.34	43,204.78	25,000.00	33,000.00
	<i>Miscellaneous Totals</i>	\$16,646.81	\$71,015.57	\$71,236.27	\$25,000.00	\$58,000.00
	Department 00 - Revenue Totals	\$160,841.00	\$240,645.73	\$382,687.39	\$185,000.00	\$218,000.00
	Fund 81 - Normantown Rd Business District Totals	\$160,841.00	\$240,645.73	\$382,687.39	\$185,000.00	\$218,000.00



Revenue Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 82 - Airport Road - TIF 9						
Department 00 - Revenue						
Property Tax						
82.00.40031	Property Taxes	566.91	1,357.96	207,034.67	177,150.00	452,000.00
	Property Tax Totals	\$566.91	\$1,357.96	\$207,034.67	\$177,150.00	\$452,000.00
Miscellaneous						
82.00.45090	Interest and Dividends	.00	.00	1,513.85	.00	.00
	Miscellaneous Totals	\$0.00	\$0.00	\$1,513.85	\$0.00	\$0.00
	Department 00 - Revenue Totals	\$566.91	\$1,357.96	\$208,548.52	\$177,150.00	\$452,000.00
Fund 82 - Airport Road - TIF 9 Totals						
	Net Grand Totals	\$146,269,585.63	\$151,510,740.80	\$155,759,451.94	\$156,681,920.00	\$160,460,500.00

Appendix B: Expenses



Expense Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 01 - General Corporate Fund						
Department 01 - Mayor's Office						
Cost Center 01 - Administration						
<i>Salaries</i>						
01.01.01.102	Official Salary	116,646.10	122,281.76	126,707.53	126,100.00	131,200.00
01.01.01.111	Group Insurance	30,094.56	30,650.12	32,977.24	32,900.00	36,800.00
01.01.01.121	IMRF	11,669.63	11,216.45	11,663.65	11,600.00	12,200.00
01.01.01.122	Social Security	7,028.55	7,439.03	7,663.82	7,900.00	8,200.00
01.01.01.123	Medicare	1,643.78	1,739.76	1,792.36	1,900.00	2,000.00
	<i>Salaries Totals</i>	\$167,082.62	\$173,327.12	\$180,804.60	\$180,400.00	\$190,400.00
<i>Contractual</i>						
01.01.01.202	Training and Conferences	1,631.06	5,737.87	2,306.56	10,000.00	10,000.00
01.01.01.299	Other Contractual Services	363.87	1,977.00	3,500.00	5,000.00	5,000.00
	<i>Contractual Totals</i>	\$1,994.93	\$7,714.87	\$5,806.56	\$15,000.00	\$15,000.00
<i>Commodities</i>						
01.01.01.301	Dues	1,485.60	5,800.84	5,746.84	7,000.00	8,000.00
01.01.01.303	Publications	169.00	.00	.00	500.00	500.00
01.01.01.312	Donations	.00	2,000.00	3,000.00	3,000.00	3,000.00
01.01.01.399	Operating/Other Supplies	376.84	10,581.13	1,514.60	14,000.00	18,000.00
	<i>Commodities Totals</i>	\$2,031.44	\$18,381.97	\$10,261.44	\$24,500.00	\$29,500.00
Cost Center 01 - Administration	Totals	\$171,108.99	\$199,423.96	\$196,872.60	\$219,900.00	\$234,900.00
Department 01 - Mayor's Office	Totals	\$171,108.99	\$199,423.96	\$196,872.60	\$219,900.00	\$234,900.00
Department 02 - Administration						
Cost Center 01 - Administration						
<i>Salaries</i>						
01.02.01.101	Salaries Full Time	275,799.16	297,954.73	306,294.38	321,500.00	310,000.00
01.02.01.111	Group Insurance	19,884.28	19,968.04	20,899.56	47,900.00	22,800.00
01.02.01.121	IMRF	27,811.86	27,594.48	28,454.03	37,800.00	29,100.00
01.02.01.122	Social Security	13,622.96	15,231.56	15,829.94	25,600.00	19,400.00
01.02.01.123	Medicare	3,981.27	4,307.68	4,429.02	6,000.00	4,600.00
01.02.01.127	Longevity	1,800.00	2,400.00	2,400.00	2,400.00	2,600.00
	<i>Salaries Totals</i>	\$342,899.53	\$367,456.49	\$378,306.93	\$441,200.00	\$388,500.00
<i>Contractual</i>						
01.02.01.202	Training and Conferences	6,587.48	6,127.32	6,547.16	12,000.00	12,000.00
01.02.01.211	Legal Services	460,047.41	493,364.46	415,706.93	500,000.00	500,000.00
01.02.01.299	Other Contractual Services	125,666.27	261,335.61	490,132.40	1,096,000.00	342,500.00
	<i>Contractual Totals</i>	\$592,301.16	\$760,827.39	\$912,386.49	\$1,608,000.00	\$854,500.00
<i>Commodities</i>						
01.02.01.301	Dues	2,730.50	51,300.42	52,695.63	60,500.00	65,000.00
01.02.01.303	Publications	409.33	466.89	426.71	1,000.00	1,000.00
01.02.01.317	Office Supplies	3,564.03	2,810.21	3,826.04	4,000.00	4,000.00



Expense Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 01 - General Corporate Fund						
Department 02 - Administration						
Cost Center 01 - Administration						
<i>Commodities</i>						
01.02.01.321	Veteran Memorial Supplies	1,209.94	1,313.33	1,327.98	5,000.00	10,000.00
01.02.01.339	Metra Station Expenditures	.00	2,508.45	6,050.63	7,000.00	7,000.00
01.02.01.397	Employee Relations	.00	1,000.00	79.00	1,000.00	1,000.00
01.02.01.399	Operating/Other Supplies	1,425.16	7,397.56	1,973.85	5,000.00	5,000.00
		<i>Commodities Totals</i>	\$9,338.96	\$66,796.86	\$66,379.84	\$83,500.00
<i>Capital Outlay</i>						
01.02.01.402	Non-Capital Outlay	2,068.50	.00	.00	.00	.00
01.02.01.405	Land	.00	7,000.00	21,840.00	1,800,000.00	4,016,000.00
01.02.01.407	Improvements	.00	.00	.00	1,675,000.00	1,750,000.00
		<i>Capital Outlay Totals</i>	\$2,068.50	\$7,000.00	\$21,840.00	\$3,475,000.00
<i>Other</i>						
01.02.01.690	Principal Payments	125,000.00	125,000.00	125,000.00	125,000.00	695,000.00
		<i>Other Totals</i>	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00
Cost Center 01 - Administration Totals						
Cost Center 07 - Personnel						
<i>Salaries</i>						
01.02.07.101	Salaries Full Time	234,313.58	249,596.42	344,915.44	340,000.00	246,200.00
01.02.07.105	Salaries - Part Time	.00	.00	2,381.70	3,500.00	.00
01.02.07.111	Group Insurance	28,676.88	27,893.80	29,659.42	30,600.00	31,400.00
01.02.07.121	IMRF	23,665.45	23,180.79	25,826.10	23,700.00	23,100.00
01.02.07.122	Social Security	15,636.69	15,319.90	19,162.58	16,000.00	15,500.00
01.02.07.123	Medicare	3,656.96	3,582.87	4,859.88	3,800.00	3,700.00
01.02.07.126	Tuition Reimbursement	19,031.06	8,517.65	6,583.00	20,000.00	20,000.00
01.02.07.127	Longevity	2,000.00	2,600.00	2,600.00	2,600.00	600.00
01.02.07.139	Flexible Spending	8,106.68	8,037.71	106,196.47	.00	9,000.00
		<i>Salaries Totals</i>	\$335,087.30	\$338,729.14	\$542,184.59	\$440,200.00
<i>Contractual</i>						
01.02.07.201	Legal Notices	1,000.00	1,000.00	1,422.72	2,000.00	2,000.00
01.02.07.202	Training and Conferences	9,491.65	913.47	2,782.18	3,000.00	3,000.00
01.02.07.203	Physical Exams	4,297.46	3,967.74	9,823.00	10,000.00	10,000.00
01.02.07.204	Background Checks	.00	.00	.00	.00	5,000.00
01.02.07.207	Appreciation Programs	14,278.34	16,655.52	18,452.73	15,000.00	20,000.00
01.02.07.213	Health/Wellness Program	5,490.03	5,775.97	.00	.00	.00
01.02.07.214	Safety Committee Program Expenditures & Supplies	108.35	.00	.00	1,000.00	1,000.00
01.02.07.216	All Staff Training	.00	29,733.60	9,558.01	37,000.00	35,000.00
01.02.07.260	Other Insurance	1,500,487.00	1,747,479.77	2,285,397.05	2,606,400.00	2,738,900.00



Expense Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 01 - General Corporate Fund						
Department 02 - Administration						
Cost Center 07 - Personnel						
<i>Contractual</i>						
01.02.07.262	Premiums	595,393.99	517,440.59	560,937.96	597,700.00	669,500.00
01.02.07.299	Other Contractual Services	9,818.80	11,440.95	11,621.63	15,000.00	15,000.00
	<i>Contractual Totals</i>	\$2,140,365.62	\$2,334,407.61	\$2,899,995.28	\$3,287,100.00	\$3,499,400.00
<i>Commodities</i>						
01.02.07.301	Dues	145.00	30.00	608.17	1,000.00	1,000.00
01.02.07.303	Publications	459.00	559.00	.00	500.00	500.00
01.02.07.317	Office Supplies	1,464.22	1,437.62	821.31	1,500.00	1,500.00
	<i>Commodities Totals</i>	\$2,068.22	\$2,026.62	\$1,429.48	\$3,000.00	\$3,000.00
	<i>Cost Center 07 - Personnel Totals</i>	\$2,477,521.14	\$2,675,163.37	\$3,443,609.35	\$3,730,300.00	\$3,851,900.00
Cost Center 18 - Community Media Production						
<i>Salaries</i>						
01.02.18.101	Salaries Full Time	93,180.82	97,405.04	101,873.78	100,700.00	105,700.00
01.02.18.111	Group Insurance	24,754.08	25,635.96	27,035.60	28,100.00	29,600.00
01.02.18.121	IMRF	9,410.11	9,044.49	9,479.38	9,400.00	10,000.00
01.02.18.122	Social Security	5,757.97	6,030.82	6,312.83	6,400.00	6,700.00
01.02.18.123	Medicare	1,346.63	1,410.43	1,476.38	1,500.00	1,600.00
01.02.18.127	Longevity	800.00	1,000.00	1,000.00	1,000.00	1,000.00
	<i>Salaries Totals</i>	\$135,249.61	\$140,526.74	\$147,177.97	\$147,100.00	\$154,600.00
<i>Contractual</i>						
01.02.18.202	Training and Conferences	25.00	.00	239.88	1,000.00	1,000.00
01.02.18.299	Other Contractual Services	969.72	500.99	1,257.73	2,500.00	1,500.00
	<i>Contractual Totals</i>	\$994.72	\$500.99	\$1,497.61	\$3,500.00	\$2,500.00
<i>Commodities</i>						
01.02.18.317	Office Supplies	.00	.00	.00	1,000.00	1,000.00
01.02.18.399	Operating/Other Supplies	3,328.40	4,124.99	6,557.03	7,000.00	7,000.00
	<i>Commodities Totals</i>	\$3,328.40	\$4,124.99	\$6,557.03	\$8,000.00	\$8,000.00
<i>Capital Outlay</i>						
01.02.18.402	Non-Capital Outlay	11,241.93	5,963.71	8,517.71	10,000.00	5,000.00
	<i>Capital Outlay Totals</i>	\$11,241.93	\$5,963.71	\$8,517.71	\$10,000.00	\$5,000.00
	<i>Cost Center 18 - Community Media Production Totals</i>	\$150,814.66	\$151,116.43	\$163,750.32	\$168,600.00	\$170,100.00
Cost Center 19 - Marketing						
<i>Salaries</i>						
01.02.19.101	Salaries Full Time	70,739.60	75,197.38	79,279.13	77,700.00	174,400.00



Expense Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 01 - General Corporate Fund						
Department 02 - Administration						
Cost Center 19 - Marketing						
<i>Salaries</i>						
01.02.19.105	Salaries - Part Time	60,946.44	64,063.57	69,899.44	68,800.00	.00
01.02.19.106	Salaries - Overtime	.00	.00	397.76	.00	.00
01.02.19.111	Group Insurance	8,304.68	8,614.40	9,049.00	9,500.00	37,500.00
01.02.19.121	IMRF	13,207.76	12,864.67	13,691.87	13,500.00	16,300.00
01.02.19.122	Social Security	8,123.62	8,629.06	9,269.29	9,200.00	10,900.00
01.02.19.123	Medicare	1,899.88	2,018.09	2,167.82	2,200.00	2,600.00
01.02.19.127	Longevity	300.00	700.00	700.00	700.00	1,000.00
		<i>Salaries Totals</i>	\$163,521.98	\$172,087.17	\$184,454.31	\$181,600.00
<i>Contractual</i>						
01.02.19.202	Training and Conferences	1,800.00	.00	40.00	2,500.00	2,500.00
01.02.19.230	Printing Services	49,823.62	30,685.26	30,188.74	35,000.00	45,000.00
01.02.19.299	Other Contractual Services	13,666.51	27,434.59	13,538.68	25,000.00	25,000.00
		<i>Contractual Totals</i>	\$65,290.13	\$58,119.85	\$43,767.42	\$62,500.00
<i>Commodities</i>						
01.02.19.301	Dues	.00	.00	.00	500.00	500.00
01.02.19.303	Publications	.00	.00	.00	300.00	300.00
01.02.19.317	Office Supplies	778.07	958.16	917.65	2,000.00	2,000.00
01.02.19.399	Operating/Other Supplies	6,404.30	17,505.66	8,180.39	20,000.00	15,000.00
		<i>Commodities Totals</i>	\$7,182.37	\$18,463.82	\$9,098.04	\$22,800.00
Cost Center 19 - Marketing Totals			\$235,994.48	\$248,670.84	\$237,319.77	\$266,900.00
<i>Cost Center 21 - Commissions</i>						
<i>Salaries</i>						
01.02.21.105	Salaries - Part Time	11,940.00	8,960.00	3,870.00	15,000.00	6,000.00
01.02.21.121	IMRF	157.20	137.70	.00	200.00	.00
01.02.21.122	Social Security	740.28	648.52	239.94	1,100.00	400.00
01.02.21.123	Medicare	173.13	151.67	56.13	300.00	100.00
01.02.21.128	Stipends	.00	1,500.00	.00	1,500.00	.00
		<i>Salaries Totals</i>	\$13,010.61	\$11,397.89	\$4,166.07	\$18,100.00
<i>Commodities</i>						
01.02.21.306	Conservation and Stability Committee	946.08	440.00	4,420.54	10,000.00	17,000.00
		<i>Commodities Totals</i>	\$946.08	\$440.00	\$4,420.54	\$10,000.00
Cost Center 21 - Commissions Totals			\$13,956.69	\$11,837.89	\$8,586.61	\$28,100.00
<i>Cost Center 50 - Information Services</i>						
<i>Salaries</i>						
01.02.50.101	Salaries Full Time	370,419.57	390,897.11	408,027.40	404,000.00	431,900.00
01.02.50.105	Salaries - Part Time	10,729.50	6,616.00	12,600.40	13,000.00	15,000.00



Expense Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 01 - General Corporate Fund						
Department 02 - Administration						
Cost Center 50 - Information Services						
<i>Salaries</i>						
01.02.50.106	Salaries - Overtime	33.75	.00	.00	.00	.00
01.02.50.111	Group Insurance	51,617.48	52,114.52	54,799.02	57,100.00	60,100.00
01.02.50.121	IMRF	37,540.02	36,414.52	38,091.13	37,600.00	40,600.00
01.02.50.122	Social Security	23,654.20	24,650.25	25,964.69	26,300.00	28,100.00
01.02.50.123	Medicare	5,532.04	5,764.97	6,072.40	6,200.00	6,600.00
01.02.50.127	Longevity	2,400.00	3,400.00	3,400.00	3,400.00	3,400.00
01.02.50.132	Cell Phone Reimbursement	620.00	720.00	720.00	800.00	800.00
01.02.50.133	Health Insurance Incentive	2,000.16	2,000.16	2,000.16	2,000.00	2,000.00
<i>Salaries Totals</i>		\$504,546.72	\$522,577.53	\$551,675.20	\$550,400.00	\$588,500.00
<i>Contractual</i>						
01.02.50.202	Training and Conferences	4,160.73	1,790.16	2,337.65	7,000.00	5,000.00
01.02.50.209	Employee Computer Training	.00	1,095.00	4,848.00	10,000.00	10,000.00
01.02.50.210	Communications	156,473.45	170,016.34	141,299.39	200,000.00	188,100.00
01.02.50.298	Consulting Services	54,987.00	54,000.00	54,000.00	60,000.00	60,000.00
01.02.50.299	Other Contractual Services	922,064.46	1,108,599.82	1,292,524.26	1,444,100.00	1,330,900.00
<i>Contractual Totals</i>		\$1,137,685.64	\$1,335,501.32	\$1,495,009.30	\$1,721,100.00	\$1,594,000.00
<i>Commodities</i>						
01.02.50.301	Dues	85.00	85.00	100.00	500.00	500.00
01.02.50.313	Computer Supplies	70,162.46	26,267.95	24,017.83	30,000.00	30,000.00
01.02.50.317	Office Supplies	384.33	443.24	435.93	1,000.00	1,000.00
<i>Commodities Totals</i>		\$70,631.79	\$26,796.19	\$24,553.76	\$31,500.00	\$31,500.00
<i>Capital Outlay</i>						
01.02.50.402	Non-Capital Outlay	852,266.36	255,539.01	440,878.90	528,700.00	487,000.00
01.02.50.408	Furniture, Fixtures & Equipment	12,773.71	103,851.95	.00	500,000.00	500,000.00
<i>Capital Outlay Totals</i>		\$865,040.07	\$359,390.96	\$440,878.90	\$1,028,700.00	\$987,000.00
Cost Center 50 - Information Services Totals		\$2,577,904.22	\$2,244,266.00	\$2,512,117.16	\$3,331,700.00	\$3,201,000.00
Department 02 - Administration Totals		\$6,527,799.34	\$6,658,135.27	\$7,869,296.47	\$13,258,300.00	\$15,376,500.00
Department 03 - Clerk's Office						
Cost Center 01 - Administration						
<i>Salaries</i>						
01.03.01.101	Salaries Full Time	67,714.19	72,222.06	75,581.59	74,700.00	78,400.00
01.03.01.102	Official Salary	19,997.67	20,963.59	21,715.69	21,700.00	22,500.00
01.03.01.111	Group Insurance	18,160.64	18,833.72	19,735.99	20,200.00	21,600.00
01.03.01.121	IMRF	6,774.30	6,624.66	6,957.38	6,900.00	7,300.00
01.03.01.122	Social Security	5,441.51	5,778.79	6,060.10	6,000.00	6,500.00
01.03.01.123	Medicare	1,272.61	1,351.49	1,417.27	1,400.00	1,500.00
<i>Salaries Totals</i>		\$119,360.92	\$125,774.31	\$131,468.02	\$130,900.00	\$137,800.00



Expense Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 01 - General Corporate Fund						
Department 03 - Clerk's Office						
Cost Center 01 - Administration						
<i>Contractual</i>						
01.03.01.201	Legal Notices	3,737.91	2,273.00	1,446.48	5,000.00	5,000.00
01.03.01.202	Training and Conferences	1,347.00	1,599.41	3,623.02	4,000.00	4,000.00
01.03.01.299	Other Contractual Services	10,812.60	13,245.31	30,348.98	50,000.00	17,000.00
<i>Contractual Totals</i>		\$15,897.51	\$17,117.72	\$35,418.48	\$59,000.00	\$26,000.00
<i>Commodities</i>						
01.03.01.301	Dues	200.00	150.00	150.00	300.00	300.00
01.03.01.303	Publications	.00	.00	.00	100.00	100.00
<i>Commodities Totals</i>		\$200.00	\$150.00	\$150.00	\$400.00	\$400.00
<i>Cost Center 01 - Administration Totals</i>		\$135,458.43	\$143,042.03	\$167,036.50	\$190,300.00	\$164,200.00
<i>Department 03 - Clerk's Office Totals</i>		\$135,458.43	\$143,042.03	\$167,036.50	\$190,300.00	\$164,200.00
Department 04 - General Village Board						
Cost Center 01 - Administration						
<i>Salaries</i>						
01.04.01.102	Official Salary	129,776.31	136,046.21	140,970.10	140,300.00	145,900.00
01.04.01.111	Group Insurance	116,903.40	119,080.76	128,179.48	127,600.00	142,400.00
01.04.01.121	IMRF	6,491.85	6,239.41	7,058.58	6,500.00	6,800.00
01.04.01.122	Social Security	8,241.21	8,695.99	9,079.78	8,700.00	9,700.00
01.04.01.123	Medicare	1,927.44	2,033.73	2,123.51	2,100.00	2,300.00
<i>Salaries Totals</i>		\$263,340.21	\$272,096.10	\$287,411.45	\$285,200.00	\$307,100.00
<i>Contractual</i>						
01.04.01.202	Training and Conferences	2,256.81	1,817.53	2,081.60	10,000.00	5,000.00
01.04.01.282	Rental/Lease	625.00	750.00	750.00	1,500.00	1,500.00
<i>Contractual Totals</i>		\$2,881.81	\$2,567.53	\$2,831.60	\$11,500.00	\$6,500.00
<i>Commodities</i>						
01.04.01.301	Dues	50,693.67	.00	.00	.00	.00
01.04.01.311	Program Supplies	8,668.87	6,247.00	11,337.00	15,000.00	15,000.00
01.04.01.312	Donations	31,833.00	40,284.23	31,129.06	50,000.00	50,000.00
01.04.01.317	Office Supplies	1,373.16	1,823.51	4,201.04	5,000.00	5,000.00
01.04.01.399	Operating/Other Supplies	4,867.08	8,436.16	6,704.09	10,000.00	10,000.00
<i>Commodities Totals</i>		\$97,435.78	\$56,790.90	\$53,371.19	\$80,000.00	\$80,000.00
<i>Cost Center 01 - Administration Totals</i>		\$363,657.80	\$331,454.53	\$343,614.24	\$376,700.00	\$393,600.00
<i>Department 04 - General Village Board Totals</i>		\$363,657.80	\$331,454.53	\$343,614.24	\$376,700.00	\$393,600.00



Expense Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 01 - General Corporate Fund						
Department 06 - Finance						
Cost Center 01 - Administration						
<i>Salaries</i>						
01.06.01.101	Salaries Full Time	659,167.14	718,198.44	752,648.57	755,500.00	787,700.00
01.06.01.105	Salaries - Part Time	75,386.96	65,943.04	75,868.19	84,200.00	90,900.00
01.06.01.106	Salaries - Overtime	2,731.24	4,191.44	4,398.85	5,000.00	6,100.00
01.06.01.111	Group Insurance	133,712.14	145,268.01	151,635.73	155,100.00	163,500.00
01.06.01.121	IMRF	82,439.07	72,979.12	76,979.74	77,900.00	82,700.00
01.06.01.122	Social Security	45,477.28	47,903.31	50,450.67	52,800.00	55,300.00
01.06.01.123	Medicare	10,635.83	11,203.21	11,798.94	12,400.00	13,000.00
01.06.01.127	Longevity	3,100.00	3,300.00	3,100.00	3,700.00	3,900.00
01.06.01.128	Stipends	1,800.00	1,200.00	1,800.00	1,800.00	1,800.00
01.06.01.133	Health Insurance Incentive	6,650.16	2,000.16	2,000.16	2,000.00	2,000.00
<i>Salaries Totals</i>		\$1,021,099.82	\$1,072,186.73	\$1,130,680.85	\$1,150,400.00	\$1,206,900.00
<i>Contractual</i>						
01.06.01.202	Training and Conferences	3,441.00	1,116.06	1,252.98	4,500.00	5,000.00
<i>Contractual Totals</i>		\$3,441.00	\$1,116.06	\$1,252.98	\$4,500.00	\$5,000.00
<i>Commodities</i>						
01.06.01.301	Dues	1,337.77	1,144.44	2,011.66	2,100.00	2,400.00
01.06.01.317	Office Supplies	930.93	77.07	7,530.89	8,500.00	2,000.00
01.06.01.330	Miscellaneous Charges	13,180.57	14,400.80	9,163.10	35,300.00	36,000.00
01.06.01.340	Merchant Account Fees	254,022.23	281,689.70	329,391.82	300,000.00	383,000.00
<i>Commodities Totals</i>		\$269,471.50	\$297,312.01	\$348,097.47	\$345,900.00	\$423,400.00
<i>Other</i>						
01.06.01.699	Bad Debt Expense	(12,061.01)	36,873.43	270.00	35,000.00	35,000.00
<i>Other Totals</i>		(\$12,061.01)	\$36,873.43	\$270.00	\$35,000.00	\$35,000.00
Cost Center 01 - Administration Totals		\$1,281,951.31	\$1,407,488.23	\$1,480,301.30	\$1,535,800.00	\$1,670,300.00
Cost Center 05 - Support Services						
<i>Contractual</i>						
01.06.05.205	Postage	26,012.71	26,435.71	27,061.41	34,000.00	34,000.00
01.06.05.276	Audit Expenses	34,540.00	35,240.00	34,280.00	37,000.00	40,000.00
01.06.05.299	Other Contractual Services	27,931.89	51,125.22	26,188.88	50,000.00	60,000.00
<i>Contractual Totals</i>		\$88,484.60	\$112,800.93	\$87,530.29	\$121,000.00	\$134,000.00
<i>Commodities</i>						
01.06.05.317	Office Supplies	10,401.81	11,797.92	9,594.22	20,000.00	15,000.00
<i>Commodities Totals</i>		\$10,401.81	\$11,797.92	\$9,594.22	\$20,000.00	\$15,000.00
<i>Other</i>						
01.06.05.652	Real Estate Transfer Tax Refund	6,167.75	4,548.39	3,765.83	6,000.00	6,000.00
<i>Other Totals</i>		\$6,167.75	\$4,548.39	\$3,765.83	\$6,000.00	\$6,000.00
Cost Center 05 - Support Services Totals		\$105,054.16	\$129,147.24	\$100,890.34	\$147,000.00	\$155,000.00



Expense Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 01 - General Corporate Fund						
Department 06 - Finance	Totals	\$1,387,005.47	\$1,536,635.47	\$1,581,191.64	\$1,682,800.00	\$1,825,300.00
Department 07 - CSD						
Cost Center 01 - Administration						
<i>Salaries</i>						
01.07.01.101	Salaries Full Time	402,263.78	400,388.80	412,018.17	408,600.00	427,400.00
01.07.01.105	Salaries - Part Time	5,394.00	7,824.00	7,704.40	8,000.00	8,500.00
01.07.01.106	Salaries - Overtime	6.75	.00	5.10	.00	.00
01.07.01.111	Group Insurance	66,665.80	61,351.48	64,721.88	67,300.00	70,800.00
01.07.01.121	IMRF	40,545.15	37,058.40	38,220.97	37,700.00	40,000.00
01.07.01.122	Social Security	25,254.08	25,232.37	25,859.69	26,100.00	27,300.00
01.07.01.123	Medicare	5,906.19	5,901.11	6,047.85	6,100.00	6,400.00
01.07.01.127	Longevity	2,600.00	3,600.00	2,600.00	2,600.00	3,000.00
01.07.01.132	Cell Phone Reimbursement	240.00	240.00	240.00	300.00	300.00
	<i>Salaries Totals</i>	\$548,875.75	\$541,596.16	\$557,418.06	\$556,700.00	\$583,700.00
<i>Contractual</i>						
01.07.01.201	Legal Notices	10,361.90	6,836.82	6,541.88	15,000.00	15,000.00
01.07.01.202	Training and Conferences	7,014.16	8,876.44	7,789.49	10,000.00	10,000.00
01.07.01.282	Rental/Lease	3,880.64	.00	.00	.00	.00
01.07.01.299	Other Contractual Services	20,649.01	42,000.00	4,203.33	25,000.00	10,000.00
	<i>Contractual Totals</i>	\$41,905.71	\$57,713.26	\$18,534.70	\$50,000.00	\$35,000.00
<i>Commodities</i>						
01.07.01.301	Dues	3,300.00	2,416.64	2,599.11	3,500.00	3,500.00
01.07.01.303	Publications	723.51	1,287.79	887.99	2,500.00	2,500.00
01.07.01.317	Office Supplies	7,821.80	8,715.76	7,882.17	13,000.00	13,000.00
01.07.01.370	Community Programs	.00	.00	.00	.00	2,500.00
	<i>Commodities Totals</i>	\$11,845.31	\$12,420.19	\$11,369.27	\$19,000.00	\$21,500.00
Cost Center 01 - Administration	Totals	\$602,626.77	\$611,729.61	\$587,322.03	\$625,700.00	\$640,200.00
Cost Center 13 - Inspectational Services						
<i>Salaries</i>						
01.07.13.101	Salaries Full Time	337,400.89	356,518.38	368,575.88	368,400.00	390,200.00
01.07.13.105	Salaries - Part Time	47,983.75	43,764.57	32,637.12	51,200.00	.00
01.07.13.111	Group Insurance	74,979.80	78,738.72	87,370.21	86,500.00	98,300.00
01.07.13.121	IMRF	38,440.60	37,129.52	37,242.28	38,900.00	36,600.00
01.07.13.122	Social Security	23,536.36	24,343.20	24,283.73	26,300.00	24,500.00
01.07.13.123	Medicare	5,504.47	5,693.16	5,679.26	6,200.00	5,800.00
01.07.13.127	Longevity	2,000.00	3,300.00	4,000.00	4,000.00	4,100.00
01.07.13.133	Health Insurance Incentive	250.00	.00	.00	.00	.00
	<i>Salaries Totals</i>	\$530,095.87	\$549,487.55	\$559,788.48	\$581,500.00	\$559,500.00



Expense Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 01 - General Corporate Fund						
Department 07 - CSD						
Cost Center 13 - Inspectional Services						
<i>Contractual</i>						
01.07.13.202	Training and Conferences	2,548.75	1,750.00	3,490.00	4,000.00	4,000.00
01.07.13.215	Uniforms	1,019.91	898.92	1,079.99	1,600.00	1,600.00
01.07.13.299	Other Contractual Services	19,028.00	14,277.02	21,839.98	15,000.00	70,000.00
<i>Contractual Totals</i>		\$22,596.66	\$16,925.94	\$26,409.97	\$20,600.00	\$75,600.00
<i>Commodities</i>						
01.07.13.301	Dues	581.00	260.00	470.00	700.00	700.00
01.07.13.303	Publications	603.10	.00	625.89	800.00	800.00
01.07.13.370	Community Programs	36,862.40	36,386.26	14,424.77	55,000.00	65,000.00
<i>Commodities Totals</i>		\$38,046.50	\$36,646.26	\$15,520.66	\$56,500.00	\$66,500.00
Cost Center 13 - Inspectional Services Totals		\$590,739.03	\$603,059.75	\$601,719.11	\$658,600.00	\$701,600.00
Department 07 - CSD Totals		\$1,193,365.80	\$1,214,789.36	\$1,189,041.14	\$1,284,300.00	\$1,341,800.00
Department 08 - Public Works						
Cost Center 01 - Administration						
<i>Salaries</i>						
01.08.01.101	Salaries Full Time	311,430.51	347,577.56	467,918.68	360,400.00	529,300.00
01.08.01.105	Salaries - Part Time	2,971.23	.00	.00	.00	.00
01.08.01.106	Salaries - Overtime	1,504.13	2,211.80	3,999.07	3,000.00	3,000.00
01.08.01.111	Group Insurance	66,692.04	83,545.52	92,637.28	90,500.00	102,700.00
01.08.01.121	IMRF	32,000.64	32,255.32	43,708.07	33,400.00	49,700.00
01.08.01.122	Social Security	19,161.83	21,116.26	28,752.07	22,600.00	33,300.00
01.08.01.123	Medicare	4,499.46	4,938.48	6,724.27	5,300.00	7,800.00
01.08.01.127	Longevity	.00	400.00	400.00	400.00	2,600.00
01.08.01.128	Stipends	3,100.00	600.00	600.00	600.00	600.00
<i>Salaries Totals</i>		\$441,359.84	\$492,644.94	\$644,739.44	\$516,200.00	\$729,000.00
<i>Commodities</i>						
01.08.01.301	Dues	.00	.00	120.00	1,000.00	1,000.00
01.08.01.370	Community Programs	.00	7,535.49	7,573.10	8,000.00	8,000.00
<i>Commodities Totals</i>		\$0.00	\$7,535.49	\$7,693.10	\$9,000.00	\$9,000.00
Cost Center 01 - Administration Totals		\$441,359.84	\$500,180.43	\$652,432.54	\$525,200.00	\$738,000.00
Cost Center 08 - Building						
<i>Salaries</i>						
01.08.08.101	Salaries Full Time	531,579.92	576,653.69	612,802.08	676,900.00	652,500.00
01.08.08.105	Salaries - Part Time	94,798.53	114,255.53	121,025.39	135,100.00	143,600.00
01.08.08.106	Salaries - Overtime	22,417.83	21,123.13	15,419.26	55,000.00	55,000.00
01.08.08.111	Group Insurance	85,045.16	98,237.97	99,951.72	153,800.00	144,000.00

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 01 - General Corporate Fund						
Department 08 - Public Works						
Cost Center 08 - Building						
<i>Salaries</i>						
01.08.08.121	IMRF	65,036.98	65,642.13	69,190.08	79,700.00	79,200.00
01.08.08.122	Social Security	40,043.51	43,848.36	46,051.76	54,000.00	53,000.00
01.08.08.123	Medicare	9,365.02	10,254.83	10,770.15	12,700.00	12,400.00
01.08.08.127	Longevity	1,000.00	1,800.00	2,400.00	2,400.00	600.00
01.08.08.133	Health Insurance Incentive	2,333.52	1,333.44	1,583.46	.00	2,000.00
<i>Salaries Totals</i>		\$851,620.47	\$933,149.08	\$979,193.90	\$1,169,600.00	\$1,142,300.00
<i>Contractual</i>						
01.08.08.202	Training and Conferences	25.00	1,936.38	3,500.00	3,500.00	3,500.00
01.08.08.215	Uniforms	5,087.88	6,347.88	6,031.29	7,500.00	7,500.00
01.08.08.219	Utility - Electric	508.35	696.69	820.62	1,500.00	1,500.00
01.08.08.220	Utility - Gas	14,429.91	9,267.61	8,770.23	18,000.00	18,000.00
01.08.08.222	Heating & A/C Maint Serv.	83,786.29	63,575.71	40,104.20	51,500.00	65,000.00
01.08.08.266	Maintenance Equipment	117.10	1,760.74	659.80	2,000.00	2,000.00
01.08.08.277	Building Maintenance Serv.	165,000.00	124,862.52	119,417.12	130,000.00	135,000.00
01.08.08.299	Other Contractual Services	72,822.33	62,613.49	62,022.05	62,500.00	65,000.00
<i>Contractual Totals</i>		\$341,776.86	\$271,061.02	\$241,325.31	\$276,500.00	\$297,500.00
<i>Commodities</i>						
01.08.08.314	Janitorial Supplies	41,029.40	43,730.91	48,297.87	51,000.00	45,000.00
01.08.08.317	Office Supplies	923.62	1,325.17	1,898.13	2,000.00	2,000.00
01.08.08.322	Hand Tools	6,860.94	7,000.00	6,449.76	7,000.00	7,000.00
01.08.08.399	Operating/Other Supplies	7,582.43	11,471.92	11,598.74	14,000.00	14,000.00
<i>Commodities Totals</i>		\$56,396.39	\$63,528.00	\$68,244.50	\$74,000.00	\$68,000.00
<i>Capital Outlay</i>						
01.08.08.402	Non-Capital Outlay	47,635.48	40,598.61	30,399.29	40,000.00	40,000.00
01.08.08.406	Buildings & Systems	.00	.00	479,680.58	750,000.00	700,000.00
01.08.08.407	Improvements	11,820.00	.00	.00	.00	.00
01.08.08.408	Furniture, Fixtures & Equipment	6,814.00	24,874.00	.00	.00	25,000.00
<i>Capital Outlay Totals</i>		\$66,269.48	\$65,472.61	\$510,079.87	\$790,000.00	\$765,000.00
Cost Center 08 - Building Totals						
Cost Center 14 - Motor Pool						
<i>Salaries</i>						
01.08.14.101	Salaries Full Time	88,704.18	171,499.77	.00	.00	.00
01.08.14.106	Salaries - Overtime	1,938.62	8,548.35	.00	.00	.00
01.08.14.111	Group Insurance	14,000.37	42,692.69	.00	.00	.00
01.08.14.121	IMRF	8,991.53	16,542.34	.00	.00	.00
01.08.14.122	Social Security	5,588.03	10,943.92	.00	.00	.00



Expense Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 01 - General Corporate Fund						
Department 08 - Public Works						
Cost Center 14 - Motor Pool						
<i>Salaries</i>						
01.08.14.123	Medicare	1,306.88	2,559.47	.00	.00	.00
01.08.14.127	Longevity	300.00	300.00	.00	.00	.00
	<i>Salaries Totals</i>	\$120,829.61	\$253,086.54	\$0.00	\$0.00	\$0.00
<i>Contractual</i>						
01.08.14.202	Training and Conferences	471.50	1,000.00	.00	.00	.00
01.08.14.215	Uniforms	3,900.04	4,020.98	.00	.00	.00
01.08.14.265	Maint. of Mobile Equipment	202,908.32	180,024.63	.00	.00	.00
01.08.14.266	Maintenance Equipment	275.00	999.94	.00	.00	.00
01.08.14.271	Maint. Of Radio Equipment	1,621.40	.00	.00	.00	.00
01.08.14.299	Other Contractual Services	232.00	1,545.18	.00	.00	.00
	<i>Contractual Totals</i>	\$209,408.26	\$187,590.73	\$0.00	\$0.00	\$0.00
<i>Commodities</i>						
01.08.14.308	Gasoline/Oil	478,363.75	445,132.24	.00	.00	.00
01.08.14.317	Office Supplies	389.46	827.70	.00	.00	.00
01.08.14.322	Hand Tools	8,943.69	3,517.84	.00	.00	.00
01.08.14.399	Operating/Other Supplies	13,861.36	17,999.41	.00	.00	.00
	<i>Commodities Totals</i>	\$501,558.26	\$467,477.19	\$0.00	\$0.00	\$0.00
<i>Capital Outlay</i>						
01.08.14.408	Furniture, Fixtures & Equipment	419,906.74	155,744.90	.00	.00	.00
01.08.14.410	Vehicles	322,469.66	327,990.65	.00	.00	.00
	<i>Capital Outlay Totals</i>	\$742,376.40	\$483,735.55	\$0.00	\$0.00	\$0.00
Cost Center 14 - Motor Pool Totals						
Cost Center 15 - Street						
<i>Salaries</i>						
01.08.15.101	Salaries Full Time	866,988.10	911,173.21	908,856.69	1,058,800.00	940,000.00
01.08.15.106	Salaries - Overtime	114,702.63	133,846.31	135,211.07	155,000.00	155,000.00
01.08.15.111	Group Insurance	193,794.06	205,977.32	229,967.58	249,700.00	263,900.00
01.08.15.121	IMRF	98,701.87	96,556.19	97,012.43	111,900.00	102,600.00
01.08.15.122	Social Security	60,661.34	64,705.52	64,545.31	75,800.00	68,600.00
01.08.15.123	Medicare	14,186.94	15,132.76	15,095.27	17,800.00	16,100.00
01.08.15.127	Longevity	4,100.00	4,300.00	6,000.00	6,000.00	6,000.00
01.08.15.128	Stipends	1,200.00	1,200.00	1,200.00	1,200.00	4,200.00
	<i>Salaries Totals</i>	\$1,354,334.94	\$1,432,891.31	\$1,457,888.35	\$1,676,200.00	\$1,556,400.00
<i>Contractual</i>						
01.08.15.202	Training and Conferences	2,675.80	2,619.60	3,000.00	3,000.00	7,500.00



Expense Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 01 - General Corporate Fund						
Department 08 - Public Works						
Cost Center 15 - Street						
<i>Contractual</i>						
01.08.15.215	Uniforms	8,822.58	8,833.67	9,388.12	10,000.00	10,000.00
01.08.15.219	Utility - Electric	2,572.60	3,114.95	3,031.62	4,000.00	4,000.00
01.08.15.266	Maintenance Equipment	64,718.19	71,158.24	105,401.00	70,000.00	15,000.00
01.08.15.285	Disposal Expense	3,737,318.02	3,876,629.25	4,006,656.56	4,007,000.00	4,200,000.00
01.08.15.292	Engineering Services	82,418.14	121,186.69	69,564.99	100,000.00	350,000.00
01.08.15.299	Other Contractual Services	457,089.39	443,382.61	526,922.65	593,000.00	970,000.00
<i>Contractual Totals</i>		\$4,355,614.72	\$4,526,925.01	\$4,723,964.94	\$4,787,000.00	\$5,556,500.00
<i>Commodities</i>						
01.08.15.317	Office Supplies	1,137.93	333.50	973.53	1,500.00	1,500.00
01.08.15.322	Hand Tools	8,956.23	9,598.89	4,408.45	10,000.00	10,000.00
01.08.15.324	Restoration	14,755.00	12,604.04	15,451.60	30,000.00	30,000.00
01.08.15.341	Salt/Calcium Chloride	12,698.00	6,328.00	39,822.50	30,000.00	50,000.00
01.08.15.342	Asphalt Mix	64,651.29	73,714.50	63,786.38	85,000.00	85,000.00
01.08.15.395	Street Sign Materials	116,293.71	78,723.78	49,007.82	100,000.00	80,000.00
01.08.15.399	Operating/Other Supplies	66,289.27	49,502.15	47,179.40	75,000.00	95,000.00
<i>Commodities Totals</i>		\$284,781.43	\$230,804.86	\$220,629.68	\$331,500.00	\$351,500.00
<i>Capital Outlay</i>						
01.08.15.402	Non-Capital Outlay	2,391,963.86	2,367,020.76	2,832,973.55	3,176,300.00	3,325,000.00
01.08.15.406	Buildings & Systems	.00	.00	.00	.00	400,000.00
01.08.15.409	Infrastructure	674,848.47	613,638.81	1,529,769.70	1,990,000.00	3,886,400.00
<i>Capital Outlay Totals</i>		\$3,066,812.33	\$2,980,659.57	\$4,362,743.25	\$5,166,300.00	\$7,611,400.00
Cost Center 15 - Street Totals		\$9,061,543.42	\$9,171,280.75	\$10,765,226.22	\$11,961,000.00	\$15,075,800.00
Cost Center 20 - Grounds						
<i>Salaries</i>						
01.08.20.101	Salaries Full Time	708,270.04	777,297.38	742,511.21	740,000.00	767,300.00
01.08.20.106	Salaries - Overtime	70,518.96	91,828.65	74,797.43	100,000.00	100,000.00
01.08.20.108	Salaries - Temporary	31,602.90	22,993.92	46,054.02	40,800.00	48,000.00
01.08.20.111	Group Insurance	165,956.27	171,491.94	157,845.82	170,000.00	183,500.00
01.08.20.121	IMRF	78,173.40	80,168.28	76,088.01	77,500.00	81,500.00
01.08.20.122	Social Security	49,673.27	54,592.90	53,231.10	55,000.00	57,500.00
01.08.20.123	Medicare	11,617.16	12,767.65	12,449.24	12,900.00	13,500.00
01.08.20.127	Longevity	2,100.00	2,100.00	2,700.00	2,400.00	2,400.00
01.08.20.128	Stipends	1,200.00	3,600.00	4,500.00	3,600.00	7,500.00
01.08.20.133	Health Insurance Incentive	458.37	.00	711.60	.00	1,000.00
<i>Salaries Totals</i>		\$1,119,570.37	\$1,216,840.72	\$1,170,888.43	\$1,202,200.00	\$1,262,200.00



Expense Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 01 - General Corporate Fund						
Department 08 - Public Works						
Cost Center 20 - Grounds						
<i>Contractual</i>						
01.08.20.202	Training and Conferences	1,325.00	2,500.00	2,500.00	2,500.00	8,100.00
01.08.20.215	Uniforms	7,928.02	8,906.70	9,000.00	9,000.00	9,000.00
01.08.20.225	Clark Spraying Phragmites Property Damages	.00	219,569.11	72,000.00	190,000.00	190,000.00
01.08.20.266	Maintenance Equipment	23,978.34	24,998.86	27,345.89	25,000.00	12,000.00
01.08.20.282	Rental/Lease	.00	.00	.00	500.00	500.00
01.08.20.299	Other Contractual Services	859,877.72	900,215.60	1,120,601.12	1,155,867.00	950,000.00
<i>Contractual Totals</i>		\$893,109.08	\$1,156,190.27	\$1,231,447.01	\$1,382,867.00	\$1,169,600.00
<i>Commodities</i>						
01.08.20.317	Office Supplies	652.54	736.26	1,297.94	1,500.00	1,500.00
01.08.20.322	Hand Tools	1,558.87	1,885.80	819.90	2,000.00	2,000.00
01.08.20.399	Operating/Other Supplies	27,138.54	22,535.12	28,121.17	33,005.00	30,000.00
<i>Commodities Totals</i>		\$29,349.95	\$25,157.18	\$30,239.01	\$36,505.00	\$33,500.00
<i>Capital Outlay</i>						
01.08.20.402	Non-Capital Outlay	39,990.00	.00	.00	.00	.00
01.08.20.407	Improvements	40,674.00	63,998.00	.00	74,133.00	100,000.00
01.08.20.408	Furniture, Fixtures & Equipment	45,742.11	.00	.00	.00	.00
01.08.20.409	Infrastructure	280,035.00	235,048.00	.00	100,000.00	850,000.00
<i>Capital Outlay Totals</i>		\$406,441.11	\$299,046.00	\$0.00	\$174,133.00	\$950,000.00
Cost Center 20 - Grounds Totals		\$2,448,470.51	\$2,697,234.17	\$2,432,574.45	\$2,795,705.00	\$3,415,300.00
Department 08 - Public Works Totals		\$14,841,609.50	\$15,093,796.07	\$15,649,076.79	\$17,592,005.00	\$21,501,900.00
Department 10 - Fire						
Cost Center 01 - Administration						
<i>Salaries</i>						
01.10.01.101	Salaries Full Time	3,547,227.32	3,796,183.69	4,190,455.04	4,333,900.00	4,931,000.00
01.10.01.104	Worker's Compensation	1,507.69	5,448.06	20,646.96	50,000.00	50,000.00
01.10.01.105	Salaries - Part Time	265,589.94	349,905.10	228,087.42	268,800.00	250,300.00
01.10.01.106	Salaries - Overtime	694,762.89	609,775.65	384,428.12	566,800.00	430,000.00
01.10.01.111	Group Insurance	635,589.87	610,397.38	672,256.33	880,100.00	875,000.00
01.10.01.121	IMRF	35,037.05	27,661.78	34,504.45	35,400.00	36,900.00
01.10.01.122	Social Security	39,923.86	42,847.85	39,118.03	42,600.00	49,100.00
01.10.01.123	Medicare	64,843.97	68,112.50	68,632.07	77,900.00	82,900.00
01.10.01.127	Longevity	12,400.00	14,100.00	15,200.00	16,200.00	19,000.00
01.10.01.128	Stipends	8,499.92	8,499.92	8,499.92	8,500.00	.00
01.10.01.130	Fire Pension Expense	599,559.10	609,080.82	684,299.70	683,700.00	632,100.00
01.10.01.132	Cell Phone Reimbursement	240.00	240.00	240.00	300.00	300.00



Expense Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 01 - General Corporate Fund						
Department 10 - Fire						
Cost Center 01 - Administration						
<i>Salaries</i>						
01.10.01.133	Health Insurance Incentive	6,133.52	5,833.68	8,167.20	5,500.00	8,500.00
		<i>Salaries Totals</i>	\$5,911,315.13	\$6,148,086.43	\$6,354,535.24	\$6,969,700.00
<i>Contractual</i>						
01.10.01.202	Training and Conferences	29,520.62	33,432.34	32,438.22	37,000.00	40,000.00
01.10.01.203	Physical Exams	29,474.48	19,286.00	18,066.00	25,000.00	25,000.00
01.10.01.215	Uniforms	48,178.34	44,024.42	35,637.74	45,000.00	45,000.00
01.10.01.265	Maint. of Mobile Equipment	179,297.00	229,431.93	345,168.39	350,000.00	.00
01.10.01.266	Maintenance Equipment	40,187.98	41,452.68	51,080.78	52,200.00	52,200.00
01.10.01.271	Maint. Of Radio Equipment	7,945.88	2,559.97	7,093.59	8,000.00	8,000.00
01.10.01.277	Building Maintenance Serv.	29,730.09	29,991.94	29,905.39	30,000.00	30,000.00
01.10.01.295	Intergovernmental Agreements	681.30	715.61	.00	800.00	800.00
01.10.01.299	Other Contractual Services	97,109.43	188,325.12	154,563.73	180,800.00	153,800.00
		<i>Contractual Totals</i>	\$462,125.12	\$589,220.01	\$673,953.84	\$728,800.00
<i>Commodities</i>						
01.10.01.301	Dues	9,883.99	5,677.99	9,009.07	9,200.00	9,500.00
01.10.01.302	Chemicals	1,500.00	1,500.00	996.13	1,500.00	1,500.00
01.10.01.303	Publications	1,557.42	2,206.64	2,427.10	2,500.00	3,500.00
01.10.01.307	Hazard Material Supplies	11,222.20	9,844.85	9,303.71	10,000.00	10,000.00
01.10.01.308	Gasoline/Oil	.00	52.88	.00	500.00	500.00
01.10.01.311	Program Supplies	12,200.88	11,724.91	10,361.95	12,500.00	9,000.00
01.10.01.316	Medical Supplies	38,777.17	37,498.76	46,045.06	49,000.00	45,000.00
01.10.01.317	Office Supplies	9,628.12	9,721.98	9,435.62	10,000.00	10,000.00
01.10.01.370	Community Programs	15,676.43	24,658.05	23,289.45	26,000.00	25,000.00
01.10.01.399	Operating/Other Supplies	59,980.42	93,026.36	83,296.52	100,000.00	100,000.00
		<i>Commodities Totals</i>	\$160,426.63	\$195,912.42	\$194,164.61	\$221,200.00
<i>Capital Outlay</i>						
01.10.01.401	Capital Outlay	4,352.00	.00	.00	.00	.00
01.10.01.408	Furniture, Fixtures & Equipment	89,752.40	91,504.49	328,152.98	264,000.00	171,000.00
01.10.01.410	Vehicles	.00	839,216.00	.00	.00	.00
		<i>Capital Outlay Totals</i>	\$94,104.40	\$930,720.49	\$328,152.98	\$264,000.00
<i>Other</i>						
01.10.01.690	Principal Payments	282,733.68	242,361.70	.00	.00	.00
01.10.01.691	Interest Payments	29,532.88	18,616.08	.00	.00	.00
		<i>Other Totals</i>	\$312,266.56	\$260,977.78	\$0.00	\$0.00
Cost Center	01 - Administration	Totals	\$6,940,237.84	\$8,124,917.13	\$7,550,806.67	\$8,183,700.00
Department	10 - Fire	Totals	\$6,940,237.84	\$8,124,917.13	\$7,550,806.67	\$8,104,900.00

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 01 - General Corporate Fund						
Department 11 - Police						
Cost Center 01 - Administration						
<i>Salaries</i>						
01.11.01.101	Salaries Full Time	160,316.09	177,920.14	164,192.62	171,600.00	185,100.00
01.11.01.106	Salaries - Overtime	5.67	.00	.00	.00	.00
01.11.01.107	Sworn Personnel	1,134,848.96	1,286,337.99	1,273,205.31	1,265,400.00	1,320,600.00
01.11.01.111	Group Insurance	191,927.82	187,843.73	189,649.14	200,700.00	202,600.00
01.11.01.114	Clothing Allowance	800.00	800.00	800.00	800.00	800.00
01.11.01.119	Court Time	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00
01.11.01.121	IMRF	18,447.47	16,730.69	15,488.50	16,100.00	17,600.00
01.11.01.122	Social Security	10,244.69	11,236.37	10,357.41	10,900.00	11,800.00
01.11.01.123	Medicare	18,860.69	21,286.08	20,818.12	21,200.00	22,200.00
01.11.01.127	Longevity	10,600.00	14,000.00	12,600.00	12,600.00	13,200.00
01.11.01.129	Police Pension Expense	2,474,986.79	2,291,233.70	2,631,709.66	2,633,300.00	2,910,200.00
01.11.01.132	Cell Phone Reimbursement	240.00	120.00	.00	.00	.00
01.11.01.133	Health Insurance Incentive	4,012.77	2,000.16	2,000.16	2,000.00	2,000.00
01.11.01.135	Taxable Fringe Benefit	13.00	.00	.00	200.00	200.00
<i>Salaries Totals</i>		\$4,030,103.95	\$4,014,308.86	\$4,325,620.92	\$4,339,600.00	\$4,691,100.00
<i>Contractual</i>						
01.11.01.202	Training and Conferences	11,977.69	16,213.64	18,835.46	20,000.00	22,000.00
01.11.01.203	Physical Exams	170.00	1,801.00	795.00	1,500.00	2,000.00
01.11.01.215	Uniforms	3,223.69	4,218.48	4,004.97	5,000.00	5,000.00
<i>Contractual Totals</i>		\$15,371.38	\$22,233.12	\$23,635.43	\$26,500.00	\$29,000.00
<i>Commodities</i>						
01.11.01.301	Dues	2,332.77	2,567.44	3,082.66	3,500.00	3,500.00
01.11.01.303	Publications	.00	.00	.00	500.00	500.00
<i>Commodities Totals</i>		\$2,332.77	\$2,567.44	\$3,082.66	\$4,000.00	\$4,000.00
Cost Center 01 - Administration Totals		\$4,047,808.10	\$4,039,109.42	\$4,352,339.01	\$4,370,100.00	\$4,724,100.00
Cost Center 02 - Operations						
<i>Salaries</i>						
01.11.02.101	Salaries Full Time	98,564.48	103,955.65	163,286.72	166,700.00	175,600.00
01.11.02.104	Worker's Compensation	25,809.49	85,021.07	13,044.76	100,000.00	100,000.00
01.11.02.105	Salaries - Part Time	143,383.35	164,115.95	116,677.79	98,300.00	102,100.00
01.11.02.106	Salaries - Overtime	733,271.43	728,537.29	703,475.74	800,000.00	800,000.00
01.11.02.107	Sworn Personnel	6,191,054.23	6,616,732.64	6,795,500.20	7,230,200.00	7,753,500.00
01.11.02.111	Group Insurance	1,118,466.12	1,181,137.68	1,221,114.62	1,396,600.00	1,514,700.00
01.11.02.114	Clothing Allowance	5,600.00	6,200.00	8,000.00	6,400.00	8,000.00
01.11.02.117	Special Detail	311,915.50	368,432.13	163,134.87	150,000.00	150,000.00
01.11.02.119	Court Time	36,600.00	36,600.00	35,400.00	38,400.00	39,600.00
01.11.02.121	IMRF	24,277.41	24,893.97	26,129.07	28,500.00	29,600.00



Expense Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 01 - General Corporate Fund						
Department 11 - Police						
Cost Center 02 - Operations						
<i>Salaries</i>						
01.11.02.122	Social Security	14,898.53	16,771.19	17,083.67	19,300.00	19,800.00
01.11.02.123	Medicare	108,980.17	117,888.46	117,512.40	125,100.00	133,000.00
01.11.02.127	Longevity	31,700.00	38,000.00	43,400.00	42,700.00	36,000.00
01.11.02.128	Stipends	55,200.00	88,500.00	98,100.00	88,600.00	94,000.00
01.11.02.132	Cell Phone Reimbursement	240.00	240.00	240.00	300.00	300.00
01.11.02.133	Health Insurance Incentive	5,192.24	3,833.64	5,583.78	4,000.00	6,000.00
01.11.02.135	Taxable Fringe Benefit	791.52	1,695.29	1,001.78	1,500.00	1,500.00
01.11.02.136	457 50% Match Program AND Elected Sick/Comp Payout to 457/HSA	.00	52,564.91	108,107.30	.00	120,000.00
<i>Salaries Totals</i>		\$8,905,944.47	\$9,635,119.87	\$9,636,792.70	\$10,296,600.00	\$11,083,700.00
<i>Contractual</i>						
01.11.02.202	Training and Conferences	54,016.22	66,402.68	62,472.00	64,200.00	70,000.00
01.11.02.203	Physical Exams	1,190.00	8,428.00	1,865.00	5,000.00	5,000.00
01.11.02.210	Communications	876,185.64	898,652.69	1,081,057.12	1,198,000.00	1,256,000.00
01.11.02.215	Uniforms	59,080.19	40,007.05	49,299.37	50,000.00	50,000.00
01.11.02.265	Maint. of Mobile Equipment	1,359.00	1,826.00	3,448.00	2,500.00	.00
01.11.02.266	Maintenance Equipment	11,823.00	9,790.32	12,426.50	20,000.00	15,000.00
01.11.02.271	Maint. Of Radio Equipment	3,956.52	3,002.11	.00	6,000.00	3,500.00
01.11.02.277	Building Maintenance Serv.	1,640.15	4,572.00	10,434.50	12,500.00	2,500.00
01.11.02.296	Prisoner Care	85.84	77.21	247.77	500.00	500.00
01.11.02.299	Other Contractual Services	198,523.88	221,841.13	215,523.35	219,500.00	147,500.00
<i>Contractual Totals</i>		\$1,207,860.44	\$1,254,599.19	\$1,436,773.61	\$1,578,200.00	\$1,550,000.00
<i>Commodities</i>						
01.11.02.301	Dues	1,875.00	2,139.00	2,477.00	2,500.00	2,500.00
01.11.02.303	Publications	198.00	668.72	434.00	2,000.00	1,000.00
01.11.02.317	Office Supplies	36,179.56	39,925.49	29,170.65	35,000.00	40,000.00
01.11.02.332	K-9 Program	3,797.24	2,638.14	2,201.06	4,000.00	4,000.00
01.11.02.333	Ammunition/Range Supplies	16,016.45	22,171.41	25,748.63	25,800.00	25,000.00
01.11.02.370	Community Programs	39,198.92	44,989.92	43,312.91	50,000.00	55,000.00
01.11.02.399	Operating/Other Supplies	60,279.74	73,769.96	101,189.54	106,000.00	79,000.00
<i>Commodities Totals</i>		\$157,544.91	\$186,302.64	\$204,533.79	\$225,300.00	\$206,500.00
<i>Capital Outlay</i>						
01.11.02.402	Non-Capital Outlay	.00	131,084.15	274,107.22	157,000.00	315,000.00
01.11.02.410	Vehicles	75,681.63	724,308.07	.00	.00	.00
<i>Capital Outlay Totals</i>		\$75,681.63	\$855,392.22	\$274,107.22	\$157,000.00	\$315,000.00

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 01 - General Corporate Fund						
Department 11 - Police						
Cost Center 02 - Operations						
<i>Other</i>						
01.11.02.670	D.A.R.E. Expense	7,996.50	9,429.45	9,799.03	10,000.00	10,000.00
01.11.02.675	Investigative Expense	2,460.13	3,306.26	508.90	4,000.00	4,000.00
01.11.02.690	Principal Payments	379,652.34	408,490.90	.00	.00	.00
01.11.02.691	Interest Payments	70,678.36	54,871.79	.00	.00	.00
	<i>Other Totals</i>	\$460,787.33	\$476,098.40	\$10,307.93	\$14,000.00	\$14,000.00
	Cost Center 02 - Operations Totals	\$10,807,818.78	\$12,407,512.32	\$11,562,515.25	\$12,271,100.00	\$13,169,200.00
Cost Center 05 - Support Services						
<i>Salaries</i>						
01.11.05.101	Salaries Full Time	572,885.19	671,185.55	698,961.06	692,300.00	717,600.00
01.11.05.105	Salaries - Part Time	181,740.79	133,925.10	157,547.91	171,300.00	179,000.00
01.11.05.106	Salaries - Overtime	18,286.91	35,055.37	31,111.30	20,000.00	20,000.00
01.11.05.111	Group Insurance	129,535.16	148,551.83	158,040.79	171,300.00	171,300.00
01.11.05.121	IMRF	69,038.74	68,670.11	74,038.49	72,600.00	76,300.00
01.11.05.122	Social Security	48,011.66	51,858.81	54,851.27	55,700.00	57,700.00
01.11.05.123	Medicare	11,228.54	12,128.21	13,781.82	13,100.00	13,500.00
01.11.05.127	Longevity	5,700.00	5,700.00	5,700.00	6,200.00	6,900.00
01.11.05.128	Stipends	2,400.00	3,000.00	2,400.00	3,000.00	3,000.00
01.11.05.133	Health Insurance Incentive	3,700.16	3,500.16	3,250.16	4,000.00	3,500.00
	<i>Salaries Totals</i>	\$1,042,527.15	\$1,133,575.14	\$1,199,682.80	\$1,209,500.00	\$1,248,800.00
<i>Contractual</i>						
01.11.05.202	Training and Conferences	2,389.04	2,825.50	75.00	3,000.00	3,000.00
01.11.05.215	Uniforms	6,636.14	3,265.02	6,020.86	7,000.00	7,000.00
01.11.05.291	Animal Control Expense	3,131.50	4,991.55	3,542.21	5,000.00	5,000.00
	<i>Contractual Totals</i>	\$12,156.68	\$11,082.07	\$9,638.07	\$15,000.00	\$15,000.00
<i>Commodities</i>						
01.11.05.301	Dues	417.25	352.25	142.25	500.00	500.00
01.11.05.370	Community Programs	.00	4,210.42	1,281.39	5,000.00	5,000.00
	<i>Commodities Totals</i>	\$417.25	\$4,562.67	\$1,423.64	\$5,500.00	\$5,500.00
	Cost Center 05 - Support Services Totals	\$1,055,101.08	\$1,149,219.88	\$1,210,744.51	\$1,230,000.00	\$1,269,300.00
	Department 11 - Police Totals	\$15,910,727.96	\$17,595,841.62	\$17,125,598.77	\$17,871,200.00	\$19,162,600.00
Department 12 - REMA						
Cost Center 01 - Administration						
<i>Salaries</i>						
01.12.01.105	Salaries - Part Time	21,020.87	28,701.15	26,578.24	32,300.00	30,800.00



Expense Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 01 - General Corporate Fund						
Department 12 - REMA						
Cost Center 01 - Administration						
<i>Salaries</i>						
01.12.01.106	Salaries - Overtime	54.00	214.50	147.00	.00	300.00
01.12.01.122	Social Security	1,306.61	1,792.81	1,657.02	2,100.00	2,200.00
01.12.01.123	Medicare	305.56	419.30	387.53	500.00	600.00
	<i>Salaries Totals</i>	<i>\$22,687.04</i>	<i>\$31,127.76</i>	<i>\$28,769.79</i>	<i>\$34,900.00</i>	<i>\$33,900.00</i>
<i>Contractual</i>						
01.12.01.215	Uniforms	5,744.40	1,656.02	313.95	500.00	7,000.00
01.12.01.299	Other Contractual Services	10,244.30	11,445.91	12,940.85	15,000.00	24,500.00
	<i>Contractual Totals</i>	<i>\$15,988.70</i>	<i>\$13,101.93</i>	<i>\$13,254.80</i>	<i>\$15,500.00</i>	<i>\$31,500.00</i>
<i>Commodities</i>						
01.12.01.313	Computer Supplies	2,673.76	2,805.78	2,535.73	3,000.00	3,000.00
01.12.01.314	Janitorial Supplies	1,705.61	1,924.06	1,597.17	2,000.00	2,000.00
01.12.01.315	Building Maint. Supplies	5,943.88	5,909.15	4,232.60	6,000.00	6,000.00
01.12.01.317	Office Supplies	1,937.70	1,648.85	1,734.61	2,000.00	2,000.00
	<i>Commodities Totals</i>	<i>\$12,260.95</i>	<i>\$12,287.84</i>	<i>\$10,100.11</i>	<i>\$13,000.00</i>	<i>\$13,000.00</i>
<i>Capital Outlay</i>						
01.12.01.402	Non-Capital Outlay	.00	.00	.00	.00	25,000.00
01.12.01.403	Safety Equipment	.00	.00	24,268.48	91,000.00	.00
01.12.01.406	Buildings & Systems	62,241.14	19,382.76	.00	.00	26,000.00
01.12.01.408	Furniture, Fixtures & Equipment	27,815.00	19,288.19	.00	.00	.00
	<i>Capital Outlay Totals</i>	<i>\$90,056.14</i>	<i>\$38,670.95</i>	<i>\$24,268.48</i>	<i>\$91,000.00</i>	<i>\$51,000.00</i>
	Cost Center 01 - Administration Totals	\$140,992.83	\$95,188.48	\$76,393.18	\$154,400.00	\$129,400.00
Cost Center 02 - Operations						
<i>Contractual</i>						
01.12.02.202	Training and Conferences	4,867.32	2,476.24	2,570.31	5,000.00	3,500.00
01.12.02.220	Utility - Gas	5,268.32	3,991.83	3,698.63	4,500.00	4,500.00
01.12.02.265	Maint. of Mobile Equipment	22,649.03	24,530.33	31,298.50	31,500.00	.00
01.12.02.266	Maintenance Equipment	2,989.78	2,761.62	3,931.77	4,000.00	10,000.00
01.12.02.277	Building Maintenance Serv.	7,941.71	7,943.25	5,014.39	8,000.00	8,000.00
	<i>Contractual Totals</i>	<i>\$43,716.16</i>	<i>\$41,703.27</i>	<i>\$46,513.60</i>	<i>\$53,000.00</i>	<i>\$26,000.00</i>
<i>Commodities</i>						
01.12.02.301	Dues	100.00	165.00	402.75	500.00	500.00
01.12.02.399	Operating/Other Supplies	5,906.85	7,711.12	7,912.44	8,000.00	8,000.00
	<i>Commodities Totals</i>	<i>\$6,006.85</i>	<i>\$7,876.12</i>	<i>\$8,315.19</i>	<i>\$8,500.00</i>	<i>\$8,500.00</i>
	Cost Center 02 - Operations Totals	\$49,723.01	\$49,579.39	\$54,828.79	\$61,500.00	\$34,500.00

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 01 - General Corporate Fund						
Department 12 - REMA						
Cost Center 09 - Communications						
<i>Contractual</i>						
01.12.09.271	Maint. Of Radio Equipment	5,825.58	7,949.59	7,557.51	8,000.00	8,000.00
01.12.09.272	Maint. of Siren Equipment	12,183.27	11,037.45	12,828.59	13,000.00	13,000.00
01.12.09.299	Other Contractual Services	9,995.20	8,014.84	3,780.00	10,000.00	10,000.00
<i>Contractual Totals</i>		\$28,004.05	\$27,001.88	\$24,166.10	\$31,000.00	\$31,000.00
Cost Center 09 - Communications Totals		\$28,004.05	\$27,001.88	\$24,166.10	\$31,000.00	\$31,000.00
Department 12 - REMA Totals		\$218,719.89	\$171,769.75	\$155,388.07	\$246,900.00	\$194,900.00
Department 17 - Police & Fire Commission						
Cost Center 01 - Administration						
<i>Salaries</i>						
01.17.01.105	Salaries - Part Time	4,595.00	6,052.00	7,838.00	16,100.00	8,100.00
01.17.01.122	Social Security	284.89	375.22	485.96	1,200.00	600.00
01.17.01.123	Medicare	66.63	87.75	113.70	300.00	200.00
<i>Salaries Totals</i>		\$4,946.52	\$6,514.97	\$8,437.66	\$17,600.00	\$8,900.00
<i>Contractual</i>						
01.17.01.201	Legal Notices	795.00	795.00	2,583.00	2,600.00	2,000.00
01.17.01.202	Training and Conferences	1,757.50	604.24	2,652.84	1,200.00	2,000.00
01.17.01.203	Physical Exams	14,181.00	7,156.00	14,587.00	10,700.00	10,000.00
01.17.01.211	Legal Services	3,887.27	.00	852.50	1,400.00	2,000.00
01.17.01.223	Applicant Testing	24,422.26	25,686.13	30,522.33	30,600.00	30,000.00
<i>Contractual Totals</i>		\$45,043.03	\$34,241.37	\$51,197.67	\$46,500.00	\$46,000.00
<i>Commodities</i>						
01.17.01.301	Dues	375.00	400.00	.00	400.00	400.00
01.17.01.317	Office Supplies	250.22	855.87	153.99	1,000.00	1,000.00
<i>Commodities Totals</i>		\$625.22	\$1,255.87	\$153.99	\$1,400.00	\$1,400.00
Cost Center 01 - Administration Totals		\$50,614.77	\$42,012.21	\$59,789.32	\$65,500.00	\$56,300.00
Department 17 - Police & Fire Commission Totals		\$50,614.77	\$42,012.21	\$59,789.32	\$65,500.00	\$56,300.00
Department 99 - Transfers						
Cost Center 01 - Administration						
<i>Salaries</i>						
01.99.01.112	Unemployment Benefits	.00	104.00	9,955.00	50,000.00	50,000.00
<i>Salaries Totals</i>		\$0.00	\$104.00	\$9,955.00	\$50,000.00	\$50,000.00
<i>Contractual</i>						
01.99.01.299	Other Contractual Services	.00	.00	.00	1,500,000.00	1,500,000.00
<i>Contractual Totals</i>		\$0.00	\$0.00	\$0.00	\$1,500,000.00	\$1,500,000.00



Expense Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 01 - General Corporate Fund						
Department 99 - Transfers						
Cost Center 01 - Administration						
<i>Other</i>						
01.99.01.650	Reserve for Self Insurance & Litigation Settlements	25,231.64	.00	.00	.00	.00
01.99.01.655	Reserve for Sales Tax Incentive	5,349,617.33	8,633,337.32	9,280,773.39	10,000,000.00	12,000,000.00
	<i>Other Totals</i>	\$5,374,848.97	\$8,633,337.32	\$9,280,773.39	\$10,000,000.00	\$12,000,000.00
<i>Transfers</i>						
01.99.01.722	Transfer to Recreation Fund	2,000,000.00	.00	.00	.00	.00
01.99.01.751	Transfer to Construction Fund	1,212,000.00	.00	1,052,134.95	3,892,200.00	.00
01.99.01.763	Transfer to Debt Service Fund	5,261,143.89	5,372,423.00	5,386,277.16	5,385,800.00	5,446,900.00
01.99.01.766	Transfer to Fleet Operations Fund	.00	.00	2,710,630.52	5,983,371.00	5,934,500.00
01.99.01.780	Water Bill Relief/Property Tax Rebate	.00	.00	185,625.00	1,000,000.00	500,000.00
	<i>Transfers Totals</i>	\$8,473,143.89	\$5,372,423.00	\$9,334,667.63	\$16,261,371.00	\$11,881,400.00
	Cost Center 01 - Administration Totals	\$13,847,992.86	\$14,005,864.32	\$18,625,396.02	\$27,811,371.00	\$25,431,400.00
	Department 99 - Transfers Totals	\$13,847,992.86	\$14,005,864.32	\$18,625,396.02	\$27,811,371.00	\$25,431,400.00
	Fund 01 - General Corporate Fund Totals	\$61,588,298.65	\$65,117,681.72	\$70,513,108.23	\$88,782,976.00	\$93,788,300.00
Fund 02 - Police Forfeiture Fund						
Department 11 - Police						
Cost Center 02 - Operations						
<i>Commodities</i>						
02.11.02.399	Operating/Other Supplies	7,747.13	15,297.26	.00	.00	.00
	<i>Commodities Totals</i>	\$7,747.13	\$15,297.26	\$0.00	\$0.00	\$0.00
<i>Capital Outlay</i>						
02.11.02.410	Vehicles	49,678.26	.00	.00	.00	.00
	<i>Capital Outlay Totals</i>	\$49,678.26	\$0.00	\$0.00	\$0.00	\$0.00
	Cost Center 02 - Operations Totals	\$57,425.39	\$15,297.26	\$0.00	\$0.00	\$0.00
	Department 11 - Police Totals	\$57,425.39	\$15,297.26	\$0.00	\$0.00	\$0.00
	Fund 02 - Police Forfeiture Fund Totals	\$57,425.39	\$15,297.26	\$0.00	\$0.00	\$0.00
Fund 03 - Fire Academy Fund						
Department 10 - Fire						
Cost Center 03 - Fire Academy						
<i>Salaries</i>						
03.10.03.101	Salaries Full Time	65,727.73	69,505.96	72,694.79	71,900.00	75,500.00
03.10.03.105	Salaries - Part Time	723,120.15	770,128.76	993,966.53	729,600.00	795,600.00
03.10.03.106	Salaries - Overtime	814.35	18,544.53	20,040.44	20,400.00	22,300.00
03.10.03.111	Group Insurance	2,396.93	2,720.98	2,340.22	2,400.00	2,500.00

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 03 - Fire Academy Fund						
Department 10 - Fire						
Cost Center 03 - Fire Academy						
<i>Salaries</i>						
03.10.03.121	IMRF	6,829.71	10,405.24	18,269.85	6,900.00	19,900.00
03.10.03.122	Social Security	45,868.84	49,195.62	63,561.37	51,200.00	55,600.00
03.10.03.123	Medicare	11,481.76	12,463.45	15,790.39	12,000.00	13,100.00
03.10.03.127	Longevity	500.00	600.00	600.00	600.00	600.00
03.10.03.133	Health Insurance Incentive	2,000.16	2,000.16	2,000.16	2,000.00	2,000.00
<i>Salaries Totals</i>		\$858,739.63	\$935,564.70	\$1,189,263.75	\$897,000.00	\$987,100.00
<i>Contractual</i>						
03.10.03.203	Physical Exams	.00	.00	3,860.00	11,400.00	15,000.00
03.10.03.215	Uniforms	9,936.57	10,499.49	11,494.03	15,000.00	15,000.00
03.10.03.265	Maint. of Mobile Equipment	1,744.28	665.21	2,458.26	2,500.00	2,500.00
03.10.03.266	Maintenance Equipment	28,720.74	29,022.00	34,600.00	35,000.00	48,000.00
03.10.03.299	Other Contractual Services	19,407.52	24,423.38	23,173.62	100,000.00	133,000.00
<i>Contractual Totals</i>		\$59,809.11	\$64,610.08	\$75,585.91	\$163,900.00	\$213,500.00
<i>Commodities</i>						
03.10.03.303	Publications	.00	30,690.73	49,590.56	49,600.00	42,000.00
03.10.03.317	Office Supplies	.00	214.98	1,092.83	2,000.00	2,000.00
03.10.03.399	Operating/Other Supplies	295,978.63	311,266.59	368,770.74	373,000.00	297,000.00
<i>Commodities Totals</i>		\$295,978.63	\$342,172.30	\$419,454.13	\$424,600.00	\$341,000.00
<i>Capital Outlay</i>						
03.10.03.408	Furniture, Fixtures & Equipment	105,490.60	684,582.81	119,845.10	535,000.00	720,400.00
<i>Capital Outlay Totals</i>		\$105,490.60	\$684,582.81	\$119,845.10	\$535,000.00	\$720,400.00
Cost Center 03 - Fire Academy Totals		\$1,320,017.97	\$2,026,929.89	\$1,804,148.89	\$2,020,500.00	\$2,262,000.00
Department 10 - Fire Totals		\$1,320,017.97	\$2,026,929.89	\$1,804,148.89	\$2,020,500.00	\$2,262,000.00
Fund 03 - Fire Academy Fund Totals		\$1,320,017.97	\$2,026,929.89	\$1,804,148.89	\$2,020,500.00	\$2,262,000.00
Fund 05 - Fleet Operations Fund						
Department 07 - CSD						
Cost Center 13 - Inspectional Services						
<i>Capital Outlay</i>						
05.07.13.410	Vehicles	.00	.00	32,259.28	40,000.00	35,000.00
<i>Capital Outlay Totals</i>		\$0.00	\$0.00	\$32,259.28	\$40,000.00	\$35,000.00
Cost Center 13 - Inspectional Services Totals		\$0.00	\$0.00	\$32,259.28	\$40,000.00	\$35,000.00
Department 07 - CSD Totals		\$0.00	\$0.00	\$32,259.28	\$40,000.00	\$35,000.00



Expense Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 05 - Fleet Operations Fund						
Department 08 - Public Works						
Cost Center 14 - Motor Pool						
<i>Salaries</i>						
05.08.14.101	Salaries Full Time	.00	.00	180,961.49	180,300.00	190,800.00
05.08.14.106	Salaries - Overtime	.00	.00	1,909.05	7,500.00	7,500.00
05.08.14.111	Group Insurance	.00	.00	50,521.85	36,200.00	57,500.00
05.08.14.121	IMRF	.00	.00	16,865.00	17,300.00	18,500.00
05.08.14.122	Social Security	.00	.00	11,091.19	11,700.00	12,400.00
05.08.14.123	Medicare	.00	.00	2,593.92	2,800.00	2,900.00
05.08.14.127	Longevity	.00	.00	300.00	300.00	300.00
<i>Salaries Totals</i>		\$0.00	\$0.00	\$264,242.50	\$256,100.00	\$289,900.00
<i>Contractual</i>						
05.08.14.202	Training and Conferences	.00	.00	964.50	1,000.00	2,000.00
05.08.14.215	Uniforms	.00	.00	3,648.23	5,000.00	5,000.00
05.08.14.265	Maint. of Mobile Equipment	.00	.00	181,199.80	182,171.00	160,000.00
05.08.14.266	Maintenance Equipment	.00	.00	9,450.16	1,000.00	69,000.00
05.08.14.271	Maint. Of Radio Equipment	.00	.00	2,877.75	3,500.00	5,000.00
05.08.14.299	Other Contractual Services	.00	.00	495.55	500.00	2,000.00
<i>Contractual Totals</i>		\$0.00	\$0.00	\$198,635.99	\$193,171.00	\$243,000.00
<i>Commodities</i>						
05.08.14.308	Gasoline/Oil	.00	.00	410,807.80	417,000.00	400,000.00
05.08.14.317	Office Supplies	.00	.00	1,104.80	1,500.00	1,500.00
05.08.14.322	Hand Tools	.00	.00	7,519.28	8,000.00	10,000.00
05.08.14.399	Operating/Other Supplies	.00	.00	20,853.83	21,000.00	15,000.00
<i>Commodities Totals</i>		\$0.00	\$0.00	\$440,285.71	\$447,500.00	\$426,500.00
<i>Capital Outlay</i>						
05.08.14.408	Furniture, Fixtures & Equipment	.00	.00	36,863.63	47,000.00	241,000.00
05.08.14.410	Vehicles	.00	.00	427,621.99	710,000.00	419,400.00
<i>Capital Outlay Totals</i>		\$0.00	\$0.00	\$464,485.62	\$757,000.00	\$660,400.00
<i>Cost Center 14 - Motor Pool Totals</i>		\$0.00	\$0.00	\$1,367,649.82	\$1,653,771.00	\$1,619,800.00
<i>Department 08 - Public Works Totals</i>		\$0.00	\$0.00	\$1,367,649.82	\$1,653,771.00	\$1,619,800.00
Department 10 - Fire						
Cost Center 01 - Administration						
<i>Contractual</i>						
05.10.01.265	Maint. of Mobile Equipment	.00	.00	.00	.00	180,000.00
<i>Contractual Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$180,000.00

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 05 - Fleet Operations Fund						
Department 10 - Fire						
Cost Center 01 - Administration						
<i>Capital Outlay</i>						
05.10.01.410	Vehicles	.00	.00	229,039.01	3,218,675.00	3,252,000.00
	<i>Capital Outlay Totals</i>	\$0.00	\$0.00	\$229,039.01	\$3,218,675.00	\$3,252,000.00
<i>Other</i>						
05.10.01.690	Principal Payments	.00	.00	158,443.58	160,088.00	152,600.00
05.10.01.691	Interest Payments	.00	.00	8,904.73	17,563.00	6,800.00
	<i>Other Totals</i>	\$0.00	\$0.00	\$167,348.31	\$177,651.00	\$159,400.00
	Cost Center 01 - Administration Totals	\$0.00	\$0.00	\$396,387.32	\$3,396,326.00	\$3,591,400.00
	Department 10 - Fire Totals	\$0.00	\$0.00	\$396,387.32	\$3,396,326.00	\$3,591,400.00
Department 11 - Police						
Cost Center 02 - Operations						
<i>Contractual</i>						
05.11.02.265	Maint. of Mobile Equipment	.00	.00	.00	.00	20,000.00
	<i>Contractual Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00
<i>Capital Outlay</i>						
05.11.02.410	Vehicles	.00	.00	423,049.46	425,000.00	440,000.00
	<i>Capital Outlay Totals</i>	\$0.00	\$0.00	\$423,049.46	\$425,000.00	\$440,000.00
<i>Other</i>						
05.11.02.690	Principal Payments	.00	.00	318,999.36	336,200.00	232,800.00
05.11.02.691	Interest Payments	.00	.00	60,892.22	64,600.00	41,500.00
	<i>Other Totals</i>	\$0.00	\$0.00	\$379,891.58	\$400,800.00	\$274,300.00
	Cost Center 02 - Operations Totals	\$0.00	\$0.00	\$802,941.04	\$825,800.00	\$734,300.00
	Department 11 - Police Totals	\$0.00	\$0.00	\$802,941.04	\$825,800.00	\$734,300.00
Department 12 - REMA						
Cost Center 01 - Administration						
<i>Contractual</i>						
05.12.01.265	Maint. of Mobile Equipment	.00	.00	.00	.00	19,000.00
	<i>Contractual Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$19,000.00
<i>Capital Outlay</i>						
05.12.01.410	Vehicles	.00	.00	52,994.00	53,000.00	.00
	<i>Capital Outlay Totals</i>	\$0.00	\$0.00	\$52,994.00	\$53,000.00	\$0.00
	Cost Center 01 - Administration Totals	\$0.00	\$0.00	\$52,994.00	\$53,000.00	\$19,000.00
	Department 12 - REMA Totals	\$0.00	\$0.00	\$52,994.00	\$53,000.00	\$19,000.00

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 05 - Fleet Operations Fund						
Department 13 - Recreation						
Cost Center 16 - Park Maintenance						
<i>Contractual</i>						
05.13.16.265	Maint. of Mobile Equipment	.00	.00	.00	.00	35,000.00
<i>Contractual Totals</i>						
\$0.00						
<i>Capital Outlay</i>						
05.13.16.408	Furniture, Fixtures & Equipment	.00	.00	32,749.30	35,000.00	.00
05.13.16.410	Vehicles	.00	.00	124,208.38	125,000.00	.00
<i>Capital Outlay Totals</i>						
\$0.00						
Cost Center 16 - Park Maintenance Totals						
\$0.00						
Department 13 - Recreation Totals						
\$0.00						
Fund 05 - Fleet Operations Fund Totals						
\$0.00						
Fund 20 - Motor Fuel Tax						
Department 08 - Public Works						
Cost Center 02 - Operations						
<i>Contractual</i>						
20.08.02.219	Utility - Electric	423,762.25	428,511.96	433,927.14	450,000.00	450,000.00
20.08.02.263	Lighting Maintenance	162,194.74	115,403.49	135,299.97	200,000.00	200,000.00
20.08.02.275	Traffic Signal Maintenance	26,509.52	36,412.90	73,286.62	75,000.00	45,000.00
20.08.02.299	Other Contractual Services	200,000.00	198,676.98	197,591.45	200,000.00	200,000.00
<i>Contractual Totals</i>						
\$812,466.51						
<i>Commodities</i>						
20.08.02.341	Salt/Calcium Chloride	80,843.75	390,424.72	104,169.94	255,000.00	250,000.00
<i>Commodities Totals</i>						
\$80,843.75						
<i>Capital Outlay</i>						
20.08.02.402	Non-Capital Outlay	97,844.80	.00	.00	100,000.00	.00
20.08.02.409	Infrastructure	767,977.52	551,601.29	761,555.33	1,987,600.00	3,235,400.00
<i>Capital Outlay Totals</i>						
\$865,822.32						
Cost Center 02 - Operations Totals						
\$1,759,132.58						
Department 08 - Public Works Totals						
\$1,759,132.58						
Fund 20 - Motor Fuel Tax Totals						
\$1,759,132.58						
\$1,721,031.34						
\$1,705,830.45						
\$3,267,600.00						
\$4,380,400.00						



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 21 - Local Gas Tax Fund						
Department 08 - Public Works						
Cost Center 02 - Operations						
<i>Capital Outlay</i>						
21.08.02.402	Non-Capital Outlay	21,851.50	.00	.00	.00	.00
21.08.02.409	Infrastructure	711,471.13	1,364,365.55	642,941.01	838,700.00	471,300.00
	<i>Capital Outlay Totals</i>	\$733,322.63	\$1,364,365.55	\$642,941.01	\$838,700.00	\$471,300.00
<i>Other</i>						
21.08.02.655	Reserve for Sales Tax Incentive	136,023.71	95,700.78	107,996.71	120,000.00	120,000.00
	<i>Other Totals</i>	\$136,023.71	\$95,700.78	\$107,996.71	\$120,000.00	\$120,000.00
	Cost Center 02 - Operations Totals	\$869,346.34	\$1,460,066.33	\$750,937.72	\$958,700.00	\$591,300.00
	Department 08 - Public Works Totals	\$869,346.34	\$1,460,066.33	\$750,937.72	\$958,700.00	\$591,300.00
	Fund 21 - Local Gas Tax Fund Totals	\$869,346.34	\$1,460,066.33	\$750,937.72	\$958,700.00	\$591,300.00
Fund 22 - Recreation Fund						
Department 13 - Recreation						
Cost Center 02 - Operations						
<i>Salaries</i>						
22.13.02.101	Salaries Full Time	354,458.03	372,604.20	385,703.25	384,200.00	399,000.00
22.13.02.105	Salaries - Part Time	95,758.73	94,262.00	89,855.35	105,600.00	114,700.00
22.13.02.106	Salaries - Overtime	12,766.86	13,786.50	7,994.16	15,000.00	15,000.00
22.13.02.111	Group Insurance	42,417.36	43,470.93	45,545.35	47,400.00	49,900.00
22.13.02.121	IMRF	45,432.98	43,314.86	43,629.92	47,400.00	49,500.00
22.13.02.122	Social Security	28,486.78	29,687.12	29,804.82	31,700.00	33,100.00
22.13.02.123	Medicare	6,688.55	6,942.90	6,970.49	7,500.00	7,800.00
22.13.02.127	Longevity	1,800.00	2,600.00	2,800.00	2,800.00	2,800.00
22.13.02.128	Stipends	1,800.00	1,800.00	1,200.00	2,400.00	1,800.00
22.13.02.132	Cell Phone Reimbursement	480.00	480.00	480.00	500.00	500.00
	<i>Salaries Totals</i>	\$590,089.29	\$608,948.51	\$613,983.34	\$644,500.00	\$674,100.00
<i>Contractual</i>						
22.13.02.202	Training and Conferences	4,021.65	5,005.97	1,885.90	7,000.00	7,000.00
22.13.02.215	Uniforms	988.90	1,500.00	.00	1,000.00	1,000.00
22.13.02.270	Maint. of Office Equipment	.00	.00	580.00	1,200.00	2,200.00
22.13.02.282	Rental/Lease	13,175.61	8,383.20	8,450.48	8,500.00	11,400.00
22.13.02.299	Other Contractual Services	.00	5,999.76	6,091.38	8,600.00	8,600.00
	<i>Contractual Totals</i>	\$18,186.16	\$20,888.93	\$17,007.76	\$26,300.00	\$30,200.00
<i>Commodities</i>						
22.13.02.301	Dues	1,768.23	1,693.40	1,585.43	2,500.00	2,500.00
22.13.02.303	Publications	367.78	194.44	487.66	500.00	500.00
22.13.02.317	Office Supplies	19,940.08	19,366.88	16,342.38	21,900.00	22,000.00



Expense Budget Worksheet Report

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 22 - Recreation Fund						
Department 13 - Recreation						
Cost Center 02 - Operations						
22.13.02.399	Commodities					
	Operating/Other Supplies	1,244.64	1,788.91	1,988.05	4,500.00	4,000.00
	Commodities Totals	\$23,320.73	\$23,043.63	\$20,403.52	\$29,400.00	\$29,000.00
Other						
22.13.02.677	SRA Remittance	294,215.10	292,006.67	311,970.20	310,400.00	336,800.00
22.13.02.699	Bad Debt Expense	390.00	10.00	.00	.00	.00
	Other Totals	\$294,605.10	\$292,016.67	\$311,970.20	\$310,400.00	\$336,800.00
Transfers						
22.13.02.748	Transfer to Aquatic Center	.00	746,248.94	898,462.25	907,700.00	1,200,900.00
22.13.02.763	Transfer to Debt Service Fund	14,600.00	14,600.00	14,600.00	14,600.00	.00
	Transfers Totals	\$14,600.00	\$760,848.94	\$913,062.25	\$922,300.00	\$1,200,900.00
	Cost Center 02 - Operations Totals	\$940,801.28	\$1,705,746.68	\$1,876,427.07	\$1,932,900.00	\$2,271,000.00
Cost Center 12 - Recreation Programs						
Salaries						
22.13.12.101	Salaries Full Time	569,296.00	606,271.34	621,361.38	623,700.00	652,300.00
22.13.12.105	Salaries - Part Time	585,332.43	685,430.88	688,536.55	796,500.00	805,900.00
22.13.12.106	Salaries - Overtime	41.85	206.55	718.50	1,000.00	1,000.00
22.13.12.111	Group Insurance	95,069.57	96,432.92	110,074.76	113,500.00	135,500.00
22.13.12.121	IMRF	64,787.17	62,620.90	63,354.13	71,200.00	66,800.00
22.13.12.122	Social Security	71,267.67	79,881.92	80,858.49	88,400.00	90,800.00
22.13.12.123	Medicare	16,667.42	18,682.14	18,492.64	20,700.00	21,300.00
22.13.12.127	Longevity	1,800.00	2,900.00	3,400.00	3,400.00	3,800.00
22.13.12.128	Stipends	.00	.00	1,500.00	.00	.00
22.13.12.132	Cell Phone Reimbursement	1,080.00	980.00	760.00	1,000.00	1,000.00
22.13.12.133	Health Insurance Incentive	750.00	.00	.00	.00	.00
	Salaries Totals	\$1,406,092.11	\$1,553,406.65	\$1,589,056.45	\$1,719,400.00	\$1,778,400.00
Contractual						
22.13.12.202	Training and Conferences	10,653.74	7,982.09	7,829.78	15,000.00	15,700.00
22.13.12.205	Postage	7,782.91	13,575.53	13,785.04	15,000.00	15,000.00
22.13.12.210	Communications	4,464.76	4,549.90	3,981.52	5,500.00	30,500.00
22.13.12.215	Uniforms	3,318.33	1,650.60	2,041.30	5,000.00	5,000.00
22.13.12.230	Printing Services	61,566.58	67,757.37	74,289.14	74,300.00	79,900.00
22.13.12.250	Marketing Materials	24,851.81	12,077.01	12,141.94	20,000.00	20,000.00
22.13.12.299	Other Contractual Services	55,007.10	145,122.30	162,283.45	189,900.00	227,900.00
	Contractual Totals	\$167,645.23	\$252,714.80	\$276,352.17	\$324,700.00	\$394,000.00
Commodities						
22.13.12.301	Dues	3,460.67	3,385.67	5,409.00	6,100.00	11,000.00

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 22 - Recreation Fund						
Department 13 - Recreation						
Cost Center 12 - Recreation Programs						
<i>Commodities</i>						
22.13.12.358	RomeoFest	182,931.78	159,343.27	157,845.98	200,000.00	308,000.00
22.13.12.359	Parade	7,209.66	3,614.84	979.69	3,000.00	9,000.00
22.13.12.360	Health/Fitness	14,299.29	15,000.00	8,504.63	15,000.00	15,000.00
22.13.12.361	Special Events/Trips	416,659.66	363,268.33	249,918.69	262,600.00	278,300.00
22.13.12.367	Pre-School Programs	7,939.32	4,473.82	2,932.09	10,000.00	10,000.00
22.13.12.369	Aerobics	5,964.00	5,984.42	4,934.33	6,000.00	6,000.00
22.13.12.372	Senior Programs	1,540.13	1,630.88	1,407.94	4,500.00	3,000.00
22.13.12.382	Birthday Parties	6,417.98	3,593.68	4,315.25	6,000.00	6,000.00
22.13.12.383	Babysitting	1,148.18	186.51	357.36	1,200.00	1,200.00
22.13.12.384	Adult Athletics	2,236.11	3,960.23	1,103.35	4,000.00	5,000.00
22.13.12.385	Youth Athletics	26,100.74	20,503.78	17,832.50	38,000.00	36,000.00
22.13.12.386	Youth Programs	19,822.39	19,145.87	3,498.70	4,000.00	4,000.00
22.13.12.387	Adult Programs	1,578.44	258.68	75.99	2,000.00	2,000.00
22.13.12.388	Teen Programs	.00	500.00	.00	500.00	500.00
22.13.12.389	Day Camp	41,127.52	30,708.77	33,389.00	40,000.00	38,300.00
22.13.12.390	Gymnastics	45,444.92	47,553.42	32,395.38	50,000.00	50,000.00
22.13.12.391	Trips	2,253.34	1,766.42	1,388.83	5,000.00	5,000.00
22.13.12.392	Dance	.00	.00	13,927.76	23,000.00	18,000.00
22.13.12.393	Karate	.00	.00	1,295.77	2,300.00	2,300.00
22.13.12.394	Before & After School	.00	.00	3,675.00	11,000.00	9,300.00
22.13.12.399	Operating/Other Supplies	3,708.46	7,063.05	1,856.21	3,700.00	31,500.00
<i>Commodities Totals</i>		\$789,842.59	\$691,941.64	\$547,043.45	\$697,900.00	\$849,400.00
<i>Capital Outlay</i>						
22.13.12.407	Improvements	49,375.64	54,470.57	68,179.28	75,000.00	40,000.00
22.13.12.408	Furniture, Fixtures & Equipment	.00	26,791.00	93,084.00	100,000.00	.00
<i>Capital Outlay Totals</i>		\$49,375.64	\$81,261.57	\$161,263.28	\$175,000.00	\$40,000.00
Cost Center 12 - Recreation Programs Totals		\$2,412,955.57	\$2,579,324.66	\$2,573,715.35	\$2,917,000.00	\$3,061,800.00
Cost Center 16 - Park Maintenance						
<i>Salaries</i>						
22.13.16.101	Salaries Full Time	665,945.94	716,154.70	764,284.54	750,200.00	798,300.00
22.13.16.105	Salaries - Part Time	27,826.50	28,257.60	41,141.70	60,000.00	54,000.00
22.13.16.106	Salaries - Overtime	49,340.00	49,942.99	63,279.23	60,000.00	61,000.00
22.13.16.111	Group Insurance	160,589.92	166,341.07	174,734.14	187,400.00	200,400.00
22.13.16.114	Clothing Allowance	.00	901.85	1,111.00	2,600.00	2,600.00
22.13.16.121	IMRF	72,283.73	71,173.77	77,302.02	75,400.00	80,900.00
22.13.16.122	Social Security	45,635.22	48,926.13	53,629.20	54,800.00	57,400.00
22.13.16.123	Medicare	10,672.73	11,442.40	12,542.34	12,900.00	13,500.00

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 22 - Recreation Fund						
Department 13 - Recreation						
Cost Center 16 - Park Maintenance						
<i>Salaries</i>						
22.13.16.127	Longevity	3,200.00	3,600.00	4,100.00	4,400.00	5,400.00
22.13.16.128	Stipends	1,800.00	2,400.00	5,400.00	6,900.00	6,300.00
22.13.16.132	Cell Phone Reimbursement	480.00	400.00	240.00	300.00	300.00
22.13.16.133	Health Insurance Incentive	1,000.08	916.74	.00	1,000.00	.00
<i>Salaries Totals</i>		\$1,038,774.12	\$1,100,457.25	\$1,197,764.17	\$1,215,900.00	\$1,280,100.00
<i>Contractual</i>						
22.13.16.202	Training and Conferences	5,038.67	5,526.50	6,514.78	10,100.00	9,300.00
22.13.16.210	Communications	3,304.68	3,229.42	3,647.63	5,000.00	4,500.00
22.13.16.215	Uniforms	15,669.13	16,634.90	15,448.99	19,000.00	15,000.00
22.13.16.219	Utility - Electric	3,435.48	5,687.66	5,983.60	6,000.00	6,000.00
22.13.16.263	Lighting Maintenance	7,605.00	3,450.00	850.00	6,000.00	7,000.00
22.13.16.265	Maint. of Mobile Equipment	23,446.78	53,326.52	14,656.33	35,000.00	.00
22.13.16.266	Maintenance Equipment	.00	9,978.97	5,059.18	10,000.00	20,000.00
22.13.16.267	Park Improvements	258,836.06	240,903.55	293,052.94	373,700.00	418,700.00
22.13.16.277	Building Maintenance Serv.	.00	.00	.00	.00	8,800.00
22.13.16.280	Field Maintenance	83,129.15	82,340.03	55,297.92	111,000.00	110,000.00
22.13.16.299	Other Contractual Services	7,721.06	7,891.13	7,505.36	22,500.00	19,200.00
<i>Contractual Totals</i>		\$408,186.01	\$428,968.68	\$408,016.73	\$598,300.00	\$618,500.00
<i>Commodities</i>						
22.13.16.301	Dues	1,004.66	1,180.07	595.00	1,300.00	1,400.00
22.13.16.303	Publications	406.52	610.30	287.50	800.00	800.00
22.13.16.308	Gasoline/Oil	50,478.80	47,778.03	46,176.21	50,000.00	50,000.00
22.13.16.314	Janitorial Supplies	.00	9,644.32	14,340.46	16,000.00	16,000.00
22.13.16.396	Maintenance Supplies	28,577.67	23,229.83	26,728.41	40,000.00	37,000.00
22.13.16.399	Operating/Other Supplies	7,943.43	5,385.56	8,357.65	10,000.00	12,500.00
<i>Commodities Totals</i>		\$88,411.08	\$87,828.11	\$96,485.23	\$118,100.00	\$117,700.00
<i>Capital Outlay</i>						
22.13.16.407	Improvements	1,039,018.46	83,623.74	386,060.17	986,500.00	862,900.00
<i>Capital Outlay Totals</i>		\$1,039,018.46	\$83,623.74	\$386,060.17	\$986,500.00	\$862,900.00
Cost Center 16 - Park Maintenance Totals		\$2,574,389.67	\$1,700,877.78	\$2,088,326.30	\$2,918,800.00	\$2,879,200.00
Cost Center 17 - Facility/Recreation Center						
<i>Salaries</i>						
22.13.17.101	Salaries Full Time	201,413.00	212,847.33	224,858.17	224,300.00	232,200.00
22.13.17.105	Salaries - Part Time	87,901.76	73,254.04	76,650.26	94,000.00	97,200.00
22.13.17.106	Salaries - Overtime	8,973.69	5,261.45	6,096.13	15,000.00	12,500.00
22.13.17.111	Group Insurance	56,859.80	59,092.64	61,863.88	64,100.00	67,600.00



Expense Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 22 - Recreation Fund						
Department 13 - Recreation						
Cost Center 17 - Facility/Recreation Center						
<i>Salaries</i>						
22.13.17.121	IMRF	21,250.24	20,221.52	21,572.01	24,800.00	25,600.00
22.13.17.122	Social Security	18,352.70	17,936.71	18,962.39	20,800.00	21,400.00
22.13.17.123	Medicare	4,292.06	4,194.82	4,434.69	4,900.00	5,000.00
22.13.17.127	Longevity	1,600.00	1,600.00	1,900.00	1,900.00	2,100.00
22.13.17.128	Stipends	.00	.00	600.00	600.00	600.00
22.13.17.133	Health Insurance Incentive	166.72	.00	.00	.00	.00
<i>Salaries Totals</i>		\$400,809.97	\$394,408.51	\$416,937.53	\$450,400.00	\$464,200.00
<i>Contractual</i>						
22.13.17.202	Training and Conferences	562.30	902.40	65.00	1,700.00	1,400.00
22.13.17.210	Communications	90.55	68.22	709.18	1,000.00	1,000.00
22.13.17.215	Uniforms	2,744.79	3,928.38	1,703.71	3,000.00	3,000.00
22.13.17.219	Utility - Electric	18,312.38	17,545.96	16,701.91	24,000.00	23,000.00
22.13.17.220	Utility - Gas	28,608.54	16,645.36	17,096.19	30,000.00	30,000.00
22.13.17.277	Building Maintenance Serv.	128,789.75	103,901.44	113,214.96	175,500.00	155,000.00
22.13.17.299	Other Contractual Services	11,235.79	20,544.48	18,933.73	27,600.00	18,900.00
<i>Contractual Totals</i>		\$190,344.10	\$163,536.24	\$168,424.68	\$262,800.00	\$232,300.00
<i>Commodities</i>						
22.13.17.301	Dues	444.00	400.00	.00	.00	.00
22.13.17.314	Janitorial Supplies	15,218.97	17,961.71	12,258.67	20,000.00	20,000.00
22.13.17.373	Concessions	734.40	494.70	684.55	4,000.00	4,000.00
22.13.17.399	Operating/Other Supplies	.00	355.93	.00	.00	.00
<i>Commodities Totals</i>		\$16,397.37	\$19,212.34	\$12,943.22	\$24,000.00	\$24,000.00
<i>Capital Outlay</i>						
22.13.17.407	Improvements	45,000.00	124,930.00	78,401.46	200,000.00	41,800.00
<i>Capital Outlay Totals</i>		\$45,000.00	\$124,930.00	\$78,401.46	\$200,000.00	\$41,800.00
Cost Center 17 - Facility/Recreation Center Totals						
Department 13 - Recreation Totals		\$652,551.44	\$702,087.09	\$676,706.89	\$937,200.00	\$762,300.00
Fund 22 - Recreation Fund Totals		\$6,580,697.96	\$6,688,036.21	\$7,215,175.61	\$8,705,900.00	\$8,974,300.00
		\$6,580,697.96	\$6,688,036.21	\$7,215,175.61	\$8,705,900.00	\$8,974,300.00

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 23 - Recreation RE Transfer Tax Fund						
Department 08 - Public Works						
Cost Center 02 - Operations						
<i>Capital Outlay</i>						
23.08.02.407	Improvements	479,004.36	157,406.52	776,337.00	1,590,000.00	1,034,000.00
	<i>Capital Outlay Totals</i>	<i>\$479,004.36</i>	<i>\$157,406.52</i>	<i>\$776,337.00</i>	<i>\$1,590,000.00</i>	<i>\$1,034,000.00</i>
<i>Other</i>						
23.08.02.652	Real Estate Transfer Tax Refund	6,167.75	4,548.41	3,765.82	6,000.00	6,000.00
	<i>Other Totals</i>	<i>\$6,167.75</i>	<i>\$4,548.41</i>	<i>\$3,765.82</i>	<i>\$6,000.00</i>	<i>\$6,000.00</i>
<i>Transfers</i>						
23.08.02.763	Transfer to Debt Service Fund	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
	<i>Transfers Totals</i>	<i>\$200,000.00</i>	<i>\$200,000.00</i>	<i>\$200,000.00</i>	<i>\$200,000.00</i>	<i>\$200,000.00</i>
	Cost Center 02 - Operations Totals	\$685,172.11	\$361,954.93	\$980,102.82	\$1,796,000.00	\$1,240,000.00
	Department 08 - Public Works Totals	\$685,172.11	\$361,954.93	\$980,102.82	\$1,796,000.00	\$1,240,000.00
Fund 23 - Recreation RE Transfer Tax Fund Totals						
Fund 26 - Athletic and Event Center						
Department 13 - Recreation						
Cost Center 02 - Operations						
<i>Salaries</i>						
26.13.02.101	Salaries Full Time	184,253.35	234,484.44	262,724.85	265,100.00	296,100.00
26.13.02.105	Salaries - Part Time	279,100.82	290,477.03	364,830.16	341,600.00	346,700.00
26.13.02.106	Salaries - Overtime	2,451.05	1,933.01	2,504.85	4,000.00	2,000.00
26.13.02.111	Group Insurance	18,947.52	28,190.74	31,387.08	33,300.00	57,300.00
26.13.02.121	IMRF	30,464.25	31,871.88	35,600.70	36,900.00	40,700.00
26.13.02.122	Social Security	28,893.76	32,794.51	39,086.82	38,200.00	40,400.00
26.13.02.123	Medicare	6,757.41	7,669.76	9,141.38	9,000.00	9,500.00
26.13.02.127	Longevity	1,000.00	1,500.00	1,500.00	1,800.00	1,500.00
26.13.02.128	Stipends	3,600.00	3,000.00	3,600.00	3,300.00	3,600.00
26.13.02.132	Cell Phone Reimbursement	480.00	480.00	480.00	500.00	500.00
26.13.02.133	Health Insurance Incentive	625.08	500.00	750.00	800.00	800.00
	<i>Salaries Totals</i>	<i>\$556,573.24</i>	<i>\$632,901.37</i>	<i>\$751,605.84</i>	<i>\$734,500.00</i>	<i>\$799,100.00</i>
<i>Contractual</i>						
26.13.02.202	Training and Conferences	.00	1,139.19	2,022.92	2,025.00	3,500.00
26.13.02.210	Communications	8,386.86	9,580.94	10,431.80	11,000.00	8,800.00
26.13.02.215	Uniforms	2,627.30	3,211.90	3,380.87	3,500.00	5,400.00
26.13.02.219	Utility - Electric	75,906.79	84,046.76	97,971.43	98,049.00	105,000.00
26.13.02.220	Utility - Gas	31,529.33	16,375.76	16,323.41	18,000.00	30,000.00
26.13.02.221	Expense Allowance	.00	.00	146.85	500.00	500.00
26.13.02.250	Marketing Materials	1,692.00	870.00	2,532.94	2,533.00	3,800.00
26.13.02.277	Building Maintenance Serv.	24,729.10	42,174.35	70,730.95	68,908.00	63,000.00

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 26 - Athletic and Event Center						
Department 13 - Recreation						
Cost Center 02 - Operations						
<i>Contractual</i>						
26.13.02.282	Rental/Lease	5,635.54	.00	.00	.00	.00
26.13.02.299	Other Contractual Services	61,004.97	61,837.89	60,833.03	75,100.00	100,300.00
	<i>Contractual Totals</i>	\$211,511.89	\$219,236.79	\$264,374.20	\$279,615.00	\$320,300.00
<i>Commodities</i>						
26.13.02.301	Dues	558.00	265.00	908.84	1,200.00	600.00
26.13.02.314	Janitorial Supplies	26,819.07	25,000.00	20,276.85	20,500.00	19,000.00
26.13.02.317	Office Supplies	2,781.84	3,007.34	693.35	1,375.00	3,500.00
26.13.02.361	Special Events/Trips	400.00	.00	.00	.00	.00
26.13.02.373	Concessions	.00	1,181.50	.00	.00	5,000.00
26.13.02.399	Operating/Other Supplies	254.64	420.57	518.00	518.00	4,000.00
	<i>Commodities Totals</i>	\$30,813.55	\$29,874.41	\$22,397.04	\$23,593.00	\$32,100.00
<i>Capital Outlay</i>						
26.13.02.407	Improvements	179,058.00	.00	45,931.00	.00	46,000.00
	<i>Capital Outlay Totals</i>	\$179,058.00	\$0.00	\$45,931.00	\$0.00	\$46,000.00
Cost Center 02 - Operations Totals						
Cost Center 26 - Opportunity Matters						
<i>Salaries</i>						
26.13.26.105	Salaries - Part Time	.00	468.00	557.40	500.00	600.00
26.13.26.122	Social Security	.00	29.01	34.56	100.00	100.00
26.13.26.123	Medicare	.00	6.79	8.08	100.00	100.00
	<i>Salaries Totals</i>	\$0.00	\$503.80	\$600.04	\$700.00	\$800.00
<i>Contractual</i>						
26.13.26.250	Marketing Materials	56.83	.00	1,000.00	1,000.00	2,500.00
26.13.26.299	Other Contractual Services	.00	389.55	152.45	1,000.00	1,000.00
	<i>Contractual Totals</i>	\$56.83	\$389.55	\$1,152.45	\$2,000.00	\$3,500.00
<i>Commodities</i>						
26.13.26.399	Operating/Other Supplies	3,787.04	6,224.85	4,391.25	4,392.00	7,000.00
	<i>Commodities Totals</i>	\$3,787.04	\$6,224.85	\$4,391.25	\$4,392.00	\$7,000.00
Cost Center 26 - Opportunity Matters Totals						
Department 13 - Recreation Totals						
	26 - Athletic and Event Center Totals	\$981,800.55	\$889,130.77	\$1,090,451.82	\$1,044,800.00	\$1,208,800.00



Expense Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 28 - Aquatic Center						
Department 13 - Recreation						
Cost Center 02 - Operations						
<i>Salaries</i>						
28.13.02.101	Salaries Full Time	8,138.49	92,806.99	96,166.03	96,000.00	99,800.00
28.13.02.105	Salaries - Part Time	.00	52,341.57	87,358.19	94,100.00	98,200.00
28.13.02.106	Salaries - Overtime	.00	2,113.46	1,603.91	5,000.00	3,500.00
28.13.02.111	Group Insurance	1,967.66	23,910.52	25,205.96	26,300.00	27,600.00
28.13.02.121	IMRF	747.12	13,488.96	16,443.90	16,200.00	12,000.00
28.13.02.122	Social Security	484.19	8,951.05	11,440.38	15,700.00	12,700.00
28.13.02.123	Medicare	113.24	2,093.38	3,102.53	3,700.00	3,000.00
28.13.02.128	Stipends	.00	.00	1,800.00	600.00	1,800.00
28.13.02.132	Cell Phone Reimbursement	.00	240.00	240.00	300.00	300.00
<i>Salaries Totals</i>		\$11,450.70	\$195,945.93	\$243,360.90	\$257,900.00	\$258,900.00
<i>Contractual</i>						
28.13.02.202	Training and Conferences	320.00	1,278.35	1,525.82	4,700.00	4,200.00
28.13.02.215	Uniforms	2,434.90	1,175.50	.00	1,500.00	1,000.00
28.13.02.270	Maint. of Office Equipment	.00	.00	.00	1,000.00	1,000.00
28.13.02.282	Rental/Lease	.00	3,531.95	4,542.60	7,000.00	7,000.00
28.13.02.299	Other Contractual Services	.00	996.68	580.37	6,000.00	1,000.00
<i>Contractual Totals</i>		\$2,754.90	\$6,982.48	\$6,648.79	\$20,200.00	\$14,200.00
<i>Commodities</i>						
28.13.02.301	Dues	7,650.00	1,946.40	804.18	11,600.00	12,800.00
28.13.02.303	Publications	405.00	.00	.00	500.00	.00
28.13.02.317	Office Supplies	6,136.34	8,185.94	2,377.27	8,500.00	4,000.00
28.13.02.399	Operating/Other Supplies	60.60	2,270.93	381.95	5,000.00	2,500.00
<i>Commodities Totals</i>		\$14,251.94	\$12,403.27	\$3,563.40	\$25,600.00	\$19,300.00
<i>Cost Center 02 - Operations Totals</i>		\$28,457.54	\$215,331.68	\$253,573.09	\$303,700.00	\$292,400.00
Cost Center 12 - Recreation Programs						
<i>Salaries</i>						
28.13.12.105	Salaries - Part Time	.00	320,631.78	618,778.44	666,200.00	691,600.00
28.13.12.106	Salaries - Overtime	.00	1,356.15	3,681.74	2,000.00	3,000.00
28.13.12.121	IMRF	.00	5,146.34	6,877.13	9,000.00	9,100.00
28.13.12.122	Social Security	.00	19,963.35	38,592.51	41,500.00	43,100.00
28.13.12.123	Medicare	.00	4,668.78	9,025.69	9,700.00	10,100.00
<i>Salaries Totals</i>		\$0.00	\$351,766.40	\$676,955.51	\$728,400.00	\$756,900.00
<i>Contractual</i>						
28.13.12.202	Training and Conferences	5,393.64	6,752.26	8,183.09	14,900.00	12,900.00
28.13.12.215	Uniforms	7,340.43	8,400.36	8,669.90	18,000.00	15,000.00
28.13.12.230	Printing Services	.00	1,853.36	484.90	7,000.00	5,000.00
28.13.12.250	Marketing Materials	53.88	2,865.65	3,779.05	10,000.00	8,000.00



Expense Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 28 - Aquatic Center						
Department 13 - Recreation						
Cost Center 12 - Recreation Programs						
<i>Contractual</i>						
28.13.12.299	Other Contractual Services	1,548.00	.00	.00	2,000.00	6,000.00
		<i>Contractual Totals</i>	\$14,335.95	\$19,871.63	\$21,116.94	\$51,900.00
<i>Commodities</i>						
28.13.12.301	Dues	600.00	160.19	.00	.00	.00
28.13.12.361	Special Events/Trips	.00	7,050.99	5,433.12	17,500.00	17,000.00
28.13.12.369	Aerobics	1,111.38	3,440.58	1,534.63	3,000.00	3,000.00
28.13.12.378	Merchandise	.00	.00	1,437.11	1,500.00	1,500.00
28.13.12.382	Birthday Parties	961.75	6,881.50	8,055.23	9,825.00	9,000.00
28.13.12.386	Youth Programs	2,498.28	3,599.11	1,715.14	7,175.00	7,000.00
28.13.12.387	Adult Programs	.00	534.03	1,134.85	2,000.00	2,000.00
28.13.12.399	Operating/Other Supplies	3,120.75	10,228.64	5,253.96	10,000.00	8,000.00
		<i>Commodities Totals</i>	\$8,292.16	\$31,895.04	\$24,564.04	\$51,000.00
<i>Capital Outlay</i>						
28.13.12.408	Furniture, Fixtures & Equipment	3,497.14	50,295.12	.00	.00	.00
		<i>Capital Outlay Totals</i>	\$3,497.14	\$50,295.12	\$0.00	\$0.00
Cost Center 12 - Recreation Programs Totals		\$26,125.25	\$453,828.19	\$722,636.49	\$831,300.00	\$851,300.00
Cost Center 17 - Facility/Recreation Center						
<i>Salaries</i>						
28.13.17.101	Salaries Full Time	.00	42,666.30	63,975.24	66,800.00	106,500.00
28.13.17.105	Salaries - Part Time	.00	12,547.52	48,888.50	58,800.00	53,500.00
28.13.17.106	Salaries - Overtime	.00	1,397.85	1,833.90	4,000.00	2,000.00
28.13.17.111	Group Insurance	.00	3,364.55	5,249.94	6,200.00	11,800.00
28.13.17.121	IMRF	.00	4,109.98	6,105.22	6,300.00	10,000.00
28.13.17.122	Social Security	.00	3,525.67	7,117.68	8,200.00	10,200.00
28.13.17.123	Medicare	.00	824.51	1,664.55	1,900.00	2,400.00
28.13.17.127	Longevity	.00	.00	.00	300.00	300.00
28.13.17.133	Health Insurance Incentive	.00	500.00	750.00	800.00	800.00
		<i>Salaries Totals</i>	\$0.00	\$68,936.38	\$135,585.03	\$153,300.00
<i>Contractual</i>						
28.13.17.202	Training and Conferences	.00	590.00	1,350.00	2,500.00	1,100.00
28.13.17.210	Communications	.00	140.14	240.24	500.00	500.00
28.13.17.215	Uniforms	.00	2,672.98	2,948.58	3,000.00	3,000.00
28.13.17.219	Utility - Electric	428.26	75,212.74	95,469.67	95,500.00	85,000.00
28.13.17.220	Utility - Gas	4,090.36	24,271.33	21,271.79	21,500.00	25,000.00
28.13.17.234	Pool & Splash Pad Maintenance	.00	7,673.07	9,575.21	13,000.00	12,000.00
28.13.17.277	Building Maintenance Serv.	4,265.00	23,271.26	17,490.93	30,500.00	34,600.00



Expense Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 28 - Aquatic Center						
Department 13 - Recreation						
Cost Center 17 - Facility/Recreation Center						
<i>Contractual</i>						
28.13.17.299	Other Contractual Services	.00	15,727.32	21,260.67	31,700.00	20,300.00
	<i>Contractual Totals</i>	\$8,783.62	\$149,558.84	\$169,607.09	\$198,200.00	\$181,500.00
<i>Commodities</i>						
28.13.17.301	Dues	.00	180.00	.00	700.00	200.00
28.13.17.314	Janitorial Supplies	8,351.98	21,475.78	20,889.15	25,000.00	25,000.00
28.13.17.329	Pool Chemicals	.00	21,795.80	31,736.60	44,000.00	34,000.00
28.13.17.399	Operating/Other Supplies	.00	.00	.00	.00	5,000.00
	<i>Commodities Totals</i>	\$8,351.98	\$43,451.58	\$52,625.75	\$69,700.00	\$64,200.00
<i>Capital Outlay</i>						
28.13.17.407	Improvements	28,351.02	22,068.00	10,100.00	.00	.00
	<i>Capital Outlay Totals</i>	\$28,351.02	\$22,068.00	\$10,100.00	\$0.00	\$0.00
Cost Center 17 - Facility/Recreation Center Totals						
Department 13 - Recreation Totals						
	Fund 28 - Aquatic Center Totals	\$100,069.41	\$953,174.67	\$1,344,127.45	\$1,556,200.00	\$1,586,900.00
Fund 39 - Debt Service Fund						
Department 02 - Administration						
Cost Center 02 - Operations						
<i>Other</i>						
39.02.02.690	Principal Payments	2,760,000.00	2,880,000.00	3,020,000.00	3,020,000.00	3,200,000.00
39.02.02.691	Interest Payments	2,828,487.50	2,706,537.50	2,578,887.50	2,578,900.00	2,444,900.00
39.02.02.695	Agent Fees	1,425.00	485.50	1,989.66	1,500.00	2,000.00
	<i>Other Totals</i>	\$5,589,912.50	\$5,587,023.00	\$5,600,877.16	\$5,600,400.00	\$5,646,900.00
Cost Center 02 - Operations Totals						
Department 02 - Administration Totals						
	Fund 39 - Debt Service Fund Totals	\$5,589,912.50	\$5,587,023.00	\$5,600,877.16	\$5,600,400.00	\$5,646,900.00
Fund 53 - Downtown - TIF 2						
Department 02 - Administration						
Cost Center 02 - Operations						
<i>Contractual</i>						
53.02.02.276	Audit Expenses	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
53.02.02.299	Other Contractual Services	236,999.55	113,243.51	200,000.00	200,000.00	.00
	<i>Contractual Totals</i>	\$238,499.55	\$114,743.51	\$201,500.00	\$201,500.00	\$1,500.00



Expense Budget Worksheet Report

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted		
Fund 53 - Downtown - TIF 2								
Department 02 - Administration								
Cost Center 02 - Operations								
<i>Capital Outlay</i>								
53.02.02.405	Land	57,552.00	.00	.00	.00	.00		
53.02.02.409	Infrastructure	69,736.01	211,564.49	13,217.00	500,000.00	700,000.00		
		<i>Capital Outlay Totals</i>		\$127,288.01	\$211,564.49	\$13,217.00		
				\$365,787.56	\$326,308.00	\$214,717.00		
Cost Center 02 - Operations Totals				\$701,500.00	\$701,500.00	\$701,500.00		
Cost Center 31 - Debt Service								
<i>Other</i>								
53.02.31.690	Principal Payments	2,155,000.00	2,215,000.00	2,095,000.00	2,095,000.00	2,240,000.00		
53.02.31.691	Interest Payments	776,337.50	702,272.50	623,402.50	623,500.00	547,600.00		
53.02.31.695	Agent Fees	1,425.00	485.50	2,147.99	1,500.00	2,200.00		
		<i>Other Totals</i>		\$2,932,762.50	\$2,917,758.00	\$2,720,550.49		
				\$2,932,762.50	\$2,917,758.00	\$2,720,000.00		
Cost Center 31 - Debt Service Totals				\$2,932,762.50	\$2,917,758.00	\$2,789,800.00		
Department 02 - Administration Totals				\$3,298,550.06	\$3,244,066.00	\$2,935,267.49		
Department 13 - Recreation								
Cost Center 17 - Facility/Recreation Center								
<i>Capital Outlay</i>								
53.13.17.406	Buildings & Systems	9,494,995.08	1,469,654.88	.00	.00	.00		
		<i>Capital Outlay Totals</i>		\$9,494,995.08	\$1,469,654.88	\$0.00		
Cost Center 17 - Facility/Recreation Center Totals				\$9,494,995.08	\$1,469,654.88	\$0.00		
Department 13 - Recreation Totals				\$9,494,995.08	\$1,469,654.88	\$0.00		
Fund 53 - Downtown - TIF 2 Totals								
Fund 54 - Marquette - TIF 1								
Department 02 - Administration								
Cost Center 02 - Operations								
<i>Contractual</i>								
54.02.02.268	Distrib. to Taxing Bodies	1,019,986.20	1,002,093.86	1,005,250.20	1,006,700.00	2,110,000.00		
54.02.02.276	Audit Expenses	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00		
		<i>Contractual Totals</i>		\$1,021,486.20	\$1,003,593.86	\$1,006,750.20		
<i>Capital Outlay</i>								
54.02.02.409	Infrastructure	.00	101,274.00	.00	.00	.00		
		<i>Capital Outlay Totals</i>		\$0.00	\$101,274.00	\$0.00		
Department 02 - Operations Totals								



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 54 - Marquette - TIF 1						
Department 02 - Administration						
Cost Center 02 - Operations						
Transfers						
54.02.02.753	Transfer to Downtown TIF	3,125,000.00	2,383,500.00	2,900,000.00	2,900,000.00	1,671,900.00
Transfers Totals						
\$3,125,000.00						
Cost Center 02 - Operations Totals						
\$4,146,486.20						
Department 02 - Administration Totals						
\$4,146,486.20						
Fund 54 - Marquette - TIF 1 Totals						
\$4,146,486.20						
Fund 59 - Construction Fund						
Department 08 - Public Works						
Cost Center 02 - Operations						
Capital Outlay						
59.08.02.409	Infrastructure	539,807.67	4,808,716.56	2,819,698.79	5,273,500.00	2,227,200.00
Capital Outlay Totals						
\$539,807.67						
Cost Center 02 - Operations Totals						
\$539,807.67						
Department 08 - Public Works Totals						
\$539,807.67						
Fund 59 - Construction Fund Totals						
\$539,807.67						
Fund 60 - Water and Sewer Fund						
Department 06 - Finance						
Cost Center 01 - Administration						
Salaries						
60.06.01.101	Salaries Full Time	249,411.07	263,871.11	277,465.82	276,700.00	292,100.00
60.06.01.106	Salaries - Overtime	4,755.36	6,465.30	5,172.76	5,000.00	6,100.00
60.06.01.111	Group Insurance	67,437.10	68,167.77	79,917.43	74,000.00	78,100.00
60.06.01.121	IMRF	26,028.93	25,196.75	26,444.54	26,200.00	28,100.00
60.06.01.122	Social Security	15,573.11	16,441.56	17,180.10	17,800.00	18,800.00
60.06.01.123	Medicare	3,642.12	3,845.18	4,017.92	4,200.00	4,400.00
60.06.01.127	Longevity	2,300.00	1,800.00	1,800.00	1,800.00	1,800.00
60.06.01.128	Stipends	1,800.00	2,400.00	2,400.00	2,400.00	2,400.00
60.06.01.140	OPEB	3,163.00	3,145.00	.00	.00	.00
Salaries Totals						
\$374,110.69						
\$391,332.67						
\$414,398.57						
\$408,100.00						
\$431,800.00						



Expense Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 60 - Water and Sewer Fund						
Department 06 - Finance						
Cost Center 01 - Administration						
<i>Contractual</i>						
60.06.01.202	Training and Conferences	285.00	502.39	583.82	4,000.00	2,000.00
60.06.01.205	Postage	96,364.72	104,091.89	112,410.56	105,000.00	105,000.00
60.06.01.276	Audit Expenses	10,000.00	10,000.00	10,000.00	10,000.00	11,000.00
60.06.01.299	Other Contractual Services	62,785.24	67,030.01	68,673.52	70,000.00	70,000.00
	<i>Contractual Totals</i>	\$169,434.96	\$181,624.29	\$191,667.90	\$189,000.00	\$188,000.00
<i>Commodities</i>						
60.06.01.317	Office Supplies	3,626.35	3,937.75	1,295.18	5,000.00	5,000.00
60.06.01.330	Miscellaneous Charges	14,482.95	15,152.52	12,281.86	25,000.00	20,000.00
	<i>Commodities Totals</i>	\$18,109.30	\$19,090.27	\$13,577.04	\$30,000.00	\$25,000.00
<i>Other</i>						
60.06.01.696	Amortization Expense	(200,812.00)	(201,412.00)	(216,612.00)	.00	.00
60.06.01.699	Bad Debt Expense	50,873.30	67,122.58	.00	35,000.00	35,000.00
	<i>Other Totals</i>	(\$149,938.70)	(\$134,289.42)	(\$216,612.00)	\$35,000.00	\$35,000.00
<i>Transfers</i>						
60.06.01.702	Transfers out - Governmental Activities	290,629.00	.00	.00	.00	.00
60.06.01.764	Transfer to Lake Michigan Fund	138,597.68	371,590.06	411,964.98	2,731,400.00	2,766,500.00
60.06.01.800	Pension Expense	385,715.65	(66,357.22)	.00	.00	.00
	<i>Transfers Totals</i>	\$814,942.33	\$305,232.84	\$411,964.98	\$2,731,400.00	\$2,766,500.00
Cost Center 01 - Administration Totals						
<i>Cost Center 31 - Debt Service</i>						
<i>Other</i>						
60.06.31.690	Principal Payments	.00	.00	.00	1,925,000.00	2,005,000.00
60.06.31.691	Interest Payments	871,066.00	794,434.00	714,483.00	741,900.00	659,700.00
60.06.31.695	Agent Fees	475.00	3.50	953.50	1,000.00	1,000.00
	<i>Other Totals</i>	\$871,541.00	\$794,437.50	\$715,436.50	\$2,667,900.00	\$2,665,700.00
Cost Center 31 - Debt Service Totals						
Department 06 - Finance Totals						
<i>Department 08 - Public Works</i>						
<i>Cost Center 01 - Administration</i>						
<i>Salaries</i>						
60.08.01.101	Salaries Full Time	250,074.19	254,123.25	227,378.81	253,800.00	234,400.00
60.08.01.111	Group Insurance	51,206.32	51,355.00	51,874.54	56,400.00	57,100.00
60.08.01.121	IMRF	24,208.61	22,994.78	21,081.64	23,600.00	21,900.00
60.08.01.122	Social Security	14,461.66	14,949.68	13,489.98	16,000.00	14,600.00
60.08.01.123	Medicare	3,382.17	3,496.30	3,154.91	3,800.00	3,500.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 60 - Water and Sewer Fund						
Department 08 - Public Works						
Cost Center 01 - Administration						
<i>Salaries</i>						
60.08.01.127	Longevity	1,800.00	2,500.00	2,800.00	2,800.00	1,000.00
60.08.01.128	Stipends	.00	2,000.00	.00	.00	.00
	<i>Salaries Totals</i>	<i>\$345,132.95</i>	<i>\$351,419.01</i>	<i>\$319,779.88</i>	<i>\$356,400.00</i>	<i>\$332,500.00</i>
<i>Contractual</i>						
60.08.01.202	Training and Conferences	3,909.16	2,735.32	5,698.52	6,500.00	8,000.00
60.08.01.210	Communications	507.22	507.05	507.99	1,000.00	1,000.00
60.08.01.283	Plan Reviews	333,491.72	331,769.50	327,927.50	450,000.00	325,000.00
60.08.01.292	Engineering Services	104,449.71	86,906.75	88,567.50	150,000.00	150,000.00
60.08.01.299	Other Contractual Services	19,795.46	15,798.65	25,225.26	28,000.00	57,000.00
	<i>Contractual Totals</i>	<i>\$462,153.27</i>	<i>\$437,717.27</i>	<i>\$447,926.77</i>	<i>\$635,500.00</i>	<i>\$541,000.00</i>
<i>Commodities</i>						
60.08.01.301	Dues	500.00	1,500.00	1,434.66	1,500.00	1,500.00
60.08.01.317	Office Supplies	4,857.74	4,417.84	4,400.23	5,000.00	5,000.00
60.08.01.330	Miscellaneous Charges	1,000.00	624.50	852.91	1,000.00	1,000.00
60.08.01.370	Community Programs	.00	5,000.00	2,927.00	3,000.00	3,000.00
60.08.01.399	Operating/Other Supplies	4,951.61	1,994.75	4,217.09	5,000.00	5,000.00
	<i>Commodities Totals</i>	<i>\$11,309.35</i>	<i>\$13,537.09</i>	<i>\$13,831.89</i>	<i>\$15,500.00</i>	<i>\$15,500.00</i>
<i>Capital Outlay</i>						
60.08.01.407	Improvements	.00	9,026.28	3,769.98	10,000.00	10,000.00
	<i>Capital Outlay Totals</i>	<i>\$0.00</i>	<i>\$9,026.28</i>	<i>\$3,769.98</i>	<i>\$10,000.00</i>	<i>\$10,000.00</i>
<i>Other</i>						
60.08.01.693	Depreciation Expense	4,554,238.00	4,644,418.00	.00	.00	.00
	<i>Other Totals</i>	<i>\$4,554,238.00</i>	<i>\$4,644,418.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>
Cost Center	01 - Administration	Totals	\$5,372,833.57	\$5,456,117.65	\$785,308.52	\$1,017,400.00
Cost Center 22 - Water Distribution						
<i>Salaries</i>						
60.08.22.101	Salaries Full Time	1,046,316.22	1,017,171.35	1,092,835.78	1,174,200.00	1,132,500.00
60.08.22.106	Salaries - Overtime	70,075.86	76,630.06	70,127.00	160,000.00	160,000.00
60.08.22.108	Salaries - Temporary	7,195.50	31,963.20	16,024.20	34,000.00	38,100.00
60.08.22.111	Group Insurance	195,601.74	203,102.06	198,411.96	241,400.00	209,100.00
60.08.22.121	IMRF	108,140.22	104,828.84	108,030.75	123,100.00	120,800.00
60.08.22.122	Social Security	66,907.96	72,096.02	73,033.70	85,400.00	83,100.00
60.08.22.123	Medicare	15,647.80	16,861.12	17,080.51	20,000.00	19,500.00
60.08.22.127	Longevity	7,100.00	8,100.00	8,600.00	8,900.00	8,600.00
60.08.22.133	Health Insurance Incentive	1,083.42	1,000.08	1,000.08	1,500.00	1,000.00

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 60 - Water and Sewer Fund						
Department 08 - Public Works						
Cost Center 22 - Water Distribution						
<i>Salaries</i>						
60.08.22.140	OPEB	14,908.00	14,827.00	.00	.00	.00
		<i>Salaries Totals</i>	\$1,532,976.72	\$1,546,579.73	\$1,585,143.98	\$1,848,500.00
<i>Contractual</i>						
60.08.22.202	Training and Conferences	7,700.53	7,138.66	5,551.50	8,500.00	14,000.00
60.08.22.210	Communications	22,285.29	25,494.18	25,260.65	31,200.00	31,200.00
60.08.22.215	Uniforms	13,774.29	12,995.44	12,560.40	13,000.00	13,000.00
60.08.22.219	Utility - Electric	570,000.00	575,352.18	577,416.04	581,000.00	536,000.00
60.08.22.220	Utility - Gas	6,851.57	7,812.64	8,611.73	11,500.00	11,500.00
60.08.22.264	Well Maintenance	19,985.00	22,161.41	315,429.00	350,000.00	300,000.00
60.08.22.265	Maint. of Mobile Equipment	18,078.19	24,847.40	22,479.52	25,000.00	25,000.00
60.08.22.266	Maintenance Equipment	188,301.98	90,090.71	159,785.45	175,000.00	175,000.00
60.08.22.277	Building Maintenance Serv.	6,040.27	6,282.03	4,037.36	7,500.00	7,500.00
60.08.22.282	Rental/Lease	.00	.00	.00	500.00	500.00
60.08.22.292	Engineering Services	92,777.26	57,729.83	24,861.91	75,000.00	150,000.00
60.08.22.299	Other Contractual Services	174,572.17	171,597.25	168,666.96	200,000.00	200,000.00
		<i>Contractual Totals</i>	\$1,120,366.55	\$1,001,501.73	\$1,324,660.52	\$1,478,200.00
<i>Commodities</i>						
60.08.22.301	Dues	5,000.00	5,000.00	4,910.00	5,000.00	5,000.00
60.08.22.308	Gasoline/Oil	90,737.63	84,756.56	73,384.15	90,000.00	90,000.00
60.08.22.317	Office Supplies	2,809.35	3,200.74	956.53	3,500.00	3,500.00
60.08.22.322	Hand Tools	5,409.19	7,000.00	6,436.82	7,000.00	7,000.00
60.08.22.324	Restoration	15,961.68	25,594.90	21,969.26	30,000.00	30,000.00
60.08.22.330	Miscellaneous Charges	3,000.00	2,954.09	2,962.59	3,000.00	3,000.00
60.08.22.354	Water Meters	418,849.17	549,457.70	648,119.00	650,000.00	600,000.00
60.08.22.399	Operating/Other Supplies	690,394.67	676,197.82	685,477.63	750,000.00	750,000.00
		<i>Commodities Totals</i>	\$1,232,161.69	\$1,354,161.81	\$1,444,215.98	\$1,538,500.00
<i>Capital Outlay</i>						
60.08.22.401	Capital Outlay	668,403.22	581,740.93	433,050.82	1,350,000.00	1,050,000.00
60.08.22.402	Non-Capital Outlay	119,367.39	19,050.00	12,450.00	40,000.00	40,000.00
60.08.22.406	Buildings & Systems	(.04)	.00	.00	.00	.00
60.08.22.409	Infrastructure	43,766.50	118,521.58	5,801,785.07	9,009,700.00	9,415,000.00
60.08.22.410	Vehicles	.24	.00	121,727.59	65,000.00	100,000.00
		<i>Capital Outlay Totals</i>	\$831,537.31	\$719,312.51	\$6,369,013.48	\$10,464,700.00
Cost Center 22 - Water Distribution Totals			\$4,717,042.27	\$4,621,555.78	\$10,723,033.96	\$15,329,900.00
<i>22 - Water Distribution Totals</i>						



Expense Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 60 - Water and Sewer Fund						
Department 08 - Public Works						
Cost Center 23 - Sewage Treatment						
<i>Salaries</i>						
60.08.23.101	Salaries Full Time	609,876.89	655,331.21	602,186.00	685,800.00	625,000.00
60.08.23.106	Salaries - Overtime	81,457.28	108,695.08	78,009.02	180,000.00	180,000.00
60.08.23.111	Group Insurance	101,517.38	97,777.45	101,407.50	105,300.00	110,800.00
60.08.23.121	IMRF	69,689.31	70,026.37	63,307.53	79,800.00	75,200.00
60.08.23.122	Social Security	43,055.69	47,041.00	42,259.22	54,000.00	50,300.00
60.08.23.123	Medicare	10,069.45	11,001.50	9,883.20	12,700.00	11,800.00
60.08.23.127	Longevity	4,100.00	4,600.00	4,800.00	4,800.00	5,000.00
60.08.23.133	Health Insurance Incentive	2,541.87	3,000.24	2,166.84	3,000.00	2,000.00
60.08.23.140	OPEB	7,920.00	7,877.00	.00	.00	.00
<i>Salaries Totals</i>		\$930,227.87	\$1,005,349.85	\$904,019.31	\$1,125,400.00	\$1,060,100.00
<i>Contractual</i>						
60.08.23.202	Training and Conferences	2,530.60	2,347.72	3,342.96	4,000.00	7,000.00
60.08.23.208	NYPDES Permit Fee	32,500.00	32,500.00	32,500.00	35,000.00	35,000.00
60.08.23.210	Communications	11,826.59	13,030.05	13,416.05	15,000.00	15,000.00
60.08.23.215	Uniforms	6,658.50	7,979.38	6,687.71	8,000.00	8,000.00
60.08.23.219	Utility - Electric	499,485.79	563,560.76	511,609.60	511,610.00	505,000.00
60.08.23.220	Utility - Gas	24,772.42	13,082.79	12,878.86	30,000.00	30,000.00
60.08.23.265	Maint. of Mobile Equipment	4,694.20	2,052.83	4,868.10	7,500.00	7,500.00
60.08.23.266	Maintenance Equipment	264,833.95	218,979.18	401,447.79	443,390.00	250,000.00
60.08.23.277	Building Maintenance Serv.	2,361.00	2,530.42	4,300.43	7,500.00	7,500.00
60.08.23.292	Engineering Services	180,108.75	161,376.00	205,680.50	206,000.00	200,000.00
60.08.23.293	Laboratory Testing	16,002.04	19,587.85	19,264.13	20,000.00	20,000.00
60.08.23.299	Other Contractual Services	239,845.96	282,683.84	534,792.82	539,500.00	380,000.00
<i>Contractual Totals</i>		\$1,285,619.80	\$1,319,710.82	\$1,750,788.95	\$1,827,500.00	\$1,465,000.00
<i>Commodities</i>						
60.08.23.301	Dues	.00	4,489.83	4,795.83	5,000.00	.00
60.08.23.317	Office Supplies	2,372.59	2,171.10	1,477.26	2,500.00	2,500.00
60.08.23.322	Hand Tools	589.09	1,649.02	2,123.14	3,000.00	3,000.00
60.08.23.330	Miscellaneous Charges	1,000.00	900.96	524.59	1,000.00	1,000.00
60.08.23.399	Operating/Other Supplies	165,786.38	255,881.19	251,966.58	262,000.00	225,000.00
<i>Commodities Totals</i>		\$169,748.06	\$265,092.10	\$260,887.40	\$273,500.00	\$231,500.00
<i>Capital Outlay</i>						
60.08.23.402	Non-Capital Outlay	84,959.31	.00	.00	.00	.00
60.08.23.408	Furniture, Fixtures & Equipment	.00	.00	21,368.13	35,000.00	.00
60.08.23.409	Infrastructure	.00	.00	.00	122,000.00	122,000.00
<i>Capital Outlay Totals</i>		\$84,959.31	\$0.00	\$21,368.13	\$157,000.00	\$122,000.00
Cost Center	23 - Sewage Treatment Totals	\$2,470,555.04	\$2,590,152.77	\$2,937,063.79	\$3,383,400.00	\$2,878,600.00



Expense Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 60 - Water and Sewer Fund						
Department 08 - Public Works						
Cost Center 24 - Utilities Maintenance						
<i>Salaries</i>						
60.08.24.101	Salaries Full Time	615,324.91	671,289.62	772,904.12	661,600.00	862,700.00
60.08.24.106	Salaries - Overtime	70,527.61	84,302.82	117,756.18	120,000.00	100,000.00
60.08.24.111	Group Insurance	128,134.30	127,805.36	145,430.61	136,300.00	184,300.00
60.08.24.121	IMRF	67,160.36	65,410.48	82,538.84	72,000.00	89,900.00
60.08.24.122	Social Security	41,120.47	43,562.64	54,770.73	48,800.00	60,100.00
60.08.24.123	Medicare	9,616.86	10,188.06	12,809.27	11,400.00	14,100.00
60.08.24.127	Longevity	3,600.00	3,800.00	4,400.00	4,400.00	5,200.00
60.08.24.133	Health Insurance Incentive	200.00	.00	.00	.00	.00
60.08.24.140	OPEB	7,486.00	7,445.00	.00	.00	.00
<i>Salaries Totals</i>		\$943,170.51	\$1,013,803.98	\$1,190,609.75	\$1,054,500.00	\$1,316,300.00
<i>Contractual</i>						
60.08.24.202	Training and Conferences	375.00	2,517.00	1,566.00	3,000.00	6,000.00
60.08.24.210	Communications	14,079.50	14,860.00	14,370.00	15,000.00	15,000.00
60.08.24.215	Uniforms	5,643.31	6,811.60	5,218.75	7,000.00	7,000.00
60.08.24.219	Utility - Electric	110,717.95	124,811.41	117,211.65	125,000.00	112,000.00
60.08.24.220	Utility - Gas	2,087.93	.00	.00	5,000.00	5,000.00
60.08.24.265	Maint. of Mobile Equipment	5,621.40	9,981.43	9,992.50	10,000.00	10,000.00
60.08.24.266	Maintenance Equipment	107,920.33	100,274.30	205,958.06	140,000.00	140,000.00
60.08.24.277	Building Maintenance Serv.	177.17	172.10	1,000.00	1,000.00	1,000.00
60.08.24.292	Engineering Services	.00	.00	43,701.72	44,000.00	50,000.00
60.08.24.299	Other Contractual Services	38,738.35	32,800.12	20,421.13	40,000.00	40,000.00
<i>Contractual Totals</i>		\$285,360.94	\$292,227.96	\$419,439.81	\$390,000.00	\$386,000.00
<i>Commodities</i>						
60.08.24.317	Office Supplies	972.18	1,500.00	463.19	1,500.00	1,500.00
60.08.24.322	Hand Tools	459.88	390.38	315.71	2,000.00	2,000.00
60.08.24.324	Restoration	.00	.00	2,000.00	2,000.00	2,000.00
60.08.24.330	Miscellaneous Charges	3,000.00	2,589.47	2,389.64	3,000.00	3,000.00
60.08.24.399	Operating/Other Supplies	26,821.34	11,799.00	25,045.99	30,000.00	30,000.00
<i>Commodities Totals</i>		\$31,253.40	\$16,278.85	\$30,214.53	\$38,500.00	\$38,500.00
<i>Capital Outlay</i>						
60.08.24.408	Furniture, Fixtures & Equipment	104,800.00	211,818.00	49,897.00	50,000.00	275,000.00
60.08.24.409	Infrastructure	124,913.08	602,168.46	575,670.07	1,162,100.00	4,400,000.00
<i>Capital Outlay Totals</i>		\$229,713.08	\$813,986.46	\$625,567.07	\$1,212,100.00	\$4,675,000.00
Cost Center 24 - Utilities Maintenance Totals		\$1,489,497.93	\$2,136,297.25	\$2,265,831.16	\$2,695,100.00	\$6,415,800.00
Department 08 - Public Works Totals		\$14,049,928.81	\$14,804,123.45	\$16,711,237.43	\$22,425,800.00	\$25,523,300.00
Fund 60 - Water and Sewer Fund Totals		\$16,148,128.39	\$16,361,551.60	\$18,241,670.42	\$28,487,200.00	\$31,635,300.00

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 64 - Lake Michigan Fund						
Department 08 - Public Works						
Cost Center 22 - Water Distribution						
<i>Contractual</i>						
64.08.22.292	Engineering Services	84,232.84	220,394.95	201,979.95	350,000.00	214,000.00
64.08.22.299	Other Contractual Services	110,000.00	110,000.00	110,000.00	632,500.00	632,500.00
	<i>Contractual Totals</i>	\$194,232.84	\$330,394.95	\$311,979.95	\$982,500.00	\$846,500.00
<i>Capital Outlay</i>						
64.08.22.409	Infrastructure	.00	16,252.25	263,392.83	1,748,900.00	1,920,000.00
	<i>Capital Outlay Totals</i>	\$0.00	\$16,252.25	\$263,392.83	\$1,748,900.00	\$1,920,000.00
Cost Center 22 - Water Distribution Totals						
Department 08 - Public Works Totals						
	Fund 64 - Lake Michigan Fund Totals	\$194,232.84	\$346,647.20	\$575,372.78	\$2,731,400.00	\$2,766,500.00
Fund 70 - Police Pension Fund						
Department 02 - Administration						
Cost Center 02 - Operations						
<i>Salaries</i>						
70.02.02.120	Pension Payment	2,924,261.62	3,179,104.00	3,593,198.98	3,440,000.00	3,633,200.00
70.02.02.125	Refunds	4,022.61	.00	53,968.74	.00	.00
	<i>Salaries Totals</i>	\$2,928,284.23	\$3,179,104.00	\$3,647,167.72	\$3,440,000.00	\$3,633,200.00
<i>Contractual</i>						
70.02.02.233	Investment Expense	56,954.28	32,419.11	44,692.18	300,000.00	100,000.00
70.02.02.299	Other Contractual Services	57,031.27	39,842.82	48,103.42	75,000.00	75,000.00
	<i>Contractual Totals</i>	\$113,985.55	\$72,261.93	\$92,795.60	\$375,000.00	\$175,000.00
Cost Center 02 - Operations Totals						
Department 02 - Administration Totals						
	Fund 70 - Police Pension Fund Totals	\$3,042,269.78	\$3,251,365.93	\$3,739,963.32	\$3,815,000.00	\$3,808,200.00
Fund 71 - Fire Pension Fund						
Department 02 - Administration						
Cost Center 02 - Operations						
<i>Salaries</i>						
71.02.02.120	Pension Payment	407,049.56	417,459.28	428,181.24	500,000.00	444,600.00
71.02.02.125	Refunds	12,501.57	.00	.00	.00	.00
	<i>Salaries Totals</i>	\$419,551.13	\$417,459.28	\$428,181.24	\$500,000.00	\$444,600.00



Expense Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 71 - Fire Pension Fund						
Department 02 - Administration						
Cost Center 02 - Operations						
<i>Contractual</i>						
71.02.02.211	Legal Services	20,375.54	10,529.69	3,601.50	21,000.00	25,000.00
71.02.02.233	Investment Expense	10,510.27	20,654.86	34,476.68	60,000.00	60,000.00
	<i>Contractual Totals</i>	\$30,885.81	\$31,184.55	\$38,078.18	\$81,000.00	\$85,000.00
<i>Commodities</i>						
71.02.02.330	Miscellaneous Charges	5,495.00	6,445.75	25,925.00	29,000.00	25,000.00
	<i>Commodities Totals</i>	\$5,495.00	\$6,445.75	\$25,925.00	\$29,000.00	\$25,000.00
	Cost Center 02 - Operations Totals	\$455,931.94	\$455,089.58	\$492,184.42	\$610,000.00	\$554,600.00
	Department 02 - Administration Totals	\$455,931.94	\$455,089.58	\$492,184.42	\$610,000.00	\$554,600.00
	Fund 71 - Fire Pension Fund Totals	\$455,931.94	\$455,089.58	\$492,184.42	\$610,000.00	\$554,600.00
Fund 74 - Romeo Road - TIF 3						
Department 07 - CSD						
Cost Center 02 - Operations						
<i>Contractual</i>						
74.07.02.276	Audit Expenses	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
	<i>Contractual Totals</i>	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
	Cost Center 02 - Operations Totals	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
	Department 07 - CSD Totals	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
	Fund 74 - Romeo Road - TIF 3 Totals	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
Fund 75 - Upper Gateway North - TIF 4						
Department 06 - Finance						
Cost Center 31 - Debt Service						
<i>Other</i>						
75.06.31.690	Principal Payments	.00	573,028.00	.00	.00	.00
75.06.31.691	Interest Payments	177,870.24	236,880.12	901,493.95	846,000.00	903,600.00
75.06.31.695	Agent Fees	775.00	778.50	778.50	800.00	800.00
	<i>Other Totals</i>	\$178,645.24	\$810,686.62	\$902,272.45	\$846,800.00	\$904,400.00
	Cost Center 31 - Debt Service Totals	\$178,645.24	\$810,686.62	\$902,272.45	\$846,800.00	\$904,400.00
	Department 06 - Finance Totals	\$178,645.24	\$810,686.62	\$902,272.45	\$846,800.00	\$904,400.00



Expense Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 75 - Upper Gateway North - TIF 4						
Department 08 - Public Works						
Cost Center 02 - Operations						
<i>Contractual</i>						
75.08.02.276	Audit Expenses	.00	1,500.00	1,500.00	1,500.00	1,500.00
	<i>Contractual Totals</i>	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
	Cost Center 02 - Operations Totals	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
	Department 08 - Public Works Totals	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
Fund 75 - Upper Gateway North - TIF 4 Totals		\$178,645.24	\$812,186.62	\$903,772.45	\$848,300.00	\$905,900.00
Fund 77 - Lower Gateway South - TIF 5						
Department 08 - Public Works						
Cost Center 02 - Operations						
<i>Contractual</i>						
77.08.02.276	Audit Expenses	.00	1,500.00	1,500.00	1,500.00	1,500.00
77.08.02.299	Other Contractual Services	119,203.36	116,750.72	112,573.31	122,600.00	120,200.00
	<i>Contractual Totals</i>	\$119,203.36	\$118,250.72	\$114,073.31	\$124,100.00	\$121,700.00
	Cost Center 02 - Operations Totals	\$119,203.36	\$118,250.72	\$114,073.31	\$124,100.00	\$121,700.00
	Department 08 - Public Works Totals	\$119,203.36	\$118,250.72	\$114,073.31	\$124,100.00	\$121,700.00
Fund 77 - Lower Gateway South - TIF 5 Totals		\$119,203.36	\$118,250.72	\$114,073.31	\$124,100.00	\$121,700.00
Fund 78 - Independence Road - TIF 7						
Department 02 - Administration						
Cost Center 02 - Operations						
<i>Contractual</i>						
78.02.02.276	Audit Expenses	.00	1,500.00	1,500.00	1,500.00	1,500.00
78.02.02.299	Other Contractual Services	42,223.25	.00	.00	50,000.00	50,000.00
	<i>Contractual Totals</i>	\$42,223.25	\$1,500.00	\$1,500.00	\$51,500.00	\$51,500.00
	Cost Center 02 - Operations Totals	\$42,223.25	\$1,500.00	\$1,500.00	\$51,500.00	\$51,500.00
	Department 02 - Administration Totals	\$42,223.25	\$1,500.00	\$1,500.00	\$51,500.00	\$51,500.00
Fund 78 - Independence Road - TIF 7 Totals		\$42,223.25	\$1,500.00	\$1,500.00	\$51,500.00	\$51,500.00



Expense Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 79 - Bluff Road - TIF 6						
Department 02 - Administration						
Cost Center 02 - Operations						
<i>Contractual</i>						
79.02.02.276	Audit Expenses	.00	1,500.00	1,500.00	1,500.00	1,500.00
79.02.02.299	Other Contractual Services	724,593.11	710,424.99	846,022.45	846,023.00	865,000.00
	<i>Contractual Totals</i>	\$724,593.11	\$711,924.99	\$847,522.45	\$847,523.00	\$866,500.00
<i>Transfers</i>						
79.02.02.753	Transfer to Downtown TIF	2,000,000.00	779,900.00	749,500.00	749,500.00	1,211,800.00
	<i>Transfers Totals</i>	\$2,000,000.00	\$779,900.00	\$749,500.00	\$749,500.00	\$1,211,800.00
	Cost Center 02 - Operations Totals	\$2,724,593.11	\$1,491,824.99	\$1,597,022.45	\$1,597,023.00	\$2,078,300.00
	Department 02 - Administration Totals	\$2,724,593.11	\$1,491,824.99	\$1,597,022.45	\$1,597,023.00	\$2,078,300.00
	Fund 79 - Bluff Road - TIF 6 Totals	\$2,724,593.11	\$1,491,824.99	\$1,597,022.45	\$1,597,023.00	\$2,078,300.00
Fund 80 - Normantown Road - TIF 8						
Department 02 - Administration						
Cost Center 02 - Operations						
<i>Contractual</i>						
80.02.02.276	Audit Expenses	.00	1,500.00	1,500.00	1,500.00	1,500.00
80.02.02.299	Other Contractual Services	.00	.00	.00	10,000.00	10,000.00
	<i>Contractual Totals</i>	\$0.00	\$1,500.00	\$1,500.00	\$11,500.00	\$11,500.00
	Cost Center 02 - Operations Totals	\$0.00	\$1,500.00	\$1,500.00	\$11,500.00	\$11,500.00
	Department 02 - Administration Totals	\$0.00	\$1,500.00	\$1,500.00	\$11,500.00	\$11,500.00
	Fund 80 - Normantown Road - TIF 8 Totals	\$0.00	\$1,500.00	\$1,500.00	\$11,500.00	\$11,500.00
Fund 81 - Normantown Rd Business District						
Department 02 - Administration						
Cost Center 02 - Operations						
<i>Contractual</i>						
81.02.02.299	Other Contractual Services	.00	25,000.00	11,967.55	25,000.00	25,000.00
	<i>Contractual Totals</i>	\$0.00	\$25,000.00	\$11,967.55	\$25,000.00	\$25,000.00
<i>Capital Outlay</i>						
81.02.02.409	Infrastructure	.00	184,955.64	.00	.00	.00
	<i>Capital Outlay Totals</i>	\$0.00	\$184,955.64	\$0.00	\$0.00	\$0.00
	Cost Center 02 - Operations Totals	\$0.00	\$209,955.64	\$11,967.55	\$25,000.00	\$25,000.00
	Department 02 - Administration Totals	\$0.00	\$209,955.64	\$11,967.55	\$25,000.00	\$25,000.00
	Fund 81 - Normantown Rd Business District Totals	\$0.00	\$209,955.64	\$11,967.55	\$25,000.00	\$25,000.00



Expense Budget Worksheet Report

Budget Year 2026

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Amended Budget	2026 Adopted
Fund 82 - Airport Road - TIF 9						
Department 02 - Administration						
Cost Center 02 - Operations						
<i>Contractual</i>						
82.02.02.299	Other Contractual Services	.00	.00	44,287.78	175,650.00	211,900.00
<i>Contractual Totals</i>						
		\$0.00	\$0.00	\$44,287.78	\$175,650.00	\$211,900.00
<i>Capital Outlay</i>						
82.02.02.405	Land	.00	.00	802,496.00	.00	.00
82.02.02.407	Improvements	.00	.00	.00	50,000.00	.00
82.02.02.409	Infrastructure	26,355.46	.00	.00	.00	.00
<i>Capital Outlay Totals</i>						
		\$26,355.46	\$0.00	\$802,496.00	\$50,000.00	\$0.00
Cost Center 02 - Operations Totals						
Department 02 - Administration Totals						
Fund 82 - Airport Road - TIF 9 Totals						
Net Grand Totals						
		\$26,355.46	\$0.00	\$846,783.78	\$225,650.00	\$211,900.00
		\$119,944,795.84	\$120,882,503.70	\$130,002,976.25	\$170,993,346.00	\$177,387,200.00

Appendix C: Glossary

Glossary

ACCOUNT	A term used to identify an individual asset, liability, expenditure control, revenue control, or fund balance.
ACCOUNTING SYSTEM	The total structure of records and procedures which discover, record, classify, summarize and report information on the financial results of operations of a government or any of its funds, fund balanced account groups, or organizational components
ACCRAUL	A term used to describe the basis of budgeting used by local governments that records expenditures and revenues when they become due.
ACTIVITY	The smallest unit of budgetary accountability and control which encompasses specific and distinguishable lines of work performed by an organization unit for the purpose of accomplishing a function for which the village is responsible.
AFSCME	American Federation of State, County, and Municipal Employees
ASSETS	Property owned by a government which has a monetary value.
ASSESSED VALUATION	A valuation set upon real estate or other property by the County Assessor as a basis for levying taxes.
AUDIT	An examination of an organization's financial statements and utilization of resources. The Village uses Sikich as its current outside auditing firm.
BALANCED BUDGET	The budget is balanced when the sum of estimated revenues and appropriated fund balances are equal to its expenditures.
BOARD OF TRUSTEES	The governing body responsible for the oversight of the municipality.
BOND	A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.
BONDED DEBT	The portion of indebtedness represented by outstanding bonds.
BUDGET	A one-year financial document embodying an estimate of proposed revenue and expenditures for the year. The village is required by State Statute to approve a budget, and the approved budget sets the legal spending limits of the village. It is the primary means by which most of the expenditures and service levels of the village are controlled.

BUDGET ADJUSTMENT	A legal procedure utilized by the village staff and Village Board to revise the budget.
BUDGET DOCUMENT	The instrument used by the budget-making authority to present a comprehensive financial plan of operations to the Village Board.
BUDGET MESSAGE	A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.
CAPITAL ASSETS	Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.
CAPITAL BUDGET	A plan of proposed capital outlays and the means of financing them for the current fiscal year period.
CAPITAL OUTLAY	Expenditures which result in the acquisition of, or addition to, fixed assets.
CAPITAL IMPROVEMENT PLAN	A plan created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.
CBA	Collective Bargaining Agreements
COMPARABLE COMMUNITIES	Other cities, villages, and/or towns which are composed of similar characteristics such as population, economy, or location.
COMPREHENSIVE ANNUAL FINANCIAL REPORT	A governmental unit's official annual report prepared and published as a matter of public record, according to government accounting standards.
CONTINGENCY	A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.
CONTRACTUAL SERVICES	Services rendered to village departments and agencies by private firms, individuals, or other government agencies.
DEBT SERVICE FUND	A fund established to finance and account for the accumulations of resources for, and the payment of, general long-term debt principals and interest.
DEBT SERVICE REQUIREMENTS	The amounts of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full and on schedule.
DEFICIT	The excess of an entity's liabilities over its assets or the excess of expenditures or expense over revenues during a single accounting period.
DEPARTMENT	A major administrative organizational unit of the village which indicates overall management responsibility for one or more activities.
DEPRECIATION	An expiration in service life of fixed assets, other than wasting assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or the physical or functional cause. Or, the portion of the cost of a fixed asset charged as an expense during a particular period.

DISBURSEMENT	Payments for goods and services in cash or by check.
EAV	Equalized Assessed Valuation-The value of property resulting from the multiplication of the assessed value by an equalization factor to make all property in Illinois equal to one third of its market value.
ENTERPRISE FUND	A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises—where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.
ESTIMATED REVENUE	The amount of projected revenue to be collected during the fiscal year. The amount of revenue budgeted is the amount approved by the Village Board.
EXPENDITURES	If the account is kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as a liability of the fund from which retired, and capital outlays. If they are kept on the cash basis, the term covers only actual disbursement for these purposes.
EXPENSES	Charges incurred, whether paid or unpaid, for operation, maintenance and interest, and other charges which are presumed to benefit the current fiscal period.
FICA	Federal Insurance Contributions Act requiring Social Security and Medicare taxes.
FIDUCIARY FUNDS	Funds used to report assets held in a trustee or agency capacity for others and which, therefore, cannot be used to support the government's own program.
FISCAL YEAR	A twelve-month period of time to which the annual budget applies and at the end of which a municipality determines its financial position and results of operations. The Village of Romeoville has specified May 1 to April 30 as its fiscal year.
FUND	An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources, together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of following specific regulations, restrictions, or limitations.
FUND ACCOUNTS	All accounts necessary to set forth the financial operations and financial condition of a fund.

FUND BALANCE	The excess of a fund's assets over its liabilities and reserves.
GASB	Governmental Accounting Standards Board. An independent organization which has ultimate authority over the establishment of Generally Accepted Accounting Principles for state and local government.
GENERAL FUND	The General Fund is the village's main operating fund and is available for any legal authorized purpose. The General Fund is used to finance the ordinary operations of a government unit.
GENERAL OBLIGATION BONDS	Bonds for whose payments the full faith and credit of the issuing body are pledged. More commonly, but not necessarily, general obligation bonds are considered to be those from taxes and other general revenues.
GFOA	Government Finance Officers Association
GOAL	A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.
GRANT	A contribution by one government unit to another. The contribution is usually made to aid in the support of a specified function, but it is sometimes can also be for general purposes.
HOME RULE MUNICIPALITY	A home rule municipality may exercise any power and perform any function pertaining to its government and affairs including but not limited to, the power to regulate for the protection of public health, safety, morals and welfare as well as to license, to tax, and to incur debt, unless preempted by the State of Illinois. A municipality is designated as home rule if its population reached 25,000 or if the designation of home rule is approved by its voters via referendum.
IDOT	Illinois Department of Transportation
INCOME	Term that represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise's activities.
INFRASTRUCTURE	The underlying permanent foundation or basic framework. Physical assets of a government including streets, water, sewer and public buildings.
INTERFUND TRANSFERS	Amounts transferred from one fund to another fund.
LEVY	To impose taxes, special assessments, or service charges for the support of village services.
LIABILITY	Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

LINE ITEM BUDGET

MAP	Budget typically used by governmental entities in which budgeted financial statement elements are grouped by administrative entities and objects. These budget item groups are usually presented in an incremental fashion that is in comparison to previous period. This form of budgeting allows for a good comparison between previous and future estimated expenditure levels within an organization.
MFT	Metropolitan Alliance of Police
MUNICIPAL	Motor Fuel Tax
OPERATING BUDGET	Of or pertaining to the village or its government. The portion of the budget that pertains to daily operations that provides the basic government services.
ORDINANCE	A formal legislative enactment by the governing board of a municipality.
PERSONNEL SERVICES	Costs related to compensating village employees, including salaries, wages and benefits.
PROPERTY TAX	Property taxes are levied on real property according to the property's valuation and the tax rate.
RESERVE	An account used to indicate that a portion of a fund balance is restricted for specific purpose.
REVENUE	Funds that the government receives as income.
RFP	Request for Proposals
SPECIAL REVENUE FUND	A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.
TAXES	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.
TAX LEVY	The total amount to be raised by general property taxes for operating and debt service purposes.
TIF	Tax Increment Financing. The Village currently has eight active TIF Districts.
WATER AND SEWER FUND	A fund established to account for operations of the water and sewer system. It is operated in a manner similar to private business enterprises where the intent is cost recovery.

Appendix D: Top Taxpayers

VILLAGE OF ROMEOVILLE, ILLINOIS
 PRINCIPAL PROPERTY TAXPAYERS
 Current Year and Nine Years Ago

Taxpayer	Type of Business	2023			2015		
		Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation
PDV Midwest Refinery Citgo	Refinery-Petroleum Products	\$ 129,043,009	1	8.73%	\$ 143,714,808	1	13.85%
Duke Secured Fin 2009-1ALZ LLC	Real Property	17,089,019	2	1.16%	15,549,600	3	1.50%
PLDAB LLC	Real Property	15,686,600	3	1.06%	14,305,000	4	1.38%
Hart I55 Industrial LLC	Real Property	14,258,939	4	0.96%	23,206,806	2	2.24%
Prologis-Illinois LLC	Owner, Operator and Developer of Industrial Real Estate	14,145,060	5	0.96%	13,343,600	5	1.29%
BAEV LaSalle	Real Property	10,782,720	6	0.73%			
Continental 338 Fund 16 LLC	Real Property	10,259,906	7	0.69%			
Pactiv Corp	Food Services: Direct Sales	10,109,165	8	0.68%	9,840,672	7	0.95%
GPT N Schmidt Road LLC	Real Property	10,018,305	9	0.68%			
Remington Romeoville LLC	Real Property	9,304,446	10	0.63%			
DCT Boldt Park LLC	Real Property				11,376,400	6	1.10%
J&J Romeoville Property	Real Property				9,121,557	8	0.88%
Southcreek Industrial LLC	Real Property				8,538,425	9	0.82%
BAEV LaSalle	Real Property				9,121,557	10	0.88%
		<u>\$ 240,697,169</u>		<u>16.28%</u>	<u>\$ 258,118,425</u>		<u>24.87%</u>

Note: Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers contain multiple parcels, and it is possible that some parcels and their valuations have been overlooked. The 2022 EAV is the most current available.

Appendix E: Five Year Capital Plan

Romeoville Five Year Capital Plan

Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
01.02.01.405	Potential Land Purchase-Ward Property	Administration	2,516,000	-	-	-	-	2,516,000
01.02.01.405	Road Acqusition	Administration	1,500,000	-	-	-	-	1,500,000
01.02.01.407	Lewis Corridor Improvements	Administration	1,600,000	-	-	-	-	1,600,000
01.02.01.407	Safety Town	Administration	150,000	-	-	-	-	150,000
01.02.18.402	Miscellaneous Equipment-RPTV	Administration	5,000	10,000	10,000	10,000	10,000	45,000
01.02.50.402	Miscellaneous Equipment-IT	Administration	10,000	-	-	-	-	10,000
01.02.50.402	Access Control Repairs, Updates, and Additions	Administration	17,000	25,000	25,000	25,000	25,000	117,000
01.02.50.402	Annual Computer Replacement	Administration	35,000	35,000	35,000	35,000	35,000	175,000
01.02.50.402	Fire-Replace Ambulance EPCR Tables	Administration	-	-	-	-	60,000	60,000
01.02.50.402	Hirsch Velocity Server Replacement	Administration	-	-	-	-	8,000	8,000
01.02.50.402	Network Switch Replacements	Administration	15,000	15,000	15,000	15,000	15,000	75,000
01.02.50.402	Police-Body Cameras New Officers	Administration	-	-	100,000	-	-	100,000
01.02.50.402	Police Squad Car Upgrades	Administration	40,000	40,000	40,000	40,000	40,000	200,000
01.02.50.402	Cameras in Parks	Administration	75,000	50,000	50,000	50,000	50,000	275,000
01.02.50.402	Replacement Fire Station Camera Servers	Administration	15,000	-	-	-	-	15,000
01.02.50.402	Fire Station 2 & 3 camera additions	Administration	50,000	-	-	-	-	50,000
01.02.50.402	Laserfiche Cloud	Administration	35,000	35,000	35,000	40,000	40,000	185,000
01.02.50.402	Recreation CCTV Cameras	Administration	60,000	-	-	-	-	60,000
01.02.50.402	CyberSecurity Penetration Testing	Administration	30,000	-	-	-	30,000	60,000
01.02.50.402	REMA Command Post Computers	Administration	8,000	-	-	-	-	8,000
01.02.50.402	Police Community Room A/V upgrades	Administration	25,000	-	-	-	-	25,000
01.02.50.408	ERP Replacement	Administration	500,000	-	-	-	-	500,000
01.02.50.402	Phone System Replacement	Administration	72,000	72,000	72,000	72,000	72,000	360,000
		Total	6,758,000	282,000	382,000	287,000	385,000	8,094,000

Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
01.08.08.402	ADA Compliance Program - Facilities (Annual Program)	Public Works	20,000	20,000	20,000	20,000	20,000	100,000
01.08.08.402	Brick Cleaning and Sealing at Village Hall/Police (5 Year Program)	Public Works	-	-	-	30,000	-	30,000
01.08.08.402	Miscellaneous Public Works Facility Improvements (Annual Program) (Racks for Budler FY 27)	Public Works	20,000	20,000	20,000	20,000	20,000	100,000
01.08.08.406	Budler Rd Storage Building	Public Works	700,000	-	-	-	-	700,000
01.08.08.406	Deer Crossing Park Storage Building	Public Works	-	-	-	-	500,000	500,000
01.08.08.406	Fire 3 Roof	Public Works	-	-	-	-	60,000	60,000
01.08.08.408	16,000 lb. Portable Lifts for Fleet Maintenance Building	Public Works	-	-	100,000	-	-	100,000
01.08.08.408	Compressor Replacement for AC Unit (Chillers) at Village Hall/Police Department Cost is listed for 1 compressor (8 compressors in total) (Bi-Annual Program)	Public Works	25,000	-	25,000	-	25,000	75,000
01.08.15.402	Fire 3 Concrete ADA Improvements and driveway extension	Public Works	35,000	-	-	-	-	35,000
01.08.15.402	ADA Compliance Program - Public Infrastructure (Annual Program)	Public Works	300,000	160,000	180,000	200,000	220,000	1,060,000
01.08.15.402	ARA Pavement Study (5-6 Yr Program)	Public Works	-	-	-	92,000	-	92,000
01.08.15.402	NPDES - Phase 2 (Annual Program)	Public Works	30,000	30,000	30,000	30,000	30,000	150,000
01.08.15.402	Sam's Club Pedestrian Bridge Engineering & Construction	Public Works	-	-	150,000	1,000,000	-	1,150,000
01.08.15.402	Storm Sewer Maintenance and Repairs (Annual Program)	Public Works	400,000	400,000	400,000	400,000	400,000	2,000,000
01.08.15.402	Street Resurfacing (Collector) (Annual Program)	Public Works	1,200,000	1,850,000	1,300,000	1,300,000	1,300,000	6,950,000

Romeoville Five Year Capital Plan

Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
01.08.15.402	Street Resurfacing (In-House) (Annual Program)	Public Works	1,200,000	1,300,000	1,200,000	1,300,000	1,300,000	6,300,000
01.08.15.402	Rec Center Parking Lot	Public Works	-	350,000	-	-	-	350,000
01.08.15.402	Police Department Employee Parking Lot	Public Works	160,000	-	-	-	-	160,000
01.08.15.406	Demolition of Ward Property	Public Works	400,000	-	-	-	-	400,000
01.08.15.409	Anti-Icing Containment and Brine Maker (reduced from 350K)	Public Works	100,000	-	-	-	-	100,000
01.08.15.409	Decorative Lighting (Annual Program) FY 25 135th St: Rt 53 to Weber	Public Works	350,000	600,000	625,000	650,000	675,000	2,900,000
01.08.15.409	Lower Industrial Street Lighting	Public Works	50,000	750,000	-	-	-	800,000
01.08.15.409	EV Station (Expense to match Grant Revenue)	Public Works	586,400	-	-	-	3	586,403
01.08.15.409	Traffic Signal Installation: Taylor Rd & Troxel Ave	Public Works	-	-	580,000	-	-	580,000
01.08.15.409	Traffic Signal Installation: Remington & 115th St (Amazon)	Public Works	550,000	-	-	-	-	550,000
01.08.15.409	Route 53 and 135th Street Intersection Improvements (IDOT Project)	Public Works	25,000	400,000	-	-	-	425,000
01.08.15.409	Route 53 and Normantown Improvements - Corporate (IDOT Project)	Public Works	25,000	300,000	-	-	-	325,000
01.08.15.409	Weber Rd Widening: 135th St to Airport Rd (WCDOT Project)	Public Works	75,000	1,100,000	-	-	-	1,175,000
01.08.15.409	Windham Lakes Business Park Spot Resurfacing	Public Works	600,000	-	-	-	-	600,000
01.08.15.409	Windham Lakes Business Park Crack Sealing, Seal Coating, Striping	Public Works	25,000	-	25,000	-	25,000	75,000
01.08.15.409	Marquette Business Park Patching	Public Works	-	-	-	100,000	-	100,000
01.08.15.409	Marquette Business Park Crack Sealing, Seal Coating, Striping	Public Works	-	25,000	-	-	-	25,000
01.08.15.409	Marquette Business Park Resurfacing	Public Works	-	600,000	700,000	-	-	1,300,000
01.08.15.409	VH Additional Parking Lot	Public Works	1,500,000	-	-	-	-	1,500,000
01.08.15.409	Budler Rd Extension from Helen to Renwick	Public Works	-	4,167,674	-	-	-	4,167,674
01.08.20.407	Roadway Landscaping (Annual Program)	Public Works	100,000	150,000	150,000	150,000	150,000	700,000
01.08.20.409	Roadway Islands/Landscape Improvements (Annual Program)	Public Works	150,000	200,000	200,000	200,000	200,000	950,000
01.08.20.409	I-55 & Weber Ramp Interchange Landscaping	Public Works	250,000	250,000	-	-	-	500,000
01.08.20.409	Volunteer Park Path Resurfacing	Public Works	100,000	-	-	-	-	100,000
01.08.20.409	Concrete sidewalk on Taylor from Troxel to Belmont	Public Works	350,000	-	-	-	-	350,000
		Total	9,326,400	12,672,674	5,705,000	5,492,000	4,925,003	38,121,077

Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
01.10.01.401	Bike Medic	Fire	-	15,000	-	-	-	15,000
01.10.01.408	LUCAS (NEW 2024)	Fire	-	-	-	-	100,000	100,000
01.10.01.408	E.V. Fire Extinguishment	Fire	-	-	40,000	50,000	-	90,000
01.10.01.408	Repalce SCBAs	Fire	90,000	100,000	-	-	-	190,000
01.10.01.408	Replace Extrication Tools	Fire	-	-	60,000	-	-	60,000
01.10.01.408	Replacement Drones	Fire	-	50,000	-	-	50,000	100,000
01.10.01.408	Replacement SCBA Compressor	Fire	-	-	-	80,000	-	80,000
01.10.01.408	Stryker Pro Cot and Power Load	Fire	-	-	90,000	-	-	90,000
01.10.01.408	Water Rescue Boats and Equipment	Fire	-	20,000	-	-	-	20,000
01.10.01.408	Boat Upgrades	Fire	75,000	-	-	-	-	75,000
01.10.01.408	Replace Dive Equipment	Fire	-	-	-	30,000	-	30,000
01.10.01.408	Specialty Team Trailer	Fire	-	15,000	5,000	-	-	20,000
01.10.01.408	Fire Extinguisher Training Prop/Trailer	Fire	6,000	-	-	-	-	6,000
01.10.01.410	Medical ATV	Fire	-	35,000	-	-	-	35,000
01.10.01.410	Rechassis 2020 Ambulance	Fire	-	-	225,000	-	-	225,000
01.10.01.410	Replace 2013 105" Aerial	Fire	-	-	2,600,000	-	-	2,600,000
01.10.01.410	Replace 2006 Fire Engine (Approved 2024)	Fire	-	1,200,000	-	-	-	1,200,000
		Total	171,000	1,435,000	3,020,000	160,000	150,000	4,936,000

Romeoville Five Year Capital Plan

Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
03.10.03.408	Classroom Space	Fire Aca	600,000	-	-	-	-	600,000
03.10.03.408	Training Tower Painting	Fire Aca	38,000	-	-	-	-	38,000
03.10.03.408	Adjustable Roof Prop	Fire Aca	35,000	-	-	-	-	35,000
03.10.03.408	Roof Prop & Exterior Shelter	Fire Aca	47,400	-	-	-	-	47,400
		Total	720,400	-	-	-	-	720,400
Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
01.11.02.402	Radios	Police	260,000	-	-	-	-	260,000
01.11.02.402	Safety and Training Equipment	Police	20,000	20,000	20,000	20,000	20,000	100,000
01.11.02.402	Retired Officer Recognition Wall	Police	35,000	-	-	-	-	35,000
		Total	315,000	20,000	20,000	20,000	20,000	395,000
Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
01.12.01.402	Radios Encryption capable	REMA	25,000	-	-	-	-	25,000
01.12.01.406	HVAC Replacement	REMA	26,000	-	-	-	-	26,000
		Total	51,000	-	-	-	-	51,000
Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
05.07.13.410	ComDev Vehicle Replacement (Annual Program) FY26 #3377	Fleet-ComDev	35,000	-	-	-	-	35,000
05.08.14.408	Grounds Dept Mower Replacement (Annual Program) FY26 #52 & #24	Fleet-PW	60,000	30,000	30,000	30,000	30,000	180,000
05.08.14.408	Street Dept Refurbish Dump Trucks (Bi-Annual Program)	Fleet-PW	20,000	20,000	-	20,000	-	60,000
05.08.14.408	Grounds Dept Trailer (Refurbish trailer for traffic control)	Fleet-PW	20,000	-	-	-	-	20,000
05.08.14.408	Street Dept Endloader Replacement	Fleet-PW	-	300,000	-	-	-	300,000
05.08.14.408	Street Dept Forestry box for hook-lift truck (for #87)	Fleet-PW	90,000	-	-	-	-	90,000
05.08.14.408	Street Dept Small Paver	Fleet-PW	-	110,000	-	-	-	110,000
05.08.14.408	Tandem Roller RD12A	Fleet-PW	26,000	-	-	-	-	26,000
05.08.14.408	Messenger Board	Fleet-PW	25,000	-	-	-	-	25,000
05.08.14.410	Buildings Vehicle Replacement (FY26 #59)	Fleet-PW	75,000	-	-	-	-	75,000
05.08.14.410	Street Department Six Wheel Dump Trucks (#67)	Fleet-PW	-	-	240,000	-	250,000	490,000
05.08.14.410	Grounds Pickup Trucks (Annual Program)	Fleet-PW	70,000	70,000	-	75,000	80,000	295,000
05.08.14.410	Street Dept One Ton Dump Truck (Replace #40)	Fleet-PW	87,900	-	-	150,000	-	237,900
05.08.14.410	Street Dept Single Axle Dump Truck	Fleet-PW	186,500	335,000	340,000	345,000	350,000	1,556,500
05.08.14.410	Street Sweeper	Fleet-PW	-	350,000	-	-	-	350,000
05.10.01.408	TMA Unit/Scorpion	Fleet-Fire	-	100,000	-	-	-	100,000
05.10.01.410	Replace 2006 Heavy Rescue Squad	Fleet-Fire	1,600,000	-	-	-	-	1,600,000
05.10.01.410	Fire F350 Dually with cap/tow/4WD (FY26 #2029)	Fleet-Fire	-	65,000	-	-	-	65,000
05.10.01.410	Fire Truck for Scorpion	Fleet-Fire	100,000	-	-	-	-	100,000
05.10.01.410	FD Chevy Tahoes (FY26 #2127)	Fleet-Fire	75,000	-	-	-	-	75,000
05.10.01.410	FD Invesitgation Unit (FY26 #2118)	Fleet-Fire	100,000	-	-	-	-	100,000
05.10.01.410	Rechassis 2006 International Ambulance	Fleet-Fire	277,000	-	-	-	-	277,000
05.10.01.410	Rosenbauer ACP 55 Snorkel	Fleet-Fire	1,100,000	-	-	-	-	1,100,000
05.11.02.410	(5) Ford Squad Interceptors	Fleet-Police	440,000	-	-	-	-	440,000

Romeoville Five Year Capital Plan

Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
05.11.02.410	Non-Leased Equipment for Squads/New Squads	Fleet-Police	-	115,000	115,000	115,000	115,000	460,000
05.12.01.410	REMA Vehicle Replacement	Fleet-REMA	-	60,000	-	-	-	60,000
05.13.16.408	Recreation Vehicle Replacement	Fleet-Recreation	-	70,000	-	70,000	-	140,000
05.13.16.408	Rec Center Chipper	Fleet-Recreation	-	90,000	-	-	-	90,000
	Total	4,387,400	1,715,000	725,000	805,000	825,000	8,457,400	

Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
20.08.02.402	Street Patching/Joint Patching	MFT	-	100,000	100,000	100,000	100,000	400,000
20.08.02.409	Lower Industrial Resurfacing	MFT	2,894,000	-	-	-	-	2,894,000
20.08.02.409	135th St: East of Bridge to New Ave Resurfacing (WCGL STP)	MFT	74,600	-	-	-	-	74,600
20.08.02.409	Normantown Rd: Weber West to 135th St Resurfacing (WCGL STP)	MFT	20,000	-	-	-	-	20,000
20.08.02.409	Normantown Rd: Crossroads East to Montrose Resurfacing (WCGL STP)	MFT	230,000	-	-	-	-	230,000
20.08.02.409	Remington Blvd Resurfacing (WCGL Funding; Phase 2 Eng)	MFT	16,800	214,200	-	-	-	231,000
20.08.02.409	Southcreek-Airport Rd Resurfacing (WCGL Funding, Phase 2 Eng)	MFT	-	69,000	38,500	586,300	-	693,800
20.08.02.409	Montrose Dr Resurfacing (WCGL Funding, Phase 2 Eng)	MFT	-	-	67,500	25,650	238,850	332,000
	Total	3,235,400	383,200	206,000	711,950	338,850	4,875,400	

Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
21.08.02.409	135th St Bridge Repairs/Maintenance (Bi-Annual Program)	Local Gas Tax	30,000	448,100	30,000	1,083,000	30,000	1,621,100
21.08.02.409	135th St Bridge Inspection (Bi-Annual Program)	Local Gas Tax	-	30,000	-	30,000	-	60,000
21.08.02.409	135th Street Bridge Debris Clearing (Bi-Annual Program)	Local Gas Tax	40,000	-	40,000	-	40,000	120,000
21.08.02.409	Airport Road Bridge Inspection (Bi-Annual Program)	Local Gas Tax	-	5,000	-	5,000	-	10,000
21.08.02.409	Airport Rd Interchange (Remainder of Village Responsibility for Payment)	Local Gas Tax	80,000	-	-	-	-	80,000
21.08.02.409	135th St Rd Diet (WCGL Funding, 20% Const)	Local Gas Tax	135,000	-	-	-	-	135,000
21.08.02.409	Highpoint Drive Resurfacing (WCGL Funding; Phase 2 Eng and Const)	Local Gas Tax	186,300	-	-	-	-	186,300
	Total	471,300	483,100	70,000	1,118,000	70,000	2,212,400	

Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
22.13.12.407	Holiday Lights-New	Recreation	40,000	75,000	75,000	75,000	-	265,000
22.13.12.408	New Fitness Equipment	Recreation	-	-	-	-	-	-
22.13.16.407	Discovery Park Pavilion	Recreation	171,400	-	-	-	-	171,400
22.13.16.407	Georgetown - Playground Redevelopment	Recreation	-	57,000	540,000	-	-	597,000
22.13.16.407	Hampton Park - Playground Redevelopment	Recreation	-	542,500	-	-	-	542,500
22.13.16.407	Park Sign Replacement & Landscaping	Recreation	30,000	30,000	33,000	35,000	30,000	158,000
22.13.16.407	Pine Trail Fencing	Recreation	-	-	110,000	-	-	110,000
22.13.16.407	Scoreboards at Volunteer Park	Recreation	-	80,000	-	-	-	80,000
22.13.16.407	Village Park - Reconstruct Concession Stand	Recreation	-	1,100,000	-	-	-	1,100,000
22.13.16.407	Volunteer Park - Rebuild Skate Park	Recreation	661,500	-	-	-	-	661,500
22.13.16.407	Volunteer Park- Shelter & Splash Pad Redevelopment	Recreation	-	-	75,000	675,000	-	750,000
22.13.16.407	WesGlen Park - Playground Redevelopment	Recreation	-	630,000	-	-	-	630,000
22.13.17.407	Fitness Center Expansion	Recreation	-	-	-	-	900,000	900,000
22.13.17.407	HVAC System - Replace at Recreation Center	Recreation	-	-	204,765	99,713	-	304,478
22.13.17.407	Jungle Safari Remodel/Improvements	Recreation	-	625,000	-	-	-	625,000
22.13.17.407	VAV boxes & BAS - VAV BacNet Controllers	Recreation	41,800	-	-	-	-	41,800
	Total	944,700	3,139,500	1,037,765	884,713	930,000	6,936,678	

Romeoville Five Year Capital Plan

Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
23.08.02.407	Beverly Griffin Drainage	Rec-R.E.T.T.	-	200,000	100,000	-	-	300,000
23.08.02.407	Taylor Rd Path Replacement (IL 53 to Pinnacle)	Rec-R.E.T.T.	-	1,500,000	-	-	-	1,500,000
23.08.02.407	Budler Rd Multi-Use Path Gaps (DCEO Grant)	Rec-R.E.T.T.	634,000	-	-	-	-	634,000
23.08.02.407	Multi-Use Path: Rt 7 (Phase 1 Only)	Rec-R.E.T.T.	170,000	-	-	-	-	170,000
23.08.02.407	Discovery Park Restroom Building	Rec-R.E.T.T.	-	1,540,000	-	-	-	1,540,000
23.08.02.407	Discovery Park Concrete Pad	Rec-R.E.T.T.	30,000	-	-	-	-	30,000
23.08.02.407	Lewis Corridor	Rec-R.E.T.T.	200,000	1,000,000	-	-	-	1,200,000
		Total	1,034,000	4,240,000	100,000	-	-	5,374,000
Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
26.13.02.407	Front Desk Enclosure	Rec-AE Center	-	100,000	-	-	-	100,000
26.13.02.407	Carpet Tiles	Rec-AE Center	46,000	-	-	-	-	46,000
26.13.02.407	Scoreboards in Fieldhouse	Rec-AE Center	-	25,000	-	-	-	25,000
		Total	46,000	125,000	-	-	-	171,000
Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
53.02.02.409	Alexander Parking Lot	Downtown TIF	700,000	-	-	-	-	700,000
		Total	700,000	-	-	-	-	700,000
Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
59.08.02.409	RomeoCrossing Phase I Dog Park C/O Landscaping / retainage	Facility Construction	212,400	-	-	-	-	212,400
59.08.02.409	Romeo Crossing Phase II Infrastructure C/O Turf establishment - retainage	Facility Construction	147,300	-	-	-	-	147,300
59.08.02.409	RomeoCrossing Phase III Adaptive Sports Field- Carry Over	Facility Construction	1,807,500	-	-	-	-	1,807,500
59.08.02.409	RomeoCrossing Phase IV - Turf infields	Facility Construction	-	5,899,180	-	-	-	5,899,180
59.08.02.409	RomeoCrossing Phase IV -Midlow material infields	Facility Construction	-	3,599,282	-	-	-	3,599,282
59.08.02.409	RomeoCrossing Phase IV D/E	Facility Construction	-	264,400	-	-	-	264,400
59.08.02.409	RomeoCrossing Additional Shelter	Facility Construction	60,000	-	-	-	-	60,000
		Total	2,227,200	9,762,862	-	-	-	11,990,062
Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
60.08.01.407	PW Faciliy Site Improvements (Annual Program)	Water and Sewer	10,000	10,000	10,000	10,000	10,000	50,000
60.08.22.401	Normantown Tank Painting	Water and Sewer	450,000	-	-	-	-	450,000
60.08.22.401	Taylor Rd Water Tower Plan & Design	Water and Sewer	600,000	-	-	-	-	600,000
60.08.22.401	Airport Rd Water Tower Plan, Design & Painting	Water and Sewer	-	200,000	-	-	-	200,000
60.08.22.401	Pinnacle Water Tower Plan, Design & Painting	Water and Sewer	-	-	700,000	-	-	700,000
60.08.22.402	Improvements to PRV and storage facilities (Annual Program)	Water and Sewer	30,000	30,000	30,000	30,000	30,000	150,000
60.08.22.402	Reservoir Dive Inspection and Cleaning (Annual Program)	Water and Sewer	10,000	20,000	10,000	10,000	10,000	60,000
60.08.22.408	Water Dept Shoring Trailer	Water and Sewer	-	-	20,000	-	-	20,000
60.08.22.408	Mini Excavator (FY27 #50)	Water and Sewer	-	100,000	-	-	-	100,000
60.08.22.409	Bulk Water Filling Station: West of Weber Rd	Water and Sewer	-	75,000	-	-	-	75,000
60.08.22.409	Watermain Rehabilitation: 1% Annual Program - Design Engineering	Water and Sewer	340,000	352,000	360,000	372,000	380,000	1,804,000
60.08.22.409	Watermain Rehabilitation: 1% Annual Program - Construction-Congdon	Water and Sewer	1,800,000	7,500,000	7,200,000	7,800,000	8,500,000	32,800,000
60.08.22.409	Watermain Replacement: Rt 53 from Ridgewood to Phelps/Devonwood	Water and Sewer	1,250,000	-	-	-	-	1,250,000
60.08.22.409	Watermain Replacement: RC Hill, Fenton, Chase Bank	Water and Sewer	1,000,000	-	-	-	-	1,000,000
60.08.22.409	Watermain Extension to 135th and Rt 53 from Highschool	Water and Sewer	-	1,500,000	-	-	-	1,500,000

Romeoville Five Year Capital Plan

Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
60.08.22.409	IEPA Year 1 Watermain Replacement: Southside	Water and Sewer	5,000,000	-	-	-	-	5,000,000
60.08.22.409	Watermain Replacement: Route 53 and Normantown for IDOT Project	Water and Sewer	25,000	-	750,000	-	-	775,000
60.08.22.409	Well Station Repairs - Bldg (Annual Program)	Water and Sewer	-	200,000	200,000	-	300,000	700,000
60.08.22.410	Pick Up Truck/Van (Annual Program) FY26 #21 & #61	Water and Sewer	100,000	85,000	85,000	-	90,000	360,000
60.08.23.402	Centrifuge Maintenance Service	Water and Sewer	-	80,000	-	-	-	80,000
60.08.23.402	Odor Reduction Project	Water and Sewer	-	500,000	-	-	-	500,000
60.08.23.402	Digester Clean Out, Structural Repairs and Paint	Water and Sewer	-	450,000	-	-	-	450,000
60.08.23.409	WWTP Upgrade (Multi-year \$10.5M Project)	Water and Sewer	122,000	2,508,000	5,362,000	2,508,000	-	10,500,000
60.08.23.409	WWTP Non-pot Waterline to North Plant	Water and Sewer	-	-	1,000,000	-	-	1,000,000
60.08.24.408	Emergency Generator Addition to Lift Station (Location TBD)	Water and Sewer	200,000	200,000	200,000	200,000	-	800,000
60.08.24.408	Flow Meter Additions to Unmetered Lift Stations	Water and Sewer	-	325,000	-	-	-	325,000
60.08.24.408	Lift Station Upgrades or Repairs (Annual Program)	Water and Sewer	75,000	75,000	75,000	75,000	75,000	375,000
60.08.24.409	Colonial Lift Station Abandonment	Water and Sewer	-	2,377,375	-	-	-	2,377,375
60.08.24.409	Inflow & Infiltration Project: Residential Smoke Testing	Water and Sewer	500,000	500,000	500,000	500,000	597,040	2,597,040
60.08.24.409	Rec Center Woods Forcemain & Watermain Replacement	Water and Sewer	1,500,000	-	-	-	-	1,500,000
60.08.24.409	Grand Blvd (Carillon Lift Station) Force Main Separation	Water and Sewer	-	100,000	250,000	-	-	350,000
60.08.24.409	Spangler Lift Station Rehabilitation (IEPA)	Water and Sewer	2,400,000	-	-	-	-	2,400,000
		Total	15,412,000	17,187,375	16,752,000	11,505,000	9,992,040	70,848,415

Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
64.08.22.409	Lukancic/Airport Additional Storage and Pumping Station Improvements	Lake Michigan Water	500,000	6,000,000	8,000,000	5,500,000	-	20,000,000
64.08.22.409	Marquette Additional Storage and Pumping Station Improvements	Lake Michigan Water	400,000	785,000	-	-	-	1,185,000
64.08.22.409	PRV Station: Independence	Lake Michigan Water	620,000	-	-	-	-	620,000
64.08.22.409	PRV Station: Normantown	Lake Michigan Water	-	344,735	710,154	292,583	75,340	1,422,812
64.08.22.409	Distribution System Improvements: Normantown to Belmont 16"	Lake Michigan Water	150,000	4,947,161	2,103,278	179,110		7,379,549
64.08.22.409	Distribution System Improvements: Arnold/Macon to Fairfax 12"	Lake Michigan Water	150,000	-	-	-	-	150,000
64.08.22.409	Lukancic/Airport Land Acquisition-Various Parcels	Lake Michigan Water	100,000	-	-	-	-	100,000
64.08.22.409	Demolition and Well Abandonment Various Facilities	Lake Michigan Water	-	216,033	1,585,418	3,609,746	212,836	5,624,033
		Total	1,920,000	12,292,929	12,398,850	9,581,439	288,176	36,481,394

Account	Project	Department	FY 26	FY 27	FY 28	FY 29	FY 30	Total
82.02.02.409	Highpoint Drive Extension (WCGL STP Funding)	Airport Road TIF	-	-	187,500	82,250	1,165,250	1,435,000
		Total	-	-	187,500	82,250	1,165,250	1,435,000

Total

47 719 800 63 738 640 40 604 115 30 647 352 19 089 319 201 799 226