

# General Fund – Fund 100 FY2027 Budget Overview

## General Fund Summary

### Revenue

- Revenue estimates tend to be conservative as many are directly affected by the State and local economy. For example, sales taxes and interest revenue have been seeing strong positive variances compared to the FY 2026 Budget, but those trends may not continue throughout FY 2027.

### Personnel

- Addition of Communications Specialist position that was not budgeted in FY 2026
- Addition of Police Deputy Chief position and reduction of one officer
- Assumed 3.0% general wage increase for non-union employees.
- Police collective bargaining agreement expires 4/30/2026, modest increase included in budget, pending outcome of negotiations
- Public Works collective bargaining agreement includes 3% wage increase for FY 2027. This agreement will expire 4/30/2027.
- We expect there could be a sizeable increase in Health Insurance rates that would impact the last four months of FY 2027 so a conservative estimate has been included in the budgeted amounts.

### Other

- Transfers shown at this time will be updated as other fund budgets are completed for Water, Sewer, MERF, Capital Replacement and Building Fund.
- Total Expenses excluding transfers are projected to be up 8% from prior year budgeted amounts.
- Projected ending balance – unrestricted \$18,991,146 (\$4,598,468 as required by our fund balance policy and \$11,735,855 undesignated surplus funds)
- Projected ending balance is 103.2% of total expenses

## General Fund Departmental Expenditure Analysis

### Legislative/Administrative – Department 001

#### 100-001-530-3000 (Data Processing Support)

- Increase of \$10,500
  - Includes additional modules that may be needed in the ERP system as part of website updates

#### 100-001-530-4000 (Professional Fees)

- Increase of \$22,300
  - Includes \$20,000+ for a compensation study
  - Includes \$10,000 for 223 RFP

100-001-550-3000 (Recruitment)

- Reduction of \$31,000
  - Recruitment for City Administrator and Finance Director completed.

100-001-560-1600 (Training Staff)

- Increase of \$15,250
  - Increased focus on staff training and development in line with goals

100-00-650-2000 (Miscellaneous Equipment)

- Increase of \$10,000
  - Based on recent trends in actual expenditures includes computers and related ancillary equipment (monitors, docking stations, cables, etc.)

100-001-910-9100 (City Administrator's Expense)

- Increase \$10,000
  - To include costs for community involvement and meetings

**City Hall – Department 002**

- No noteworthy increases

**Streets – Department 003**

**Operations – 6.94%**

100-003-510-9000 (R&M Systems Contractual)

- \$175,000 to \$185,000 - \$10,000 Increase
  - Metering Walnut and Peoria Street Lights

100-003-530-4000 (Professional Fees)

- \$20,000 to \$30,000 - \$10,000 Increase
  - New imagery for GIS

100-003-570-3000 (Electricity)

- \$65,000 to \$75,000 - \$10,000 Increase
  - Increased Electrical Cost

100-003-610-9000 (R&M Systems Commodities)

- \$130,000 to \$150,000 - \$20,000 Increase
  - Traffic Calming

**Capital – 40.47%**

100-003-800-3000 (Purchase Systems)

- \$505,000 to \$764,000 - \$259,000 Increase
  - Inhouse Paving Projects/Curb and Gutter
  - Pavement Maintenance - Pinetree
  - Elgin Sidewalk Extension
  - IDOT Signal Project at Cummings/US24

100-003-800-3100 (Purchase Systems Engineering)

- \$100,000 to \$120,000 - \$20,000 Increase
  - Washington Estates Drainage Pond

#### **Police – Department 004**

##### **100-004-510-1000 R&M Building (Contractual)**

**Requested:** \$29,050

**Increase:** \$3280

**Purpose:** Contractual building maintenance services including cleaning, elevator permit and inspections, lawn spraying, landscaping care, mat services, fire suppression inspections, HVAC service, and pest control.

**Justification:**

Increase reflects inflationary labor cost adjustments across service vendors. Elevator costs decreased due to a vendor change, partially offsetting other increases.

##### **100-004-530-3000 Data Processing Support**

**Requested:** \$45,000

**Increase:** \$2,500

**Purpose:** IT contracted services and incident-based support.

**Justification:** Increase reflects implementation of e-ticketing systems and integration of new operational software beyond routine IT scope.

##### **100-004-550-1000 Postage Expense**

**Requested:** \$1,900

**Increase:** \$100

Increase reflects 7% postage rate adjustments.

##### **100-004-550-2000 Publishing Fees**

**Requested:** \$475

**Increase:** \$75

Business cards, advertisements, and miscellaneous publishing needs. 5% Increase for inflation.

##### **100-004-550-2500 Printing Fees**

**Requested:** \$3,200

**Increase:** \$1,200

Parking signage, permit stickers, citation forms.

##### **100-004-560-1000 Membership Dues**

**Requested:** \$13,600

**Increase:** \$4,600

International, state, and county professional associations.

Increase reflects additional Deputy Chief position and Rotary membership adjustment.

##### **100-004-560-3000 Software**

**Requested:** \$125,000

**Increase:** \$58,000

**Purpose:** Operational and investigative software systems including CAD module fees (ETSB), forensic software, case management software, Office 365, Cellebrite, Lexipol, JustFOIA, Flock, and Axon.

**Justification:** Significant increase reflects modernization of operational infrastructure, forensic capability expansion, compliance requirements, and substantial vendor cost increases (notably Cellebrite). These systems directly impact evidence management, public records compliance, and investigative efficiency.

**100-004-570-3000 Electricity**

**Requested:** \$31,200

**Increase:** \$8,700

Reflects 5% inflation and additional building utility costs.

**100-004-570-3500 Heating**

**Request:** \$2700

**Increase:** \$800

5% inflation built in, factoring in additional building

**100-004-590-1000 Property Insurance**

**Requested:** \$12,000

**Increase:** \$6,800

5% inflation built in, additional building factoring in as well.

**100-004-590-2000 Lease/Rent Expense**

**Requested:** \$0

**Decrease:** \$50,000

Reduction due to elimination of evidence building lease and discontinuation of tower rental lease following transition to Starcom system.

**100-004-590-3000 Contractual Funding -TC3**

**Requested:** \$353,500

**Increase:** \$17,700

Quarterly dispatch fees and Commander 1 Tornado Alert System.

**100-004-610-1000 R&M Building (Commodities)**

**Requested:** \$13,085

**Increase:** \$4,085

Non-recurring repairs (ballasts, plumbing, exhaust fans, electrical repairs) and exterior paint.

**100-004-650-1500 Operating Supplies**

**Requested:** \$5,500

**Decrease:** \$1,500

Includes digital storage, gloves, fingerprint materials, UniFirst medical cabinet refills.

### **100-004-650-2000 Miscellaneous Equipment**

**Requested:** \$17,400

**Increase:** \$3,400

Crime scene equipment, radar units, portable radios, evidence containers, badges. 5% inflation factored in as well

### **100-004-650-2500 Janitorial Supplies**

**Requested:** \$3,400

**Increase:** \$2,000

Reflects inflation and additional building space.

## **Tourism/ED – Department 005**

### **100-005-510-9000 (Contractual Services):**

- Chamber: \$35,000 (second year of two-year agreement)
- PACVB: \$25,000 (agreement expires at end of FY 25-26 and would require Council approval of new agreement to continue services)

### **100-005-910-9200 (Misc. Tourism Expenses):**

- Tournament of Champions: \$15,000 (same as FY 25-26)

### **100-005-910-9300 (ED Expenses):**

- ED videos/marketing/promotional materials: \$7,500 (same as FY 25-26)
- Possible private development assistance incentives: \$250,000 (decrease from \$290,000 in FY 25-26. Staff recommends that this be used for a continuation of the third Washington Building and Property Improvement Grant Program.)
- Core & Main sales tax sharing: Up to \$20,000 annually through 2030

### **100-005-800-5000 (Capital – Purchase Improvements Construction):**

- Washington Plaza Park Development/Christmas Tree: \$50,000 (new for FY 26-27)

## **P/Z/CE – Department 006**

### **100-006-530-4000 (Consultation/Contractual):**

- Commercial plan reviews/inspections: \$8,000 (same as FY 25-26)
- Electrical plan reviews/inspections: \$15,000 (same as FY 25-26)
- Plumbing plan reviews/inspections: \$6,000 (same as FY 25-26)
- Property acquisitions/leases/demos/appraisals: \$140,000 (decrease from \$195,000 in FY 25-26)
- Miscellaneous planning assistance: \$100,000 (increase from \$5,000 in FY 25-26...this is anticipated to assist with planning initiatives for Washington Plaza, Freedom/Lakeshore, and/or 223)

### **100-006-560-3000 (Software):**

- ESRI ArcGIS software and maintenance: \$15,000 (same as FY 25-26)
- Miscellaneous software: \$15,000 (increase from \$10,000 in FY 25-26)

100-006-910-9000 (Misc. Expense):

- Nuisance abatement work: \$17,000 (same as FY 25-26)

### **Fire & Rescue – Department 007**

#### **100-007-590-1000 Property Insurance**

**Requested:** \$3,755

**Increase:** \$1,755

**Justification:** 5% inflation built in

#### **100-007-590-2700 WVFD & RS Corp/Admin Services**

**Requested:** \$53,625

**Decrease:** \$53,625

**Justification:** This line item reflects a contractually obligated scheduled payment for Corp/Admin Services. Payment amount and schedule were established at the time of contract execution. Funding ensures compliance with the contractual agreement

#### **100-007-590-3000 TC3 Contractual Funding**

**Requested:** \$47,000

**Increase:** \$3,000

**Justification:** The increase reflects the contractual rate adjustment for dispatch services under the existing intergovernmental agreement.

#### **100-007-800-2000 Purchase Building/Property**

**Actual:** \$129,496

**Requested:** \$40,000

**Justification:** This budget request is allocated for necessary flooring replacement within the facility. The existing flooring has reached the end of its useful life due to age and daily operational wear..

### **Telecommunications Tax – Department 009**

100-009-950-4000 and 7000 (Transfer to Police and Fire and Rescue)

- Contract cost with TC3

***Note: Based on the projected ending balance as of 4/30/2027 – this Fund will run out of dedicated telecommunication tax revenue in FY 2028 or early FY 2029. General Fund or other sources would be required to pay the contract costs not covered by the Telecommunications Tax. The Telecommunications Tax is currently at 5% with a maximum of 6%. An additional 1% in tax would equal approximately \$25,000 in additional revenue.***

## **Unrestricted – Department 010**

This Department of the General Fund captures general revenues collected that are not restricted for specific use. The transfers out of this department represent General Fund support for specific capital projects and debt service.

## **Stormwater Management Fund – Department 018**

### **Operations – 0%**

### **Capital – 18.18%**

100-018-800-3100 (System Engineering)

- \$250,000 to \$350,000 - \$100,000 Increase
  - Washington Estates Drainage Pond
  - Priority Project Updates

***Note: All non-bond Stormwater project expenses are now being accounted for in this new department as well as the HR Sales Tax and transfer to the Debt Service Fund. The projects being paid out of the bond proceeds are being accounted for in a new fund – Fund 418 – Stormwater Management Capital Project Account. We anticipate these projects will be completed in FY 2027 and any excess/shortfall of funds (including expenditure of investment earnings) remaining in the Capital Projects fund will be transferred to/from the General Fund.***

## **Cemetery – Department 200**

### **Operations – 12.89%**

100-200-610-9000 (R&M Systems Commodities):

- \$1,000 to \$3,000 - \$2,000 Increase.
  - Shouldering rock for new roads.

### **Capital – 100%**

100-200-800-3000 (Purchase Systems):

- \$10,000 to \$20,000 - \$10,000 Increase.
  - 3 New Cemetery Roads.

**Special Revenue & Debt Service  
Budget Review FY2027 – Group 1**

**Audit Fund (Fund 202)** – Cost based on contract – We are in the 5<sup>th</sup> year of a 5-year agreement with Lauterbach and Amen. Anticipate a Single Audit again due to federal grant funds we will be receiving in excess of \$750,000.

**Liability Insurance Fund (Fund 203)** – 15% increase budgeted over current year.  
4.6% increase over current year budget.

**Illinois Municipal Retirement Fund (Fund 207)** – Rate decreased slightly from 12.03% in 2025 to 11.22% in 2026. Increase includes 1.2% overall increase over current year budget due to general wage and step increases.

**Social Security/Medicare (Fund 209)** – Increase over current year actual projections includes overall increase due to general wage and step increases.

**WACC Debt Service (Fund 303)** – Reflects that the entire debt service will be transferred from the General Fund. Final payment due 5/15/2029.

**SWM Project Debt Service Fund (Fund 318)** – Reflects the debt service for the bond which is funded through a transfer from General Fund with a portion of the .5% HR Sales Tax for SWM. Final payment due 5/15/2038.

## **Special Funds FY2027 Budget Overview**

### **Police – Special Projects – Fund 140, Department 000, 141, and 142**

140-000-910-9800 (Police Vehicle Fund Expenses)

- Increase of \$23,000 for implementation of a standardized, countywide e-ticketing system, requiring departmental participation to maintain compatibility with the court system, State’s Attorney’s Office, and regional agencies. E-ticketing allows officers to issue citations electronically, reducing paperwork, minimizing errors, improving data accuracy, and streamlining court submission. Integration with dispatch and communication systems supports real-time data transmission and operational efficiency. Participation ensures regional interoperability, compliance, and improved administrative efficiency.

140-141-800-1500 (Purchase Equipment – Vehicle Seizure)

- \$23,800 increase, including purchase of a message trailer as a mobile electronic sign used for temporary traffic control, emergency notifications, road closures, public safety alerts, and community event traffic management. This equipment enhances officer and public safety. Provides immediate, highly visible communication during incidents, construction, detours, severe weather events, and large gatherings. It reduces the need for extended officer presence.

### **Emergency Management Agency – Fund 201**

- Proposed \$10,000 increase in support from General Fund to maintain fund balance level

### **Motor Fuel Tax Fund – Fund 206**

- Candlewood Bridge \$320,000
- Road maintenance projects \$1,000,000

### **TIF 2 – Fund 208**

208-000-590-2700 (Building Renov. – Committed):

- Approved redev. agreements: \$200,000 (decrease from \$367,000 – This reflects the completion of the 140 Washington Sq. agreement, the first payment for the 120 Walnut agreement, and agreements for 104-106 N. Main and 122 N. Main)

208-000-590-2800 (Building Renov. – Uncommitted):

- Possible redev. Agreements: \$50,000 (new for FY 26-27 but has typically been budgeted should any private redevelopment opportunities arise.)

208-000-800-2000 (Purchase – Building/Property):

- Possible purchase of properties for public parking: \$75,000 (new for FY 26-27 but has been budgeted for in the past. There are no properties subject to purchase but this offers funds if opportunities arise.)

208-000-800-5000 (Purchase-Improvements Construction):

- Miscellaneous capital purchase improvements such as street furniture: \$20,000 (same as FY 25-26)

208-000-9100-9000 (Misc. Expense):

- Tree removal/plantings/landscaping/watering: \$15,000 (same as FY 25-26)
- Square seasonal/holiday decorating – labor: \$6,000 (same as FY 25-26)
- Square seasonal/holiday decorating – materials: \$11,000 (increase from \$6,000 in FY 25-26 to allow for America250 purchases)

## **Capital Projects FY2027 Budget Overview**

### **Washington 223/Nofsinger Realignment – Fund 409**

- No projects proposed for FY 2027

### **Catherine Street Improvement – Fund 414**

- Continuation of Catherine Street improvement \$1.65M

### **Stormwater Management Project Fund – Fund 418**

- Projects funded by Stormwater Management bond:
  - NE Square Drainage Priority Project \$1.25M

### **Safe Routes to Schools – Fund 420**

- Project completed in FY 2026, no projects included for FY 2027

### **N. Lawndale Special Service Area – Fund 430**

- Continued collection of special assessments

### **W. Holland Special Service Area – Fund 431**

- Continued collection of special assessments