

**VILLAGE OF KIRKLAND
DeKalb County, Illinois**

BUDGET AND APPROPRIATION ORDINANCE

**AN ORDINANCE ADOPTING THE COMBINED ANNUAL
BUDGET AND APPROPRIATION OF FUNDS
FOR THE VILLAGE OF KIRKLAND, DEKALB COUNTY, ILLINOIS
FOR THE FISCAL YEAR BEGINNING ON THE FIRST (1ST)
DAY OF May 2026 AND ENDING ON THE
THIRTIETH (30th) DAY OF APRIL 2027**

RYAN BLOCK, Village President

LESLIE SCIDMORE, Village Clerk

ERIK MARSHALL

JOHN MICHENER

JESSICA FRUIT

DAN CHAMBERS

BRIAN BENES

SARAH ZIEGLER

Village Board

ORDINANCE NO. 2026-12

BUDGET AND APPROPRIATION ORDINANCE

**AN ORDINANCE ADOPTING THE COMBINED ANNUAL
BUDGET AND APPROPRIATION OF FUNDS
FOR THE VILLAGE OF KIRKLAND, DEKALB COUNTY, ILLINOIS
FOR THE FISCAL YEAR BEGINNING ON THE FIRST (1ST) OF MAY 2026
AND ENDING ON THE THIRTIETH (30TH) DAY OF APRIL 2027**

BE IT ORDAINED BY THE BOARD OF TRUSTEES (“BOARD”) of the Village of Kirkland, DeKalb County, Illinois:

SECTION 1. It is hereby found and determined that all legal requirements for the adoption of the Annual Budget and Appropriation Ordinance of the Village for the fiscal year beginning May 1, 2026 and ending April 30, 2027 have heretofore been performed.

SECTION 2. The following sums of money, or so much thereof as may be authorized by law for the following funds and accounts, be and the same are hereby budgeted and appropriated for the fiscal year beginning the first (1st) day of May 2025 and ending on the thirtieth day of April 2027:

General Fund	\$ 1,098,121
Motor Fuel Tax Fund	109,000
Water & Sewer Funds	<u>543,420</u>
Total Appropriations	<u>\$ 1,750,541</u>

Each of said sums of money and the aggregate thereof are deemed necessary by this Board to defray the necessary expenses and liabilities of this Village during the fiscal year beginning May 1, 2026 and ending April 30, 2027 for the respective purposes set forth.

SECTION 3. That each total is divided among the several objects and purposes specified and in particular amounts in attached EXHIBIT – A, for each fund and account respectively, constituting the total appropriations in the amount of One Million Seven Hundred-Fifty Thousand Five Hundred Forty-One Dollars and no/100 (\$1,750,541.00) for the fiscal year of May 1, 2026 through April 30, 2027.

SECTION 4. All unexpended balances of the appropriations for the fiscal year ended April 30, 2026 and prior years are hereby specifically reappropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this budget/appropriation/ordinance, in making this appropriation in accordance with applicable law.

SECTION 5. All ordinances or parts of ordinances conflicting with any of the provisions of this ordinance be and the same are hereby repealed to the extent of such conflict. If any item or portion thereof of this budget and appropriation ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such items or the remaining portion of this ordinance.

SECTION 6. This ordinance shall be in full force and effect immediately upon its passage.

Passed and approved this 15th day of June 2026.

AYES: 5

NAYS: 0

ABSENT: 1

ABSTAIN:

VILLAGE OF KIRKLAND



Ryan Block, Village President

ATTEST:



Leslie Scidmore, Village Clerk



VILLAGE OF KIRKLAND
2026-2027 FISCAL YEAR BUDGET

GENERAL FUND SUMMARY

	2025/2026 Budget	2025/2026 Actuals YTD	2026/2027 Budget
REVENUES			
Streets Misc Income		\$2,273	
Total Streets Misc Income		\$2,273	
Property Taxes	\$275,000	\$290,571	\$296,000
Utility Taxes	\$110,000	\$79,957	\$105,000
Sales Tax	\$150,000	\$183,439	\$225,000
State Income Tax	\$270,000	\$302,541	\$275,000
Other Taxes	\$103,000	\$74,020	\$64,000
Total Taxes	\$908,000	\$930,527	\$965,000
Licenses & Permits	\$35,300	\$38,309	\$42,000
Fines & Forfeits	\$12,000	\$27,350	\$30,000
Interest Income	\$22,000	\$2,649	\$2,000
Miscellaneous Income	\$8,600	\$8,219	\$5,350
Donations/Grants	\$3,000	\$100	\$500
Surplus Equipment Sale/Salvage	\$1,000	\$0	\$5,000
DCEO Project Funds	\$100,000	\$0	\$100,000
Total Other Revenues	\$181,900	\$76,627	\$184,850
Total General Fund Revenues	\$1,089,900	\$1,009,427	\$1,149,850
EXPENDITURES			
Administration & Finance	\$151,515	\$244,460	\$287,610
Police Department	\$448,450	\$425,916	\$365,200
Capitol Outlay - Police Station Project Loan	\$30,100	\$30,077	\$30,500
Street Department	\$240,250	\$213,384	\$172,916
Capitol Outlay - 2022 Street Project Loan	\$186,200	\$264,817	\$215,300
Total General Fund Expenditures	\$1,056,515	\$1,178,653	\$1,071,526
Revenues Over (Under) Expenditures	\$33,385	-\$169,226	\$78,324

VILLAGE OF KIRKLAND
2026-2027 FISCAL YEAR BUDGET

General Fund Revenues

Account No.	Title	2025/2026 Budget	2025/2026 Actuals YTD	2026/2027 Budget
Streets Misc Revenues				
01-003-000-5602	Street Misc Income	\$0	\$2,273	
TOTAL REVENUES		\$0	\$2,273	\$0

Tax Revenue

01-000-000-4010	Property Taxes	\$275,000	\$290,571	\$296,000
01-000-000-4012	Road & Bridge Tax	\$10,000	\$0	\$10,000
01-000-000-4020	Utility Tax - Nicor	\$30,000	\$31,322	\$30,000
01-000-000-4022	Utility Tax - Com Ed	\$55,000	\$48,635	\$50,000
01-000-000-4024	Excise Tax (Telecom)	\$15,000	\$12,493	\$15,000
01-000-000-4030	Sales Tax	\$150,000	\$183,439	\$225,000
01-000-000-4032	State Income Tax	\$270,000	\$302,541	\$275,000
01-000-000-4034	State Use Tax	\$60,000	\$15,153	\$20,000
01-000-000-4036	PPRT Tax	\$8,000	\$4,454	\$6,000
01-000-000-4038	Video Gaming Tax	\$32,000	\$39,440	\$35,000
01-000-000-4040	Cannabis Tax	\$3,000	\$2,480	\$3,000
TOTAL TAX REVENUES		\$908,000	\$930,527	\$965,000

Other Revenues

01-000-000-7000	Community Garden Donation		\$100	\$100
01-000-000-6000	DCEO Project Funds	\$100,000	\$0	\$100,000
01-000-000-5000	Surplus Equipment Sale/Salvage	\$1,000	\$0	\$5,000
01-000-000-4930	Registration Fees		\$0	
01-000-000-4210	Liquor License	\$6,500	\$16,150	\$16,000
01-000-000-4220	Misc. Licenses	\$2,300	\$4,325	\$3,000
01-000-000-4230	Building Permits	\$20,000	\$14,334	\$15,000
01-000-000-4270	Cable TV Franchise Fee / Rental	\$3,500	\$3,900	\$4,000
01-000-000-4290	Golf Cart Permits	\$3,000	\$3,500	\$4,000
01-000-000-4595	Donation/Grants	\$3,000	\$0	\$500
01-000-000-4710	Ordinance Fines / Court Fees	\$12,000	\$27,350	\$30,000
01-000-000-4800	General Fund Interest Income	\$2,000	\$1,311	\$1,000
01-000-000-4801	General Fund Interest - IPTIP	\$20,000	\$1,338	\$1,000
01-000-000-4900	General Fund Misc. Income	\$3,500	\$825	\$1,000
01-000-000-4910	Tower Rental	\$4,000	\$3,351	\$4,000
01-000-000-4920	Insurance Reports / Claims	\$100	\$55	\$100
01-000-000-4950	General Fund Reimbursements	\$500	\$88	\$250
TOTAL OTHER REVENUES		\$181,400	\$76,627	\$184,950

TOTAL GENERAL FUND REVENUES

\$1,089,400

\$1,009,427

\$1,149,950

GRANTS REVENUE - BY DEPARTMENT

01-000-000-6010	Grants - Administration	N/A	\$0	
01-000-000-6020	Grants - Police	N/A	\$0	
01-000-000-6030	Grants - Streets	N/A	\$0	

VILLAGE OF KIRKLAND
2026-2027 FISCAL YEAR BUDGET

General Fund Expenditures

Account No.	Title	2025/2026 Budget	2025/2026 Actuals YTD	2026/2027 Budget
Salaries & Benefits				
01-001-001-5091	Aflac Ins		\$2,386	\$2,400
01-001-001-5014	Backpay		\$97	\$0
01-001-001-5020	Personal Day		\$219	\$0
01-001-001-5017	Sick		\$110	\$0
01-001-001-5015	Vacation		\$252	\$0
01-001-001-5011	Holiday Pay		\$1,434	\$0
01-001-001-5001	Salaries-Pres. & Board Members	\$13,800	\$12,319	\$12,350
01-001-001-5006	Liquor Commissioner Salary	\$500	\$500	\$500
01-001-001-5010	Full Time Salaries - Village Clerk	\$36,215	\$29,276	\$30,000
01-001-001-5030	Payroll Taxes	\$2,900	-\$1,413	\$2,900
01-001-001-5035	Unemployment Taxes		\$4,023	\$4,000
01-001-001-5040	IMRF Pension	\$1,600	\$14	\$1,650
01-001-001-5050	Life Insurance	\$500	\$61	\$60
01-001-001-5052	Health Insurance	\$6,000	\$7,834	\$6,000
01-001-001-5090	Employee Appreciation	\$50	\$50	\$50
TOTAL SALARIES & BENEFITS		\$61,565	\$57,161	\$59,910
Contractual Services				
01-001-002-5159	IT Computer Service		\$120	\$500
01-001-002-5112	Repair & Maintenance - Weather Siren	\$1,600	\$1,963	\$1,600
01-001-002-5110	Equipment Repair & Maintenance	\$1,500	\$459	\$500
01-001-002-5118	Building Maintenance & Cleaning	\$1,000	\$4,441	\$1,000
01-001-002-5120	Legal Expense	\$12,000	\$113,520	\$70,000
01-001-002-5123	Treasurer/Accounting Expense	\$9,000	\$9,011	\$9,000
01-001-002-5125	Audit Expense	\$9,500	\$9,700	\$9,750
01-001-002-5131	Building Inspection Expense (B & F)	\$17,000	\$9,587	\$8,050
01-001-002-5135	Engineering Expense	\$2,000	\$11,773	\$4,000
01-001-002-5143	Codification	\$2,000	\$1,769	\$2,000
01-001-002-5147	Training	\$250	\$0	\$250
01-001-002-5155	Phone Service	\$1,750	\$2,658	\$2,700
01-001-002-5156	VIP Text Club	\$1,400	\$1,350	\$1,400
01-001-002-5158	E Worldlinx Service	\$1,200	\$730	\$750
01-001-002-5160	Bonds (Estimate 40,000 to 90,000)			\$90,000
01-001-002-5163	Property/Liability Insurance	\$11,000	\$5,801	\$12,000
01-001-002-5165	Postage	\$500	\$585	\$600
01-001-002-5175	Printing & Publishing	\$750	\$1,118	\$750
01-001-002-5230	Dues & Subscriptions	\$5,000	\$3,418	\$3,500
01-001-002-5250	Donations/Grant Expense	\$6,000	\$2,500	\$2,500
TOTAL CONTRACTUAL SERVICES		\$83,450	\$180,504	\$220,850
Materials & Supplies				
01-001-003-5335	Billing Software	\$1,500	\$5,002	\$5,000
01-001-003-5340	Office Supplies	\$1,500	\$956	\$1,000
01-001-003-5341	Tools & Equipment	\$2,500	\$325	\$350
01-001-003-5301	Admin - Materials & Supplies - Other		\$50	\$0
TOTAL MATERIALS & SUPPLIES		\$5,500	\$6,333	\$6,350
Miscellaneous Expense				
01-001-004-5800	Economic Development	\$0	\$0	\$0
01-001-004-5998	Misc Expense	\$1,000	\$463	\$500
TOTAL MISC. EXPENSES		\$1,000	\$463	\$500
TOTAL GENERAL FUND EXPENDITURES		\$151,515	\$244,460	\$287,610

VILLAGE OF KIRKLAND
2026-2027 FISCAL YEAR BUDGET

General Fund - Police Dept.

Account No.	Title	2025/2026 Budget	2025/2026 Actuals YTD	2026/2027 Budget
Salaries & Benefits				
01-002-001-5021	PLAWA - PD	\$0	\$0	
01-002-001-5020	Personal Day		\$2,902	
01-002-001-5019	Insurance Stipend		\$2,077	\$6,000
01-002-001-5017	Sick Pay		\$679	
01-002-001-5015	Vacation		\$5,090	
01-002-001-5001	Salaries - Part Time	\$45,000	\$50,526	\$40,000
01-002-001-5010	Salaries - Full Time	\$224,000	\$193,296	\$161,720
01-002-001-5011	Holiday Pay		\$10,171	
01-002-001-5012	Overtime Pay	\$9,000	\$10,322	\$8,000
01-002-001-5014	Back Pay		\$742	
01-002-001-5030	Payroll Taxes	\$22,000	\$7,780	\$3,000
01-002-001-5040	IMRF Pension	\$9,800	\$9,415	\$9,000
01-002-001-5050	Life Insurance	\$500	\$229	\$500
01-002-001-5052	Health Insurance	\$12,000	\$12,429	\$12,000
01-002-001-5090	Employee Appreciation	\$150	\$150	\$100
01-002-001-5000	Police - Salaries & Benefits - Other		\$3,109	
	TOTAL SALARIES & BENEFITS	\$322,450	\$308,917	\$240,320
Contractual Services				
01-002-002-5159	IT Computer Service		\$368	\$2,000
01-003-002-5150	Electric Service - PD - ComEd	\$2,500	\$71	\$2,500
01-003-002-5153	NICOR Gas Service/Usage	\$2,500	\$1,679	\$2,500
01-002-002-5110	Equipment Repair & Maintenance	\$9,000	\$6,230	\$9,000
01-002-002-5118	Building Maintenance & Cleaning	\$5,500	\$9	\$3,000
01-002-002-5120	Legal Expense	\$750	\$410	\$750
01-002-002-5121	Adjudication Expense	\$4,500	\$1,829	\$3,500
01-002-002-5147	Training	\$8,500	\$152	\$7,000
01-002-002-5155	Phone Service	\$4,600	\$5,368	\$4,600
01-002-002-5163	Property/Liability Insurance	\$11,000	\$5,801	\$11,000
01-002-002-5165	Postage	\$175	\$68	\$150
01-002-002-5175	Printing & Publishing	\$175	\$0	\$1,600
01-002-002-5195	Alerts/PSAN/IPIPS/Lexipol	\$8,500	\$6,999	\$8,500
01-002-002-5197	911 Dispatch Fee	\$18,700	\$18,770	\$19,330
01-002-002-5230	Dues & Subscriptions	\$1,500	\$2,199	\$1,500
01-002-002-5250	Donations	\$200	\$0	\$200
	TOTAL CONTRACTUAL SERVICES	\$78,100	\$49,952	\$77,130
Materials & Supplies				
01-002-003-5334	Too Good 4 Supplies	\$1,250	\$457	\$750
01-002-003-5335	Billing Software	\$500	\$1,990	\$500
01-002-003-5340	Police Office Supplies	\$7,500	\$2,592	\$2,500
01-002-003-5360	Tools & Equipment	\$11,000	\$16,182	\$20,000
01-002-003-5370	Automotive Fuel	\$10,000	\$11,128	\$10,000
01-002-003-5380	Uniforms F/T & P/T	\$5,000	\$3,594	\$4,000
	TOTAL MATERIALS & SUPPLIES	\$35,250	\$35,943	\$37,750
Miscellaneous Expense				
01-002-004-5991	PD Building Loan (Interest)		\$15,283	\$15,500
01-002-004-5992	PD Building Loan (Principal)	\$30,100	\$14,794	\$15,000
01-002-004-5997	PD Building Improvement (Axon)	\$11,000	\$21,358	
01-002-004-5950	Equipment Lease	\$0	\$0	
01-002-004-5998	Misc Expense	\$1,650	\$9,745	\$10,000
	TOTAL MISC. EXPENSES	\$42,750	\$61,180	\$40,500
	TOTAL POLICE DEPARTMENT EXPENDITURES	\$478,550	\$455,993	\$395,700

VILLAGE OF KIRKLAND
2026-2027 FISCAL YEAR BUDGET

General Fund - Streets Dept.

Account No.	Title	2025/2026 Budget	2025/2026 Actuals YTD	2026/2027 Budget
Salaries & Benefits				
01-003-001-5021	PLAWA - Streets		\$687	
01-003-001-5091	Aflac Ins		\$229	
01-003-001-5024	Misc Back Pay		\$316	
01-003-001-5017	Sick Pay		\$1,652	
01-003-001-5015	Vacation		\$7,386	
01-003-001-5011	Holiday Pay		\$3,179	\$0
01-003-001-5001	Salaries - Part Time	\$12,700	\$18,721	\$23,000
01-003-001-5010	Salaries - Full Time	\$73,200	\$65,018	\$42,600
01-003-001-5012	Overtime Pay	\$8,600	\$4,980	\$8,600
01-003-001-5013	Streets Seasonal		\$119	
01-003-001-5030	Payroll Taxes	\$7,600	\$3,702	\$5,900
01-003-001-5040	IMRF Pension	\$3,600	\$3,837	\$2,350
01-003-001-5050	Life Insurance	\$500	\$550	\$225
01-003-001-5052	Health Insurance	\$14,000	\$24,350	\$8,000
01-003-001-5090	Employee Appreciation	\$100	\$50	\$75
TOTAL SALARIES & BENEFITS		\$120,300	\$134,773	\$90,750
Contractual Services				
01-003-002-5159	IT Computer Service		\$369	\$1,000
01-003-002-5153	NICOR Gas Service/Usage	\$250	\$0	\$0
01-003-002-5110	Repair & Maintenance - Equipment	\$23,250	\$10,026	\$14,600
01-003-002-5113	Repair & Maintenance - Streets	\$7,500	\$1,801	\$9,000
01-003-002-5114	Street Lights	\$1,000	\$222	\$1,000
01-003-002-5117	Forestry	\$10,000	\$1,906	\$5,000
01-003-002-5118	Building Maintenance & Cleaning	\$500	\$516	\$500
01-003-002-5135	Street Engineering Expenses	\$500	\$0	\$0
01-003-002-5147	Training	\$1,550	\$338	\$750
01-003-002-5150	Electric - Street Lights (ComEd)	\$9,500	\$10,953	\$11,000
01-003-002-5155	Phone Service	\$1,500	\$806	\$1,000
01-003-002-5157	Internet Service	\$300	\$100	\$100
01-003-002-5163	Property/Liability Insurance	\$11,000	\$5,801	\$11,750
01-003-002-5165	Postage	\$200	\$0	\$0
01-003-002-5175	Printing & Publishing	\$250	\$247	\$500
01-003-002-5230	Dues & Subscriptions	\$500	\$703	\$500
01-003-002-5240	Sidewalk Construction	\$16,000	\$16,000	\$0
01-003-002-5250	Donations/Grant Expense	\$100	\$0	\$0
TOTAL CONTRACTUAL SERVICES		\$83,900	\$49,787	\$56,700
Materials & Supplies				
01-003-003-5335	Billing Software	\$400	\$735	\$330
01-003-003-5339	Street Decorations	\$1,000	\$41	\$250
01-003-003-5340	Office Supplies	\$300	\$10	\$300
01-003-003-5320	Streets Tools / Equipment	\$3,250	\$739	\$2,400
01-003-003-5370	Automotive Fuel	\$10,000	\$6,961	\$7,025
01-003-003-5375	Mosquito Abatement	\$2,500	\$3,098	\$0
01-003-003-5380	Uniforms F/T & P/T	\$2,000	\$512	\$1,000
TOTAL MATERIALS & SUPPLIES		\$19,450	\$12,097	\$11,305
Miscellaneous Expense				
01-003-005-5401	Street Loan #1 (Interest)		\$122,787	\$108,500
01-003-005-5400	Street Loan #1 (Principal)	\$186,176	\$142,030	\$106,800
01-003-005-5510	Equipment Purchase - Caterpillar	\$12,500	\$12,972	\$13,000
01-003-004-5646	PW Vehicle Loan Payment	\$0	\$0	
01-003-004-5640	Parks	\$2,500	\$3,063	\$750
01-003-004-5950	Equipment Lease	\$1,350	\$483	\$300
01-003-004-5998	Misc Expense	\$250	\$208	\$100
TOTAL MISC. EXPENSES		\$202,776	\$281,543	\$229,450

VILLAGE OF KIRKLAND
2026-2027 FISCAL YEAR BUDGET

Water Fund

Account No.	Title	2025/2026 Budget	2025/2026 Actuals YTD	2026/2027 Budget
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Water/Sewer Overpayment Revenues

54-000-000-5000	Water/Sewer Overpayment Revenue	\$0	\$17,631	\$18,000
TOTAL REVENUES		\$0	\$17,631	\$18,000

TOTAL WATER/SEWER OVERPAYMENT FUND REVENUE	\$0	\$17,631	\$18,000
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Revenues

50-000-000-5002	3/4" iPerl		\$170	
50-000-000-5001	Smart Point	\$0	\$340	
50-000-000-4990	Water Reconnection Fee	\$0	\$4,202	
50-000-000-4550	Water Bills - Gross	\$219,000	\$172,208	\$237,600
50-000-000-4552	Capital Improvement Savings Fund - Water	\$12,000	\$0	\$39,600
50-000-000-4900	Water Fund Miscellaneous Income	\$1,000	\$1,178	
TOTAL REVENUES		\$232,000	\$178,099	\$277,200

TOTAL WATER FUND REVENUE	\$232,000	\$178,099	\$295,200
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Salaries & Benefits

50-001-001-5021	PLAWA - Water		\$486	
50-001-001-5091	Aflac		\$193	
50-001-001-5017	Sick		\$1,109	
50-001-001-5015	Vacation		\$4,621	
50-001-001-5011	Holiday Pay		\$2,564	\$0
50-001-001-5001	Salaries - Part Time	\$27,500	\$24,450	\$23,000
50-001-001-5010	Salaries - Full Time	\$64,900	\$52,870	\$57,600
50-001-001-5012	Overtime Pay	\$5,600	\$6,214	\$5,500
50-001-001-5030	Payroll Taxes	\$7,500	\$1,143	\$7,250
50-001-001-5040	IMRF Pension	\$3,200	\$2,432	\$3,200
50-001-001-5050	Life Insurance	\$500	\$345	\$350
50-001-001-5052	Health Insurance	\$14,000	\$16,092	\$11,000
50-001-001-5090	Employee Appreciation	\$100	\$50	\$75
50-001-001-5100	Water - Salaries & Benefits - Other		\$1,160	
TOTAL SALARIES & BENEFITS		\$123,300	\$113,729	\$107,975

Contractual Services

50-001-002-5159	IT Computer Service		\$380	\$1,000
50-001-002-5110	Repair & Maintenance - Equipment	\$10,500	\$255	\$2,000
50-001-002-5113	Repair & Maintenance - Water	\$9,000	\$11,906	\$11,000
50-001-002-5115	Meter Repair	\$0	\$96	\$6,500
50-001-002-5116	Repair & Maintenance-Treatment	\$2,500	\$1,476	\$2,450
50-001-002-5118	Repair, Maint., Clean - Building	\$4,000	\$664	\$550
50-001-002-5135	Engineering Expenses	\$250	\$0	\$0
50-001-002-5147	Training	\$3,200	\$1,802	\$1,300
50-001-002-5150	Electric - Water (ComEd)	\$12,000	\$6,180	\$6,500
50-001-002-5153	Heat-Nicor	\$900	\$1,707	\$1,800
50-001-002-5155	Phone Service	\$2,000	\$3,101	\$1,000
50-001-002-5157	Internet Service	\$750	\$60	\$100
50-001-002-5163	Property/Liability Insurance	\$12,000	\$6,657	\$11,750

50-001-002-5165	Postage	\$1,800	\$1,832	\$2,000
50-001-002-5175	Printing & Publishing	\$500	\$775	\$800
50-001-002-5180	Testing - Water	\$4,200	\$3,439	\$4,200
50-001-002-5185	Julie	\$300	\$193	\$300
50-001-002-5190	Equipment Rental	\$500	\$0	\$500
50-001-002-5230	Dues & Subscriptions	\$1,000	\$1,562	\$1,000
50-001-002-5250	Donations/Grant Expense	\$100	\$0	\$100
TOTAL CONTRACTUAL SERVICES		\$65,500	\$42,086	\$54,850
Materials & Supplies				
50-001-003-5330	Materials & Supplies - Water	\$9,050	\$6,920	\$10,700
50-001-003-5333	Lab Supplies	\$1,650	\$591	\$1,000
50-001-003-5335	Billing Software	\$300	\$691	\$300
50-001-003-5340	Office Supplies	\$300	\$103	\$300
50-001-003-5341	Tools / Equipments - Water	\$1,000	\$674	\$1,000
50-001-003-5370	Automotive Fuel	\$5,100	\$2,631	\$3,650
50-001-003-5380	Uniforms	\$1,000	\$0	\$750
TOTAL MATERIALS & SUPPLIES		\$18,400	\$11,610	\$17,700
Miscellaneous Expense				
50-001-004-5970	Equipment Purchase	\$10,500	\$5,640	\$0
50-001-004-5960	Transfer to Water Improvement	\$12,000	\$0	\$0
50-001-004-5993	Lease - Property	\$200	\$403	\$300
50-001-004-5998	Misc Expense	\$500	\$167	\$500
TOTAL MISC. EXPENSES		\$23,200	\$6,210	\$800
Water Projects				
52-001-001-5135	Engineering - Water Improvement	\$1,000	\$0	\$0
52-001-001-5115	Water Meter Replacement	\$25,000	\$2,840	\$0
52-001-001-5667	Water Improvement Projects	\$39,200	\$33,301	\$125,000
<i>Water Tower Maintenance Contract</i>				<i>\$125,000</i>
TOTAL WATER PROJECTS		\$65,200	\$36,141	\$125,000
TOTAL WATER FUND EXPENDITURES		\$230,400	\$173,634	\$306,325
TOTAL PLUS / (MINUS) EXPENSES FOR WATER FUND		\$1,600	\$4,465	-\$11,125

VILLAGE OF KIRKLAND
2026-2027 FISCAL YEAR BUDGET

Sewer Fund

Account No.	Title	2025/2026 Budget	2025/2026 Actuals YTD	2026/2027 Budget
Revenues				
51-000-000-4550	Sewer Bills - Gross	\$216,100	\$179,367	\$243,810
51-000-000-4500	Capital Improvement Savings Fund - Sewer	\$12,000	\$0	\$39,690
51-000-000-4900	Sewer Funds Miscellaneous Income	\$1,000	\$0	
TOTAL REVENUES		\$229,100	\$179,367	\$283,500
TOTAL SEWER FUND REVENUE		\$229,100	\$179,367	\$283,500

Salaries & Benefits

51-001-001-5021	PLAWA - Sewer		\$486	
51-001-001-5091	Aflac		\$193	
51-001-001-5014	Backpay		\$292	
51-001-001-5020	Personal Day		\$501	
51-001-001-5015	Vacation		\$4,620	
51-001-001-5011	Holiday Pay		\$2,637	\$0
51-001-001-5001	Salaries- Part Time	\$27,500	\$24,446	\$23,000
51-001-001-5010	Salaries Full Time	\$64,900	\$53,480	\$57,600
51-001-001-5012	Overtime Pay	\$5,600	\$6,123	\$5,500
51-001-001-5017	Sick		\$0	
51-001-001-5030	Payroll Taxes	\$7,500	\$1,143	\$7,250
51-001-001-5040	IMRF Pension	\$3,200	\$7,442	\$3,200
51-001-001-5050	Life Insurance	\$500	\$345	\$350
51-001-001-5052	Health Insurance	\$14,000	\$16,092	\$11,000
51-001-001-5090	Employee Appreciation	\$100	\$50	\$75
50-001-001-5100	Water - Salaries & Benefits - Other		\$0	
TOTAL SALARIES & BENEFITS		\$123,300	\$117,849	\$107,975

Contractual Services

51-001-002-5159	IT Computer Service		\$369	\$1,000
51-001-002-5110	Repair & Maintenance - Equipment	\$8,250	\$190	\$11,250
51-001-002-5113	Repair & Maintenance - Sewer	\$9,000	\$10,107	\$8,000
51-001-002-5116	Repair & Maintenance - Treatment	\$13,250	\$3,474	\$2,700
51-001-002-5118	Repair, Maint. Clean - Building	\$6,500	\$272	\$1,050
51-001-002-5135	Engineering Expenses	\$250	\$0	\$0
51-001-002-5147	Training	\$3,500	\$1,811	\$1,300
51-001-002-5150	Electric - Sewer (ComEd)	\$30,000	\$23,358	\$24,500
51-001-002-5153	Heat-Nicor	\$900	\$940	\$1,000
51-001-002-5155	Phone Service	\$1,700	\$877	\$1,000
51-001-002-5157	Internet Service	\$900	\$65	\$100
51-001-002-5163	Property/Liability Insurance	\$11,750	\$6,657	\$11,750
51-001-002-5165	Postage	\$1,500	\$1,826	\$2,000
51-001-002-5175	Printing & Publishing	\$500	\$718	\$800
51-001-002-5180	Testing - Treatment	\$6,000	\$4,724	\$6,000
51-001-002-5190	Equipment Rental	\$500	\$0	\$500
51-001-002-5230	Dues & Subscriptions	\$1,000	\$1,208	\$1,000
51-001-002-5230	Julie	\$300	\$193	\$300
51-001-002-5250	Donations/Grant Expense	\$100	\$0	\$100
TOTAL CONTRACTUAL SERVICES		\$95,900	\$56,787	\$74,350

Materials & Supplies

51-001-003-5330	Materials & Supplies - Sewer	\$12,600	\$5,805	\$13,320
51-001-003-5333	Lab Supplies	\$1,000	\$601	\$1,000
51-001-003-5335	Billing Software	\$500	\$691	\$500
51-001-003-5340	Office Supplies	\$300	\$171	\$300
51-001-003-5341	Tools / Equipments - Sewer	\$1,500	\$745	\$1,500
51-001-003-5370	Automotive Fuel	\$5,100	\$2,631	\$3,650
51-001-003-5380	Uniforms	\$1,000	\$0	\$750
TOTAL MATERIALS & SUPPLIES		\$22,000	\$10,644	\$21,020
Miscellaneous Expense				
51-001-004-5970	Equipment Purchase - Sewer		\$5,640	\$0
51-001-004-5960	Transfer to Sewer Improvement	\$0	\$0	\$0
51-001-004-5993	Lease Property	\$150	\$0	\$0
51-001-004-5990	NPDES Permit	\$2,500	\$2,500	\$2,500
51-001-004-5998	Misc Expense	\$250	\$64	\$250
TOTAL MISC. EXPENSES		\$2,900	\$8,203	\$2,750
Expenditures				
55-001-001-5135	Engineering - Sewer Improvement	\$1,000	\$0	\$0
55-001-001-5667	Sewer Improvement Projects	\$66,500	\$22,221	\$31,000
	Temp Raw Sewer Pump			\$13,000
	Stainless Steel Float System			\$8,000
	Contact Tank Skimmer			\$4,000
	Roadway Hatch at Lift Station			\$6,000
TOTAL WATER PROJECTS		\$67,500	\$22,221	\$31,000
TOTAL SEWER FUND EXPENDITURES		\$244,100	\$193,483	\$237,095
TOTAL PLUS / (MINUS) EXPENSES FOR SEWER FUND		-\$15,000	-\$14,116	\$46,405

VILLAGE OF KIRKLAND
2026-2027 FISCAL YEAR BUDGET

Motor Fuel Tax Fund

Account No.	Title	2025/2026 Budget	2025/2026 Actuals YTD	2026/2027 Budget
Revenues				
20-000-000-4000	Starting Balance	\$493,347	\$423,266	\$142,206
20-000-000-4038	MFT Allotment	\$72,500	\$75,557	\$76,000
20-000-000-4800	MFT Fund Interest income	\$8,500	\$7	\$7
20-000-000-4801	MFT Fund Interest IPTIP		\$12,086	\$10
20-000-000-4900	MFT Fund Miscellaneous Income	\$100	\$56,971	\$0
TOTAL MFT REVENUES		\$81,100	\$144,621	\$76,017
Expenditures				
20-001-002-5135	MFT Engineering Expense	\$1,500	\$0	\$0
20-001-001-5700	Pearl Street Bridge Construction	\$100,000	\$152,298	\$0
20-001-001-5669	Pearl Street Bridge Const. Engineering	\$125,000	\$266,248	\$0
20-001-002-5120	Legal Expenses	\$0	\$0	\$0
20-001-002-5145	Road Salt	\$12,000	\$7,136	\$3,000
20-001-002-5650	Street Repairs & Improvement	\$25,000	\$0	\$0
TOTAL MFT EXPENDITURES		\$263,500	\$425,681	\$3,000
TBD	IDOT Loan (Principal ONLY)		\$0	\$106,000
TBD	IDOT Loan (Interest)		\$0	
TOTAL IDOT EXPENDITURES		\$0	\$0	\$106,000
MFT FUND BALANCE		\$310,947	\$142,206	\$109,223

VILLAGE OF KIRKLAND
2026-2027 FISCAL YEAR BUDGET

Capitol Projects

Account No.	Title	2025/2026 Budget	2025/2026 Actual	2026/2027 Budget
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Bull Run Creek IEPA Loan

REVENUE

35-000-000-4525	Bull Run Creek Utility Bill Loan Proceeds	\$31,645	\$30,760	\$33,026
TOTAL REVENUE BULL RUN CREEK UTILITY BILLING		\$31,645	\$30,760	\$33,026

EXPENDITURES

35-001-001-5816	Bull Run Creek IEPA Loan Principal	\$22,292	\$22,358	\$22,622
35-001-001-5815	Bull Run Creek IEPA Loan Interest	\$4,304	\$4,237	\$3,972
35-001-002-5135	Bull Run Creek Engineering	\$0	\$20,154	\$0
TOTAL BULL RUN CREEK IEPA LOAN EXPENDITURES		\$26,596	\$46,749	\$26,595