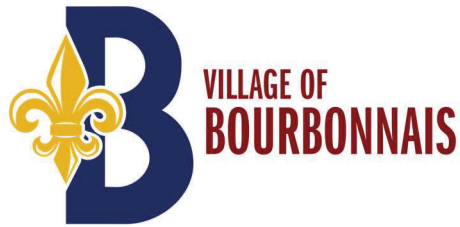




Village of Bourbonnais Fiscal Year 2027 Annual Budget





Village of Bourbonnais, Illinois
FY 2027 Annual Budget
for the fiscal year beginning May 1, 2026

VILLAGE ELECTED OFFICIALS

Mayor

Jeff Keast

Board of Trustees

Bruce Greenlee	Rick Fischer
Randy King	Jack Littrell, Jr
Angie Serafini	Craig Toepfer

Village Clerk

Chad Meents

VILLAGE ADMINISTRATION

Village Administrator

Michael VanMill

Finance Director/Treasurer

Tara Latz

Communications Director

Lindy Casey

Public Works Superintendent

Terry Memenga

Building Commissioner

Paul Hafner

Chief of Police

David Morefield

Village Attorney

Patrick Dunn

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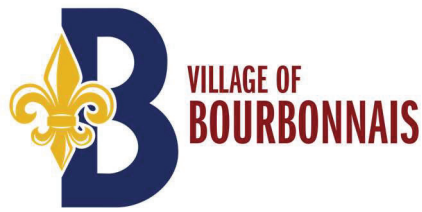
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April 29, 2026

The Finance Department is pleased to present the proposed, balanced budget of the Village of Bourbonnais for the fiscal year beginning May 1, 2026. Great effort and teamwork have gone into the preparation of this document, which reflects our continued commitment to providing exceptional services to our community while maintaining fiscal responsibility. This budget is the culmination of an extensive planning process which included collaboration with all Village departments, board members, and other stakeholders.

The Village continues to provide a tremendous value to our 18,164 residents. People continue to be attracted to Bourbonnais' quality of life and variety of housing options. The total Village-wide Equalized Assessed Value (EAV) has steadily grown in each of the past 10 years, while our property tax rate remains one of the lowest in Kankakee County. Historically, the Village has abated all its debt service from the property tax it collects. Revenues from other identified sources will continue to be used to pay debt service obligations.

Our residents, visitors and businesses are able to thrive in the "38th Safest City in Illinois" (National Council for Home Safety and Security's 2020 Report). Additionally, our community benefits from a variety of public works services from exceptional roadway and facility maintenance to effective stormwater management. Residents and visitors also benefit from the 21 local Village parks that boast a wide range of activities and amenities. The Village's premier outdoor gathering space, called The Grove, officially opened in 2024 to incredible feedback. A full lineup of seasonal programming is underway for 2026, including concerts, movies, yoga, and our ever-popular annual Food Truck Festival. The Village also remains focused on promoting economic development through the use of strategic development tools and policies. The Village will continue to encourage new construction, attract businesses, and support expansion within the community. These efforts will help position the Village for sustained long-term growth.

The Budget was prepared with great care and attention to detail and reflects staff's best assessment of revenues and expenses in each fund. However, there are several factors which could affect the budget, both positively and negatively over the course of the year. Most of the Village's revenue sources have the potential to be impacted by general economic conditions at the local, state, national and international levels. The State of Illinois controls many of the Village's revenue sources and Illinois continues to take actions to solve the state's ongoing financial challenges. Conversely, most of the Village's expenses are steady and predictable. However, expenses may increase if the Village has to provide additional services in response to unexpected emergencies. Further, general economic conditions may affect Village expenses. Staff will continually monitor the economic conditions locally and abroad, and will be prepared to implement any strategies needed to address any impacts to Village revenues and expenses.

As a Village, we strive to provide new, effective, and efficient services to our residents, visitors and businesses with a minimal amount of staff. We have always prided ourselves on being able to do a lot with a limited number of people. While lean, our staff continues to perform diligently and responsively to the Village board, our residents and businesses. I want to thank everyone who had a hand in building this budget document. None of this would be possible without the tremendous staff of dedicated and effective personnel who strive to deliver exceptional service each and every day.

Respectfully Submitted,

Tara Latz
Finance Director/Treasurer

Village of Bourbonnais
Fiscal Year 2027
BUDGET SUMMARY - ALL FUNDS

FUND TYPE	REVENUES	EXPENSES	NET	TRANSFERS IN	TRANSFERS OUT	NET CHANGE IN FUND BALANCE
GOVERNMENTAL FUNDS:						
GENERAL FUND	15,380,804	15,407,649	(26,845)	1,083,530	854,973	201,712
THE GROVE AT GOSELIN PARK FUND	248,100	339,483	(91,383)	-	-	(91,383)
MOTOR FUEL TAX FUND	851,173	750,000	101,173	-	-	101,173
DEBT SERVICE FUND	-	2,277,152	(2,277,152)	2,277,152	-	-
TIF #18 FUND	1,101,656	365,344	736,312	-	319,777	416,535
IMPACT FEES FUND	41,015	39,000	2,015	-	-	2,015
TIF #21 FUND	272,652	391,453	(118,801)	-	-	(118,801)
BUSINESS DISTRICT FUND	1,915,000	293,500	1,621,500	-	1,502,402	119,098
TOTAL GOVERNMENTAL FUNDS	19,810,400	19,863,581	(53,181)	3,360,682	2,677,152	630,349

FUND TYPE	REVENUES	EXPENSES	NET	TRANSFERS IN	TRANSFERS OUT	NET CHANGE IN FUND BALANCE
ENTERPRISE (UTILITY) FUND:						
SEWER OPERATING FUND	4,048,986	3,364,956	684,030	-	683,530	500
TOTAL ENTERPRISE (UTILITY) FUND	4,048,986	3,364,956	684,030	-	683,530	500

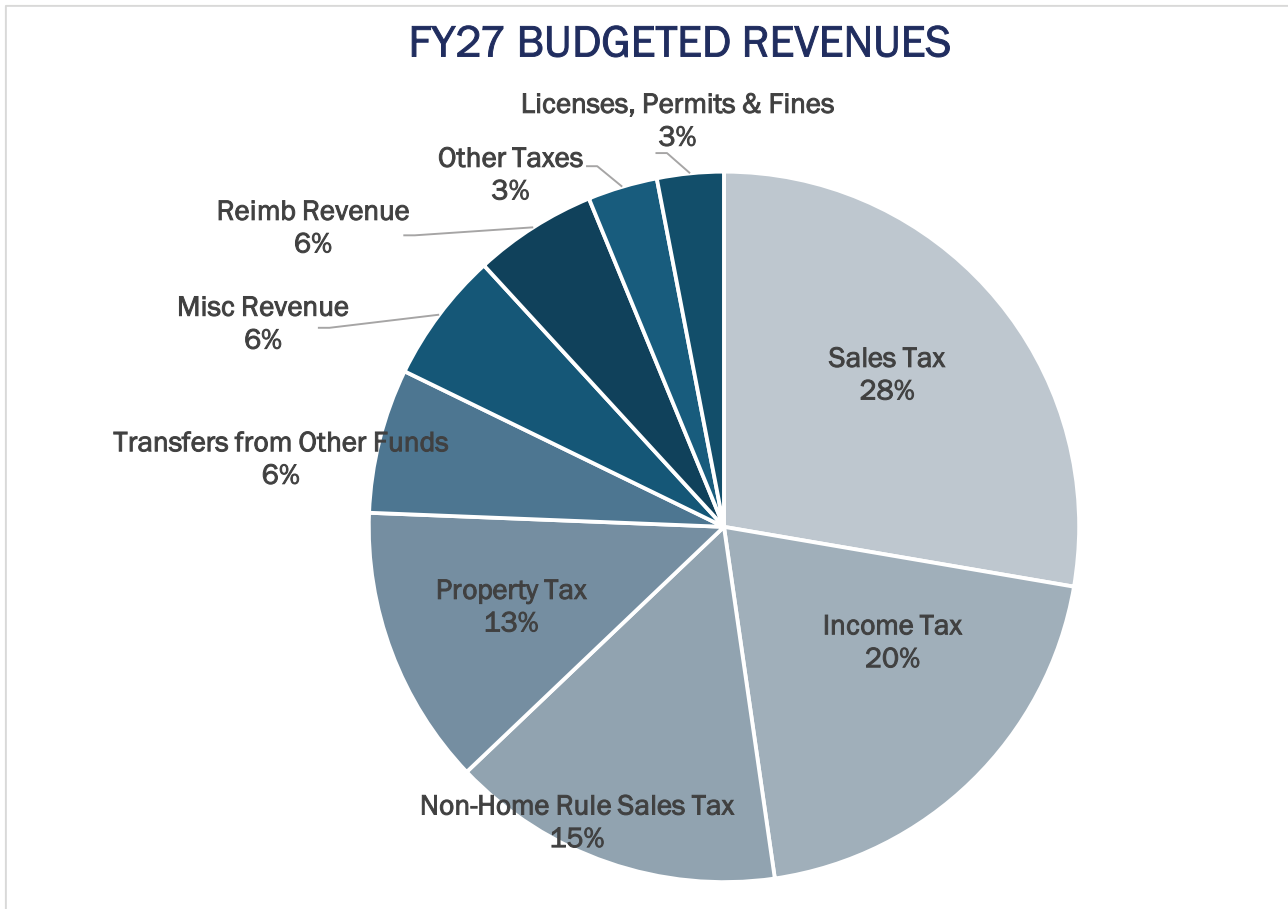
GENERAL FUND REVENUE SUMMARY

The General Fund serves as the chief operating fund for the Village. Over the years, the Village has diversified its base of revenues for operations which included the implementation of a Non-Home Rule Sales Tax in January 2026.

The section below highlights the primary tax revenue sources for the Village of Bourbonnais and shows their trends and how they affect the Village's budget.

PRIMARY REVENUE SOURCES SUMMARY - GENERAL FUND

TAX REVENUE SOURCES	FY27 BUDGETED REVENUE	% OF TOTAL REVENUE
SALES TAX	4,560,000	28%
INCOME TAX	3,294,223	20%
NON-HOME RULE SALES TAX	2,500,000	15%
PROPERTY TAX	2,098,499	13%
OTHER TAXES	523,831	3%
SUTOTAL TAX REVENUES	12,976,553	79%
OTHER REVENUES	3,487,781	21%
TOTAL BUDGETED FY27 REVENUE	16,464,334	100%



REVENUE SOURCES

Sales Tax

Sales Tax is the largest source of revenue for the Village's General Fund, which represents 28% of total operating revenue budgeted. The Village relies heavily on sales tax as these funds are critical to maintaining essential services such as public safety, community development, and maintaining infrastructure. Sales tax is imposed on the sale of tangible personal property for use or consumption and is collected by the State of Illinois. There is no restriction on the use of this revenue.

On January 1, 2021, the amended "Leveling the Playing Field for Illinois Retail Act" took effect. It increased sales tax revenues for local governments by requiring both remote retailers and marketplace facilitators, who either met a threshold of 200 transactions annually or \$100,000 in annual gross receipts, from Illinois residents to collect and remit the state and locally-imposed sales tax(es) for the jurisdictions where the product is delivered rather than collecting Local Use Tax, which is distributed on a per capita basis.

Another change in State Statute, effective January 1, 2026, further impacted the allocation methodology between sales tax and local use tax. The Village has seen increasing sales tax revenue and decreasing Local Use Tax revenue due to this change.

Local 1% Grocery Sales Tax

The Grocery Sales Tax in Illinois refers to the 1% sales tax on groceries that has been in place since the 1990 Sales Tax Reform. The statewide grocery sales tax was eliminated, effective January 1, 2026, when the Illinois General Assembly passed the State Fiscal Year 2025 budget. The State included a provision that gave the authority to counties and municipalities to implement a 1% grocery sales tax locally by ordinance to replace the eliminated statewide tax.

After evaluating our community's needs and budget priorities, the Village Board approved a local 1% grocery tax ordinance, which took effect January 1, 2026, and by doing so it allows the Village to maintain its existing grocery tax rate without losing a vital funding source and burdening its residents to make up that loss of revenue. The grocery tax is collected from everyone, including non-residents, who shop within the Village.

According to the Illinois Municipal League (IML), 735 municipalities throughout Illinois have passed ordinances to continue the grocery tax locally as of December 2025.

Non-Home Rule Sales Tax

Effective January 1, 2026, the Village of Bourbonnais enacted an additional 1% Non-Home Rule Sales Tax, which was passed by ordinance. The tax is imposed on the same general merchandise base as the state sales tax, excluding tangible personal property that must be titled or registered by an agency of the State, and qualifying food, drugs, and medical appliances.

General Sales Tax Rate

The Sales Tax Rate on general merchandise, outside of a business district, is 7.25%.

- 5.00% - State of Illinois
- 1.00% - Village of Bourbonnais
- 0.25% - Kankakee County
- 1.00% - Village of Bourbonnais Non-Home Rule

Qualifying food, drugs and medical appliance sales tax is 1%. The Village receives the full 1% of this amount collected.

REVENUE SOURCES

State Income Tax

Illinois Income Tax is imposed on the privilege of earning or receiving income in or as a resident of the State of Illinois. The tax is imposed on every individual, trust, estate, and corporation's income for each taxable year. There is no restriction on the use of this revenue.

- ✿ For Individuals, trusts, and estates, the Illinois Income Tax rate is 4.95%
- ✿ For Corporations (excluding S Corporations), the Illinois Income Tax rate is 7%

The Village receives State Income Tax revenues based on a per capita formula. Disbursements are calculated based upon the net collections from the prior month and are distributed by the State of Illinois to local governments through the Local Government Distributive Fund (LGDF).

This revenue-sharing policy was created in lieu of allowing the imposition of local income taxes, which might vary from community to community.

The total percentage of State Income Tax collections dedicated to LGDF for distribution to municipalities and counties has varied over the last 15 years. Until January 2011, 10% of the total State Income Tax collected was dedicated to LGDF for this disbursement. The percentage share was reduced from 10% to 6% following the temporary income tax increase in 2011. In January 2015, the percentage share of State Income Tax revenue was increased to 8% when the higher income tax rates declined, based upon the schedule set by the temporary income tax law.

Beginning in July 2017, the State Income Tax was permanently increased, and the local government share was reduced again; 5.45% of individual income tax collections and 6.16% of corporate income tax collections.

Today, local governments receive approximately 6.47% of the net collection of all State Income Tax revenue from individuals, trusts, estates, income, 6.47% of the collected entity taxes from partnerships, and S-corporations, and 6.85% of net corporate income tax revenues collected.

REVENUE SOURCES

Property Tax

Property tax is collected by Kankakee County for all units of government and is disbursed to the various entities in monthly disbursements from July to December each year. Property tax is the 4th largest revenue source of the Village's General Fund. The Village of Bourbonnais receives roughly 5% of a property's total tax bill, as shown on the graphic below.

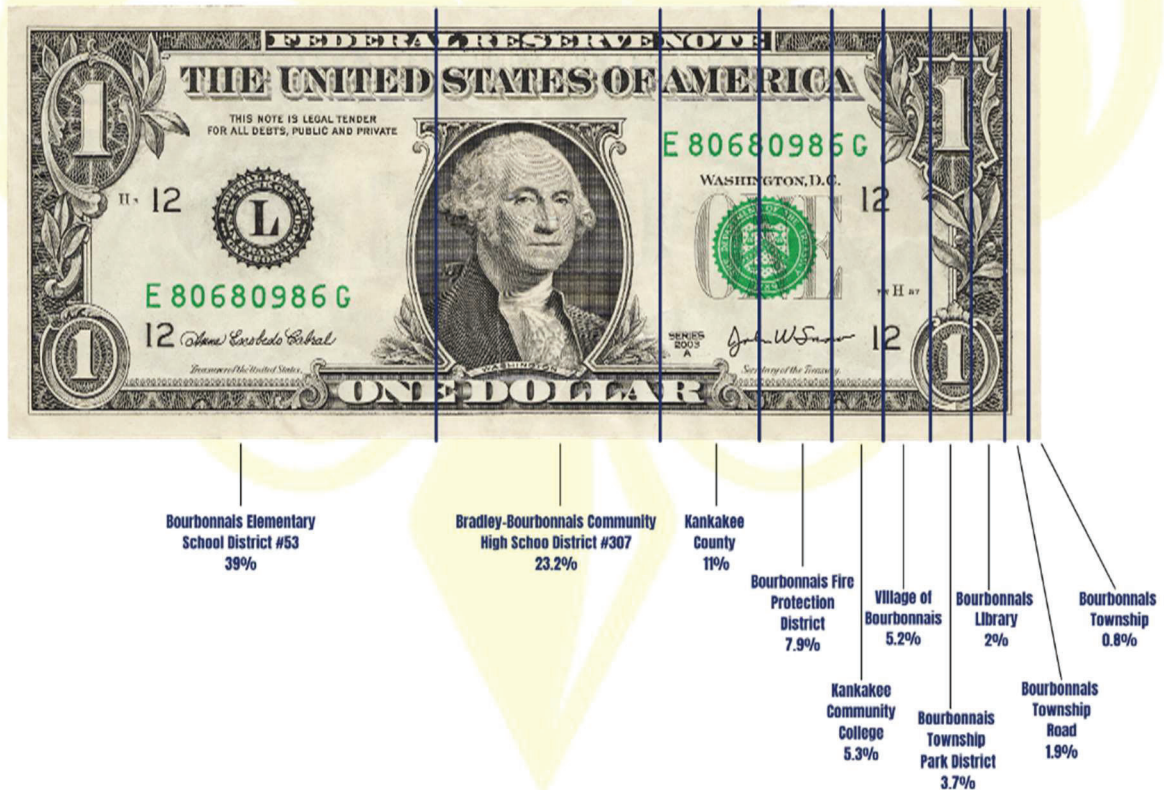
By Illinois state law, as a non-home rule community, the Village is subject to the Property Tax Extension Limitation Law (PTELL). The statute limits the increase in the amount of property taxes extended to the annual change in the applicable Consumer Price Index (CPI) or 5%, whichever is lower.

The Village's property tax rate for the 2024 tax year was 0.4264. The Village's property tax rate for the 2025 tax levy (payable in 2026) is estimated to be 0.406. This continues the downward trend of property tax rates in the Village. For reference, the tax rate in 2015 was 0.4807. That is a 16% decrease in the tax rate from 10 years ago.

As property values continue to rise in the Village of Bourbonnais, the decrease in the tax rate has been able to help offset any increase in cost to the homeowner on the Village portion of their tax bill.

Each property owner's tax bill encompasses all the of the taxing bodies for that location. Below is an illustration of the taxing bodies and their percentage total regarding the 2024 tax year which was payable in 2025.

Village of Bourbonnais Property Tax Bill Breakdown Tax Year 2024 (Payable in 2025)



REVENUE SOURCES

Local Use Tax

The Illinois General Assembly passed the Use Tax Act in 1955. Use taxes are a form of sales tax that is imposed on the privilege of using any item of tangible personal property that is purchased out of the state for use or consumption in Illinois. In essence, it was designed to distribute the tax burden fairly among consumers and ensure fair competition between in-state and out-of-state businesses.

The State of Illinois imposes a 6.25% Use Tax on purchases of general merchandise including automobiles and other items that must be titled or registered. The use tax rate is 1 percent on purchases of qualifying food, drugs, and medical appliances.

Use Tax revenues are split among the State, counties, municipalities, and other governmental entities. The State receives 80% of the Use Tax collections; the remaining 20% is deposited into Illinois' State and Local Sales Tax Reform Fund.

That fund is disbursed monthly to eligible local government entities, as follows:

20% - City of Chicago

10% - Regional Transportation Authority (RTA)

0.6% - Metro-East Mass Transit District (MED)

Remaining balance is disbursed to municipal and county governments (except Chicago) on a per capita basis.

100% of the collections on qualifying food, drugs, and medical appliances is returned to local governments.

Over the last 5 years, the Village has seen the impact of the legislative changes made regarding the reporting and allocation methodology between sales tax and local use tax. The most noticeable was the change in State Statute, effective January 1, 2026, which now requires out-of-state service people who have nexus in Illinois to change from remitting Service Use Tax (SUT) to remitting Municipal Retailers Occupation Tax (MROT) in effect at its destination. The Village has seen increasing sales tax revenue and decreasing Local Use Tax revenue due to this change.

REVENUE SOURCES

Personal Property Replacement Tax (PPRT)

The State of Illinois began collecting Personal Property Replacement Taxes (PPRT) to replace revenue lost by local governments when their powers to impose a personal property tax on corporations, partnerships, and other business entities were abolished due to a change in the Illinois Constitution.

- ✦ Corporations pay a 2.5% replacement tax on their net Illinois income
- ✦ Partnerships, Trusts, and S Corporations pay a 1.5% replacement tax on their net Illinois income
- ✦ Public Utilities pay a 0.8% tax on invested capital

Revenue collected from the taxes paid are placed into the Personal Property Tax Replacement Fund and are disbursed to eligible local taxing districts. 51.65% of the taxes collected are allocated to local governments in Cook County and 48.35% to local governments in the other 101 counties in Illinois. To qualify for disbursement, personal property tax would have been needed to be collected in 1976 for a Cook County government and in 1977 for everywhere else. The allocation is disbursed based upon their share of the total personal property tax collected in the respective years.

The total amount available to be disbursed will vary depending on the amount of tax that the Illinois Department of Revenue (IDOR) collected since the last disbursement was made to the qualifying districts. PPRT is disbursed eight times per year.

The State of Illinois has increasingly diverted PPRT revenues away from local governments to pay for a variety of expenditures within the State Budgets each year. Prior to 2008/2009, IDOR could only divert PPRT revenues for the purpose of paying costs associated with administering and distributing the revenues of the tax.

Recent diversions are reducing payments that fund critical local services and a long-term solution to retain this funding is needed state-wide.

REVENUE SOURCES

Cannabis Excise Tax

The Cannabis Excise Tax is generated from the sale of adult-use cannabis products and is a combination of multiple tax rates applied to the sale of adult-use cannabis. The State imposes three different rates on cannabis, depending on the type of product ranging from a 10% tax to a 25% tax. The taxes get collected into the Cannabis Regulation Fund which are then distributed by the Illinois Department of Revenue (IDOR) per state statute.

8% of the total Cannabis Excise Tax revenue collected is disbursed to local governments on a per capita basis, regardless of whether they have a dispensary or not. When IDOR is authorized to disburse the funds to the local governments, the funds are transferred into the Local Government Distributive Fund prior to disbursement.

The funds received by local governments can be used for a variety of community programs, including, but not limited to:

- ✿ Funding crime prevention programs
- ✿ Training, Detection, Enforcement, and Prevention relating to the illegal cannabis market and driving under the influence of cannabis

This tax disbursement was designed to help local governments, with or without a dispensary, address and mitigate the negative effects of the legalization of cannabis (increased traffic, law enforcement costs, public health needs, etc.).

REVENUE SOURCES

Video Gaming Tax

In July 2009, the State of Illinois passed the Video Gaming Act which authorized the placement and operation of Video Gaming Terminals (VGTs), also known as slot machines, in licensed retail establishments, truck stops, and veterans and fraternal organizations.

The Illinois Gaming Board (IGB) is the state regulatory and law enforcement agency that regulates video gaming, casinos, and sports wagering in Illinois.

According to the Illinois Gaming Board, the total amount played at video gaming terminals in 2025 was \$34.9 billion, with players winning approximately \$31.7 billion and taxable income totaling \$3.1 billion. This resulted in tax revenue of \$955 million to the State of Illinois and \$160 million to municipalities and counties.

Net proceeds from video gaming terminals are divided as follows:

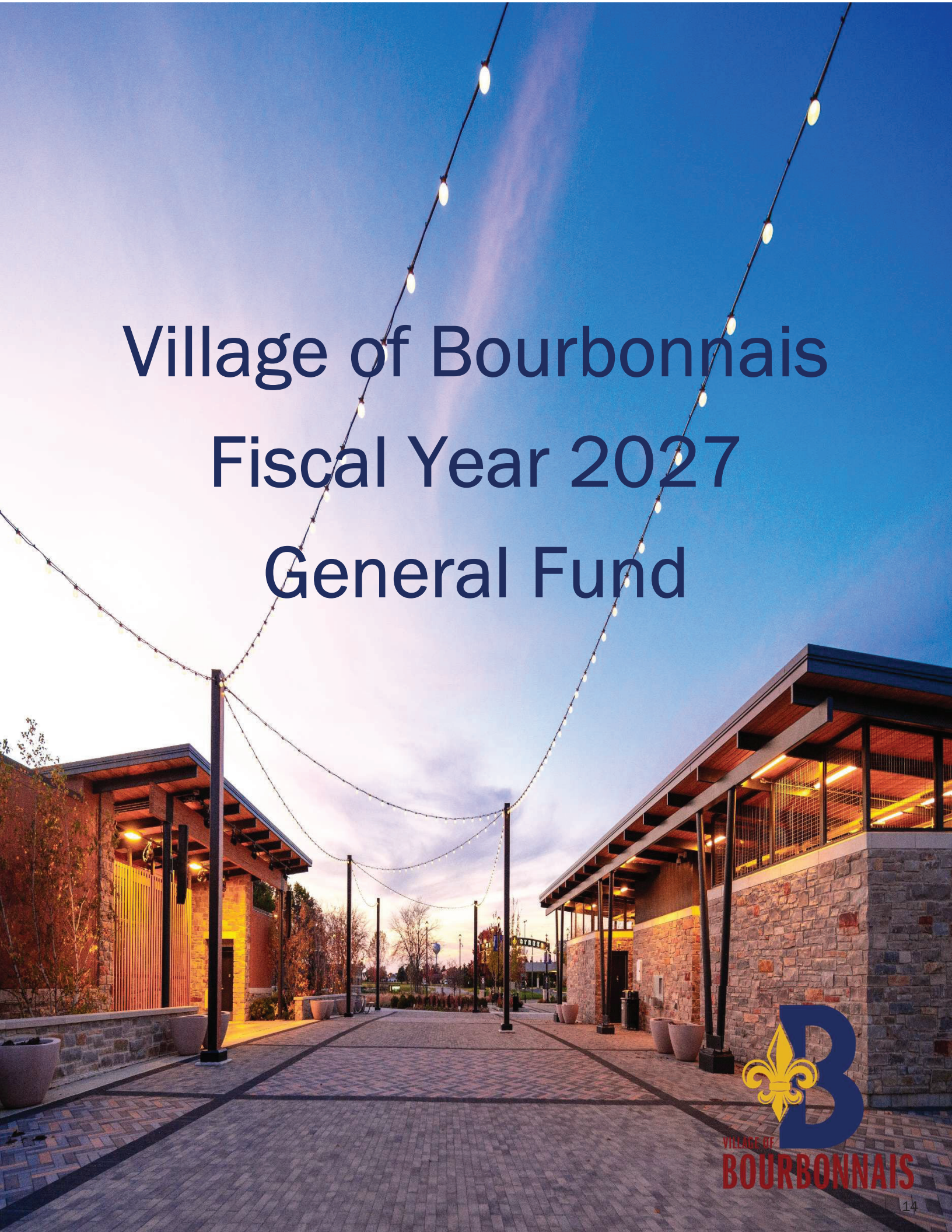
- 65.15% to the venue and terminal operators
- 29% to the State
- 5% to the municipality or county where the terminal is located
- 0.85% to the Illinois Gaming Board

Video gaming revenues have proven critical for local communities to be able to continue providing necessary services to residents while reducing the pressure on other revenue streams, such as property taxes.

The Village of Bourbonnais allows video gaming only at establishments that hold a certain class of liquor license per village ordinance. The number of machines at an establishment is also limited depending on the type of business. Up to 6 machines are allowed at a non-truck stop location, while truck stops are allowed up to 10 machines. The machines are licensed separately in an annual registration process handled by the Village.

Money collected from the establishments is reported to the Illinois Gaming Board. The distribution each government receives is verified by the Illinois Department of Revenue (IDOR) and is sent to the Illinois State Comptroller who then distributes the funds to the local governments.

The Village receives a monthly disbursement of video gaming tax from the Illinois State Comptroller. Video gaming tax is currently generated at 9 total locations, which includes 2 truck stops, 1 gaming cafe, and 6 restaurant establishments.



Village of Bourbonnais Fiscal Year 2027 General Fund



VILLAGE OF BOURBONNAIS

FISCAL YEAR 2027 - GENERAL FUND REVENUES

GL NUMBER	ACCOUNT DESCRIPTION	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 04/15/26	2026-27 DRAFT BUDGET
TAX REVENUE				
01-30-3011	NON-HOME RULE SALES TAX	750,000	183,536	2,500,000
01-30-3012	PERSONAL PROPERTY REPLACEMENT TAX	65,000	62,199	71,000
01-30-3014	STATE INCOME TAX	3,238,096	2,762,102	3,294,223
01-30-3015	STATE SALES TAX	4,260,000	4,046,469	4,560,000
01-30-3016	PROPERTY TAX	2,023,620	2,046,375	2,098,499
01-30-3020	STATE LOCAL USE TAX	356,014	146,072	48,498
01-30-3021	STATE CANNABIS EXCISE TAX	30,152	22,401	27,973
01-30-3024	VIDEO GAMING TAX	205,000	183,019	205,000
	TOTAL TAX REVENUE	10,927,882	9,452,173	12,805,193
LICENSE REVENUE				
01-31-3111	LIQUOR LICENSES	49,500	57,750	56,900
01-31-3112	NURSING HOME LICENSES	3,000	3,000	-
01-31-3115	VENDING LICENSES	4,000	1,975	4,000
01-31-3125	RAFFLE LICENSES	150	75	150
01-31-3127	BUSINESS LICENSES	7,500	-	7,500
01-31-3129	VIDEO GAMING LICENSES	11,750	21,250	22,000
	TOTAL LICENSE REVENUE	75,900	84,050	90,550
FINE REVENUE				
01-32-3211	PARKING TICKETS	4,000	6,300	4,000
01-32-3212	AUTO IMPOUND FEES	25,000	14,500	17,500
01-32-3213	ORDINANCE VIOLATIONS	20,000	10,555	10,000
01-32-3214	OTHER FINES	-	151	100
01-32-3215	CIRCUIT COURT FINES	47,000	41,851	46,000
01-32-3216	POLICE REPORTS	4,000	3,519	3,750
01-32-3217	WARRANT REVENUE	815	620	815
	TOTAL FINE REVENUE	100,815	77,496	82,165
REIMBURSEMENT REVENUE				
01-33-3516	GRANT REVENUE	280,000	71,500	440,000
01-33-3517	STATE & FEDERAL REIMBURSEMENTS	154,277	158,910	146,881
01-33-3518	TRAFFIC SIGNAL REIMBURSEMENT	15,000	2,440	30,000
01-33-3521	OTHER REIMBURSEMENT REVENUE	2,100	1,384	75,000
01-33-3522	POLICE REIMBURSEMENTS	105,000	148,101	231,000
	TOTAL REIMBURSEMENT REVENUE	556,377	382,334	922,881

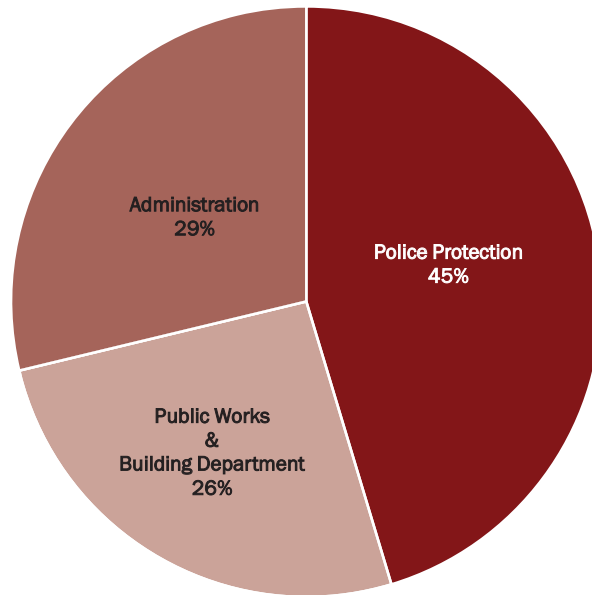
VILLAGE OF BOURBONNAIS

FISCAL YEAR 2027 - GENERAL FUND REVENUES

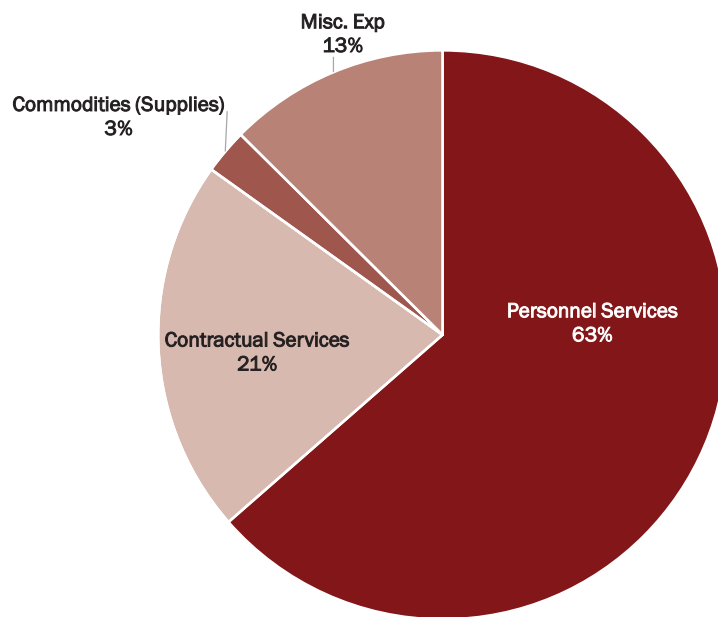
GL NUMBER	ACCOUNT DESCRIPTION	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 04/15/26	2026-27 DRAFT BUDGET
FRANCHISE REVENUE				
01-34-3116	FRANCHISE - CABLE TV	192,000	143,863	162,000
01-34-3118	FRANCHISE - TELEPHONES	9,360	7,801	9,360
	TOTAL FRANCHISE REVENUE	201,360	151,664	171,360
PERMIT REVENUE				
01-35-3106	CONTRACTOR REGISTRATION	-	-	45,000
01-35-3109	ADMINISTRATIVE FEES	22,000	24,980	22,000
01-35-3112	NURSING HOME PERMITS/LICENSES	-	-	3,000
01-35-3113	BUILDING PERMIT FEES	212,000	223,690	220,000
01-35-3114	PLANNING & ZONING FEES	5,000	7,075	5,100
01-35-3120	RE-INSPECTION FEES	500	1,250	500
01-35-3121	RENTAL REGISTRATIONS & INSPECTIONS	17,000	24,511	17,000
01-35-3122	SOLICITORS PERMITS	1,700	6,775	4,000
01-35-3128	TRUCK PERMIT FEES	8,000	10,270	8,400
01-35-3131	TEMPORARY OCCUPANCY ADMIN FEES	1,500	600	900
01-35-3134	GARAGE SALE PERMIT FEES	100	110	100
	TOTAL PERMIT REVENUE	267,800	299,261	326,000
MISCELLANEOUS REVENUE				
01-39-3910	INTEREST INCOME	90,000	104,649	80,000
01-39-3912	INVESTMENT INCOME	550,000	419,034	550,000
01-39-3920	SALE OF ASSETS	31,000	19,086	53,000
01-39-3921	VOICE STREAM TOWER RENTAL	50,525	50,604	50,885
01-39-3926	PARK & PAVILION RENTAL	570	135	570
01-39-3927	FINGERPRINTING FEES	1,800	3,150	2,200
01-39-3928	DONATED CASH & PROPERTY	-	2,421	-
01-39-3937	SPONSORSHIP REVENUE	1,000	1,000	1,000
01-39-3950	LOAN PROCEEDS	406,000	339,245	230,000
01-39-3990	MISCELLANEOUS REVENUE	30,000	89,910	15,000
	TOTAL MISCELLANEOUS REVENUE	1,160,895	1,029,234	982,655
TRANSFER REVENUE				
01-39-3961	TRANSFERS FROM OTHER FUNDS	1,409,811	445,500	1,083,530
	TOTAL TRANSFER REVENUE	1,409,811	445,500	1,083,530
	TOTAL GENERAL FUND REVENUES	14,700,840	11,921,713	16,464,334

GENERAL FUND EXPENDITURE SUMMARY

FY27 EXPENDITURES BY FUNCTION



FY27 EXPENDITURES BY CATEGORY VILLAGE-WIDE





Administration Department

The Administration Department is responsible for implementing the policies and directives of the Village President and Village Board. The Administration Department offers strategic planning support, communication, and leadership to ensure quality municipal services are provided to the residents of Bourbonnais.

The Village Administrator is responsible for the day-to-day management and operation of all village departments. Divisions within the Administration Department include Administration, Human Resources, and Legal Services.

Primary Function/Services of Administration:

- Executing Board policies and objectives, agendas, research, and intergovernmental relations
- Collaborates with staff to implement and ensure the Village's strategic plan is the catalyst for all Village operations
- Responding to citizen and business requests for information and assistance

Primary Function/Services of Human Resources:

- Facilitates employee recruitment and onboarding processes
- Coordinates employee benefit programs, including health insurances and retirement plans
- Oversees bi-weekly payroll
- Manages the Village's liability, property, and worker's compensation insurance programs

Primary Function/Services of Legal Services:

- Provides legal support and guidance related to the Village's day-to-day operations

Department Snapshot:

✿ 4 Full-Time Employees

✿ 7 New Full-Time Village Employees Onboarded by Human Resources in 2025

Administration: 1

Finance: 1

Police: 4

Public Works: 1

✿ 211 FOIA Requests processed by the Village in 2025

VILLAGE OF BOURBONNAIS
FISCAL YEAR 2027 - GENERAL FUND EXPENDITURES

ADMINISTRATION DEPARTMENT		2025-26	2025-26	2026-27
GL NUMBER	ACCOUNT DESCRIPTION	AMENDED	ACTIVITY THRU	DRAFT
		BUDGET	04/15/26	BUDGET
PERSONNEL SERVICES				
01-11-4011	SALARIES & WAGES	386,657	372,500	436,962
01-11-4071	I.M.R.F. EXPENSE	35,923	43,317	41,747
01-11-4072	F.I.C.A. EXPENSE	23,694	23,138	26,906
01-11-4074	MEDICARE EXPENSE	5,541	5,411	6,292
01-11-4117	HEALTH & LIFE INSURANCES	71,320	46,797	26,054
TOTAL PERSONNEL		523,135	491,163	537,961
CONTRACTUAL SERVICES				
01-11-4120	TELEPHONE & COMMUNICATIONS	540	410	540
01-11-4124	EXPENSE REIMBURSEMENT	500	-	-
01-11-4134	TRAINING & CONFERENCES	3,180	173	2,430
01-11-4136	DUES & SUBSCRIPTIONS	5,815	4,845	6,357
01-11-4137	PRINTING	325	174	-
01-11-4138	ADVERTISING	500	-	-
01-11-4150	COMPUTER SERVICES	-	-	1,929
01-11-4151	CONTRACTS - OTHER	-	-	325
TOTAL CONTRACTUAL		10,860	5,601	11,581
MISCELLANEOUS EXPENSE				
01-11-4916	CONTINGENCY & MISC. EXPENSE	500	439	500
TOTAL MISCELLANEOUS		500	439	500
TOTAL ADMINISTRATION		534,495	497,204	550,042



Community Development Department

The Community Development Department is responsible for implementing plans, policies, and regulations related to present and future development and redevelopment within the Village.

The Planning Commission/Zoning Board of Appeals is created by state law and is a division of the Community Development Department. Members of the Planning Commission/Zoning Board of Appeals are appointed by the Mayor with the advice and consent of the Board of Trustees. Members are appointed for overlapping five-year terms. The Mayor designates one member as the chairperson.

Primary Function/Services of Community Development:

- Helps the public, as well as the Planning Commission, with development and planning-related activities
- Facilitates the review and approval of annexation, zoning and subdivision applications
- Ensures compliance with the zoning, land use and subdivision regulations and policies
- Evaluates and recommends incentive opportunities
- Fosters an environment to encourage high quality design for development and redevelopment projects

Primary Function/Services of Planning Commission/Zoning Board of Appeals:

- To serve in an advisory capacity to the Village Board
- Conducts public hearings on all applications for rezoning, special use permits, planned unit developments, zoning variations, ordinance amendments and requests for annexations, as specified in the Illinois Compiled State Statutes
- Reviews and acts on subdivision applications

Department Snapshot:

✦ 1 Full-Time Employee

✦ 7 Part-Time Commissioners

✦ 12 Planning Commission cases heard in 2025

✦ 1 New Annexation into Village in 2025

✦ 1 New Residential Subdivision - Plan Approved in 2025

VILLAGE OF BOURBONNAIS

FISCAL YEAR 2027 - GENERAL FUND EXPENDITURES

COMMUNITY DEVELOPMENT DEPARTMENT		2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 04/15/26	2026-27 DRAFT BUDGET
GL NUMBER	ACCOUNT DESCRIPTION			
PERSONNEL SERVICES				
01-12-4011	SALARIES & WAGES	10,713	10,450	18,385
01-12-4071	I.M.R.F. EXPENSE	1,007	1,058	1,769
01-12-4072	F.I.C.A. EXPENSE	664	691	1,140
01-12-4074	MEDICARE EXPENSE	155	162	267
01-12-4117	HEALTH & LIFE INSURANCES	3,134	3,303	11,841
	TOTAL PERSONNEL	15,673	15,664	33,402
CONTRACTUAL SERVICES				
01-12-4120	TELEPHONE & COMMUNICATIONS	1,470	169	300
01-12-4124	EXPENSE REIMBURSEMENT	5,400	-	4,200
01-12-4130	ENGINEERING	17,000	16,022	15,000
01-12-4134	TRAINING & CONFERENCES	9,275	-	12,531
01-12-4136	DUES & SUBSCRIPTIONS	1,375	525	1,375
01-12-4138	ADVERTISING	5,500	3,809	5,500
01-12-4150	COMPUTER SERVICES	2,000	1,106	1,885
01-12-4154	OTHER PROFESSIONAL SERVICES	34,780	23,980	72,500
01-12-4155	ECONOMIC INCENTIVES	5,000	-	-
	TOTAL CONTRACTUAL	81,800	45,611	113,291
COMMODITIES				
01-12-4215	SUPPLIES - COMPUTER	-	-	100
01-12-4218	SUPPLIES - OTHER	550	-	400
	TOTAL COMMODITIES	550	-	500
MISCELLANEOUS EXPENSE				
01-12-4916	CONTINGENCY & MISC. EXPENSE	490	82	378
	TOTAL MISCELLANEOUS	490	82	378
	TOTAL COMMUNITY DEVELOPMENT	98,513	61,356	147,571



Finance Department

The Finance Department is responsible for the planning and management of all financial operations of the Village while following generally accepted accounting principles (GAAP) and Village Board policies. The Finance Department is committed to ensuring fiscal responsibility in all financial matters while operating in an open and transparent manner.

Primary Function/Services of Finance:

- Prepare the Village's annual budget for all funds, including a public hearing for the adoption of the Annual Appropriations Ordinance, ensuring it is properly and timely filed
- Prepare the Village's annual property tax levy, including a public hearing for the adoption of the Tax Levy Ordinance, ensuring it is properly and timely filed
- Account for all revenues and expenses against approved budgets, and manage the Village's cash position
- Manage accounts payable and receivables
- Manage Village investments and debt obligations
- Facilitates the annual audit and the issuance of the village's Comprehensive Annual Financial Report (CAFR)

The Finance Department also collaborates with other Village departments to review financial analytics to develop and implement strategic financial plans that align with the Village's overall goals and objectives.

Department Goals and Priorities:

- Enhance revenue generation and collection processes
- Update the Village's 5-year capital plan
- Refresh the financial data available on the Finance Department page of the village website
- Obtain the GFOA Comprehensive Annual Financial Report Award
- Obtain the GFOA Distinguished Budget Presentation Award

Department Snapshot:

✦ 4 Full-Time Employees

✦ 9 Village Funds Managed

✦ \$32.5M Total Appropriation Dollars Managed

✦ 2,623 Cash Receipts Processed in 2025

✦ 4,003 Payments Processed in 2025

VILLAGE OF BOURBONNAIS
FISCAL YEAR 2027 - GENERAL FUND EXPENDITURES

FINANCE DEPARTMENT		2025-26	2025-26	2026-27
GL NUMBER	ACCOUNT DESCRIPTION	AMENDED BUDGET	ACTIVITY THRU 04/15/26	DRAFT BUDGET
PERSONNEL SERVICES				
01-13-4011	SALARIES & WAGES	173,277	188,562	233,852
01-13-4071	I.M.R.F. EXPENSE	16,053	18,597	22,035
01-13-4072	F.I.C.A. EXPENSE	10,588	11,419	14,201
01-13-4074	MEDICARE EXPENSE	2,476	2,671	3,321
01-13-4117	HEALTH & LIFE INSURANCES	69,286	63,633	89,895
	TOTAL PERSONNEL	271,680	284,881	363,304
CONTRACTUAL SERVICES				
01-13-4120	TELEPHONE & COMMUNICATIONS	540	402	540
01-13-4124	EXPENSE REIMBURSEMENT	450	170	100
01-13-4134	TRAINING & CONFERENCES	3,150	1,367	3,935
01-13-4136	DUES & SUBSCRIPTIONS	840	900	1,000
01-13-4137	PRINTING	700	554	1,025
01-13-4138	ADVERTISING	2,250	2,482	2,500
01-13-4150	COMPUTER SERVICES	-	-	2,640
01-13-4154	OTHER PROFESSIONAL SERVICES	500	500	500
	TOTAL CONTRACTUAL	8,430	6,374	12,240
	TOTAL FINANCE	280,110	291,255	375,544



Communications Department

The Communications Department is responsible for providing various forms of communication with the community, developing a comprehensive communications program to increase transparency, bringing awareness by responding to news media inquiries and proactively sharing information pertaining to Village issues, services, and events on various media platforms.

The staff works to reshape attitudes about the community by fostering an engaged village through access to accurate and impactful information. The department continues to identify community business partners that share the Village's vision and works to develop special events for residents.

Primary Function/Services of Communications:

- Coordinating and promoting all community events, including all programming for The Grove
- Managing the Village's communication to residents through its social media presence, press releases, radio ads, and monthly E-News
- Developing, managing, and enhancing the Village App (My BourbonnAid) and Village website
- Coordinates all branding and graphic design for the Village
- Attracts businesses and visitors to the community through tourism and retention strategies, while supporting the Village's economic development programs
- Engages the business community, fosters working relationships, and manages the various licensing requirements for each business (liquor, gaming, vending, etc)

Department Snapshot:

✦ 4 Full-Time Employees

✦ 4 Seasonal Interns

✦ 3,690 Monthly E-News Subscribers

✦ 7,800 Monthly Website Visitors

✦ Monthly Facebook Audience Reach of 72,000 Followers

VILLAGE OF BOURBONNAIS

FISCAL YEAR 2027 - GENERAL FUND EXPENDITURES

COMMUNICATIONS DEPARTMENT		2025-26	2025-26	2026-27
GL NUMBER	ACCOUNT DESCRIPTION	AMENDED BUDGET	ACTIVITY THRU 04/15/26	DRAFT BUDGET
PERSONNEL SERVICES				
01-15-4011	SALARIES & WAGES	223,666	149,961	253,686
01-15-4014	OVERTIME PAY	6,000	-	3,077
01-15-4071	I.M.R.F. EXPENSE	20,611	14,142	23,892
01-15-4072	F.I.C.A. EXPENSE	14,115	9,127	15,919
01-15-4074	MEDICARE EXPENSE	3,301	2,135	3,723
01-15-4117	HEALTH & LIFE INSURANCES	81,055	48,530	73,222
	TOTAL PERSONNEL	348,748	223,894	373,519
CONTRACTUAL SERVICES				
01-15-4120	TELEPHONE & COMMUNICATIONS	540	439	1,080
01-15-4124	EXPENSE REIMBURSEMENT	700	-	-
01-15-4134	TRAINING & CONFERENCES	1,000	567	1,700
01-15-4136	DUES & SUBSCRIPTIONS	1,150	996	1,150
01-15-4137	PRINTING	3,700	-	4,200
01-15-4138	ADVERTISING	29,448	25,806	30,315
01-15-4148	CLEANING EXPENSE	250	207	275
01-15-4150	COMPUTER SERVICES	13,730	9,378	15,330
01-15-4177	PUBLIC ENGAGEMENT - MISC POP-UP EVENTS	3,000	-	2,500
01-15-4177-400	PUBLIC ENGAGEMENT - FRIENDSHIP FESTIVAL	3,800	3,840	-
01-15-4177-414	PUBLIC ENGAGEMENT - TRUNK OR TREAT	800	368	800
01-15-4177-417	PUBLIC ENGAGEMENT - HOLIDAY CONTESTS	2,000	1,311	2,000
01-15-4177-420	PUBLIC ENGAGEMENT - CHOCOLATE TOUR	5,000	5,427	5,300
01-15-4177-421	PUBLIC ENGAGEMENT - SUPPORT LOCAL	2,500	-	-
	TOTAL CONTRACTUAL	67,618	48,338	64,650
COMMODITIES				
01-15-4215	SUPPLIES - COMPUTER	200	47	200
01-15-4218	SUPPLIES - OTHER	4,450	3,651	8,750
	TOTAL COMMODITIES	4,650	3,699	8,950
	TOTAL COMMUNICATIONS	421,016	275,931	447,119



Police Department

The Bourbonnais Police Department keeps watch over all 18,164 residents of the Village as well as all businesses and property within the jurisdiction of the Village of Bourbonnais. The Department is made up of 29 sworn personnel, 2 civilian records personnel, and 3 members appointed to the Police Commission by the Village Board.

Primary Function/Services of Police Administration:

- Provides instruction to Patrol, Investigations, and Support Services Division to ensure they are supportive of one another and that their operations, planning, training, and administration are in accordance with department objectives and long-term plans
- Facilitate continuing education and career development of personnel through training and professional associations

Primary Function/Services of the Police Support Services Division:

- Prepares, processes, and manages all department records and their retention, including NIBRS compliance
- Primary point of contact for all non-emergency related calls
- Coordinates and responds to all police-related Freedom of Information (FOIA) requests

Primary Function/Services of Investigations:

- Conducts in-depth investigations and collects evidence to solve reported crime and proactively prevent criminal activity, including writing and executing search warrants
- Conducts background investigations of all police applicants
- Properly tags and logs evidence collected by department personnel into the CAD system and maintains chain of custody; also tracks all items of safekeeping, found property, or items to be destroyed in accordance with local, state, and federal laws

Primary Function/Services of Patrol Division:

- Responds to calls for service, enforces all traffic laws and Village ordinances
- Proactively conducts crime prevention activities; park checks, business walk-throughs, vacation watches, responds to community problems
- Participates in multiple community relation events: Shop with a Cop, Coffee/Cone with a Cop, Special Olympics Events such as Polar Plunge, Torch Run, Cop on a Rooftop

FY27 Department Staff Snapshot:

- ♣ Administration: 3
- ♣ Support Services: 2
- ♣ Sergeants: 6
- ♣ Detectives: 3
- ♣ Patrol Officers: 14
- ♣ School Resource Officer: 1
- ♣ Kameg Agent: 1
- ♣ TCAT Agent: 1
- ♣ K-9: 1

2025 in Review:

- ♣ 11,144 Calls for Service
- ♣ 1,182 Tickets Issued
- ♣ 335 Cases handled by Investigations
- ♣ 35 K9 Sniffs/Searches/Deployments
- ♣ 1,951 Total Hours of State-Mandated Training
- ♣ 100 Police-Related FOIAs processed

VILLAGE OF BOURBONNAIS

FISCAL YEAR 2027 - GENERAL FUND EXPENDITURES

POLICE DEPARTMENT		2025-26	2025-26	2026-27
GL NUMBER	ACCOUNT DESCRIPTION	AMENDED BUDGET	ACTIVITY THRU 04/15/26	DRAFT BUDGET
PERSONNEL SERVICES				
01-20-4011	SALARIES & WAGES	3,293,311	2,889,850	3,395,093
01-20-4014	OVERTIME PAY	9,000	(87)	10,000
01-20-4014-010	OVERTIME PAY - SHIFT COVER	175,000	137,136	187,000
01-20-4014-020	OVERTIME PAY - FTO & TRAINING	83,279	67,487	90,000
01-20-4014-030	OVERTIME PAY - REIMBURSED DETAILS	62,000	46,984	67,000
01-20-4014-050	OVERTIME PAY - FESTIVAL	17,209	17,209	19,000
01-20-4014-060	OVERTIME PAY - VILLAGE EVENTS	4,009	4,009	6,308
01-20-4014-070	OVERTIME PAY - HOLD OVER	25,000	14,255	27,000
01-20-4014-080	OVERTIME PAY - GROVE SECURITY	5,500	693	6,000
01-20-4015	HOLIDAY PAY	105,000	97,627	122,772
01-20-4071	I.M.R.F. EXPENSE	12,127	12,299	13,713
01-20-4072	F.I.C.A. EXPENSE	16,654	14,076	17,983
01-20-4073	POLICE PENSION FUND	955,440	1,042,340	1,242,340
01-20-4074	MEDICARE EXPENSE	53,442	45,741	55,944
01-20-4117	HEALTH & LIFE INSURANCES	1,000,228	844,355	946,973
	TOTAL PERSONNEL	5,817,199	5,233,975	6,207,126
CONTRACTUAL SERVICES				
01-20-4111	M/R EQUIPMENT	500	637	500
01-20-4112	M/R BUILDINGS	7,600	13,306	12,200
01-20-4115	MAINTENANCE AGREEMENTS	97,478	100,440	114,413
01-20-4120	TELEPHONE & COMMUNICATIONS	16,398	7,051	7,548
01-20-4124	EXPENSE REIMBURSEMENT	3,000	-	3,000
01-20-4127	LEASE PAYMENTS	31,200	29,000	42,180
01-20-4128	LEGAL SERVICES	-	-	1,350
01-20-4134	TRAINING & CONFERENCES	58,717	18,308	45,570
01-20-4135	POSTAGE	-	36	750
01-20-4136	DUES & SUBSCRIPTIONS	14,813	13,554	14,441
01-20-4137	PRINTING	2,500	570	2,500
01-20-4138	ADVERTISING	500	-	500
01-20-4139	ANIMAL CONTROL	4,250	3,927	4,000
01-20-4140	EXTERMINATION	468	429	528
01-20-4148	CLEANING ALLOWANCE	10,500	8,750	9,450
01-20-4149	UNIFORM ALLOWANCE	31,000	31,500	29,800
01-20-4150	COMPUTER SERVICES	-	2,553	17,202

VILLAGE OF BOURBONNAIS
FISCAL YEAR 2027 - GENERAL FUND EXPENDITURES

POLICE DEPARTMENT - CONTINUED

GL NUMBER	ACCOUNT DESCRIPTION	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 04/15/26	2026-27 DRAFT BUDGET
01-20-4151	CONTRACTS-OTHER	35,000	33,235	35,000
01-20-4152	MEDICAL EXAMINATIONS	3,224	1,778	8,341
01-20-4154	OTHER PROFESSIONAL SERVICES	739,182	549,159	767,486
01-20-4177	PUBLIC ENGAGEMENT - NATIONAL NIGHT OUT	1,000	1,000	1,000
01-20-4179	K9 EXPENSES	6,163	6,583	4,000
	TOTAL CONTRACTUAL	1,063,493	821,816	1,121,759

COMMODITIES

01-20-4212	SUPPLIES - BUILDING	2,900	1,805	2,500
01-20-4213	SUPPLIES - VEHICLES	2,000	1,624	2,000
01-20-4214	SUPPLIES - EQUIPMENT	3,350	3,556	4,250
01-20-4215	SUPPLIES - COMPUTER	1,000	444	500
01-20-4217	SUPPLIES - AMMUNITION	10,500	8,999	10,500
01-20-4218	SUPPLIES - OTHER	5,250	4,385	5,200
01-20-4219	SUPPLIES - OFFICE	3,000	1,463	2,500
01-20-4220	UNIFORMS	11,000	8,235	9,500
01-20-4223	SAFETY EQUIPMENT	10,750	6,704	7,525
01-20-4229	PUBLICATIONS & BOOKS	1,000	119	1,000
	TOTAL COMMODITIES	50,750	37,335	45,475

TOTAL POLICE	6,931,442	6,093,125	7,374,360
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Public Works Department

The Public Works Department is responsible for providing core services that are integral to Bourbonnais residents and businesses. This wide range of services includes street and sidewalk maintenance, snow and ice removal, mowing and weed control, overseeing the repair and upkeep of the stormwater drainage system, as well as maintenance of all Village vehicles, machinery, parks, municipal buildings and grounds, traffic signals and signage.

Primary Function/Services of Public Works:

- Maintain medians, parkways, and rights-of-way (ROW) through mowing and herbicide
- Provide street sweeping services to Village roadways
- Provide seasonal curbside brush collection for Village residents
- Receive, record, and respond to residents' requests and questions
- Produces all roadway, neighborhood and event signage for the Village
- Installation of all banners/flags, as well as all holiday décor, along Village roadways
- Provide support to all divisions within Public Works: Fleet, Streets & Drainage, and Parks
 - **Narratives for Fleet, Streets & Drainage, and Parks are found in future sections of the budget*

Department Snapshot:

✦ 17 Total Department Employees
Administration: 2
Operators: 15

✦ Over 2,000 miles of road cleaning with street sweepers each year

✦ Over 100 truck loads of brush picked up seasonally

✦ Over 5,000 JULIE Locates in support of the fiberoptic cable installation throughout the Village

✦ 15 Utility/Right-of-Way Permits Issued

VILLAGE OF BOURBONNAIS

FISCAL YEAR 2027 - GENERAL FUND EXPENDITURES

PUBLIC WORKS DEPARTMENT		2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 04/15/26	2026-27 DRAFT BUDGET
GL NUMBER	ACCOUNT DESCRIPTION			
PERSONNEL SERVICES				
01-41-4011	SALARIES & WAGES	1,452,460	1,354,405	1,475,110
01-41-4014	OVERTIME PAY	70,403	53,638	72,748
01-41-4071	I.M.R.F. EXPENSE	138,976	135,520	146,966
01-41-4072	F.I.C.A. EXPENSE	92,675	83,050	95,471
01-41-4074	MEDICARE EXPENSE	21,674	19,423	22,328
01-41-4117	HEALTH & LIFE INSURANCES	524,869	465,756	480,486
	TOTAL PERSONNEL	2,301,057	2,111,793	2,293,109
CONTRACTUAL SERVICES				
01-41-4107	M/R GROUNDS	450	280	-
01-41-4111	M/R EQUIPMENT	12,000	6,748	10,000
01-41-4112	M/R BUILDINGS	12,000	10,475	-
01-41-4115	MAINTENANCE AGREEMENTS	24,011	23,377	4,780
01-41-4120	TELEPHONE & COMMUNICATIONS	4,212	3,961	1,572
01-41-4126	RENTAL CHARGE	1,460	965	1,520
01-41-4127	LEASE PAYMENTS	-	-	41,736
01-41-4132	LOCATE SERVICES	16,500	28,252	23,700
01-41-4134	TRAINING & CONFERENCES	5,000	3,103	5,500
01-41-4136	DUES & SUBSCRIPTIONS	1,490	1,245	1,504
01-41-4137	PRINTING	140	-	-
01-41-4138	ADVERTISING	500	-	-
01-41-4140	EXTERMINATION	1,126	1,005	700
01-41-4149	UNIFORM ALLOWANCE	16,500	16,150	15,500
01-41-4150	COMPUTER SERVICES	-	-	3,358
01-41-4152	MEDICAL EXAMINATIONS	1,000	1,115	1,200
01-41-4153	LANDFILL FEES	2,000	-	2,000
01-41-4154	OTHER PROFESSIONAL SERVICES	19,255	19,255	19,255
	TOTAL CONTRACTUAL	117,644	115,931	132,325
COMMODITIES				
01-41-4212	SUPPLIES - BUILDING	5,200	6,223	-
01-41-4214	SUPPLIES - EQUIPMENT	23,000	33,020	26,500
01-41-4215	SUPPLIES - COMPUTER	-	757	-
01-41-4218	SUPPLIES - OTHER	8,000	4,255	8,000
01-41-4219	SUPPLIES - OFFICE	750	699	-

VILLAGE OF BOURBONNAIS

FISCAL YEAR 2027 - GENERAL FUND EXPENDITURES

PUBLIC WORKS DEPARTMENT - CONTINUED		2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 04/15/26	2026-27 DRAFT BUDGET
GL NUMBER	ACCOUNT DESCRIPTION			
01-41-4220	UNIFORMS	2,000	1,524	1,800
01-41-4222	SUPPLIES - MEDICAL	900	1,716	1,000
01-41-4223	SAFETY EQUIPMENT	2,000	1,103	2,000
01-41-4224	SUPPLIES - GROUNDS	375	110	-
01-41-4226	GAS & LUBRICANTS	12,000	8,356	11,000
01-41-4227	TIRES & TIRE REPAIRS	2,000	3,103	2,500
01-41-4228	SMALL TOOLS	2,000	694	2,000
TOTAL COMMODITIES		58,225	61,560	54,800
MISCELLANEOUS EXPENSE				
01-41-4911	CLAIMS	500	927	500
01-41-4916	CONTINGENCY/MISCELLANEOUS	-	150	-
TOTAL MISCELLANEOUS		500	1,077	500
TOTAL PUBLIC WORKS		2,477,426	2,290,361	2,480,734



Vehicle Fleet Division

The Vehicle Fleet Division is within Public Works' scope of work and is responsible for the maintenance and repair of all village vehicles. The division runs an in-house garage with two mechanics to complete maintenance and repair, and they also determine if it is within the village's best interest to perform the repairs and maintenance in-house or via a specialized vendor.

Primary Function/Services of the Vehicle Fleet Division:

- Perform maintenance and repair on all village vehicles
- Maintain supply of diesel fuel from the village's own pumps
- Ensure gasoline is available at the River Valley Metro Gas Depot for fleet of vehicles at a cost beneficial to the Village
- Recommend fleet replacement through leasing agreement with Enterprise Fleet Management
- Accounts for the expenditures related to the purchase of vehicles for the Village

Division Snapshot:

The Village of Bourbonnais Fleet consists of:

Police Department:

3 Administration Vehicles
3 Investigation Squads
13 Marked Squads
1 Enterprise Marked Pickup Squad
1 AM General Humvee

Public Works:

20 Work Trucks of various sizes
10 Enterprise Vehicles

Building & Code Enforcement:

2 Enterprise Vehicles

Administration:

1 Enterprise Vehicle

VILLAGE OF BOURBONNAIS

FISCAL YEAR 2027 - GENERAL FUND EXPENDITURES

VEHICLE FLEET DIVISION		2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 04/15/26	2026-27 DRAFT BUDGET
GL NUMBER	ACCOUNT DESCRIPTION			
CONTRACTUAL SERVICES				
01-44-4110	M/R VEHICLES	32,500	42,069	35,000
01-44-4120	TELEPHONE & COMMUNICATIONS	6,260	5,482	9,600
01-44-4127	LEASE PAYMENTS	158,000	121,035	160,692
01-44-4136	DUES & SUBSCRIPTIONS	935	698	895
01-44-4141	LOAN PRINCIPAL	47,284	48,374	86,680
01-44-4142	LOAN INTEREST	8,040	6,950	10,101
	TOTAL CONTRACTUAL	253,019	224,607	302,968
COMMODITIES				
01-44-4213	SUPPLIES - VEHICLES	22,000	19,562	22,000
01-44-4226	GAS & LUBRICANTS	110,000	86,588	110,000
01-44-4227	TIRES & TIRE REPAIRS	10,000	14,009	13,000
	TOTAL COMMODITIES	142,000	120,159	145,000
	TOTAL VEHICLE FLEET DIVISION	395,019	344,766	447,968



Streets & Drainage Division

The Streets and Drainage Division is responsible for maintaining more than 83 miles of roadways within the Village. In addition to street maintenance, the Streets and Drainage Division is also responsible for all curbs, sidewalks, drainageways, as well as snow and ice removal on all Village roadways.

Primary Function/Services of Streets and Drainage Division:

- Road surface maintenance – including major and minor repairs along with street striping
- Maintain curbs to ensure stormwater runoff is moving to keep streets safe for driving
- Monitor the condition of Village sidewalks and make repairs when defects are found
- Maintain all Village-owned streetlights and poles
- Monitor and maintain traffic signals throughout the Village in cooperation with Illinois Department of Transportation
- Responsible for snow and ice removal which includes pre-treating bridge decks and pre-wetting salt to improve its distribution on the roadways
- Seasonal mosquito spraying

Division Snapshot:

- ✿ **2025/2026 Snow Operations – Quick Facts**
 - Over 1,000 hours of labor to clear streets
 - 1,829 tons of salt used
 - Over 9,600 miles driven to clear roadways

- ✿ **Over 8,000 square feet of sidewalks repaired/replaced**

- ✿ **Over 300 feet of curbs replaced**

- ✿ **4 Drainage/Utility structures improved**

- ✿ **Over 75 Village streetlamps repaired**

VILLAGE OF BOURBONNAIS
FISCAL YEAR 2027 - GENERAL FUND EXPENDITURES

STREETS & DRAINAGE DIVISION		2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 04/15/26	2026-27 DRAFT BUDGET
GL NUMBER	ACCOUNT DESCRIPTION			
CONTRACTUAL SERVICES				
01-45-4108	M/R SIDEWALKS	60,000	25,254	50,000
01-45-4113	M/R STREETS	122,860	84,520	115,000
01-45-4114	M/R DRAINAGE	125,000	6,507	125,000
01-45-4116	M/R TRAFFIC SIGNALS	29,750	11,931	44,000
01-45-4122	STREET LIGHTING	176,388	156,076	176,504
01-45-4126	RENTAL CHARGE	1,000	6,307	1,000
01-45-4130	ENGINEERING	20,000	4,898	20,000
01-45-4150	COMPUTER SERVICES	280	840	1,476
	TOTAL CONTRACTUAL	535,278	296,333	532,980
COMMODITIES				
01-45-4210	SUPPLIES - STREETS	48,240	47,189	49,700
01-45-4210-189	SUPPLIES - STREETS - ROAD SALT	60,000	84,925	60,000
01-45-4216	SUPPLIES - DRAINAGE	7,000	4,590	5,800
	TOTAL COMMODITIES	115,240	136,704	115,500
	TOTAL STREETS & DRAINAGE DIVISION	650,518	433,038	648,480



Parks Division

The Village of Bourbonnais maintains over 100 acres of park space throughout the Village. 21 local parks offer a variety of activities ranging from passive to active for residents of all ages. The Parks Division oversees all operations, inspections, maintenance, repair, and renovations of park grounds, equipment, shelters, and facilities.

Primary Function/Services of Parks Division:

- Provides a safe, functional, and clean environment in all Village parks
- Assess the condition of all park equipment and plan for equipment replacement
- Facilitates planning for additional Village parks in new subdivisions
- Oversees and maintains Vera's Community Garden

2025/2026 Parks Division Overview

Village Parks:

- ✦ Bon Aire Park: 270 Belle Aire Avenue
- ✦ Cavalier de LaSalle Park: 1000 Percy Drive
- ✦ Cobblestone Park: 5680 Gatehouse Way
- ✦ Ed Hayes Park: 142 Highpoint Circle South
- ✦ Gettysburg Park: 777 Gettysburg Drive
- ✦ Granger Park: 214 Belmont Avenue
- ✦ Jordan Park & Vera's Community Garden: 59 Jordan Drive
- ✦ Keno Park: 121 William Latham Drive
- ✦ Latham Park: 1500 North West Avenue
- ✦ Marcotte Park: 1140 West State Route 102
- ✦ Meadowbrook Park: 644 Stone Cutter Drive
- ✦ Meadows Park: 1097 Yale Avenue
- ✦ Northfield Park: 850 Robert Drive
- ✦ Northwest Park: 34 North West Avenue
- ✦ Patriot Park: 1250 Patriot Way
- ✦ Riverfront Park: 1201 Canterbury Lane
- ✦ Slater Park: 894 Gettysburg Drive
- ✦ Stone Mill Park: 6141 Park View Drive
- ✦ Stonewall Park: 815 Stonewall Drive
- ✦ Sunridge Park: 1552 Carver Circle
- ✦ Thirteen Acre Park: 418 Brown Boulevard

Division Snapshot:

- ✦ 6 Seasonal Employees
- ✦ 21 Neighborhood Parks
- ✦ 1 Community Garden

Parks Spotlight:

✦ Riverfront Park

- Multiple open houses/online surveys since 2024 for community input on future park amenities
- Generous donation in 2025 of 6.6 acres of land adjacent to existing park
- \$110,000 State of Illinois grant awarded in 2025 for park enhancements

✦ Ed Hayes Park

- New pickleball facility opened in October 2025
- 4 state-of-the-art pickleball courts
- Other amenities include a pavilion, fencing, landscaping, water fountain

VILLAGE OF BOURBONNAIS

FISCAL YEAR 2027 - GENERAL FUND EXPENDITURES

PARKS DIVISION		2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 04/15/26	2026-27 DRAFT BUDGET
GL NUMBER	ACCOUNT DESCRIPTION			
PERSONNEL SERVICES				
01-46-4011	SALARIES & WAGES	49,152	47,388	49,664
01-46-4072	F.I.C.A. EXPENSE	3,047	2,938	3,079
01-46-4074	MEDICARE EXPENSE	713	687	720
	TOTAL PERSONNEL	52,912	51,013	53,463
CONTRACTUAL SERVICES				
01-46-4107	M/R GROUNDS	51,000	4,810	55,500
01-46-4112	M/R BUILDINGS	10,000	3,880	5,000
01-46-4120	TELEPHONE & COMMUNICATIONS	2,280	-	-
01-46-4121	UTILITIES	7,140	4,033	7,280
01-46-4126	RENTAL CHARGE	4,080	3,358	4,340
01-46-4136	DUES & SUBSCRIPTIONS	-	-	720
01-46-4140	EXTERMINATION	1,000	-	500
01-46-4152	MEDICAL EXAMINATIONS	450	384	500
	TOTAL CONTRACTUAL	75,950	16,464	73,840
COMMODITIES				
01-46-4211	PARK EXPENSES	16,000	1,211	13,500
01-46-4224	SUPPLIES - GROUNDS	13,000	13,694	14,000
	TOTAL COMMODITIES	29,000	14,905	27,500
	TOTAL PARKS DIVISION	157,862	82,383	154,803



Building & Code Enforcement Department

The Building Department is responsible for the administration of the village building construction codes and overseeing all construction and development activity within the village corporate limits. Code Enforcement is in charge of preserving the appearance and property value of the community.

Primary Function/Services of the Building Department:

- Coordinates plan reviews, issues permits, and schedules required inspections for all projects
- Maintains detailed records of new construction, renovations, and additions within the Village limits
- Handles the licensing process for nursing homes
- Develops contractor registration program

Primary Function/Services of Code Enforcement:

- Secures compliance with zoning, building, property maintenance, and other codes
- Oversees and enforces the Landlord Registration & Rental Property Inspection ordinance

Department Snapshot:

✿ 3 Full-Time Employees

✿ 3 Part-Time Inspectors

✿ 1,124 Permits issued in 2025

✿ 23 New Home Permits issued in 2025

✿ 397 Code cases handled in 2025

VILLAGE OF BOURBONNAIS

FISCAL YEAR 2027 - GENERAL FUND EXPENDITURES

BUILDING & CODE DEPARTMENT		2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 04/15/26	2026-27 DRAFT BUDGET
GL NUMBER	ACCOUNT DESCRIPTION			
PERSONNEL SERVICES				
01-42-4011	SALARIES & WAGES	277,699	247,372	277,919
01-42-4071	I.M.R.F. EXPENSE	22,795	20,933	23,273
01-42-4072	F.I.C.A. EXPENSE	17,081	14,988	17,045
01-42-4074	MEDICARE EXPENSE	3,995	3,505	3,986
01-42-4117	HEALTH & LIFE INSURANCES	77,837	70,875	73,859
	TOTAL PERSONNEL	399,407	357,672	396,082
CONTRACTUAL SERVICES				
01-42-4120	TELEPHONE & COMMUNICATIONS	1,080	863	1,680
01-42-4124	EXPENSE REIMBURSEMENT	900	103	-
01-42-4128	LEGAL SERVICES	-	-	1,350
01-42-4134	TRAINING & CONFERENCES	3,500	1,361	3,750
01-42-4135	POSTAGE	-	230	1,001
01-42-4136	DUES & SUBSCRIPTIONS	920	430	1,205
01-42-4137	PRINTING	400	1,047	400
01-42-4149	UNIFORM ALLOWANCE	1,250	1,205	1,250
01-42-4150	COMPUTER SERVICES	-	-	2,028
	TOTAL CONTRACTUAL	8,050	5,239	12,664
COMMODITIES				
01-42-4215	SUPPLIES - COMPUTER	-	764	1,000
01-42-4218	SUPPLIES - OTHER	150	78	-
01-42-4219	SUPPLIES - OFFICE	-	192	-
01-42-4223	SAFETY EQUIPMENT	200	-	-
01-42-4228	SMALL TOOLS	100	144	-
01-42-4229	PUBLICATIONS & BOOKS	400	249	400
	TOTAL COMMODITIES	850	1,427	1,400
MISCELLANEOUS EXPENSE				
01-42-4916	CONTINGENCY & MISC. EXPENSE	2,480	1,051	2,480
	TOTAL MISCELLANEOUS	2,480	1,051	2,480
	TOTAL BUILDING & CODE	410,787	365,389	412,626



Central Services – Mooney Drive Campus

In March 2026, the Building & Code Enforcement Department moved its operations from the location at 600 Main Street NW to the Public Works facility located at 255 Mooney Drive. Now, both the Building/Code Enforcement and Public Works functions are housed out of the same location. As such, this change warranted another need for a Central Services area as both departments will have some shared expenses.

The following expenses had been listed under the Building & Code Enforcement Department and the Public Works Department separately in previous fiscal years. The creation of this new Central Services area in Fiscal Year 2027 allows for purchasing of centralized supplies and services which support daily operations that are shared between the departments located at the Mooney Drive campus of the Village, such as:

- Grounds & building maintenance
- General building repairs
- Kitchen, bathroom & common area supplies
- Phone & internet service
- Office supplies
- Software expense

Using a centralized approach instead of letting departments operate independently to purchase supplies and services allows the Village to:

- ✿ Significantly improve cost savings
- ✿ Have a better view of real-time spending
- ✿ Increases efficiency and management of supplies
- ✿ Build relationships with vendors

VILLAGE OF BOURBONNAIS

FISCAL YEAR 2027 - GENERAL FUND EXPENDITURES

CENTRAL SERVICES - MOONEY DR CAMPUS		2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 04/15/26	2026-27 DRAFT BUDGET
GL NUMBER	ACCOUNT DESCRIPTION			
CONTRACTUAL SERVICES				
01-47-4107	M/R GROUNDS	-	-	450
01-47-4112	M/R BUILDINGS	-	-	12,000
01-47-4115	MAINTENANCE AGREEMENTS	-	-	29,007
01-47-4120	TELEPHONE & COMMUNICATIONS	-	-	3,123
01-47-4127	LEASE PAYMENTS	-	-	5,578
01-47-4140	EXTERMINATION	-	-	486
01-47-4150	COMPUTER SERVICES	-	-	10,000
	TOTAL CONTRACTUAL	-	-	60,644
COMMODITIES				
01-47-4212	SUPPLIES - BUILDING	-	-	5,500
01-47-4219	SUPPLIES - OFFICE	-	-	1,000
01-47-4224	SUPPLIES - GROUNDS	-	-	300
	TOTAL COMMODITIES	-	-	6,800
	TOTAL CENTRAL SERVICES - MOONEY DR CAMPUS	-	-	67,444



Village Board

The Village Board is comprised of the Mayor, Village Clerk, and six Trustees, elected at-large to individual, four-year overlapping terms. The Mayor and Board of Trustees are the legislative body and policy makers for the Village of Bourbonnais.

Primary Function/Services of the Village Board:

- Adopts ordinances and resolutions and formulates policies to guide and develop the Village
- Approves budgets, appropriations, large capital expenditures such as equipment and infrastructure projects
- Appoints members to advisory commissions and boards
- Supports the Liquor Commissioner on liquor and tobacco concepts, licensing, and enforcement
- Develops and strengthens relationships with state and federal legislators
- Responds to resident inquiries and feedback

Primary Function/Services of the Village Clerk:

- Maintains and manages all Village records and their retention
- Custodian of the Village seal and is responsible for certification of Village documents
- Coordinates and responds to all Freedom of Information (FOIA) requests
- Serves as the Local Election Official for municipal elections and is responsible for nomination petitions

Village Committee Assignments:

Administration

Chair: Trustee Littrell

Members: Trustees Greenlee, Fischer

Community & Economic Development

Chair: Trustee Toepfer

Members: Trustees Fischer, Serafini

Finance

Chair: Trustee Fischer

Members: Trustees Greenlee, Littrell, King, Serafini, Toepfer

Police

Chair: Trustee Greenlee

Members: Trustees King, Toepfer

Public Works

Chair: Trustee King

Members: Trustees Greenlee, Littrell

Communication & Engagement

Chair: Trustee Serafini

Members: Trustees Littrell, Toepfer

VILLAGE OF BOURBONNAIS

FISCAL YEAR 2027 - GENERAL FUND EXPENDITURES

VILLAGE BOARD		2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 04/15/26	2026-27 DRAFT BUDGET
GL NUMBER	ACCOUNT DESCRIPTION			
PERSONNEL SERVICES				
01-51-4011	SALARIES & WAGES	78,700	71,601	71,200
01-51-4071	I.M.R.F. EXPENSE	1,542	1,575	1,578
01-51-4072	F.I.C.A. EXPENSE	4,879	4,435	4,414
01-51-4074	MEDICARE EXPENSE	1,141	1,037	1,032
	TOTAL PERSONNEL	86,262	78,648	78,224
CONTRACTUAL SERVICES				
01-51-4120	TELEPHONE & COMMUNICATIONS	990	(18)	-
01-51-4124	EXPENSE REIMBURSEMENT	7,450	7,100	7,200
01-51-4133	TRAVEL EXPENSE	13,000	8,283	11,000
01-51-4134	TRAINING & CONFERENCES	800	33	450
01-51-4136	DUES & SUBSCRIPTIONS	2,415	2,330	2,615
01-51-4137	PRINTING	750	693	600
01-51-4145	DONATIONS TO GROUPS	1,500	1,550	1,500
01-51-4146	HOLIDAY PARTY	6,500	5,509	8,500
01-51-4147	MAYOR EXPENSES	4,250	5,531	5,200
01-51-4150	COMPUTER SERVICES	-	-	1,173
01-51-4151	CONTRACTS - OTHER	1,200	1,098	1,200
01-51-4163	VILLAGE CLERK EXPENSES	-	127	22,417
	TOTAL CONTRACTUAL	38,855	32,236	61,855
COMMODITIES				
01-51-4218	SUPPLIES - OTHER	590	641	410
01-51-4219	SUPPLIES - OFFICE	-	9	-
01-51-4229	PUBLICATIONS & BOOKS	140	-	50
	TOTAL COMMODITIES	730	651	460
	TOTAL VILLAGE BOARD	125,847	111,535	140,539



Central Services – Main Street NW Campus

Central Services allows for the purchasing of centralized supplies and services which support daily operations that are shared between the departments located at the Main Street NW campus of the Village, such as:

- Grounds & building maintenance
- Kitchen, bathroom & common area supplies
- Phone & internet service
- Office supplies & postage
- Software expense

In addition, this Central Services area accounts for overall government expenditures that are not department or location specific, such as:

- Liability insurance
- Audit services
- Legal services
- General engineering services
- Debt service

This area also accounts for the expenses related to the various intergovernmental agreements that the Village of Bourbonnais has in place with other agencies, which are:

✦ **River Valley Metro Mass Transit District** was formed in September 1998 with the Village of Bourbonnais being an initial member of the district. It is a public service agency that offers three types of bus services for the residents of Kankakee County. As part of the intergovernmental agreement, the Village makes an annual contribution on behalf of the Village residents that allows for low-cost fares while supporting the growth of this transit system.

✦ **The Kankakee County Convention & Visitors Bureau, Inc. (KCCVB)** was founded in 1983 as a 501 (c) 6 not-for-profit association to promote tourism, conventions, expositions, and theatrical, sports and cultural activities within Kankakee County in order to attract overnight visitors to the area. The mission of KCCVB is to market and develop branded Kankakee County destination experiences to enhance community economic growth and quality of life. As part of the current intergovernmental agreement, the Village makes an annual contribution that allows the KCCVB to continue to carry out their mission and to promote community engagement events within the Village of Bourbonnais.

✦ **The Kankakee County Sheriff's Police Department** Information Technology (IT) Inter-Agency Agreement was established in March 2026 to provide a network liaison to serve as administrator of the Village's IT needs. This allows for the ongoing assessment of Village IT equipment and systems and also provides recommendations of software/hardware updates and/or replacements as needed.

VILLAGE OF BOURBONNAIS

FISCAL YEAR 2027 - GENERAL FUND EXPENDITURES

CENTRAL SERVICES - MAIN ST NW CAMPUS		2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 04/15/26	2026-27 DRAFT BUDGET
GL NUMBER	ACCOUNT DESCRIPTION			
CONTRACTUAL SERVICES				
01-52-4017	UNEMPLOYMENT INSURANCE	5,000	-	5,000
01-52-4107	M/R GROUNDS	1,500	8,556	1,000
01-52-4112	M/R BUILDINGS	15,000	2,569	10,000
01-52-4115	MAINTENANCE AGREEMENTS	72,541	67,085	47,488
01-52-4118	LIABILITY INSURANCE	444,897	562,251	350,763
01-52-4120	TELEPHONE & COMMUNICATIONS	9,132	11,080	10,767
01-52-4121	UTILITIES	2,040	2,838	2,900
01-52-4122	STREET LIGHTING	15,000	702	-
01-52-4123	AUDIT EXPENSE	32,300	32,300	33,750
01-52-4127	LEASE PAYMENTS	70,968	57,814	8,437
01-52-4128	LEGAL SERVICES	62,400	6,555	40,000
01-52-4130	ENGINEERING	18,000	37,783	13,000
01-52-4134	TRAINING & CONFERENCES	1,200	660	2,200
01-52-4135	POSTAGE	3,300	2,645	1,800
01-52-4136	DUES & SUBSCRIPTIONS	60,400	61,125	70,000
01-52-4138	ADVERTISING	600	220	250
01-52-4140	EXTERMINATION	1,404	1,053	1,584
01-52-4141	LOAN PRINCIPAL	-	-	263,701
01-52-4142	LOAN INTEREST	-	-	43,169
01-52-4150	COMPUTER SERVICES	176,174	164,319	36,733
01-52-4151	CONTRACTS - OTHER	28,589	26,561	22,488
01-52-4154	OTHER PROFESSIONAL SERVICES	7,350	9,292	-
	TOTAL CONTRACTUAL	1,027,795	1,055,408	965,030
COMMODITIES				
01-52-4212	SUPPLIES - BUILDING	7,500	4,235	7,500
01-52-4215	SUPPLIES - COMPUTER	250	520	300
01-52-4218	SUPPLIES - OTHER	200	198	200
01-52-4219	SUPPLIES - OFFICE	3,500	2,346	3,000
01-52-4224	SUPPLIES - GROUNDS	700	771	700
	TOTAL COMMODITIES	12,150	8,070	11,700
MISCELLANEOUS EXPENSE				
01-52-4916	CONTINGENCY & MISC. EXPENSE	86,925	99,967	1,183,689
	TOTAL MISCELLANEOUS	86,925	99,967	1,183,689

VILLAGE OF BOURBONNAIS
FISCAL YEAR 2027 - GENERAL FUND EXPENDITURES

CENTRAL SERVICES - MAIN ST NW CAMPUS		2025-26	2025-26	2026-27
GL NUMBER	ACCOUNT DESCRIPTION	AMENDED	ACTIVITY THRU	DRAFT
		BUDGET	04/15/26	BUDGET
TRANSFERS				
01-52-4919	TRANSFER TO OTHER FUNDS	852,350	852,231	854,973
	TOTAL TRANSFERS	852,350	852,231	854,973
TOTAL CENTRAL SERVICES - MAIN ST NW CAMPUS		1,979,220	2,015,675	3,015,392
TOTAL GENERAL FUND EXPENDITURES		14,464,782	12,862,018	16,262,622

Special Funds Fiscal Year 2027 Annual Budgets





The Grove at Goselin Park Fund

In the summer of 2022, the Village bonded \$21.5 million for the purpose of building and equipping a community campus gathering space in and around the municipal center area for residents and visitors of the village. The project broke ground in November 2022 and took approximately 18 months to construct.

The area was renamed in 2024 to The Grove at Goselin Park, in conjunction with the grand opening of the space for public use. The Grove includes numerous amenities such as a performance stage and event lawn, festival plaza and walkway, seasonal bathrooms, pavilion, concession stand, splash pad, fire pits, sledding hill, and a state of the art playground.

Fiscal Year 2025 was the first year of The Grove Fund, which was put into place as a separate fund of the Village in order to track the related revenues and expenditures on its own. However, with the opening of The Grove in mid-summer 2024, Fiscal Year 2025 was only a partial year. Fiscal Year 2026 was the first full year of operations of The Grove.

Due to the popularity of The Grove in its opening season, the Village started a seasonal park ranger program. The Village employs 8 to 10 seasonal part-time park rangers for the purpose of patrolling The Grove and keeping the space a safe and inviting place to visit.

Village Events & Activities in First Full Year of The Grove Operations:

- Annual Food Truck Festival
- Fridays @fter 5 – Summer Concert Series
- Lunchtime Bites & Beats – weekly lunches with local musicians
- Dinner & Movie on the Green – monthly movie on the lawn
- Yoga on the Green – weekend morning yoga on the lawn
- Unplug & Play – Sunday afternoon picnics with lawn games
- Halloween Pet Parade – costume contest
- Rockin’ Around the Tree – annual Christmas tree lighting ceremony
- Miracle at the Grove – annual Christmas vendor market
- Synthetic Ice Rink – winter activity with skate rentals available

Facility Rentals

In addition to Village coordinated events, The Grove has also been host to many entities from around Kankakee County who have used the space for various activities such as concerts, theatrical performances, picnics, fundraisers, and other community events.

The Grove also has three spaces available for rental for private uses such as birthday parties, showers, reunions, etc. Indoor rentals include the Robert Latham Community Room and Children’s Safety Center, while an outdoor rental option is the Robert Goselin Pavilion.

Village of Bourbonnais
Fiscal Year 2027 - THE GROVE AT GOSELIN PARK FUND

GROVE FUND - REVENUES		2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 04/15/26	2026-27 DRAFT BUDGET
GL NUMBER	ACCOUNT DESCRIPTION			
MISCELLENEOUS REVENUE				
02-39-3922	COMMUNITY ROOM RENTAL	6,400	7,000	8,000
02-39-3923	CHILDREN'S SAFETY CENTER RENTAL	1,200	900	1,500
02-39-3924	FACILITY RENTAL	5,000	2,430	5,000
02-39-3926	GOSELIN PARK PAVILION RENTAL	2,400	2,100	2,500
02-39-3928	DONATED CASH & PROPERTY	-	-	16,000
02-39-3929	TICKET REVENUE	17,000	885	-
02-39-3932	VENDOR FEES	5,000	5,700	5,500
02-39-3933	SKATE RENTAL	5,000	883	2,100
02-39-3934	CONCESSION REVENUE	25,000	-	50,000
02-39-3936	ADVERTISING REVENUE	10,000	-	5,000
02-39-3937	SPONSORSHIP REVENUE	50,000	33,600	50,000
02-39-3938	NAMING RIGHTS REVENUE	100,000	-	100,000
02-39-3939	MERCHANDISE REVENUE	2,000	125	1,000
02-39-3990	MISCELLANEOUS REVENUE	1,500	50	1,500
	TOTAL MISCELLENEOUS REVENUE	230,500	53,674	248,100
	TOTAL GROVE FUND REVENUES	230,500	53,674	248,100

Village of Bourbonnais

Fiscal Year 2027 - THE GROVE AT GOSELIN PARK FUND

GROVE FUND - EXPENDITURES		2025-26	2025-26	2026-27
GL NUMBER	ACCOUNT DESCRIPTION	AMENDED	ACTIVITY THRU	DRAFT
		BUDGET	04/15/26	BUDGET
PERSONNEL SERVICES				
02-00-4011	SALARIES & WAGES	30,000	25,176	36,351
02-00-4072	F.I.C.A. EXPENSE	1,860	1,561	2,254
02-00-4074	MEDICARE EXPENSE	435	365	527
TOTAL PERSONNEL		32,295	27,102	39,132
CONTRACTUAL SERVICES				
02-00-4107	M/R GROUNDS	6,000	12,045	10,000
02-00-4111	M/R EQUIPMENT	2,000	1,066	2,000
02-00-4112	M/R BUILDINGS	2,000	3,023	2,000
02-00-4115	MAINTENANCE AGREEMENTS	23,806	18,943	22,280
02-00-4120	TELEPHONE & COMMUNICATIONS	6,392	5,118	5,655
02-00-4121	UTILITIES	45,000	20,075	15,000
02-00-4124	EXPENSE REIMBURSEMENT	2,000	1,500	1,500
02-00-4126	RENTAL CHARGE	3,560	3,370	3,770
02-00-4134	TRAINING & CONFERENCES	750	-	750
02-00-4136	DUES & SUBSCRIPTIONS	770	768	750
02-00-4137	PRINTING	1,500	-	1,500
02-00-4138	ADVERTISING	11,600	5,931	10,000
02-00-4139	EXTERMINATION	1,080	1,310	2,316
02-00-4150	COMPUTER SERVICES	5,940	5,445	3,230
02-00-4152	MEDICAL EXAMINATIONS	800	448	800
02-00-4177	ENGAGEMENT - MISC POP UP EVENTS	190	190	4,500
02-00-4177-401	ENGAGEMENT - FOOD TRUCK FEST	103,841	103,841	75,000
02-00-4177-402	ENGAGEMENT - MOVIE ON THE GREEN	3,300	3,189	3,300
02-00-4177-403	ENGAGEMENT - YOGA ON THE GREEN	1,800	405	1,000
02-00-4177-404	ENGAGEMENT - LUNCH BITES & BEATS	4,200	3,100	4,000
02-00-4177-405	ENGAGEMENT - FRIDAYS @FTER 5	19,000	17,254	20,000
02-00-4177-406	ENGAGEMENT - UNPLUG & PLAY	705	705	300
02-00-4177-407	ENGAGEMENT - HALLOWEEN PET PARADE	304	304	350
02-00-4177-415	ENGAGEMENT - MIRACLE AT THE GROVE	8,000	4,682	6,000
02-00-4177-416	ENGAGEMENT - TREE LIGHTING EVENT	2,000	-	1,800
02-00-4177-426	ENGAGEMENT - EASTER EGG HUNT	1,500	3	1,800
02-00-4177-430	ENGAGEMENT - SAFETY CENTER EVENT	2,000	-	1,000

Village of Bourbonnais
Fiscal Year 2027 - THE GROVE AT GOSELIN PARK FUND

GROVE FUND - EXPENDITURES		2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 04/15/26	2026-27 DRAFT BUDGET
GL NUMBER	ACCOUNT DESCRIPTION			
02-00-4178-450	150 TH CELEBRATION - GALA	24,154	7,581	-
02-00-4178-453	150 TH CELEBRATION - HERITAGE WEEKEND	5,807	5,807	-
TOTAL CONTRACTUAL		289,998	226,101	200,601
COMMODITIES				
02-00-4206	PLAYGROUND EXPENSES	5,000	-	5,000
02-00-4207	ICE RINK EXPENSES	1,300	2,009	1,000
02-00-4208	SPLASH PAD EXPENSES	2,000	5,948	5,000
02-00-4209	CONCESSION STAND EXPENSES	10,000	35	40,000
02-00-4211	PARK EXPENSES	6,000	579	4,000
02-00-4212	SUPPLIES - BUILDING	6,000	2,465	3,250
02-00-4214	SUPPLIES - EQUIPMENT	5,000	4,691	4,200
02-00-4218	SUPPLIES - OTHER	5,000	6,929	5,000
02-00-4219	SUPPLIES - OFFICE	200	-	100
02-00-4220	UNIFORMS	1,600	567	1,200
02-00-4222	SUPPLIES - MEDICAL	4,700	4,133	500
02-00-4224	SUPPLIES - GROUNDS	10,000	4,471	15,000
02-00-4226	GAS & LUBRICANTS	1,000	-	500
02-00-4228	SMALL TOOLS	800	22	-
TOTAL COMMODITIES		58,600	31,851	84,750
MISCELLANEOUS EXPENSE				
02-00-4916	CONTINGENCY & MISC. EXPENSE	20,000	-	15,000
TOTAL MISCELLANEOUS		20,000	-	15,000
TOTAL GROVE FUND EXPENDITURES		400,893	285,053	339,483



Motor Fuel Tax Fund

The State of Illinois imposes a tax on the consumption of motor fuel (gasoline) to build and maintain roads and highways. Each time someone purchases fuel in Illinois, a portion of the sales tax goes to the State of Illinois for distribution into the Motor Fuel Tax program. The Illinois Department of Transportation (IDOT) distributes these tax dollars to local governments based upon population. Local governments use these tax dollars to provide improvements or maintenance to the roadways under their jurisdiction.

As of July 1, 2025, Illinois' motor fuel taxes are \$0.483 per gallon of gasoline and \$0.558 per gallon of diesel fuel.

The Village's Motor Fuel Tax (MFT) Fund accounts for the revenues and expenditures related to road maintenance and construction projects financed by the MFT funds collected and distributed by the State of Illinois. MFT funds are a restricted source of revenue and can only be used to construct and maintain roads, traffic controls, street lighting, storm sewers, sidewalks and other pedestrian paths, and off-street parking facilities.

Revenue projections are based on information provided by the Illinois Municipal League. Expense projections are based on planned roadway maintenance activities that require coordination between the Public Works Department and the Village Engineer. The expenditure of MFT funds requires the approval of the Illinois Department of Transportation and must meet the requirements of MFT receipts as defined by state statute. A resolution is adopted by the Village Board each year to set a spending limit for the annual road maintenance that is planned to occur during the year.

Additionally, IDOT has the authority to audit a specific year of MFT spending that occurred within a local government. Receipts and expenditures are verified for proper accounting and utilization of funds.

Primary Function/Services of the Motor Fuel Tax (MFT) Fund:

- To extend the safe, usable life of street surfaces throughout the Village
- To perform annual road maintenance throughout the Village via the Annual MFT Road Program
 - Street surfacing by pavement grinding, Hot Mix Asphalt (HMA) installation, and base patching repairs
 - Curb, gutter, and sidewalk repairs
 - ADA sidewalk replacement at intersections
 - Structure adjustments
 - Pavement markings
 - Landscape restoration

Village of Bourbonnais
Fiscal Year 2027 - MOTOR FUEL TAX FUND

MOTOR FUEL TAX FUND - REVENUES		2025-26	2025-26	2026-27
GL NUMBER	ACCOUNT DESCRIPTION	AMENDED	ACTIVITY THRU	DRAFT
		BUDGET	04/15/26	BUDGET
TAX REVENUE				
03-30-3013	MOTOR FUEL TAX	812,657	766,118	843,173
	TOTAL TAX REVENUE	812,657	766,118	843,173
MISCELLANEOUS REVENUE				
03-39-3910	INTEREST INCOME	13,000	8,470	8,000
	TOTAL MISCELLANEOUS REVENUE	13,000	8,470	8,000
	TOTAL MOTOR FUEL TAX FUND REVENUES	825,657	774,588	851,173

MOTOR FUEL TAX FUND - EXPENDITURES		2025-26	2025-26	2026-27
GL NUMBER	ACCOUNT DESCRIPTION	AMENDED	ACTIVITY THRU	DRAFT
		BUDGET	04/15/26	BUDGET
CONTRACTUAL SERVICES				
03-00-4113	M/R STREETS	615,985	604,690	617,729
03-00-4130	ENGINEERING	80,515	72,974	76,700
03-00-4138	ADVERTISING	1,500	-	-
	TOTAL CONTRACTUAL	698,000	677,665	694,429
COMMODITIES				
03-00-4210-189	SUPPLIES - STREETS	45,000	45,000	49,571
03-00-4218	SUPPLIES - OTHER	7,000	-	6,000
	TOTAL COMMODITIES	52,000	45,000	55,571
CAPITAL				
03-00-4814	IMPROVEMENTS	120,358	133,363	-
	TOTAL CAPITAL	120,358	133,363	-
	TOTAL MOTOR FUEL TAX FUND EXPENDITURES	870,358	856,028	750,000



Sewer Operating Fund

Historically, the Sewer Operating Fund accounted for all revenues and expenditures of the Village's sewer collection system, which included billing of residents for sewer service and maintenance of the sewer system. However, in September 2021, the Village of Bourbonnais sold a significant portion of its sewer collection system to Aqua Illinois. As such, sewer services are now billed to residents directly by Aqua, and all maintenance, expansion and improvements of the sewer system are now performed by Aqua.

An Intergovernmental Agreement exists between the Villages of Bourbonnais, Bradley, Aroma Park, and the City of Kankakee to operate a regional wastewater treatment facility referred to as the Kankakee River Metropolitan Agency (KRMA). As part of the sale agreement with Aqua, the Village of Bourbonnais retained approximately 255 feet of sewer line between the portion of the wastewater system that was sold and the system's connection to KRMA, thereby allowing the Village to remain a member of KRMA.

The Village of Bourbonnais remains an active member of KRMA and continues to be billed for its services. The sale agreement stipulated that Aqua would assume responsibility for the cost of operations and maintenance at the KRMA plant. Therefore, the Sewer Operating Fund has remained an active fund of the Village for the purpose of recording this pass-through transaction between KRMA and Aqua.

The FY27 budget of the Sewer Operating Fund reflects this pass-through arrangement.

Village of Bourbonnais
Fiscal Year 2027 - SEWER OPERATING FUND

SEWER OPERATING FUND - REVENUES		2025-26	2025-26	2026-27
GL NUMBER	ACCOUNT DESCRIPTION	AMENDED BUDGET	ACTIVITY THRU 04/15/26	DRAFT BUDGET
REIMBURSEMENT REVENUE				
04-33-3521	OTHER REIMBURSEMENT REVENUE	3,767,013	3,662,638	4,048,486
	TOTAL REIMBURSEMENT REVENUE	3,767,013	3,662,638	4,048,486
MISCELLANEOUS REVENUE				
04-39-3910	INTEREST INCOME	800	876	500
	TOTAL MISCELLANEOUS REVENUE	800	876	500
	TOTAL SEWER OPERATING FUND REVENUES	3,767,813	3,663,513	4,048,986

SEWER OPERATING FUND - EXPENDITURES		2025-26	2025-26	2026-27
GL NUMBER	ACCOUNT DESCRIPTION	AMENDED BUDGET	ACTIVITY THRU 04/15/26	DRAFT BUDGET
CONTRACTUAL SERVICES				
04-00-4141	LOAN PRINCIPAL	248,872	248,829	-
04-00-4142	INTEREST EXPENSE - LOANS	57,998	58,041	-
04-00-4151	CONTRACTS - OTHER	3,186,332	2,828,954	3,364,956
	TOTAL CONTRACTUAL	3,493,202	3,135,824	3,364,956
TRANSFERS				
04-00-4919	TRANSFER TO OTHER FUNDS	273,811	213,000	683,530
	TOTAL TRANSFERS	273,811	213,000	683,530
	TOTAL SEWER OPERATING FUND EXPENDITURES	3,767,013	3,348,824	4,048,486



Debt Service Fund

The Debt Service Fund was established to account for the accumulation of funds that are restricted, committed, or assigned to make payment on all of the Village's general long-term debt principal, interest, and related costs. The Village accounts for the repayment of long-term General Obligation (G.O.) bonds by transferring in amounts from other funds including the General Fund, Business District Fund, and TIF#18 Fund.

General Obligation Debt Issuances by the Village of Bourbonnais

General Obligation Bond (Sales Tax Alternate Revenue Source), Series 2020:

- The Village issued \$4,715,000 in General Obligation Bonds in 2020 to finance street and other capital improvements.
- The Village has pledged the following source(s) of revenue to pay the debt service of this bond: all sales, use, and property taxes collected by the Village.
- Annual principal installments of \$410,000 to \$545,000 through December 1, 2029
- Interest rates range from 3.0% to 4.0% and is due semi-annually in June and December

General Obligation TIF Bond (Alternate Revenue Source), Series 2021A:

- The Village issued \$1,460,000 in General Obligation Bonds in 2021 to finance public infrastructure improvements.
- The Village has pledged the following source(s) of revenue to pay the debt service of this bond: incremental property tax received in the Village's industrial TIF district, the Bourbonnais Industrial Park Conservation Area.
- Annual installments ranging from \$265,000 to \$310,000 through December 1, 2026
- Interest rate is 3.0% and is due semi-annually in June and December

Taxable General Obligation Refunding Bond (Alternate Revenue Source), Series 2021B:

- The Village issued \$2,395,000 in General Obligation Bonds in 2021 to finance the advance refunding of certain General Obligation Bonds previously issued in 2012 for capital projects throughout the Village.
- The Village has pledged the following source(s) of revenue to pay the debt service of this bond: all sales, use, and property taxes collected by the Village.
- Annual installments of \$25,000 to \$280,000 through December 1, 2032
- Interest rates range from 1.0% to 2.2% and is due semi-annually in June and December

General Obligation Bond (Alternate Revenue Source), Series 2022:

- The Village issued \$19,945,000 in General Obligation Bonds in 2022 to finance the building and equipping of a community campus/outdoor gathering space called The Grove.
- The Village has pledged the following source(s) of revenue to pay the debt service of this bond: taxes collected from the Village's Business Districts.
- Annual installments of \$135,000 to \$1,435,000 through December 1, 2046
- Interest rates range from 4.0% to 5.25% and is due semi-annually in June and December

Village of Bourbonnais
Fiscal Year 2027 - DEBT SERVICE FUND

DEBT SERVICE FUND - REVENUES		2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 04/15/26	2026-27 DRAFT BUDGET
GL NUMBER	ACCOUNT DESCRIPTION			
MISCELLANEOUS REVENUE				
06-39-3961	TRANSFERS FROM OTHER FUNDS	2,275,929	2,275,809	2,277,152
	TOTAL MISCELLANEOUS REVENUE	2,275,929	2,275,809	2,277,152
	TOTAL DEBT SERVICE FUND REVENUES	2,275,929	2,275,809	2,277,152

DEBT SERVICE FUND - EXPENDITURES		2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 04/15/26	2026-27 DRAFT BUDGET
GL NUMBER	ACCOUNT DESCRIPTION			
CONTRACTUAL SERVICES				
06-00-4143	INTEREST - G.O. BONDS	1,083,067	1,083,068	1,049,767
06-00-4144	PRINCIPAL - G.O. BONDS	1,190,000	1,190,000	1,225,000
06-00-4162	BOND ADMINISTRATIVE FEES	2,862	2,742	2,385
	TOTAL CONTRACTUAL	2,275,929	2,275,809	2,277,152
	TOTAL DEBT SERVICE FUND EXPENDITURES	2,275,929	2,275,809	2,277,152



TIF#18 Fund – Bourbonnais Industrial Park Conservation Area

The Bourbonnais Industrial Park Conservation Area (or TIF#18 as assigned by Kankakee County) is one of two village Tax Increment Financing districts. Tax Increment Financing (TIF) districts are a tool established by the State of Illinois for municipalities to promote economic development in underdeveloped or blighted areas.

In October 2006, the Village developed an Industrial TIF consisting of a large land area that straddles Interstate 57, from Route 45/52 on the west to the Canadian National Railroad and Route 50 on the east, and from 7000 North Road on the north to Larry Power Road on the south. The creation of this TIF, which spans more than 1,400 acres, required support and coordination from 15 taxing bodies in both Bourbonnais and Manteno Townships. The Village annexed and zoned all of the land within the TIF for industrial use in the M-1 and M-2 zoning classifications.

The initial life of a TIF is 23 years, per state statute. TIF#18 was originally set to expire in 2029, however, in 2023, the Village, along with letters of support by the local taxing bodies and approval from the State legislature, was able to extend its life for an additional 12 years, which now makes it effective until 2041.

TIF#18 Revenue

Tax increment revenue is generated when property values within the TIF's boundaries experience an increase (increment) in value over the base year of the TIF (2006). The incremental property tax is the difference in property taxes between the value of the properties at the time of the formation of the TIF and the present-day value. The incremental property taxes generated by the TIF are deposited into the TIF #18 Fund, which can only be reinvested within the boundaries of that TIF district.

Per the initial plan outlined when the TIF#18 was created, the Village shares 15% of the annual revenue generated in this TIF with the other associated taxing bodies. Yearly, a Joint Review Board (JRB) meeting is held with all involved taxing bodies to go over the status and effectiveness of the TIF.

As of the end of Fiscal Year 2025, a cumulative total of \$5.4M in revenue has been generated in TIF#18. This includes one bond issuance of \$1.5M which went towards public infrastructure in order to spur the development of a travel center off of Interstate 57.

TIF#18 Expenditures

Tax increment revenue can be used for a broad range of expenditures. The guidelines for expenditures are established by state statute. Public improvements and support activities are to be used to induce and complement private investment. These may include but are not limited to: public infrastructure such as street improvements, land acquisition, site preparation, public utilities, and traffic signalization, as well as costs of studies, development plans, engineering, marketing of properties, job training and relocation. These activities will provide employment opportunities for the construction industry, as well as permanent jobs.

TIF#18 Development History

Revenues generated in TIF#18 have been utilized to assist in the development of these projects to date:

- Farm & Fleet's expansion and remodel
- OAK Orthopedics Professional Complex relocation
- Road Ranger Travel Center construction
- Upcoming: 4-5 Industrial flex space warehouse buildings

Village of Bourbonnais
Fiscal Year 2027 - TAX INCREMENT FINANCING #18 FUND

TIF#18 FUND - REVENUES		2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 04/15/26	2026-27 DRAFT BUDGET
GL NUMBER	ACCOUNT DESCRIPTION			
TAX REVENUE				
09-30-3016	PROPERTY TAX	1,095,012	1,111,466	1,098,656
	TOTAL TAX REVENUE	1,095,012	1,111,466	1,098,656
MISCELLANEOUS REVENUE				
09-39-3910	INTEREST INCOME	3,000	2,929	3,000
09-39-3912	INVESTMENT INCOME	3,000	-	-
	TOTAL MISCELLANEOUS REVENUE	6,000	2,929	3,000
	TOTAL TIF #18 FUND REVENUES	1,101,012	1,114,395	1,101,656

TIF#18 FUND - EXPENDITURES		2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 04/15/26	2026-27 DRAFT BUDGET
GL NUMBER	ACCOUNT DESCRIPTION			
PERSONNEL SERVICES				
09-00-4011	SALARIES & WAGES	153,741	100,286	102,029
09-00-4071	I.M.R.F. EXPENSE	14,452	9,615	9,815
09-00-4072	F.I.C.A. EXPENSE	9,532	6,184	6,326
09-00-4074	MEDICARE EXPENSE	2,229	1,446	1,479
09-00-4117	HEALTH & LIFE INSURANCES	33,168	17,313	20,320
	TOTAL PERSONNEL	213,122	134,843	139,969
CONTRACTUAL SERVICES				
09-00-4123	AUDIT EXPENSE	3,350	3,350	3,375
09-00-4154	OTHER PROFESSIONAL SERVICES	10,000	4,900	10,000
09-00-4155	ECONOMIC INCENTIVES	36,957	36,957	50,000
09-00-4172	OTHER TIF EXPENSES	148,150	148,782	162,000
	TOTAL CONTRACTUAL	198,457	193,989	225,375
TRANSFERS				
09-00-4919	TRANSFER TO OTHER FUNDS	323,927	323,927	319,777
	TOTAL TRANSFERS	323,927	323,927	319,777
	TOTAL TIF #18 FUND EXPENDITURES	735,506	652,759	685,121



Impact Fees Fund

The Impact Fees Fund accounts for all impact fees charged to developers to offset infrastructure impacts due to new construction such as new homes and subdivisions.

Impact fees are one-time fees imposed to offset direct impacts new developments create once established. The fees collected must be commensurate with the actual impact a development created. Generally, impact fees are associated with impacts on schools, roadways, parks, libraries, public safety and public services.

Impact Fees provide municipalities with funding to cover the cost of growth and to ensure that costs are covered by developers, rather than putting the burden on current taxpayers. As communities grow, tax revenue alone may not immediately cover the added demand for public services, so impact fees help cover that gap in funding.

The Village currently collects fees on new residential construction in the following subdivisions for new parks and equipment, as well as roadway construction:

- Stone Mill Farms
- Meadowbrook
- Prairie Chase
- Cobblestone

Village of Bourbonnais
Fiscal Year 2027 - IMPACT FEES FUND

IMPACT FEES FUND - REVENUES		2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 04/15/26	2026-27 DRAFT BUDGET
GL NUMBER	ACCOUNT DESCRIPTION			
PERMIT REVENUE				
10-35-3108	PARK EQUIPMENT FEES	2,500	2,159	2,000
10-35-3132	PARK SITE FEES	2,500	1,992	2,000
10-35-3133	ROADWAY IMPACT FEES	45,000	44,302	37,000
	TOTAL PERMIT REVENUE	50,000	48,453	41,000
MISCELLANEOUS REVENUE				
10-39-3910	INTEREST INCOME	25	17	15
	TOTAL MISCELLANEOUS REVENUE	25	17	15
	TOTAL IMPACT FEES FUND REVENUES	50,025	48,470	41,015

IMPACT FEES FUND - EXPENDITURES		2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 04/15/26	2026-27 DRAFT BUDGET
GL NUMBER	ACCOUNT DESCRIPTION			
CONTRACTUAL SERVICES				
10-00-4130	ENGINEERING	4,000	-	4,000
	TOTAL CONTRACTUAL	4,000	-	4,000
CAPITAL				
10-00-4814	IMPROVEMENTS	40,000	-	35,000
	TOTAL CAPITAL	40,000	-	35,000
	TOTAL IMPACT FEES FUND EXPENDITURES	44,000	-	39,000



TIF#21 Fund – Main Street/University Avenue

The Main Street/University Avenue Tax Increment Financing (TIF) District (or Fund #21 as assigned by Kankakee County) is the second TIF district in the Village. Created in 2015, it encompasses much of the downtown area of the Village, from Eugene Drive on the north to North Street on the south, with parcels located on both the east and west sides of Main Street and Convent Street (Routes IL-102 and US 45/52).

TIF#21 is roughly 159 acres in size and includes approximately 227 parcels. It consists of an estimated 182 structures - primarily commercial and retail uses along with some residential units. When TIF#21 was first established, at least 74 percent of the structures were 35 years of age or older.

The Village of Bourbonnais proposes to realize its goals and objectives of encouraging redevelopment and private investment through Tax Increment Financing, by:

1. Implementing the TIF Redevelopment Plan which provides for the retention and expansion of existing businesses, and the attraction of users to redevelop existing retail, mixed use, and commercial structures, as well as vacant parcels;
2. Constructing public improvements, which could include; street and sidewalk improvements (including new street construction and widening of current streets); utility improvements (including but not limited to water, storm water, management, flood control and sanitary sewer projects consisting of construction and rehabilitation); signalization, traffic control, and street lighting; off-street parking; landscaping, public signage, and beautification
3. Entering into redevelopment agreements with developers and other public bodies for qualified projects
4. Providing for land assembly, site preparation, environmental remediation, clearance, and demolition
5. The redevelopment of certain buildings through necessary rehabilitation and improvement of structures;
6. Exploring and reviewing job training programs in coordination with any Village, Federal, State, and County programs;

TIF#21 Revenue & Expenditures

Tax increment revenue is generated when property values within the TIF's boundaries experience an increase (increment) in value over the base year of the TIF (2015). The incremental property tax is the difference in property taxes between the value of the properties at the time of the formation of the TIF and the present-day value. The incremental property taxes generated by the TIF are deposited into the TIF #21 Fund, which can only be reinvested within the boundaries of that TIF district.

Annually, a Joint Review Board (JRB) meeting is held with all involved taxing bodies to go over the status and effectiveness of the TIF.

As of the end of Fiscal Year 2025, a cumulative total of \$734K in revenue has been generated in TIF#21.

Tax increment revenue can be used for a broad range of expenditures. The guidelines for expenditures are established by state statute. Public improvements and support activities are to be used to induce and complement private investment. These activities will provide employment opportunities for the construction industry, as well as permanent jobs.

Village of Bourbonnais
Fiscal Year 2027 - TAX INCREMENT FINANCING #21 FUND

TIF#21 FUND - REVENUES		2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 04/15/26	2026-27 DRAFT BUDGET
GL NUMBER	ACCOUNT DESCRIPTION			
TAX REVENUE				
12-30-3016	PROPERTY TAX	226,042	224,679	271,152
	TOTAL TAX REVENUE	226,042	224,679	271,152
MISCELLANEOUS REVENUE				
12-39-3910	INTEREST INCOME	700	1,370	1,500
12-39-3990	MISCELLANEOUS REVENUE	-	1,000	-
	TOTAL MISCELLANEOUS REVENUE	700	2,370	1,500
	TOTAL TIF#21 FUND REVENUES	226,742	227,049	272,652

TIF#21 FUND - EXPENDITURES		2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 04/15/26	2026-27 DRAFT BUDGET
GL NUMBER	ACCOUNT DESCRIPTION			
PERSONNEL SERVICES				
12-00-4011	SALARIES & WAGES	61,055	12,950	18,385
12-00-4071	I.M.R.F. EXPENSE	5,739	1,299	1,769
12-00-4072	F.I.C.A. EXPENSE	3,785	846	1,140
12-00-4074	MEDICARE EXPENSE	885	198	267
12-00-4117	HEALTH & LIFE INSURANCES	19,715	4,720	6,517
	TOTAL PERSONNEL	91,179	20,012	28,078
CONTRACTUAL SERVICES				
12-00-4123	AUDIT EXPENSE	3,350	3,350	3,375
12-004130	ENGINEERING	-	3,238	15,000
12-00-4154	OTHER PROFESSIONAL SERVICES	87,000	5,554	75,000
	TOTAL CONTRACTUAL	90,350	12,141	93,375
CAPITAL				
12-00-4814	IMPROVEMENTS	-	5,000	270,000
	TOTAL CAPITAL	-	5,000	270,000
	TOTAL TIF#21 FUND EXPENDITURES	181,529	37,154	391,453



Business District Fund

Business Districts are authorized by the Illinois Municipal Code. The Business Districts in the Village of Bourbonnais create a funding mechanism that the Village may use to assist in spurring economic development. Revenues generated by an additional 1.0% sales tax on most retail items sold within the Business Districts are retained by the Village and can be used for a wide range of projects and activities. Allowable expenditures of Business District revenue include signage, utility costs, landscaping, construction of new buildings, and other infrastructure improvements.

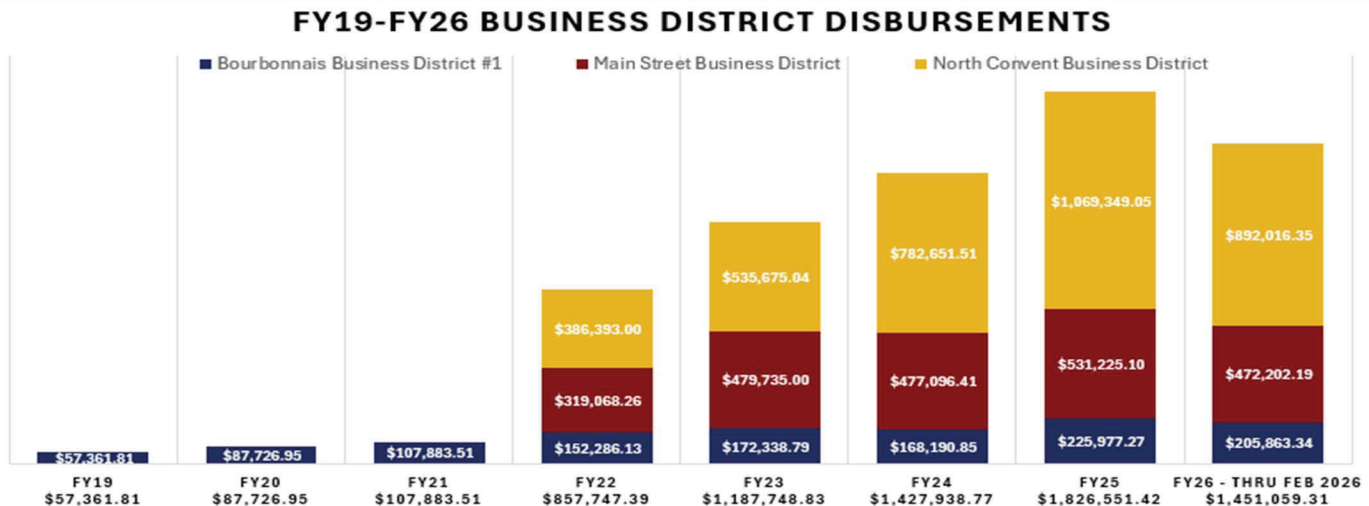
Village of Bourbonnais has 3 Business Districts:

1. **Bourbonnais Business District**
 - a. Established in 2018
 - b. Consists of 53 parcels, generally located along US 45/52 (North Convent Street) and Bourbonnais Parkway/E 6000 N Road, between the Village boundary (to the north) and Larry Power Road (to the south).

2. **Main Street Business District**
 - a. Established in 2021
 - b. Consists of 252 parcels, generally positioned along the frontage of Main St. NW (Illinois Route 102) and S. Main St. (US Route 45/52), between Career Center Rd./Briarcliff Ln. on the north and North St. on the south.

3. **North Convent Street Business District**
 - a. Established in 2021
 - b. Originally consisted of 95 parcels, generally positioned along the frontage of US 45/52 (North Convent Street) between Hilltop Drive on the north and William R. Latham Senior Drive/Armour Road on the south.
 - c. In 2023, the North Convent Street Business District was expanded to include an additional 66 parcels, including portions of Armour Road, Mooney Drive, Larry Power Road, IL Route 50, 5000 N Road, and Bourbonnais Parkway/E 6000N Road.

Business District Growth



Village of Bourbonnais
Fiscal Year 2027 - BUSINESS DISTRICT FUND

BUSINESS DISTRICT FUND - REVENUES		2025-26	2025-26	2026-27
GL NUMBER	ACCOUNT DESCRIPTION	AMENDED	ACTIVITY THRU	DRAFT
		BUDGET	04/15/26	BUDGET
TAX REVENUE				
13-30-3025-110	BOURBONNAIS BUSINESS DISTRICT TAX	228,000	205,863	245,000
13-30-3025-120	MAIN STREET BUSINESS DISTRICT TAX	516,000	472,202	575,000
13-30-3025-130	N. CONVENT BUSINESS DISTRICT TAX	1,020,000	892,016	1,080,000
	TOTAL TAX REVENUE	1,764,000	1,570,082	1,900,000
MISCELLANEOUS REVENUE				
13-39-3910	INTEREST INCOME	15,000	15,075	15,000
	TOTAL MISCELLANEOUS REVENUE	15,000	15,075	15,000
	TOTAL BUSINESS DISTRICT FUND REVENUES	1,779,000	1,585,157	1,915,000

Village of Bourbonnais
Fiscal Year 2027 - BUSINESS DISTRICT FUND

BUSINESS DISTRICT FUND - EXPENDITURES		2025-26	2025-26	2026-27
GL NUMBER	ACCOUNT DESCRIPTION	AMENDED	ACTIVITY THRU	DRAFT
		BUDGET	04/15/26	BUDGET
PERSONNEL SERVICES				
13-00-4011	SALARIES & WAGES	103,050	99,499	109,901
13-00-4071	I.M.R.F. EXPENSE	9,687	9,302	10,572
13-00-4072	F.I.C.A. EXPENSE	6,389	5,850	6,814
13-00-4074	MEDICARE EXPENSE	1,494	1,368	1,594
13-00-4117	HEALTH & LIFE INSURANCES	21,166	19,403	19,638
TOTAL PERSONNEL		141,786	135,422	148,519
CONTRACTUAL SERVICES				
13-00-4130	ENGINEERING	64,981	-	64,981
13-00-4154	OTHER PROFESSIONAL SERVICES	15,000	7,000	15,000
13-00-4155	ECONOMIC INCENTIVES	50,000	-	50,000
13-00-4185	CORRIDOR ENHANCEMENTS	-	-	15,000
TOTAL CONTRACTUAL		129,981	7,000	144,981
CAPITAL				
13-00-4814	IMPROVEMENTS	50,000	-	-
TOTAL CAPITAL		50,000	-	-
TRANSFERS				
13-00-4919	TRANSFER TO OTHER FUNDS	1,449,652	1,332,152	1,502,402
TOTAL TRANSFERS		1,449,652	1,332,152	1,502,402
TOTAL BUSINESS DISTRICT FUND EXPENDITURES		1,771,419	1,474,574	1,795,902