VILLAGE OF STEGER, ILLINOIS

FISCAL YEAR 2027

BUDGET

Executive Summary & Budget Narrative

January 1, 2027 – December 31, 2027

Prepared for the Mayor, Board of Trustees,
and the residents of the Village of Steger

PROPOSED

EXECUTIVE SUMMARY

A Message from the Village Administrator

I am pleased to transmit a balanced budget for FY2027 to the Mayor and Board of Trustees with $28,030,986 in revenues and Other Financing Sources which include proposed grant and bond proceeds for projects anticipated this year and $27,383,001 in expenditures and Other Financing Uses including expenditures operations, projects, operational transfers, capital projects, etc. The Village of Steger's Fiscal Year 2027 Budget is designed to strengthen the Village's financial position, address long-standing infrastructure and facility needs, and position the community for sustainable growth. It reflects a commitment to responsible financial management, transparency, and the careful allocation of public resources.

The budget was developed through a collaborative process involving Department Heads, financial advisors, the Mayor, and the Board of Trustees. The process focused on balancing current service demands with employee resources, capital improvements, and long-term financial obligations.

Steger has a proud history dating to its incorporation in 1896. Once recognized as the "Piano Capital of the World," the community continues to evolve. The Village's responsibility is to preserve its character while investing in the infrastructure, facilities, services, and economic opportunities that support future generations.

FY2027 Financial Direction

The General Fund revenue projection increases from nearly $6 million in FY2026 to approximately $7.1 million in FY2027. The Village has confirmed the General Fund figures presented in the budget narrative. The FY2027 plan anticipates an approximately $300,000 favorable operating position, subject to actual revenue collections and expenditure performance.

The budget includes approximately $1,602,126 in General Fund operational transfers and approximately $848,000 in General Fund capital project support, as presented in the budget materials. These figures should be read together with the detailed fund and transfer schedules to understand the Village's full allocation of resources.

The Village does not anticipate an operating transfer from the General Fund to the Water Fund in FY2027. This reflects water rate adjustments intended to support the operating, maintenance, capital, and anticipated debt-service requirements of the water system.

Major FY2027 Priorities

Fiscal responsibility and financial sustainability

The budget emphasizes a balanced operating plan, disciplined expenditure management, revenue diversification, and reduced reliance on interfund operating subsidies. Revenue initiatives include a proposed annual residential rental property registration program, ambulance fee adjustments, State-shared revenues, grant reimbursements, and other service-related receipts.

Infrastructure and municipal facilities

The Village has appropriated the capital projects identified in the FY2027 budget using a combination of TIF resources, General Fund resources, and other designated funding sources. Certain projects depend on financing that is anticipated but has not yet been issued or awarded, including potential General Obligation bond proceeds and State of Illinois funding. An appropriation establishes budget authority; it does not, by itself, mean that a financing source has been received or finalized.

Public safety and service delivery

The Police Department budget supports a full-time sworn complement of 17 officers and command personnel, including a Student Resource Officer in cooperation with School District 194. The School District is expected to reimburse approximately 75% of associated officer costs. The Village is also evaluating a 12-hour shift schedule with Police Department leadership and the Fraternal Order of Police.

Water system sustainability

The Village is advancing a multi-year water system improvement program. Phase I is estimated at approximately $16 millionsand includes water-main replacement, well house improvements, and additional production capacity. The

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Village has applied for approximately $4 million in State loan forgiveness; final approval and availability remain subject to State program requirements. Debt service is currently anticipated to begin in FY2030. Also the Village is continuing it's third year for the Lead Service Line Replacement project and will be doing other Capital projects including painting the West Water Tower.

Community investment and organizational effectiveness

The budget supports parks and community activities, economic development, code enforcement, emergency preparedness, employee development, and improvements to municipal processes and technology. These efforts are intended to strengthen public confidence and improve the quality and consistency of Village services.

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FIVE STRATEGIC GOALS – FY2027

1. Reliable Infrastructure and Essential Services

Maintain, repair, and modernize infrastructure to provide dependable municipal services and protect public assets.

- Advance the multi-year water system improvement program.
- Maintain and improve streets, roads, drainage, and stormwater infrastructure.
- Address deferred maintenance at municipal facilities.
- Improve water production capacity and system reliability.
- Develop and maintain a proactive, multi-year Capital Improvement Plan.

2. Economic Vitality and Community Investment

Encourage responsible development, support existing businesses, and strengthen the Village's economic base.

- Support commercial and industrial development opportunities.
- Improve business licensing and property registration processes.
- Strengthen code enforcement and property maintenance.
- Identify grant opportunities and outside funding sources.
- Encourage investment and redevelopment of underutilized properties.

3. Safe, Resilient, and Connected Community

Provide effective public safety services and strengthen the Village's ability to respond to emergencies and community needs.

- Maintain appropriate Police and Fire Department staffing.
- Support the Student Resource Officer program.
- Establish a Police Department K-9 Unit.
- Improve emergency management and preparedness capabilities.
- Maintain parks, playgrounds, and community events.

4. Fiscal Stewardship and Long-Term Financial Sustainability

Maintain responsible financial practices through disciplined budgeting, revenue diversification, expenditure controls, and long-term capital planning.

- Maintain a balanced operating budget.
- Reduce reliance on General Fund operating subsidies where feasible.
- Evaluate appropriate user fees and revenue opportunities.
- Coordinate grants, reserves, and financing for capital improvements.
- Monitor debt obligations and improve multi-year financial forecasting.

5. Workplace of Excellence and Organizational Effectiveness

Develop a professional, accountable, and effective municipal organization that delivers responsive services.

- Evaluate staffing levels and departmental structures.
- Improve employee training and professional development.
- Establish clear operational responsibilities and performance expectations.
- Improve administrative processes and technology.
- Promote transparency, communication, integrity, and accountability.

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BUDGET AT A GLANCE

The following summary highlights selected General Fund amounts and major budget considerations. The detailed budget schedules are the controlling source for fund-level appropriations and departmental totals.

Item	FY2027 Amount / Assumption

General Fund revenues	Approximately $7,273,380
Administration Department	$1,256,725
Police Department	$3,754,121
Fire Department	$1,073,047
General Fund operational transfers	$802,026
General Fund capital project support	Approximately $47,900 (Deferred to FY2028
Projected General Fund operating position	Approximately $395,637 favorable
DCEO grant reimbursements	$600,000

The Village anticipates relatively flat property tax revenues. Other revenue assumptions include State sales and income tax distributions, rental property registration (subject to Board adoption), ambulance fee adjustments, grant reimbursements, and reimbursements associated with the Student Resource Officer and K-9 programs.

Special Events revenues and expenditures are each budgeted at $100,000, with sponsorships and other event-related revenues expected to offset costs and limit the net impact on the General Fund.

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DETAILED FY2027 BUDGET NARRATIVE

1. General Fund

The General Fund is the Village's primary operating fund and supports the majority of municipal services, including Administration, Building and Code Enforcement, Police, Fire, and other general governmental functions.

Revenues

General Fund revenues are projected to increase from nearly $7.3 million in FY2026 to approximately $6.1 million in FY2027. The Village has confirmed that the General Fund figures are correct as presented in the budget materials. Property tax revenues are expected to remain relatively flat.

The budget includes $600,000 in DCEO grant reimbursements associated with eligible expenditures made in FY2026. The timing and accounting presentation of the reimbursement should be reflected consistently in the revenue and grant schedules.

A proposed annual residential rental property registration program is projected to generate approximately $223,750, subject to adoption and implementation by the Village Board. The initiative would expand registration beyond the existing foreclosure-property requirements to residential rental properties throughout the Village.

Ambulance fee revenues are projected to increase following a review of rates and cost recovery. The objective is to bring Village charges more in line with surrounding communities and improve recovery of costs associated with unpaid or uncollected billings. State-shared sales and income tax revenues are projected using available Illinois Municipal League estimates.

The Village also anticipates reimbursements associated with the Student Resource Officer program and K-9 donations. Special Events revenues and expenditures are each budgeted at $100,000, with sponsorships and other event-related receipts intended to offset costs.

Expenditures and transfers

The General Fund supports Administration, Building and Code Enforcement, Police, Fire, School Crossing Guards, interfund operating transfers, and designated capital support. The budget includes approximately $802,026 in operational transfers and approximately $730,000 in capital project expenditures, as presented. The detailed fund schedules should be consulted to identify the destination and purpose of each transfer and to avoid double-counting amounts that may be presented in more than one summary.

The FY2027 plan does not anticipate a General Fund operating subsidy to the Water Fund. The Village's water rate adjustments are intended to improve the enterprise fund's ability to support its own operations and planned financial obligations.

2. Administration Department

FY2027 Budget: $1,256,725

The Administration Department provides the organizational and administrative support necessary for municipal operations. Functions include executive administration, finance and administrative support, legal and professional services, grant administration, and Building and Code Enforcement.

Staffing and organizational changes

- Transfer one full-time Office Assistant II to the Police Department as a Records Assistant II, with no change to the applicable pay scale.
- Transition a seasonal part-time Public Works employee to a full-time Office Assistant I position.
- Reclassify an Office Assistant position to Clerk I.
- Reclassify the Executive Administrative Assistant from non-exempt to exempt status based on the position's responsibilities and applicable classification criteria.

These adjustments are intended to align staffing with workload and departmental responsibilities, improve administrative coverage, and strengthen service delivery.

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Building and Code Enforcement

The budget provides for a part-time Building and Code Specialist position of approximately 1,560 hours annually. The position will assist with inspections, business licensing, property-related responsibilities, and other departmental functions. The Village may evaluate full-time status in the future based on workload and service demand, subject to the approved budget and applicable personnel processes.

3. Police Department

FY2027 Budget: $3,754,121

The Police Department budget supports a full-time sworn complement of 17 officers and command personnel, including a Student Resource Officer in cooperation with School District 194. The School District is expected to reimburse approximately 75% of associated officer costs, including applicable insurance, vehicle, and collective bargaining agreement expenses.

Operational efficiency

The Village is working with Police Department leadership and the Fraternal Order of Police to evaluate a 12-hour shift schedule. The objective is to improve staffing coverage and operational efficiency while managing personnel costs. The Village is also working toward aligning the Police collective bargaining agreement with the January-through-December fiscal year.

Police vehicle replacement program

In FY2026, the Village entered into a five-year vehicle leasing arrangement with Enterprise to establish a predictable police vehicle replacement cycle. The FY2027 Budget includes approximately $68,459 for lease payments and associated equipment for six vehicles. The arrangement is intended to provide a structured replacement program and reduce the need for large, irregular vehicle purchases.

K-9 program

The Police Department anticipates establishing a K-9 Unit in 2027 as part of the vehicle acquisition and upfitting program. Will County is expected to provide reimbursement for the K-9 acquisition and associated expenses. Reimbursements remain subject to the applicable program terms and documentation.

4. Fire Department

FY2027 Budget: $1,073,047.00

The FY2027 Budget maintains the Village's commitment to dependable fire protection and emergency medical services. The budget provides for staffing, maintenance, supplies, contractual services, and other operating requirements.

Professional services are projected to increase based on the Village's contractual obligation to Metro, which anticipates annual increases of approximately 3.75% over the next three years under the new agreement. Laraway Dispatch expenses are budgeted with an anticipated 5% increase. Overall, the Fire Department budget is projected to increase approximately 5.2% over FY2026.

Future ambulance capital needs

The Village anticipates the need to remount an existing ambulance in FY2028 at an estimated cost of approximately $300,000. During FY2027, the Village should identify a funding strategy for this future capital expenditure to avoid an unplanned burden on the operating budget.

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5. Fund Structure and Interfund Relationships

The Village maintains separate funds to account for revenues and expenditures associated with specific municipal activities, services, financial obligations, and capital improvements. The General Fund is the primary operating fund and provides support to certain other municipal functions through interfund transfers.

Fund	Purpose
General Fund	Primary operating fund supporting general governmental services, including Administration, Police, Fire, and Building and Code Enforcement.
Water and Sewer Fund	Accounts for water and sewer operations, maintenance, user charges, and system improvements.
Motor Fuel Tax Fund	Accounts for State motor fuel tax distributions dedicated to eligible roadway activities.
Road and Bridge Fund	Supports roadway maintenance and related operating expenses.
Capital Projects Fund	Accounts for major capital improvements funded by designated revenues, grants, reserves, and financing.
Parks and Recreation Fund	Supports parks, playgrounds, recreation programming, and community activities.
Debt Service Fund	Accounts for principal and interest payments on Village debt.
Insurance Fund / Liability and Benefits Fund	Accounts for casualty insurance, workers' compensation, unemployment, deductibles, and employee benefits.
Homeland Security / Emergency Management Fund	Supports emergency preparedness, emergency management, and related public safety functions.
Illinois Municipal Retirement Fund (IMRF)	Accounts for required pension-related contributions and eligible expenditures.
Tax Increment Financing (TIF) Funds	Support eligible redevelopment agreements, public infrastructure, and improvements within designated TIF districts.

The fund descriptions below provide additional information regarding the Village's Parks and Recreation, enterprise, insurance, and special revenue activities, including the Tax Increment Financing (TIF) districts.

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Interfund transfers

The General Fund anticipates approximately $802,026 in operational transfers. There's a modest General Fund transfer to balance out the Capital Project fund. These amounts are presented as separate budget considerations in the source materials; the final schedules should clearly distinguish operating transfers from capital funding and identify any amounts included within broader totals.

The General Fund supports approximately 68% of Parks and Recreation operating costs. It provides approximately 69% of Debt Service Fund revenues and expenditures for designated obligations, including the 2018 General Obligation Bonds. The Liability and Benefits Fund receives General Fund support equivalent to approximately 16.5% of its expenditures. The General Fund is expected to provide approximately 38% of Homeland Security/Emergency Management funding in FY2027. Based on current projections, accumulated reserves in that fund are expected to be exhausted, requiring the General Fund to provide full funding beginning in FY2028.

The Road and Bridge Fund is budgeted without a General Fund operating transfer. The Water Fund is likewise not anticipated to receive a General Fund operating subsidy in FY2027.

Parks and Recreation Fund – Parks and Playgrounds

The Village's Parks and Recreation Department supports the efforts of the Recreation Board in providing programming for youth and senior citizens. Modest property tax revenues and program receipts account for nearly one-third of the department's funding. The balance is supported through other Village resources, including approximately $223,000 in General Fund support.

Enterprise Funds – Water and Sewer

The Water and Sewer Funds are enterprise funds that account for water and sewer operations, maintenance, user charges, capital improvements, and system improvements. The Village also provides municipal waste collection to residents through a contract with a third-party vendor.

Water rates and customer assistance

The Village approved a water rate increase in FY2026 that took effect during the final quarter of the year. The water rate increased to $0.1039 per cubic foot, with a minimum monthly usage of 335 cubic feet. Water billing transitioned from a bi-monthly to a monthly cycle in October 2026. Senior citizen rates are available, and qualifying senior customers are not subject to a minimum usage charge. Senior citizens who are at least 65 years old, participate in the Benefit Assistance Program, own the property, and are listed on the utility account may qualify for Village assistance to help offset the rate increase. Eligible participants are also exempt from the Capital Improvement fee. Effective January 1, 2027, the Capital Improvement fee will increase from $6.00 to $8.50 per month per residential unit.

Water system infrastructure and capital program

For many years, insufficient funding for the Water Fund contributed to the deterioration of water infrastructure and limited the Village's ability to proactively replace aging well-house equipment. In 2026, the Village advanced a substantial, multi-year Capital Improvement Plan and submitted it to the Illinois Environmental Protection Agency (IEPA) for consideration. The comprehensive, multi-phase plan is estimated at approximately $48 million and seeks approximately $12 million in loan forgiveness. The program is intended to provide funding to replace outdated well houses, upgrade SCADA systems, provide 24-hour emergency power, replace failing water mains, and loop water-system dead ends to improve overall system quality and reliability. Eligible design expenses are expected to be reimbursable through IEPA funding, with other costs supported by Water Fund revenues and financing, subject to program approval and availability.

The Village has also begun the third year of its Lead Service Line Replacement Program, which will continue into FY2027. The Village has submitted an application for funding for the fourth year of the program.

The Water Fund is projected to generate approximately $8 million in total revenues and other financing sources. The current planning estimates include approximately $2.5 million associated with the Lead Service Line Replacement Program and approximately $1.5 million in bond proceeds being considered for FY2027. The proposed bond funding would support repairs and interior and exterior repainting of the West Water Tower, as well as other Water Department capital projects and equipment. The detailed Water Fund schedules provide the complete revenue and financing breakdown.

A number of operational expenses have been allocated to the Water Fund to reduce reliance on General Fund resources and move away from the Village's prior practice of subsidizing Water Fund operations. Based on current projections, the Water Fund is expected to finish FY2027 with a modest positive net position of approximately $488,000.

Insurance Fund

The Village's insurance costs are allocated across multiple funds and are supported by the property tax levy, employee contributions, retiree contributions, and operational transfers, including necessary support from the General Fund. The Insurance Fund's revenues and other financing sources total approximately $1,725,607 and are budgeted to balance with expenditures.

Special Revenue Funds

Motor Fuel Tax Fund

The Village undertook an aggressive road improvement effort in FY2026, including a project on Kings Road costing approximately $700,000. The Village had previously anticipated approximately $755,000 in Local Surface Transportation Program (STP) funding for this project; however, the funding was lost because the design engineering was not completed within the required 2023–2024 timeframe. Given the poor condition of Kings Road, the Village proceeded with the project through its Motor Fuel Tax (MFT) road maintenance program.

Years of deferred road maintenance have left the Village with a significant backlog. The FY2027 budget contemplates addressing that backlog through a five-year General Obligation bond program to support a more robust road maintenance plan. The intent is to bring Village streets closer to an appropriate maintenance cycle. Under the current plan, the MFT Fund would have a very modest budget in FY2028 through FY2032 while resources are directed toward the planned program and related obligations.

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The Village has three major STP road projects in the planning pipeline for FY2028–FY2029 and FY2029–FY2031. These projects represent approximately $2.9 million in anticipated roadway improvements, subject to project schedules and applicable funding approvals.

Road and Bridge Fund

The Village levies a modest property tax to support local road purposes. Additional revenues include the local motor fuel tax and vehicle sticker receipts. Total FY2027 revenue for the Road and Bridge Fund is budgeted at approximately $269,500. General Fund transfers that had been used in prior years to support this fund have been discontinued in FY2027. Certain operational expenses have been reallocated to other funds with available resources. The objective for FY2027 is to operate the Road and Bridge Fund at or near break-even without a General Fund operating transfer.

Illinois Municipal Retirement Fund (IMRF)

The IMRF Fund accounts for contributions and eligible pension-related expenditures. Funding is provided through the property tax levy and required employee payroll contributions and deductions for Social Security, Medicare, and IMRF, as applicable. The fund is budgeted to balance for FY2027.

Tax Increment Financing (TIF) Redevelopment Funds

The Village maintains several TIF funds that support redevelopment agreements already in place, as well as public infrastructure and other improvements intended to support the applicable TIF districts. These funds are budgeted to remain balanced or, where appropriate, to use available fund balances to finance approved projects and contractual commitments. Expenditures remain subject to the applicable redevelopment plans, eligible-use requirements, and available TIF resources.

6. Capital Improvements and Funding Strategy

All capital projects identified in the FY2027 budget have been appropriated within the budget. Appropriations are supported by identified funding categories, including Tax Increment Financing (TIF) resources, General Fund resources, and other designated sources. For certain projects, the anticipated funding plan relies in part on General Obligation bond financing that has not yet been issued or State of Illinois funding that has not yet been awarded or received.

The Village will continue to distinguish between (1) budgetary appropriation authority, (2) funding sources already available or committed, and (3) anticipated financing or grant proceeds that remain contingent. An appropriation authorizes spending up to the approved amount and purpose; it does not constitute issuance of debt, award of a grant, or receipt of cash. Before committing to project expenditures that depend on unissued bonds or pending State funding, the Village should confirm that the financing is authorized, available, and timed to support the project.

Municipal facilities

Police Station roof replacement – approximately $305,000

The Police Station roof has experienced deterioration and water infiltration. The prior roofing work involved installing an additional layer over the existing system, which has not resolved the problem. The FY2027 project calls for a complete tear-off to the roof deck, necessary deck repairs, and installation of a new roofing system to protect the facility and prevent further damage.

Police Station rooftop HVAC units – approximately $120,000

The existing rooftop mechanical units have exceeded their anticipated useful life. The project anticipates replacement of six units and coordination with the roof work, including attention to rooftop curbs and flashing, to reduce the risk of future water intrusion and avoid duplicative construction costs.

Elmer Joyce Fire Station No. 2 roof – approximately $135,000

The roof has deteriorated and allowed water penetration, contributing to damage to the roof deck and interior areas. The proposed work includes removal of the existing roofing, installation of appropriate insulation and roof pitch, and a fully adhered TPO roofing system.

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Fire Station No. 2 masonry and tuckpointing – approximately $85,000 to $150,000

The facility has masonry deterioration, including displaced brick and façade concerns. The anticipated restoration includes addressing lintel and roofing termination deficiencies and repairing deteriorated mortar joints. Work is expected to be phased over approximately three years to stabilize the structure and limit further deterioration.

Public Works building roof – up to $100,000

The Public Works facility roof requires repairs to deteriorated and compromised areas. The FY2027 project is intended to protect the building envelope and preserve the functionality of the facility.

Village Hall redevelopment – approximately $4.4 million to $5 million

The Village has operated without a permanent Village Hall since the June 30, 2014 fire that destroyed the former municipal facility. Administrative operations have since been housed temporarily on the second floor of Fire Station No. 2. A 2015 facility study found that the former Village Hall was inadequate even before the fire and identified approximately 11,500 square feet as an ideal facility size.

The Village has identified an existing building and property that may provide a more attainable municipal facility solution. The structure contains approximately 7,500 square feet, with basement storage bringing the available area to more than 10,000 square feet. The proposed redevelopment would provide appropriately sized administrative offices, a public meeting room, public access improvements, and an elevator to support ADA accessibility.

Village Hall – funding strategy

The current project estimate is approximately $4.4 million to $5 million. The funding strategy is intended to combine grant assistance, eligible TIF resources, General Fund support, and potential long-term borrowing rather than relying on a single funding source.

- State grant assistance: The Village has identified a total of $600,000 in DCEO grant funding—$500,000 toward acquisition of the building and property and $100,000 toward design, engineering, and construction management. The Village should confirm grant agreements, eligible costs, reimbursement procedures, and expenditure deadlines before assigning specific costs to these awards.
- Funding for FY2027: Approximately $730,000 in capital project support is identified in the FY2027 budget materials. The final project funding schedule should identify the portion specifically assigned to Village Hall and confirm whether any amount is included in a broader capital or transfer total.
- TIF resources: TIF funds may be used for eligible redevelopment costs within the applicable redevelopment project area and in accordance with the redevelopment plan and Illinois law. The Village should identify the available TIF balance, eligible project costs, timing of increment receipts, and any competing commitments before treating TIF resources as a firm source.
- Potential General Obligation bond financing: The remaining project cost may require long-term borrowing. The Village may evaluate a General Obligation bond issuance, potentially coordinated with other eligible capital needs to improve financing efficiency. No bond proceeds should be represented as received or committed until the required approvals, issuance steps, and closing have occurred.
- Cash-flow and phasing: The Village should prepare a project cash-flow schedule that aligns acquisition, design, construction, grant reimbursements, TIF receipts, and any bond proceeds. If grant funding is reimbursement-based, the Village may need a temporary cash-flow source while awaiting reimbursement. This will be considered as part of the bond issuance.
- Contingency and cost control: Given the preliminary project range, the Village should maintain an appropriate construction contingency and update the project estimate as design, engineering, code review, accessibility requirements, and contractor pricing are refined.

The Village should maintain a project funding matrix showing each source, amount, eligible use, status (available, awarded, pending, or anticipated), restrictions, timing, and responsible party. The Board should receive periodic updates comparing project commitments and expenditures against both the appropriation and confirmed funding. If anticipated bonds or State funds are delayed or unavailable, the Village should reassess phasing, scope, timing, or alternative financing before making commitments that exceed available resources.

The redevelopment of Village Hall is a significant investment in the Village's administrative capacity and public accessibility. It will provide a permanent location for municipal operations and public meetings while addressing a facility need that has remained unresolved for more than a decade.

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The bulk of the expenditures will come in FY2028 as 2027 will be planning and designing phases.

Public Works equipment – mini excavator – approximately $82,500

The Village anticipates purchasing a mini excavator for use by Public Works and Water personnel. The equipment will assist with drainage swales and ditches, MS4 stormwater compliance, water-main repairs, and other excavation activities. The budget identifies Water Department funding for this purchase.

Water system infrastructure improvement program

The Village is advancing a multi-year program to address aging water infrastructure, improve system reliability, and increase water production capacity. Phase I is estimated at approximately $16 million and includes water-main replacement, well house improvements, a new well and well house, and associated system improvements.

The Village has applied for approximately $4 million in State loan forgiveness through the Illinois Environmental Protection Agency's low-interest loan program. The amount remains subject to State approval, program requirements, and funding availability. The Phase I construction program is not presented as a direct FY2027 construction expenditure; planning and financing activities continue. Debt service is currently anticipated to begin in FY2030.

Water rates have been adjusted to support the anticipated operating and capital requirements of the enterprise fund. Additional phases will be evaluated in future budgets.

Motor Fuel Tax road maintenance program

The Village is evaluating a five-year roadway improvement program of approximately $950,000 while maintaining resources for routine road maintenance, snow and ice control, and engineering services. The Village may coordinate this work with other capital financing needs, including Village Hall redevelopment and water tower painting or maintenance. Any combined financing would be subject to project eligibility, available revenues, borrowing authority, and Board approval. The current planning assumption is that the Motor Fuel Tax Fund would support repayment over approximately five years, with the obligation extending through 2032.

Water Tower – Fireman's Park

We have cost out the repainting and repairs for this Water Tower and anticipate the cost to be $900,000 to $1 million. We are considering utilizing a bond issue to paint the tower as part of a multi-series bond issue to save costs and make it more attractive to investors. Water Fund proceeds would cover the cost of debt service for this in addition to other capital equipment for Public Works.

7. Debt Service and Long-Term Obligations

The Village monitors existing debt obligations and evaluates the effect of proposed capital financing on future operating budgets. Several vehicle loans are scheduled to mature during FY2027, including three loans originating in 2023 that are scheduled for payoff in May 2027 and another scheduled for payoff in March 2027. The loan associated with the 2024 ambulance is scheduled to be paid off in February 2028.

2018 Alternate Revenue Source General Obligation Bonds

On February 22, 2018, the Village issued Alternate Revenue Source General Obligation Bonds, Series 2018, with an original face value of $3,190,000. Proceeds financed construction of the Police Station and other capital improvements, reimbursed previously incurred project expenditures, and covered issuance costs.

The bonds carry interest rates ranging from 3.5% to 5.0%. Interest is payable semiannually on January 1 and July 1, with annual principal installments ranging from $120,000 to $220,000. The bonds mature on January 1, 2039.

The bonds are secured by certain Village tax revenues and other legally available funds annually appropriated for repayment. The Village has pledged a portion of future sales tax revenues toward the remaining principal and interest obligations. The FY2027 principal and interest obligation is approximately $225,025. The detailed debt service schedule should be consulted for the outstanding principal balance and annual maturities.

8. Basis of Budgeting and Financial Management

The Village of Steger prepares its budget on the accrual basis. Under this method, revenues are recognized when earned and expenditures or expenses are recognized when incurred, rather than solely when cash is received or

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paid. The Village's budget presentation should be read in conjunction with the accounting policies and fund statements included in the full budget document.

Separate funds are used to account for governmental activities, enterprise operations, capital improvements, restricted revenues, and debt obligations. The annual budget establishes the financial framework for municipal operations and provides a basis for monitoring revenues, expenditures, and departmental performance.

Budgetary controls

Department Heads are responsible for monitoring departmental expenditures and ensuring that purchases and operating commitments remain within approved budgetary allocations. The Village Administrator and Finance personnel provide oversight of departmental spending, revenue performance, fund balances, and financial projections. Significant expenditures and capital commitments remain subject to applicable purchasing requirements, Village Board approvals, and established financial controls.

The Village will compare actual financial performance with budgeted expectations throughout the year and recommend adjustments when necessary to maintain fiscal stability and comply with applicable law.

9. Budget Document Organization and Supporting Schedules

For ease of use by the Mayor, Board of Trustees, residents, and other readers, the FY2027 budget document is organized in the following order:

- Executive Summary (first three to four pages following the cover), including the Administrator's budget message, financial direction, major highlights, and five strategic goals.
- Detailed Budget Narrative, explaining revenue assumptions, departmental operations, fund structure, interfund relationships, capital projects, debt, and financial policies.
- Departmental Budget Schedules, presenting each department's appropriations, staffing, major line items, and year-over-year comparisons.
- Fund Summaries, showing revenues, expenditures, transfers, beginning balances, and projected ending balances by fund.
- Capital Improvement Schedules, identifying each project, appropriation, estimated cost, funding source, funding status, and anticipated project year.
- Debt Service Schedules, detailing outstanding debt, principal and interest payments, maturities, and any proposed borrowing.

The capital improvement schedules should clearly label funding sources as available, awarded, pending, or anticipated. This distinction is particularly important where a project appropriation relies on future General Obligation bond proceeds or State of Illinois funding that has not yet been issued, awarded, or received.

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10. FY2027 Budget Development and Adoption Timeline

Fiscal year: January 1, 2027 through December 31, 2027.

Date	Budget Activity
September 25	Department Heads submit operating and capital requests.
October 1–8	Individual departmental budget meetings and review.
October 1–30	Financial review of major funds, revenue projections, and fund balances.
November 2–6	Prepare preliminary budget, Tax Levy, and Loss and Cost Resolution.
November 9–13	Budget review with Mayor and Board leadership.
November 16	Preliminary FY2027 Budget presentation at Committee of the Whole.
November 16–20	Board and Administration review and proposed revisions.
November 23	Target publication of required Truth in Taxation notice, if applicable.
November 23–24	Finalize tentative Budget and Appropriation Ordinance.
November 25	Tentative budget available for public inspection; notice of December 7 hearing.
November 25–December 4	Final administrative and legal review.
December 7	Public hearing and consideration of Budget and Appropriation Ordinance and Tax Levy Ordinance.
December 7	Consideration and adoption of Salary Ordinance, effective December 26, 2026.
December 8–30	Execute, codify, publish, distribute, and establish FY2027 spending controls.

January 1, 2027	FY2027 begins.

The Village will coordinate its budget adoption process with applicable Illinois statutory requirements, including the public inspection and hearing requirements applicable to the Budget and Appropriation Ordinance under 65 ILCS 5/8-2-9 and any applicable Truth in Taxation notice and hearing requirements under 35 ILCS 200/18-60. The Village Attorney and Finance personnel should confirm the specific deadlines and procedures for the adoption year.

CONCLUSION – INVESTING IN STEGER'S FUTURE

The FY2027 Budget represents a commitment to responsible municipal governance and the long-term financial health of the Village of Steger. The Village faces familiar challenges for an established community: aging infrastructure, increasing operating costs, changing service demands, and the need to maintain essential public facilities. Addressing these challenges requires careful planning, disciplined spending, and strategic investment.

The FY2027 Budget advances a stronger financial foundation for the Water Fund, moves forward the redevelopment of a permanent Village Hall, addresses critical deferred maintenance at municipal facilities, supports public safety operations, and establishes a framework for future capital improvements.

The Village is also improving its approach to financial management by identifying additional revenue opportunities, evaluating operational efficiencies, and reducing reliance on General Fund subsidies where feasible. The work undertaken in FY2027 will not resolve every infrastructure or financial challenge, but it establishes a meaningful path forward.

Through responsible stewardship, transparency, accountability, and cooperation among the Mayor, Board of Trustees, Administration, employees, and residents, the Village of Steger will continue working toward a safe, welcoming, connected, and financially sustainable community.

PROPOSED

VILLAGE OF STEGER
FINAL BUDGET
2027

BUDGET RECONCILIATION SUMMARY

	Revenues & OFS	Expenditures & OFU
General Corporate Fund	$ 7,321,280	
Administration & Finance (Dept 01)		$ 1,256,725
Fire Department (Dept 20)		$ 1,073,047
Police Department (Dept 40 & 42)		$ 3,754,121
Municipal Band (Dept 18)		$ 3,500
School Crossing Guards (Dept 19)		$ 36,225
Public Benefits Department (Dept 50)		$ -
Transfer to Other Funds		$ 802,026
	$ 7,321,280	**$ 6,925,644**
General Fund Under/(Over) Budget	**$**	**395,637**
Playground & Recreation Fund #03	**$ 328,116**	**$ 328,116**
Playground & Rec Fund Under/(Over)Budget	**$**	**-**
Water Fund #06	**$ 9,735,600**	**$ 9,246,798**
Water Fund Under/(Over) Budget	**$**	**488,802**
NOTE: See recommendations to balance budget		
Road & Bridge Fund (Streets) #07	**$ 269,500**	**$ 269,099**
R&B Fund Under/(Over) Budget	**$**	**401**
Motor Fuel Tax Fund #08	**$ 1,414,285**	**$ 1,372,682**
MFT Fund Under/(Over) Budget	**$**	**41,603**

PROPOSED

VILLAGE OF STEGER
FINAL BUDGET
2027

BUDGET RECONCILIATION SUMMARY

	Revenues & OFS	Expenditures & OFU
IMRF Fund #10	$ 205,890	$ 205,890
IMRF Fund Under/(Over) Budget	$	0
Debt Service Fund #12	$ 312,272.00	$ 312,282.00
Debt Service Fund Under/(Over) Budget	$	(10.00)
Liability Insurance Fund #15	$ 1,725,607	$ 1,725,608
Liability Insurance Fund Under/(Over) Budget	$	(0)
HSEM/ESDA Fund #16	$ 63,942	$ 63,942
HSEM/ESDA Fund Under/(Over) Budget	$	-
Municipal Audit Fund #17	$ 52,500	$ 52,500
Municipal Audit Fund Under/(Over) Budget	$	-
TIF #2 Fund 21	$ 275,897	$ 275,897
TIF#2 Fund Under/(Over) Budget	$	-
TIF #3 Fund 22	$ 34,551	$ 34,551
TIF#3 Fund Under/(Over) Budget	$	-
TIF #4 Fund 23	$ 95,000	$ 70,000
TIF#4 Fund Under/(Over) Budget	$	25,000
TIF #5 Fund 26	$ 650,000	$ 650,000
TIF#5 Fund Under/(Over) Budget	$	-

PROPOSED

VILLAGE OF STEGER
FINAL BUDGET
2027

BUDGET RECONCILIATION SUMMARY

	Revenues & OFS	Expenditures & OFU
CAPITAL PROJECT FUND #25	**$ 4,247,900**	**$ 730,000**
CAPITAL PROJECT FUND Under/(Over) Budget	**$**	**3,517,900**

Totals	$ 26,732,341.00	$ 22,263,008.86

PROPOSED

REVENUES	Audited 2024	Audited 2025	Budget 2026	8 Months Unaudited 2026	Budget 2027
01-00-20101&2 R.E. TAXES - CORPORATE	388,891	387,349	409,100	262,923	427,000
01-00-20106&7 R.E. TAXES - POLICE PENSION	661,130	676,799	701,900	495,660	713,029
01-18-20101&2 R.E. TAXES - MUNICIPAL BAND	2,673	2,658	2,700	1,755	2,457
01-19-20101&2 R.E. TAXES - CROSSING GUARD	11,036	10,983	11,100	7,220	10,108
01-20-20101&2 R.E. TAXES - FIRE PROTECTION	196,610	195,830	203,325	131,276	183,786
01-40-20101&2 R.E. TAXES - POLICE PROTECTION	163,520	182,031	222,700	137,953	228,000
01-50-20101&2 R.E. TAXES - PUBLIC BENEFIT	2,121	2,112	2,150	1,385	1,939
Property taxes	1,425,981	1,457,762	1,552,975	1,038,172	1,566,319
01-00-28000 CABLE FRANCHISE FEE	71,262	61,592	60,750	34,688	58,000
01-00-28106 PULL-TAB & BINGO TAX	1,766	1,667	1,750	-	1,750
01-00-28108 TELECOMMUNICATION TAX	74,254	72,583	72,000	35,351	72,000
01-00-28109 UTILITY TAX - GAS	136,231	162,705	175,000	134,441	175,000
01-00-28110 UTILITY TAX - ELECTRIC	202,410	200,928	207,500	97,758	205,000
Other taxes	485,923	499,475	517,000	302,238	511,750
01-01-22100 BUILDING PERMIT	80,503	94,510	75,000	58,340	75,000
01-01-22101 BUILDING INSPECTION	34,386	31,144	32,500	26,663	32,500
01-01-22102 ELECTRICAL INSPECTION	4,775	4,650	4,500	6,500	7,000
01-01-22103 PLUMBING INSPECTION	1,395	1,650	1,500	2,550	3,500
01-01-22104 REOCCUPANCY PERMIT	32,450	33,511	32,500	14,150	26,000
01-01-22300 ELECTRICAL PERMIT	-	175	500	-	-
01-01-22500 PLUMBING PERMIT	-	-	500	-	-
01-00-29610 RENT/FORCL/ABAND PPY REG FEE	23,400	25,547	25,000	20,662	248,750
Building, electr, plumb & mech permits	176,909	191,187	172,000	128,865	392,750
01-00-21100 GENERAL BUSINESS LICENSE	10,759	19,200	17,500	13,615	17,500
01-01-21000 GEN'L BUSINESS LICENSE APPLICATION	5,290	6,485	6,500	800	1,000
Business licenses	16,049	25,685	24,000	14,415	18,500
01-00-21200 LIQUOR LICENSE	28,250	25,750	30,000	28,290	30,000
01-00-21300 DOG LICENSE	693	745	750	658	750
01-00-22904 GARAGE SALE PERMIT	395	320	400	145	300
01-01-20800 GENERAL CONTRACTOR LICENSE	18,676	15,500	17,500	15,600	17,000
01-01-20801 SUB-CONTRACTOR LICENSE	4,150	10,250	7,500	10,725	10,000
01-01-22000 SWIMMING POOL PERMIT & INSPECT	100	-	-	149	100
01-01-22105 SIGN INSPECTION	100	150	100	100	100
01-01-22600 SIGN PERMIT	224	222	500	45	50
01-01-22700 WRECKING/DEMOLITION PERMIT	-	107	500	-	200
01-01-22900 OTHER PERMITS	285	700	500	8,598	9,000
Other licenses & permits	52,873	53,744	57,750	64,310	67,500
01-40-28904 04 GRANT REVENUES - POLICE	-	-	18,000	17,927	
01-00-28904 GRANT REVENUES	-	-	-	25,277	575,000
01-00-28950 ARPA REVENUE	1,097,537	-	-	-	
Federal & State grants	1,097,537	-	18,000	43,204	575,000
01-00-27900 PERSONAL PROPERTY REPLACEMENT TAX	51,130	43,661	51,000	30,914	48,000
01-00-28100 SALES TAX	597,383	708,019	595,000	443,517	640,000
01-00-28101 STATE INCOME TAX	1,649,837	1,735,695	1,727,037	1,196,235	1,743,617

PROPOSED

REVENUES (continued)	Audited 2024	Audited 2025	Budget 2026	8 Months Unaudited 2026	Budget 2027
01-00-28104 USE TAX	340,615	115,869	95,000	49,853	67,088
01-00-28111 VIDEO GAMING TAX	257,356	353,925	350,000	250,485	350,000
01-00-28112 STATE CANNABIS TAX	15,363	14,462	14,951	9,282	14,568
State-shared revenue	2,911,684	2,971,631	2,832,988	1,980,286	2,863,273
01-00-22571 BUS SHELTER AD REVENUE	381	776	500	286	500
01-00-29203 RENTAL INCOME - VILLAGE PROPERTY	51,568	77,249	55,000	53,453	50,000
01-00-29300 SALES REVENUE - ZONING MAP/BOOKS	-	300	-	-	
01-00-29602 GRASS & LEIN FEES	200	3,791	1,000	3,749	2,500
01-00-29800 TICKETS - EVENTS	-	360	-	-	-
01-00-29801 SPONSORS - EVENTS	29,225	550	10,000	4,000	5,000
01-00-29802 VENDORS - EVENTS	175	-	-	1,210	2,500
01-20-20400 AMBULANCE FEES	551,093	446,241	450,000	250,680	787,500
01-40-24100 POLICE FINGERPRINTING	-	-	-	50	50
01-40-24206 SEX OFFENDER REGISTRATION	1,010	1,300	1,000	700	1,000
01-40-24300 TRAINING REIMBURSEMENT	14,071	-	-	-	-
01-40-24400 POLICE REPORTS	960	1,340	1,250	635	1,125
01-40-24500 ADMINISTRATIVE TOWING FEES	18,500	14,000	16,000	10,500	15,500
01-40-24350 SRO SD REIMBURSEMENT	-	-	31,879	-	101,944
01-40-28950 K-9 RELATED REVENUES	-	-	-	-	2,500
01-00-29803 ALL OTHER INCOME - EVENTS	2,940	179	1,000	12,649	100,000
Charges for services to external parties	670,123	546,086	567,629	337,912	1,070,119
01-06-24000 C-TICKET REVENUE	40,432	46,560	41,000	39,287	42,500
01-06-24001 C-TICKET COLLECTION SVC	50	-	-	-	-
01-07-25000 ADJUDICATION REVENUE	855	350	1,000	702	1,000
01-07-25001 ADJUDICATION COLLECTION SVC	2,568	817	1,000	12,166	5,000
01-40-24101 COOK COUNTY FINES	4,190	1,990	5,000	1,362	2,500
01-40-24202 WILL COUNTY FINES	5,136	4,923	5,000	-	2,500
01-40-25006 ASSET FORFEITURE	975	5	8,000	3,250	4,000
01-40-25007 ASSET SEIZURE	1,284	-	21,400	-	5,000
Other fines and forfeitures	55,490	54,645	82,400	56,767	62,500
01-00-28105 IPTIP-INTEREST INCOME	223,231	151,583	132,500	56,113	84,170
Unrestricted investment income	223,231	151,583	132,500	56,113	84,170
01-00-28400 PLANNING HEARING	600	1,200	1,000	1,800	1,500
01-00-29601 ALL OTHER INCOME	23,911	61,835	30,000	60,610	60,000
01-00-29700 CLAIMS/REFUNDS/REIMBURSEMENTS	115	-	-	-	-
01-08-29601 ALL OTHER INCOME	-	-	-	(2,250)	-
01-20-29601 ALL OTHER INCOME	12,340	-	1,000	-	-
01-40-24204 WARRANT SERVICE FEE	70	-	-	-	-
01-40-29601 ALL OTHER INCOME	4,086	71	1,000	-	-
01-40-29602 SO. HTS. RADIO	9,376	8,288	9,500	784	-
01-50-29601 ALL OTHER INCOME	1,341	-	-	-	-
Misc. income - general revenue	51,839	71,394	42,500	60,944	61,500
TOTAL REVENUES GENERAL FUND	7,167,639	6,023,192	5,999,742	4,083,226	7,273,380

PROPOSED

REVENUES (continued)	Audited 2024	Audited 2025	Budget 2026	8 Months Unaudited 2026	Budget 2027
OTHER FINANCING SOURCES					
01-00-29606 USE OF GENERAL FUND RESERVE					47,900
01-00-29605 BANK LOAN PROCEEDS	249,911	-	-	-	-
Face value of debt issue	249,911	-	-	-	47,900
TOTAL OTHER FINANCING SOURCES	249,911	-	-	-	47,900
TOTAL REVENUES & OTHER FINANCING SOURCES	7,417,550	6,023,192	5,999,742	4,083,226	7,321,280

PROPOSED

VILLAGE OF STEGER
FINAL BUDGET
2027

CORPORATE FUND

01

EXPENDITURES

ADMINISTRATION	Audited 2024	Audited 2025	Budget 2026	8 Months Unaudited 2026	Budget 2027
Account					
SALARIES					
01-00-30100 SALARY - VILLAGE PRESIDENT	12,186	13,582	17,648	11,766	17,648
01-00-30110 SALARY - VILLAGE CLERK	13,315	13,276	13,500	8,824	13,500
01-00-30111 SALARY - DEPUTY VILLAGE CLERK	3,000	3,000	3,000	1,500	3,000
01-00-30116 SALARY - VILLAGE ADMINISTRATOR	113,840	135,283	124,000	87,385	92,151
01-00-30200 SALARY - TRUSTEE	14,743	11,938	14,613	12,177	14,613
01-00-30320 SALARY - LIQUOR COMMISSIONER	1,381	1,280	2,000	1,333	2,000
01-00-30330 SALARY - PART-TIME	-	-	42,302	-	26,000
01-00-30800 SALARY - ADMIN STAFF (FULL TIME)	88,695	103,997	173,384	132,942	187,347
01-00-30800.01 SALARY - CLERICAL OT	-	713	660	2,236	1,980
SALARIES	317,467	345,765	391,107	258,163	358,240
MAINTENANCE					
01-00-31100 MAINT. - BUILDING	1,702	4,948	40,000	41,185	5,000
01-00-31401 MAINT. - OTHER ELECTRICAL/LIGHTS	1,180	18	1,500	464	1,000
01-00-31805 MAINT. - VEHICLES	959	1,314	2,500	2,580	3,500
01-00-31900 MAINT. - OFFICE EQUIPMENT	511	-	750	-	1,000
01-00-32900 MAINT. - GROUNDS	-	-	2,500	-	1,000
01-00-32901 MAINT. - COMPUTER SOFTWARE	8,236	9,341	10,000	5,353	8,500
01-00-32902 MAINT. - COMPUTER HARDWARE	315	122	500	1,733	2,500
MAINTENANCE	12,903	15,743	57,750	51,315	22,500
SUPPLIES & SERVICES					
01-00-33100 ELECTRICITY	394	1,199	1,000	672	1,250
01-00-33200 HEAT	453	1,247	1,300	489	2,000
01-00-33300 GASOLINE & OIL	-	-	1,000	3,121	6,500
01-00-33400 PRINTING & SUPPLIES	4,521	4,540	4,250	2,163	5,000
01-00-33500 OFFICE SUPPLIES	8,430	10,682	10,500	3,979	10,500
01-00-33502 CLEANING SERVICE	13,680	14,520	14,520	8,830	15,246
01-00-33600 POSTAGE	3,361	5,475	5,800	3,069	5,800
01-00-33700 TELEPHONE	19,172	17,033	17,500	19,429	23,000
01-00-33701 CABLE/INTERNET SERVICE	717	729	1,200	13,145	15,000
01-00-33900 01 SERVICES/SUPPLIES	-	180	-	-	-
01-00-33901 RENTAL-EQUIPMENT	9,201	8,543	10,000	4,935	10,000
01-00-33902 SENIOR BUS LEASE	500	-	1,200	-	5,000
SUPPLIES & SERVICES	60,429	64,148	68,270	59,832	99,296
PROFESSIONAL SERVICES					
01-00-34100 LEGAL SERVICES	77,609	74,998	85,000	68,100	92,500
01-00-34102 PROFESSIONAL SERVICES OTHER	12,507	71,102	30,000	39,933	50,000
01-00-34151 DOG TAG PRINTING EXPENSE	260	270	300	200	300
01-00-34200 MEDICAL SERVICES	342	-	1,000	-	1,000
01-00-34201 PHYSICALS	141	109	500	96	500
01-00-34300 ENGINEERING SERVICES	19,890	18,582	30,000	14,478	30,000
01-00-34500 CONSULTING SERVICES	100,422	111,950	125,000	105,698	156,000
01-00-34900 COMPUTER PROGRAMMING SERVICES	100	-	-	-	25,000
PROFESSIONAL SERVICES	211,271	277,011	271,800	228,505	355,300

PROPOSED

EXPENDITURES

ADMINISTRATION (continued)	Audited 2024	Audited 2025	Budget 2026	8 Months Unaudited 2026	Budget 2027
NOTICES & PUBLICATIONS					
01-00-35400 NOTICES - PLANNING/ZONING HEARING	3,149	2,668	3,000	827	3,000
01-00-35700 NOTICES - ALL OTHER	18	101	150	912	2,000
NOTICES & PUBLICATIONS	3,167	2,769	3,150	1,739	5,000
NEW PROPERTY & EQUIPMENT					
01-00-37302 NEW - UNIFORMS	-	-	1,800	-	1,800
01-00-37700 NEW - VEHICLES	-	-	18,720	5,332	11,880
01-00-37800 NEW - TOOLS & WORK EQUIPMENT	732	-	200	4,584	6,500
01-00-37900 NEW - OFFICE EQUIPMENT/FURNITURE	-	1,590	2,800	3,452	5,000
01-00-37902 NEW - COMPUTER HARDWARE	2,589	1,416	2,500	2,251	3,500
NEW PROPERTY & EQUIPMENT	3,321	3,006	26,020	15,619	28,680
OTHER EXPENSES					
01-00-38400 EMPLOYEE TRAINING	5,440	5,330	5,000	1,382	5,000
01-00-38500 BOOKS/MANUALS	-	5,116	2,500	-	2,500
01-00-38800 MEETING/CONFERENCE FEES	2,687	4,541	4,500	320	15,050
01-00-38840 TRAVEL/MEALS REIMBURSEMENT	2,977	3,044	3,000	3,305	4,250
01-00-38899 ENTERTAINMENT EXPENSE	2,677	801	2,500	303	3,250
01-00-38900 MISCELLANEOUS OTHER	2,962	3,107	4,000	4,453	65,000
01-00-38901 DUES & SUBSCRIPTIONS	47,524	48,843	35,000	24,882	35,000
01-00-39701 STEGER EVENTS - EXPENSES	23,719	18,739	25,000	53,697	100,000
01-00-39750 DISASTER RELIEF	-	-	-	358,549	-
OTHER EXPENSES	87,986	89,521	81,500	446,891	230,050
BUILDING & CODE ENFORCEMENT DEPARTMENT- CORP					
01-01-30250 SALARY - BUILDING INSPECTOR	-	-	-	60	100
01-01-30260 SALARY - ELECTRICAL INSPECTOR	1,225	1,540	2,500	1,715	3,000
01-01-30265 SALARY - PLUMBING INSPECTOR	490	390	2,500	1,060	3,000
01-01-33400 PRINTING & SUPPLIES	-	-	300	327	500
01-01-38900 OTHER EXPENSES	-	-	-	1,399	1,800
01-06-34550 HEARING OFFICER	2,400	2,400	2,500	1,400	1,750
01-06-34901 C-TICKET EXPENSES	6,640	5,562	6,500	6,326	8,500
01-07-30330 SALARY - BUILDING & CODE ENFORCEMENT	29,834	48,012	61,417	40,998	102,107
01-07-30330.01 SALARY - BLDG & CODE ENFORCEMENT OT	-	2,135	4,500	7,972	7,052
01-07-31805 MAINT. - VEHICLE	476	884	1,500	1,167	1,700
01-07-32902 MAINT- COMPUTER HARDWARE	447	4,106	500	1,519	1,000
01-07-33400 PRINTING & SUPPLIES	-	24	500	333	750
01-07-33700 TELEPHONE	1,110	1,060	1,000	1,237	1,800
01-07-34550 HEARING OFFICER	2,400	2,400	-	1,400	1,750
01-07-34902 ADMIN BLDG CODE	20,005	20,659	18,000	11,704	18,000
01-07-37302 NEW - UNIFORMS	-	960	1,200	-	1,200
01-07-38900 TRAINING EXPENSES	240	1,148	1,500	-	2,000
01-07-38901 DUES AND SUBSCRIPTIONS	59	-	150	-	150
01-08-34500 CONSULTING SERVICES	19,000	400	1,200	-	1,500
BUILDING & CODE ENFORCEMENT DEPT - CORP	84,326	91,680	105,767	78,617	157,660
TOTAL ADMINISTRATION EXPENDITURES	780,870	889,643	1,005,364	1,140,681	1,256,725

PROPOSED

VILLAGE OF STEGER
FINAL BUDGET
2027

CORPORATE FUND

EXPENDITURES - TRANSFERS

	Audited 2024	Audited 2025	Budget 2026	8 Months Unaudited 2026	Budget 2027
TRANSFERS OUT					
01-00-49903 TRANSFER TO PLAYGROUND	95,000	193,250	218,236	109,118	222,966
01-00-49906 TRANSFER TO WATER	1,097,537	-	-	-	-
01-00-49907 TRANSFER TO ROAD & BRIDGE	205,000	215,000	188,604	94,302	-
01-00-49912 TRANSFER TO DEBT SERVICE	262,500	242,500	239,500	119,750	215,639
01-00-49914 TRANSFER TO D.A.R.E.	2,192	-	-	-	-
01-00-49915 TRANSFER TO LIABILITY	160,000	185,000	24,000	12,000	285,000
01-00-49916 TRANSFER TO H.S.E.M.	53,000	43,000	-	-	24,521
01-00-49917 TRANSFER TO AUDITING	-	44,000	6,000	3,000	6,000
01-00-49925 TRANSFER TO CAPITAL	40,000	39,331	-	-	47,900
Transfers out	1,915,229	962,081	676,340	338,170	802,026

PROPOSED

VILLAGE OF STEGER
FINAL BUDGET
2027

CORPORATE FUND

01

FIRE DEPARTMENT	Audited 2024	Audited 2025	Budget 2026	8 Months Unaudited 2026	Budget 2027
Account					
01-20-30200 SALARY - TRUSTEE	7,350	7,328	7,350	4,871	7,307
01-20-30301 SALARY - FIRE CHIEF	32,791	36,309	36,315	24,232	37,676
01-20-30302 SALARY - FIRE INSPECTOR/ADMIN	1,961	1,730	2,018	1,304	2,079
01-20-30303 SALARY - FIREMEN	75,142	108,380	100,000	77,817	103,000
01-20-30304 SALARY - FIREMEN 2	38,020	36,471	39,000	27,368	40,170
01-20-30305 SALARY - QUARTERMASTER	1,961	1,955	2,018	1,381	2,079
01-20-30306 SALARY - COMMUNICATION	1,843	1,907	2,018	310	2,079
01-20-30307 SALARY - MAINTENANCE	1,960	879	2,018	-	2,079
01-20-30318 SALARY - PARAMEDICS	76,806	101,269	98,325	42,969	101,275
01-20-30319 SALARY - PARAMEDICS 2	42,284	11,237	12,000	30,746	25,750
01-20-30800 SALARY - CLERICAL	4,967	1,724	9,100	5,340	9,373
TOTAL SALARIES	285,085	309,189	310,163	216,338	332,865
01-20-31100 MAINT - BUILDING	1,702	2,824	30,000	37,948	32,025
01-20-31700 MAINT - MOTORIZED EQUIPMENT	-	300	500	-	500
01-20-31800 MAINT - TOOLS & WORK EQUIPMENT	7,303	4,006	5,000	546	5,000
01-20-31801 MAINT - RADIOS	-	4,906	500	282	500
01-20-31804 MAINT - AMBULANCE EQUIPMENT	-	-	500	-	500
01-20-31805 MAINT - VEHICLES	65,025	49,258	50,000	9,371	50,000
01-20-32900 MAINT - ZOLL	-	-	1,900	-	-
01-20-32901 MAINT - COMPUTER SOFTWARE	5,300	5,567	6,000	3,111	4,000
TOTAL MAINTENANCE	79,330	66,861	94,400	51,258	92,525
01-20-33200 NATURAL GAS	427	1,727	1,250	915	1,500
01-20-33300 GASOLINE & OIL	14,543	10,182	13,000	10,301	13,000
01-20-33400 PRINTING & SUPPLIES	-	365	500	-	500
01-20-33500 OFFICE SUPPLIES	5,331	5,772	5,000	4,221	5,000
01-20-33501 SHOP SUPPLIES	682	3,312	3,000	1,240	3,000
01-20-33600 POSTAGE	-	-	100	-	100
01-20-33700 TELEPHONE/CELL/AIRCARDS	10,928	16,252	13,500	7,924	13,500
01-20-33701 CABLE/INTERNET	539	729	1,200	1,849	1,500
01-20-33702 AMBULANCE SUPPLIES	7,048	13,451	10,000	4,374	12,000
01-20-33703 MAINTENANCE CONTRACTS	-	2,427	3,000	1,492	3,000
01-20-33704 SECURITY SYSTEM	662	660	700	1,146	900
01-20-33900 OTHER SUPPLIES / SERVICES	1,102	311	800	115	800
01-20-33901 RENTAL EQUIPMENT	4,814	5,636	4,000	3,347	4,000
SUPPLIES AND SERVICES	46,076	60,824	56,050	36,924	58,800
01-20-34200 MEDICAL SERVICES/PHYSICALS	2,951	6,505	3,250	919	3,250
01-20-34250 AMBULANCE SERVICE	326,335	344,321	356,381	265,556	369,750
01-20-34252 DISPATCH SERVICE	52,872	61,267	60,500	45,803	79,358

PROPOSED

VILLAGE OF STEGER
FINAL BUDGET
2027

CORPORATE FUND

FIRE DEPARTMENT (continued) Account	Audited 2024	Audited 2025	Budget 2026	8 Months Unaudited 2026	Budget 2027
01-20-34253 GEMT PAYMENTS	82,305	79,260	75,000	357	75,000
01-20-34300 FIRE INSPECTIONS	168	-	-	-	
PROFESSIONAL SERVICES	464,631	491,353	495,131	312,635	527,358
01-20-37302 NEW - UNIFORMS	20,434	14,478	11,500	8,275	11,500
01-20-37500 NEW - MACHINERY & EQUIPMENT	-	5,257	500	-	500
01-20-37700 NEW - VEHICLES	249,911	-	-	-	-
01-20-37800 NEW - TOOLS & WORK EQUIPMENT	5,999	33,990	10,000	1,537	10,000
01-20-37804 NEW - TRAINING EQUIPMENT	50	-	500	-	500
01-20-37805 NEW - PERSONAL EQUIPMENT	769	-	500	-	500
01-20-37900 NEW - OFFICE EQUIP & FURNITURE	-	336	-	-	-
01-20-37902 NEW - COMPUTER HARDWARE	-	649	1,000	103	1,000
01-20-37903 NEW - COMPUTER SOFTWARE	-	-	500	-	500
NEW PROPERTY & EQUIPMENT	277,163	54,710	24,500	9,915	24,500
01-20-38400 EMPLOYEE TRAINING	-	366	2,500	970	2,500
01-20-38401 FIREFIGHTER TRAINING	5,585	10,786	12,000	6,510	12,000
01-20-38800 MEETING/CONFERENCE FEES	-	-	500	-	500
01-20-38840 TRAVEL/MEALS REIMBURSEMENT	292	-	1,000	-	1,000
01-20-38900 AWARDS/FLAGS	-	-	500	3,965	1,000
01-20-38901 DUES & SUBSCRIPTIONS	4,504	19,827	20,000	6,017	20,000
OTHER EXPENSES	10,381	30,979	36,500	17,462	37,000
TOTAL FIRE DEPARTMENT EXPENDITURES	1,162,666	1,013,916	1,016,744	644,532	1,073,047

PROPOSED

VILLAGE OF STEGER
FINAL BUDGET
2027

CORPORATE FUND

01

POLICE DEPARTMENT	Audited 2024	Audited 2025	Budget 2026	8 Months Unaudited 2026	Budget 2027
Account					
01-40-30200 SALARY - TRUSTEE	7,307	7,307	7,310	3,653	7,307
01-40-30304 SALARY - POLICE CHIEF	119,928	123,823	127,901	87,124	132,058
01-40-30305 SALARY - SERGEANT	280,807	315,262	307,050	225,058	308,978
01-40-30305.01 SALARY - SERGEANT OT	46,617	61,276	60,000	49,415	86,454
01-40-30306 SALARY - PATROLMEN	872,846	774,989	784,153	533,295	896,596
01-40-30306.01 SALARY - PATROLMEN OT	71,385	84,374	86,000	144,669	121,274
01-40-30307 SALARY - PART TIME POLICE	107,062	72,631	70,297	42,553	78,492
01-40-30308 SALARY - OFFICER IN CHARGE	2,019	1,879	1,900	1,278	1,900
01-40-30310 SALARY - DEPUTY CHIEF	104,049	109,484	110,966	77,657	114,603
01-40-30313 SALARY - COMMUNITY SERVICE OFFICER	-	-	-	681	-
01-40-30314 SALARY - EVIDENCE CUSTODIAN	21,521	20,767	25,834	13,322	27,672
01-40-303XX SALARY - SCHOOL RESOURCE OFFICER	-	-	41,898	-	86,528
01-40-30800 SALARY - CLERICAL	42,470	43,843	44,066	31,786	100,846
01-40-30800.01 SALARY - CLERICAL OT	-	429	500	-	500
SALARIES	1,676,011	1,616,064	1,667,874	1,210,491	1,963,208
01-40-31100 MAINT - BUILDING	13,590	8,293	10,000	7,747	15,000
01-40-31800 MAINT - TOOLS & WORK EQUIPMENT	1,353	81	19,000	616	7,300
01-40-31801 MAINT - RADIOS	122	375	500	6,123	2,000
01-40-31805 MAINT - VEHICLES	32,203	27,127	30,000	18,283	35,000
01-40-31900 MAINT - OFFICE EQUIPMENT	-	-	500	-	1,000
01-40-32900 MAINT - OTHER	-	-	500	-	500
01-40-32901 MAINT - SOFTWARE/UPGRADES	8,133	10,072	7,500	4,945	7,500
01-40-32902 MAINT-COMPUTER HARDWARE	417	180	5,000	200	5,000
MAINTENANCE	55,818	46,128	73,000	37,914	73,300
01-40-33200 HEAT	97	2,206	2,000	1,112	2,500
01-40-33300 GASOLINE & OIL	42,279	41,423	46,000	31,990	46,000
01-40-33400 PRINTING & SUPPLIES	2,038	5,611	6,000	1,470	6,000
01-40-33500 OFFICE SUPPLIES	4,257	3,266	4,000	1,549	4,000
01-40-33502 CLEANING SERVICE	15,756	16,756	17,556	10,171	18,000
01-40-33600 POSTAGE	-	-	-	-	300
01-40-33700 TELEPHONE/CELL/AIRCARDS	43,330	39,240	35,000	16,021	40,000
01-40-33701 CABLE/INTERNET	6,052	8,442	7,000	7,769	9,000
01-40-33702 RADIO SERVICE	21,330	24,090	25,000	16,844	26,000
01-40-33703 MAINTENANCE CONTRACTS	20,112	24,880	32,260	11,928	32,260
01-40-33801 VIDEO CAMERA SUPPLIES	-	-	40,000	-	40,000
01-40-33900 ALL OTHER SUPPL/SVCS	3,934	10,237	9,000	4,601	10,000
01-40-33901 RENTAL EXPENSE	4,437	4,842	5,000	2,983	5,000
01-40-33902 AMMUNITION,TARGETS,ETC.	5,662	5,282	6,500	-	10,500
SUPPLIES AND SERVICES	169,284	186,275	235,316	106,438	249,560

PROPOSED

POLICE DEPARTMENT (continued)	Audited 2024	Audited 2025	Budget 2026	8 Months Unaudited 2026	Budget 2027
Account					
01-40-34102 PROFESSIONAL SERVICES-OTHER	50	3,729	5,000	3,714	6,000
01-40-34104 COMPUTER IT	-	-	3,500	225	3,500
01-40-34200 MEDICAL	-	545	1,500	357	1,500
01-40-34201 PHYSICALS	-	182	1,000	-	1,000
01-40-34202 PSYCHOLOGICAL TESTING	2,250	5,315	6,000	2,050	6,000
01-40-34203 POLYGRAPH TESTING	-	895	1,000	825	1,500
01-40-34252 DISPATCH SERVICES	251,882	297,309	305,000	220,927	379,943
01-40-34600 IMPOUNDING FEES	620	37	1,500	3,681	4,500
PROFESSIONAL SERVICES	254,802	308,012	324,500	231,779	403,943
01-40-35600 NOTICES-HELP WANTED	944	794	1,200	-	1,200
NOTICES AND PUBLICATIONS	944	794	1,200	-	1,200
01-40-37302 NEW - UNIFORMS	10,290	10,142	27,000	27,885	36,000
01-40-37700 NEW - VEHICLES	117,657	62,458	57,600	34,476	68,861
01-40-37800 NEW - TOOLS & WORK EQUIPMENT	1,969	1,197	2,000	19,106	5,000
01-40-37805 PERSONAL EQUIPMENT	-	-	500	-	1,000
01-40-37900 NEW - OFFICE EQUIPMENT	-	-	500	456	1,000
01-40-37902 NEW - COMPUTER HARDWARE	80	5,037	4,000	1,143	10,000
01-40-37903 01 NEW-COMPUTER SOFTWARE	-	-	250	-	7,500
NEW PROPERTY & EQUIPMENT	129,996	78,834	91,850	83,066	129,361
01-40-38400 EMPLOYEE TRAINING	265	880	1,000	-	1,000
01-40-38500 BOOKS/MANUALS (NON-SUBSCRPTN)	-	-	250	-	500
01-40-38700 POLICE TRAINING	24,942	17,715	40,000	10,099	40,000
01-40-38711 STATE FORFEITED FUNDS PURCHASE	-	-		-	60,000
01-40-38800 MEETING/CONFERENCE FEES	1,908	2,353	3,000	2,180	6,000
01-40-38802 EXPENDITURES-ST. SEIZED FUNDS	-	-	-	7,416	60,000
01-40-38840 TRAVEL/MEALS REIMBURSEMENT	1,252	894	1,200	1,774	2,000
01-40-38900 COMMUNITY RELATIONS/PROMOTIONS	133	303	1,200	-	1,200
01-40-38901 DUES & SUBSCRIPTIONS	30,006	33,808	37,500	35,524	43,320
01-40-38910 PRISONER HOUSING	1,700	-	2,000	-	2,000
01-40-38917 RECORD DISPOSAL	1,080	766	1,000	561	1,000
01-40-38960 01 GRANT EXPENSES	-	-		-	1,000
01-40-33905 K-9 RELATED EXPENDITURES	-	-	-	-	2,500
01-42-38900 ALL OTHER	-	-	-	70	-
01-00-39500 POLICE PENSION CONTRIBUTION	661,131	639,849	701,945	495,661	713,029
OTHER EXPENSES	722,417	696,568	789,095	553,285	933,549
TOTAL POLICE DEPARTMENT EXPENDITURES	3,009,272	2,932,675	3,182,835	2,222,973	3,754,121

PROPOSED

VILLAGE OF STEGER
FINAL BUDGET
2027

CORPORATE FUND

MUNICIPAL BAND DEPARTMENT	Audited 2024	Audited 2025	Budget 2026	8 Months Unaudited 2026	Budget 2027
Account					
01-18-30500 SALARY - BAND DIRECTOR	2,300	2,300	2,500	2,300	2,500
01-18-38900 MUSIC SUPPLIES	1,315	364	1,000	948	1,000
Other general government	3,615	2,664	3,500	3,248	3,500
TOTAL MUNICIPAL BAND DEPARTMENT EXPENDITURES	3,615	2,664	3,500	3,248	3,500

PROPOSED

SCHOOL CROSSING DEPARTMENT	Audited 2024	Audited 2025	Budget 2026	8 Months Unaudited 2026	Budget 2027
Account					
01-19-30900 SALARY - CROSSING GUARD	31,989	33,322	35,000	22,770	36,225
Other general government	31,989	33,322	35,000	22,770	36,225
TOTAL SCHOOL CROSSING DEPARTMENT EXPENDITURES	31,989	33,322	35,000	22,770	36,225

PROPOSED

PUBLIC BENEFIT DEPARTMENT	Audited 2024	Audited 2025	Budget 2026	8 Months Unaudited 2026	Budget 2027
Account					
01-50-37402 50/50 PROGRAM - SIDEWALKS	-	-	40,000	-	-
01-50-38900 MISCELLANEOUS OTHER	-	10,672	10,000	196	-
Other general government	-	10,672	50,000	196	-
TOTAL PUBLIC BENEFIT DEPARTMENT EXPENDITURES	-	10,672	50,000	196	-

PROPOSED

VILLAGE OF STEGER
CORPORATE FUND RECAP
2027 FINAL BUDGET

	Audited 2024	Audited 2025	Budget 2026	8 Months Unaudited 2026	Budget 2027
REVENUES					
CORPORATE REVENUES	7,167,639	6,023,192	5,999,742	4,083,226	7,273,380
OTHER FINANCING SOURCES	249,911	-	-	-	47,900
TOTAL REVENUES AND OTHER SOURCES	7,417,550	6,023,192	5,999,742	4,083,226	7,321,280
EXPENDITURES					
ADMINISTRATION DEPARTMENT	780,870	889,643	1,005,364	1,140,681	1,256,725
FIRE DEPARTMENT	1,162,666	1,013,916	1,016,744	644,532	1,073,047
POLICE DEPARTMENT	3,009,272	2,932,675	3,182,835	2,222,973	3,754,121
PUBLIC BENEFIT DEPARTMENT	-	10,672	50,000	196	-
MUNICIPAL BAND DEPARTMENT	3,615	2,664	3,500	3,248	3,500
SCHOOL CROSSING DEPARTMENT	31,989	33,322	35,000	22,770	36,225
TOTAL EXPENDITURES	4,988,412	4,882,892	5,293,443	4,034,400	6,123,618
EXCESS REVENUE OVER EXPENDITURES	2,429,138	1,140,300	706,299	48,826	1,197,663
	49%	23%	13%		20%
TRANSFERS OUT (From)					
TRANSFERS TO PLAYGROUND	95,000	193,250	218,236	109,118	222,966
TRANSFERS TO/(FROM) WATER	1,097,537	-	-	-	-
TRANSFERS TO ROAD & BRIDGE	205,000	215,000	188,604	94,302	-
TRANSFERS TO DEBT SERVICE FUND	262,500	242,500	239,500	119,750	215,639
TRANSFERS TO D.A.R.E.	2,192	-	-	-	-
TRANSFERS TO LIABILITY INSURANCE	160,000	185,000	24,000	12,000	285,000
TRANSFERS TO H.S.E.M.	53,000	43,000	-	-	24,521
TRANSFERS TO AUDITING	-	44,000	6,000	3,000	6,000
TRANSFERS TO CAPITAL	40,000	39,331	-	-	47,900
TOTAL TRANSFERS OUT	1,915,229	962,081	676,340	338,170	802,026
NET CHANGE IN FUND BALANCE	513,909	178,219	29,959	(289,344)	395,637

PROPOSED

VILLAGE OF STEGER
FINAL BUDGET
2027

PLAYGROUND AND RECREATION FUND

REVENUES Account	Audited 2024	Audited 2025	Budget 2026	8 Months Unaudited 2026	Budget 2027
03-00-20101 COOK COUNTY R.E. TAXES	35,379	33,315	36,000	28,436	36,000
03-00-20102 WILL COUNTY R.E. TAXES	33,163	34,959	33,500	16,439	33,500
Property taxes	68,542	68,274	69,500	44,875	69,500
03-00-28900 GRANT REVNUE	-	6,421	-	-	-
03-30-25200.01 REG. FEE-AEROBICS	350	450	-	-	-
03-30-25200.03 REG. FEE-KARATE	-	-	-	45	-
03-30-25200.05 REG. FEE-AFTER SCHOOL PROGAMING	-	376	-	1,376	1,400
03-30-29200 RENTAL INCOME-COMMUNITY CTR	10,200	10,460	10,000	8,415	11,000
03-30-29202 RENTAL INCOME-GYM (COMM CTR)	150	-	-	1,190	2,750
03-30-29204 I.D. PROGRAM-RESIDENT	1,880	1,590	1,500	2,810	2,500
03-30-29205 I.D. PROGRAM-NON RESIDENT	3,765	1,620	1,500	3,290	3,000
03-30-29206 I.D. PROGRAM-SENIOR	6,610	3,235	2,500	3,055	3,000
03-30-29207 OPEN GYM/DAY PASSES	7	60	-	-	-
03-30-29250 FUNDRAISER	-	150	-	-	-
03-31-29201 RENTAL-PARKS	450	500	500	575	500
Charges for services to external parties	23,412	24,862	16,000	20,756	24,150
03-00-29601 ALL OTHER INCOME	50	1,141	-	-	
03-30-29601 ALL OTHER INCOME	150	-	-	839	1,000
Misc. income - general revenue #1	200	1,141	-	839	1,000
TOTAL REVENUES	92,154	94,277	85,500	66,470	94,650
OTHER FINANCING SOURCES					
03-30-29900 TRANSFER FROM CORPORATE	95,000	193,250	218,236	109,118	222,966
03-30-29999 TRANSFER FROM FUND 13	-	-	-	-	10,500
42820.100 Interfund transfers in	95,000	193,250	218,236	109,118	233,466
TOTAL OTHER FINANCING SOURCES	95,000	193,250	218,236	109,118	233,466
TOTAL REVENUES AND OTHER FINANCING SOURCES	187,154	287,527	303,736	175,588	328,116

EXPENDITURES	Audited 2024	Audited 2024	Budget 2026	8 Months Unaudited 2026	Budget 2027
03-30-30200 SALARY - TRUSTEE (1/2)	3,675	3,664	3,670	2,283	3,653
03-30-30500 SALARY - DIRECTOR	51,076	42,651	54,472	36,348	54,210
03-30-30600 SALARY - WORKMAN	-	-	-	191	-
03-30-30800 SALARY - CLERICAL	43,106	59,783	34,388	57,151	72,635
03-30-30800.01 SALARY - CLERICAL OT	-	49	-	-	-
03-30-31100 MAINT - BUILDING	3,396	16,293	15,000	36,447	25,000
03-30-31700 MAINT - MOTORIZED EQUIPMENT	415	415	750	3,168	1,000
03-30-31800 MAINT - TOOLS & WORK EQUIPMENT	259	-	750	959	1,000
03-30-32900 MAINT - MATS/CLEANING SUPPLIES	1,014	1,243	1,500	1,647	1,700
03-30-32901 MAINT - COMPUTERS	6,228	5,953	2,500	3,877	3,000
03-30-33100 ELECTRICITY	777	818	1,000	843	1,070
03-30-33200 HEATING	-	3,076	3,000	1,140	3,210
03-30-33400 PRINTING & SUPPLIES	183	518	1,000	20	500
03-30-33500 OFFICE SUPPLIES	5,081	2,981	4,000	1,993	4,280
03-30-33502 CLEANING SERVICE	20,508	21,744	22,836	13,384	24,663
03-30-33503.06 SUPPLIES - ART CLASS	-	-	500	13	500

PROPOSED

VILLAGE OF STEGER
FINAL BUDGET
2027

PLAYGROUND AND
RECREATION FUND

EXPENDITURES	Audited 2024	Audited 2025	Budget 2026	8 Months Unaudited 2026	Budget 2027
03-30-33503.07 SUPPLIES SENIOR PROGRAM	-	-	1,250	-	1,338
03-30-33503.09 AFTER SCHOOL CLUB	-	-	-	263	250
03-30-33504.01 INSTRUCTOR - AEROBICS	2,915	2,926	3,000	3,736	4,680
03-30-33504.03 INSTRUCTOR- KARATE	1,075	1,680	-	630	1,560
03-30-33600 POSTAGE	-	-	500	-	535
03-30-33700 TELEPHONE	6,997	6,257	6,000	1,727	6,420
03-30-33701 CABLE/INTERNET SERVICE	733	1,651	1,500	3,189	1,605
03-30-33703 MAINTENANCE CONTRACTS	1,160	2,491	2,250	2,250	2,408
03-30-33704 SECURITY SYSTEM	2,565	3,604	3,750	644	4,013
03-30-33900 OTHER SUPPLIES & SVCS	-	480	750	1,277	1,100
03-30-33901 RENTAL - EQUIPMENT	3,290	3,808	3,200	2,896	3,424
03-30-33903 MEDICAL SUPPLIES	-	-	1,000	83	500
03-30-34201 PHYSICALS	-	54	500	27	535
03-30-34500 CONSULTING SERVICES/ IND. CONTRACTOR					10,500
03-30-37301 NEW - REC EQUIPMENT	-	306	-	509	500
03-30-37304 NEW - LIGHTING	-	3,138	1,000	7,327	1,500
03-30-37900 NEW - OFFICE EQUIPMENT/FURNITURE	6,600	177	2,000	370	2,000
03-30-37902 NEW - COMPUTER HARDWARE	-	3,091	1,000	3,091	1,200
03-30-37903 NEW - COMPUTER SOFTWARE	-	-	1,000	-	500
03-30-38400 EMPLOYEE TRAINING	-	-	1,000	531	1,000
03-30-38500 BOOKS/MANUALS	-	-	500	-	535
03-30-38899 ENTERTAINMENT EXPENSES	5,425	5,226	4,500	1,985	4,500
03-30-38900 MISCELLANEOUS OTHER	-	107	250	142	268
03-30-38901 DUES & SUBSCRIPTIONS	282	-	500	-	353
03-30-38950 HOLIDAY DECORATIONS/SUPPLIES	487	223	250	-	268
03-30-38975 GRANT/CAPITAL EXPENDITURES	-	-	-	14,421	-
03-31-30200 SALARY - TRUSTEE (1/2)	3,675	3,664	3,670	2,283	3,653
03-31-31100 MAINT - BUILDING	2,559	12,364	15,000	7,578	12,027
03-31-31300 MAINT - PARKS/PLAYGROUNDS	7,931	28,697	40,000	33,159	45,000
03-31-32900 MAINT - MISCELLANEOUS	1,535	607	1,000	287	2,500
03-31-33100 ELECTRICITY	9,007	8,737	8,000	12,344	13,000
03-31-33200 HEATING	728	850	1,250	517	1,338
03-31-33703 MAINTENANCE CONTRACTS	-	75	125	1,017	800
03-31-33704 SECURITY SYSTEM	1,339	1,063	1,250	163	1,338
03-31-33900 PARK BATHROOM PRODUCTS	98	341	500	593	550
03-31-37301 NEW-REC EQUIPMENT	-	5	-	-	-
Parks and recreation	194,119	250,810	305,762	264,529	328,116
TOTAL EXPENDITURES	194,119	250,810	305,762	264,529	328,116
Net Change in Fund Balance	(6,965)	36,717	(2,026)	(88,941)	0
Beginning Fund Balance	29,968	23,003	59,720	59,720	(29,221)
Ending Fund Balance	23,003	59,720	57,694	(29,221)	(29,221)

PROPOSED

VILLAGE OF STEGER
FINAL BUDGET
2027

WATER AND SEWER FUND

REVENUES Account	Audited 2024	Audited 2025	Budget 2026	8 Months Unaudited 2026	Budget 2027
06-00-25100 WATER BILLING	1,247,380	1,242,384	1,822,727	903,220	2,340,000
06-00-25101 WATER PENALTIES	41,819	22,687	80,000	54,084	85,000
06-00-25300 TAPPING FEES - WATER	-	254	-	-	-
06-00-25400 METER SALES	98	384	500	2,671	4,500
06-00-25701 WATER TURN-ON FEE	-	-	225	(604)	10,000
06-00-25702 ADMIN BILLING	29,741	23,358	30,000	3,354	-
06-00-25703 WATER CIP/DEBT SERVICE FEE	-	-	-	-	285,600
06-00-26100 SEWER REHAB FEES	269,867	271,001	265,000	187,274	275,000
06-00-29600 NSF CHECK FEE	-	-	100	35	-
06-00-27000 GARBAGE BILLING	1,008,329	1,014,786	1,040,000	746,835	1,040,000
Other operating revenues	2,597,234	2,574,854	3,238,552	1,896,869	4,040,100
06-00-29601 ALL OTHER INCOME	12,653	51,103	5,020,000	22,197	-
06-00-29606 BOND PROCEEDS	-	-	-	-	1,500,000
06-00-29650 GRANT REVENUE	40,000	2,934,575	100,000	1,972,297	2,500,000
Other revenues	52,653	2,985,678	5,120,000	1,994,494	4,000,000
TOTAL REVENUES	2,649,887	5,560,532	8,358,552	3,891,363	8,040,100
OTHER FINANCING SOURCES					
06-00-29999 IEPA LOW INTERST FUNDING					1,695,500
06-00-29900 TRANSFER FROM CORPORATE	1,097,537	-	-	-	-
Interfund transfers in & proceeds	1,097,537	-	-	-	1,695,500
TOTAL OTHER FINANCING SOURCES	1,097,537	-	-	-	1,695,500
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,747,424	5,560,532	8,358,552	3,891,363	9,735,600
EXPENDITURES					
06-00-30200 SALARY - TRUSTEE	7,350	7,328	7,350	3,653	7,350
06-00-30308 SALARY - SUPERINTENDENT		-	50,000	-	75,600
06-00-30309 SALARY - AST SUPERINTENDENT	104,423	150,516	42,534	58,263	-
06-00-30310 SALARY - WATER FOREMAN	77,703	77,785	73,804	53,569	73,448
06-00-30310.01 SALARY - WATER FOREMAN OT	10,875	17,320	10,000	12,108	20,000
06-00-30600 SALARY - WORKMEN	97,959	71,893	207,600	69,029	449,278
06-00-30600.01 SALARY - WORKMEN OT	4,048	11,889	5,000	13,901	40,000
06-00-30800 SALARY - ADMIN/CLERICAL	47,317	53,498	86,692	41,468	121,223
Other operating expenses: Salaries	349,675	390,229	482,980	251,991	786,899
06-00-30901 OPEB EXPENSE	(362,430)	217	-	-	-
Other operating expenses: Fringe benefits	(362,430)	217	-	-	-
06-00-31100 MAINT - BUILDING	4,617	5,488	25,000	35,681	45,000
06-00-31204 MAINT - PATCHING (RESTORATION)	397,705	356,330	200,000	23,122	100,000
06-00-31212 MAINT - STORM SEWERS	12,409	11,865	10,000	13,372	100,000
06-00-31501 MAINT - WELLS	-	9,501	85,000	2,506	50,000
06-00-31502 MAINT - PUMPS	5,329	2,348	4,000	1	10,000

PROPOSED

VILLAGE OF STEGER
FINAL BUDGET
2027

WATER AND SEWER FUND

EXPENDITURES (continued)	Audited 2024	Audited 2025	Budget 2026	8 Months Unaudited 2026	Budget 2027
06-00-31503 MAINT - RESERVOIRS/TANKS	-	2,166	25,000	118,519	-
06-00-31504 MAINT - MAINS	92,153	167,997	100,000	32,297	100,000
06-00-31504.01 MAINT - MAINS OUTSIDE CONTRACTOR	257,033	361,667	175,000	795	125,000
06-00-31505 MAINT - HYDRANTS	32,529	25,424	50,000	(577)	50,000
06-00-31506 MAINT - SEWERS	11,235	69,425	2,500	11,187	75,000
06-00-31507 MAINT - METERS	1,615	1,575	5,000	14,110	20,000
06-00-31508 MAINT - CHLORINATORS	-	-	5,000	-	5,000
06-00-31700 MAINT - MOTORIZED EQUIPMENT	1,427	133	30,000	2,863	15,000
06-00-31800 MAINT - TOOLS & WORK EQUIPMENT	398	2,094	2,500	3,784	15,000
06-00-31805 MAINT - VEHICLES	9,573	21,183	30,000	17,838	30,000
06-00-32900 MAINT - OTHER	6,514	5,967	10,000	5,573	10,000
06-00-33100 ELECTRIC	18,504	18,253	19,000	8,586	19,000
06-00-33101 ELECTRIC - WATER PUMPING	18,907	23,750	21,000	12,713	21,000
06-00-33200 HEATING	2,895	5,571	4,000	2,595	4,500
06-00-33300 GASOLINE & OIL	21,062	19,589	19,000	12,021	22,000
06-00-33400 PRINTING & SUPPLIES	390	1,050	500	134	500
06-00-33500 OFFICE SUPPLIES	156	111	500	133	1,000
06-00-33501 SHOP SUPPLIES	9,994	9,769	10,000	1,036	12,000
06-00-33600 POSTAGE	13,257	19,078	15,000	10,607	17,500
06-00-33700 TELEPHONE	11,581	10,560	8,000	4,515	8,000
06-00-33701 CABLE/INTERNET SERVICE	727	1,162	1,200	1,210	1,800
06-00-33703 MAINTENANCE CONTRACTS	2,655	-	-	-	-
06-00-33704 SECURITY SYSTEM	1,436	2,129	2,500	1,286	2,500
06-00-33710 GARBAGE CONTRACTS	878,329	913,525	950,040	630,312	945,600
06-00-33800 UNIFORM SERVICE	6,059	6,325	7,000	5,767	7,250
06-00-33900 MISC SUPPLIES & SERVICES	201	5,000	2,000	33,543	50,000
06-00-33901 RENTAL - EQUIP/TOOLS/ETC	-	-	-	3,241	7,500
06-00-33907 CHEMICALS	45,718	52,732	45,000	45,218	85,000
06-00-34201 PHYSICALS	291	228	250	274	500
06-00-34300 ENGINEERING FEES	136,501	52,694	100,000	17,847	1,740,500
06-00-34400 AUDITING & ACCOUNTING	48,500	48,000	60,000	36,500	60,000
06-00-34800 WATER TESTING FEES	4,883	6,887	7,500	8,639	11,000
06-00-34900 COMPUTER PROGRAMMING SERVICES	-	357	2,500	5,412	7,500
06-00-37502 06 NEW-PUMPS	2,996	8,890	25,000	-	2,500
06-00-37503 NEW - EQUIPMENT/WATER SYSTEM	510	17,273	25,000	2,429	2,500
06-00-37505 NEW - HYDRANTS	-	21,707	50,000	-	50,000
06-00-37507 NEW - METERS	36,023	32,549	25,000	13,086	12,000
06-00-37700 NEW - VEHICLES	-	-	50,000	26,928	61,800
06-00-37800 NEW - TOOLS & WORK EQUIPMENT	436	17,835	20,000	11,996	20,000
06-00-37900 NEW OFFICE EQUIP & FURNITURE	-	3,818	-	-	5,000
06-00-38400 EMPLOYEE TRAINING	997	2,666	7,500	1,481	10,400
06-00-38800 MEETING/CONFERENCE FEES	-	-	1,500	42	1,500
06-00-38900 ALL OTHER	-	70	-	-	-
06-00-38901 DUES & SUBSCRIPTIONS	2,402	1,000	2,000	1,089	2,000
06-00-38902 J.U.L.I.E. CORRESPONDENCE	2,061	962	2,000	2,224	3,000
06-00-38914 UNIFORM ALLOWANCE	488	391	10,000	50	1,000
06-00-38950 GRANT EXPENDITURES	219,868	2,961,744	100,000	2,131,682	2,500,000
06-00-39000 CAPTIAL PROJECTS & PURCHASES	-	-	5,000,000	-	1,500,000
Other operating expense: Supplies, utilities	2,320,364	5,308,838	7,351,990	3,313,667	7,946,350

PROPOSED

	Audited 2024	Audited 2025	Budget 2026	8 Months Unaudited 2026	Budget 2027
EXPENDITURES (continued)					
06-00-41500 DEBT ISSUANCE COST					25,034
06-00-45000 DEPRECIATION EXPENSE	119,002	149,424	-	-	-
06-00-46000 BAD DEBT EXPENSE	16,842	(37,544)	-	-	-
DEPRECIATION & DEBT COST	135,844	111,880	-	-	25,034
06-00-40000 06 DEBT SERVICE EXPENSE (PRINCIPAL)	-	-	6,480	3,240	1,620
06-00-41000 06 DEBT SERVICE EXPENSE (INTEREST)	822	520	536	155	13
Interest expense, capital debt	822	520	7,016	3,395	1,633
TOTAL EXPENDITURES	2,444,275	5,811,684	7,841,986	3,569,053	8,759,916
TRANSFERS OUT					
06-00-49910 TRANSFER TO FICA/IMRF	50,000	50,000	43,038	21,519	82,868
06-00-49915 TRANSFER TO LIABILITY INSURANCE	322,750	322,750	351,798	175,899	394,013
06-00-49917 TRANSFER TO AUDIT	10,000	10,000	10,000	5,000	10,000
TOTAL OTHER FINANCING USES	382,750	382,750	404,836	202,418	486,882
TOTAL EXPENDITURES AND OTHER FINANCING USES	2,827,025	6,194,434	8,246,822	3,771,471	9,246,798
Net Income (Loss)	920,399	(633,902)	111,730	119,892	488,802
Beginning Unrestricted Net Position	479,950	295,966	(810,921)	(810,921)	(691,029)
Ending Unrestricted Net Position	295,966	(810,921)	(699,191)	(691,029)	(202,227)

PROPOSED

VILLAGE OF STEGER
FINAL BUDGET
2027

ROAD & BRIDGE FUND

REVENUES Account	Audited 2024	Audited 2025	Budget 2026	8 Months Unaudited 2026	Budget 2027
07-00-20101 COOK COUNTY R.E. TAXES	17,556	8,818	17,500	10	17,500
07-00-20102 WILL COUNTY R.E. TAXES	148,603	150,745	150,000	76,921	150,000
Property taxes	166,159	159,563	167,500	76,931	167,500
07-00-27800 REPLACEMENT TAXES	-	8,476	7,000	3,638	7,000
07-00-27801 GASOLINE TAX	-	-	100,000	8,008	45,000
Other taxes	-	8,476	107,000	11,646	52,000
07-00-22050 VEHICLE STICKERS	51,933	58,650	52,500	38,915	48,000
Charges for services to external parties	51,933	58,650	52,500	38,915	48,000
07-00-29601 ALL OTHER INCOME	7,898	2,388	2,500	-	2,000
Misc. income	7,898	2,388	2,500	-	2,000
TOTAL REVENUES	225,990	229,077	329,500	127,492	269,500
OTHER FINANCING SOURCES					
07-00-29900 TRANSFER FROM CORPORATE	205,000	215,000	188,604	94,302	-
Interfund transfers in	205,000	215,000	188,604	94,302	-
TOTAL OTHER FINANCING SOURCES	205,000	215,000	188,604	94,302	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	430,990	444,077	518,104	221,794	269,500
EXPENDITURES					
07-00-30312 SALARY - SUPERINTENDENT	70,385	78,797	42,534	70,534	32,400
07-00-30312.01 SALARY - SUPERVISOR OT	14,798	28,734	15,000	22,233	
07-00-30600 SALARY - WORKMEN	170,185	188,819	292,193	243,114	113,966
07-00-30600.01 SALARY - WORKMEN OT	3,278	11,374	7,000	21,782	
07-00-31100 MAINT - BUILDING	5,853	6,922	7,000	11,608	-
07-00-31200 MAINT - STREETS/IMPROVEMENTS	17,278	9,693	15,000	2,466	5,000
07-00-31204 MAINT - PATCHING	6,806	7,887	5,000	6,143	-
07-00-31209 MAINT - MARKING	5,538	-	5,000	8,758	-
07-00-31210 MAINT - SIGNS	1,919	5,925	2,500	10,955	1,000
07-00-31213 MAINT - MOWING & PARKWAYS	6,654	5,404	5,000	9,073	5,000
07-00-31214 MAINT - TREES REMOVE/TRIM/TOP	6,975	34,020	35,000	4,466	5,000
07-00-31215 MAINT - SIDEWALKS	95	-	-	1,095	2,500
07-00-31401 MAINT - OTHER ELECTRICAL/LIGHT	4,677	964	-	984	1,200
07-00-31700 MAINT - MOTORIZED EQUIPMENT	6,334	4,300	500	6,089	7,500
07-00-31800 MAINT - TOOLS & WORK EQUIP	1,165	2,408	2,500	46,212	40,000
07-00-31805 MAINT - VEHICLES	73,184	70,648	25,000	41,898	10,000
07-00-32900 RENTAL EQUIPMENT	-	-	2,000	4,134	5,000
07-00-33300 GASOLINE & OIL	22,039	20,055	19,000	29,836	15,000
07-00-33400 PRINTING & SUPPLIES	419	951	250	134	200
07-00-33500 OFFICE SUPPLIES	-	258	250	546	250
07-00-33501 SHOP SUPPLIES	6,696	10,562	8,000	4,817	5,000
07-00-33600 POSTAGE	1,000	3,034	2,000	-	-

PROPOSED

VILLAGE OF STEGER
FINAL BUDGET
2027

ROAD & BRIDGE FUND

EXPENDITURES	Audited 2024	Audited 2025	Budget 2026	8 Months Unaudited 2026	Budget 2027
07-00-33700 TELEPHONE	1,005	1,053	900	539	900
07-00-33701 CABLE/INTERNET SERVICE	1,229	1,622	1,500	1,669	1,900
07-00-33703 MAINTENANCE CONTRACTS	-	-	-	1,711	1,800
07-00-33704 SECURITY SYSTEM	1,134	750	50	710	900
07-00-33800 UNIFORM SERVICE	6,285	6,384	-	6,216	7,500
07-00-33900 SOFTWARE	-	470	-	2,255	-
07-00-33909 PRINTING - VEHICLE STICKERS	2,352	2,410	2,500	2,412	2,500
07-00-33910 PRINTING - MOTORCYCLE TAGS	200	205	210	180	200
07-00-34200 MEDICAL SERVICES	-	45	300	62	300
07-00-34201 PHYSICALS	-	761	-	208	250
07-00-34300 ENGINEERING FEES	1,025	-	1,000	-	-
07-00-35700 NOTICES-HELP WANTED	-	-	-	250	-
07-00-37600 NEW-EQUIPMENT PAYMENTS	-	2,360	2,000	-	-
07-00-37700 NEW - VEHICLES	-	-	-	27,861	-
07-00-37800 NEW - TOOLS & WORK EQUIPMENT	15,845	13,424	5,000	626	200
07-00-38400 EMPLOYEE TRAINING	1,273	2,802	1,200	1,450	1,500
07-00-38900 ALL OTHER	782	60	-	615	500
07-00-38914 UNIFORM ALLOWANCE	50	150	6,000	150	-
Other street costs	456,458	523,251	511,387	593,791	267,466
TOTAL EXPENDITURES	456,458	523,251	511,387	593,791	267,466
TRANSFERS OUT					
07-00-49912 TRANSFER TO DEBT SERVICE	7,317	7,018	6,717	3,395	1,633
TOTAL OTHER FINANCING USES	7,317	7,018	6,717	3,395	1,633
TOTAL EXPENDITURES AND OTHER FINANCING USES	463,775	530,269	518,104	597,186	269,099
Net Change in Fund Balance	(32,785)	(86,192)	(0)	(375,392)	401
Beginning Fund Balance	(205,144)	(237,929)	(324,121)	(324,121)	(699,513)
Ending Fund Balance	(237,929)	(324,121)	(324,121)	(699,513)	(699,112)

PROPOSED

VILLAGE OF STEGER
FINAL BUDGET
2027

MFT FUND

REVENUES Account	Audited 2024	Audited 2025	Budget 2026	8 Months Unaudited 2026	Budget 2027
08-00-20500 MFT ALLOTMENTS	426,010	437,540	425,000	251,196	447,285
State-shared revenue	426,010	437,540	425,000	251,196	447,285
08-00-28105 IPTIP - INTEREST INCOME	29,640	35,340	30,000	17,800	17,000
08-00-29601 08 ALL OTHER INCOME	-	-	-	10,427	950,000
Unrestricted investment income	29,640	35,340	30,000	28,227	967,000
TOTAL REVENUES	455,650	472,880	455,000	279,423	1,414,285
USE OF RESERVE	-	-	647,500	-	-
TOTAL REVENUES AND USE OF RESERVE	455,650	472,880	1,102,500	279,423	1,414,285
EXPENDITURES					
08-00-31200 MAINT - STREETS & IMPROVEMENTS	9,250	4,815	750,000	684,599	950,000
08-00-31400 MAINT - TRAFFIC & STREET LIGHTS	19,480	82,502	27,500	24,063	45,000
08-00-33102 MAINT - TRAFFIC & STR LIGHTING	65,780	78,265	80,000	57,868	82,000
08-00-33910 ROCK SALT/SNOW & ICE	59,810	109,905	110,000	88,746	107,880
08-00-34300 ENGINEERING FEES	1,690	-	135,000	39,946	171,000
08-00-38900 OTHER EXPENSES	-	214	-	-	16,802
Other public works activities	156,010	275,701	1,102,500	895,222	1,372,682
TOTAL EXPENDITURES	156,010	275,701	1,102,500	895,222	1,372,682
Net Change in Fund Balance	299,640	197,179	-	(615,799)	41,603
Beginning Fund Balance	411,259	710,899	908,078	908,078	292,279
Ending Fund Balance	710,899	908,078	260,578	292,279	333,882

PROPOSED

	Audited 2024	Audited 2025	Budget 2026	8 Months Unaudited 2026	Budget 2027
REVENUES					
Account					
10-00-20101 COOK COUNTY R.E. TAXES - IMRF	20,855	14,730	15,800	12,569	15,800
10-00-20102 WILL COUNTY R.E. TAXES - IMRF	19,548	15,456	14,700	7,265	14,700
10-00-20103 COOK COUNTY R.E. TAXES - SS	44,876	42,256	46,000	36,068	46,000
10-00-20104 WILL COUNTY R.E. TAXES - SS	42,065	44,341	43,000	20,852	43,000
Property taxes	127,344	116,783	119,500	76,754	119,500
TOTAL REVENUES	127,344	116,783	119,500	76,754	119,500
OTHER FINANCING SOURCES					
10-00-29906 TRANSFER FROM WATER	50,000	50,000	43,038	21,519	82,868
Interfund transfers in	50,000	50,000	43,038	21,519	82,868
USE OF RESERVE	-	-	31,992	-	3,522
TOTAL REVENUES, OTHER FINANCING SOURCES, AND USE OF RESERVE	177,344	166,783	194,530	98,273	205,890
EXPENDITURES					
10-00-39200 F.I.C.A.-VILLAGE CONTRIBUTION	102,370	111,066	120,004	85,074	127,675
10-00-39201 MEDICARE-VILLAGE CONTRIBUTION	43,656	44,255	43,642	31,181	46,783
10-00-39300 I.M.R.F.-VILLAGE CONTRIBUTION	30,470	37,299	30,884	42,578	31,432
Other general government	176,496	192,620	194,530	158,833	205,890
TOTAL EXPENDITURES	176,496	192,620	194,530	158,833	205,890
Net Change in Fund Balance	848	(25,837)	-	(60,560)	0
Beginning Fund Balance	163,096	163,944	138,107	138,107	77,547
Ending Fund Balance	163,944	138,107	106,115	77,547	74,025

PROPOSED

REVENUES Account	Audited 2024	Audited 2025	Budget 2026	8 Months Unaudited 2026	Budget 2027
12-00-20101 COOK COUNTY R.E. TAXES	-	-	-	-	-
12-00-20102 WILL COUNTY R.E. TAXES	-	-	-	-	-
Property taxes	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-
OTHER FINANCING SOURCES					
12-00-29605 2026 BOND PROCEEDS	-	-	100,000	-	-
12-00-29900 TRANSFER FROM CORPORATE	262,500	242,500	239,500	159,667	215,639
12-00-29907 TRANSFER FROM ROAD AND BRIDGE	7,317	7,018	6,717	3,395	1,633
12-00-29926 TRANSFER FROM TIF 5	95,000	95,000	95,000	63,333	95,000
Other financing sources	364,817	344,518	441,217	226,395	312,272
TOTAL REVENUES AND OTHER FINANCING SOURCES	364,817	344,518	441,217	226,395	312,272
EXPENDITURES					
12-00-40000 DEBT CERTIFICATES EXPENSE (PRINCIPAL)	120,000	125,000	130,000	130,000	135,000
12-20-40000 DEBT SERVICE PRINCIPAL- FIRE	60,286	72,863	76,090	37,641	71,646
12-30-40000 DEBT SERVICE PRINCIPAL- POLICE	56,604	28,031	29,172	14,443	11,181
12-35-40000 DEBT SERVICE PRINCIPAL- RB	6,480	6,480	6,480	3,240	1,620
Principal	243,370	232,374	241,742	185,324	219,447
12-00-41000 DEBT CERTIFICATES EXPENSE (INTEREST)	104,925	100,025	91,925	94,925	89,625
12-00-41500 DEBT ISSUANCE COSTS	-	475	100,475	-	950
12-20-41000 DEBT SERVICE INTEREST- FIRE	9,862	8,662	5,435	3,121	2,143
12-30-41000 DEBT SERVICE INTEREST- POLICE	3,831	2,225	1,084	685	104
12-35-41000 DEBT SERVICE INTEREST- R&B	837	535	237	155	13
Interest and fiscal charges	119,455	111,922	199,156	98,886	92,835
TOTAL EXPENDITURES	362,825	344,296	440,898	284,210	312,282
Net Change in Fund Balance	1,992	222	319	(57,815)	(10)
Beginning Fund Balance	72,602	74,594	74,816	74,816	17,001
Ending Fund Balance	74,594	74,816	75,135	17,001	16,991

PROPOSED

VILLAGE OF STEGER
FINAL BUDGET
2027

DARE FUND

REVENUES Account	Audited 2024	Audited 2025	Budget 2026	8 Months Unaudited 2026	Budget 2027
14-00-29608 PROGRAM DONATION	-	-	-	-	-
Misc. income - general revenue	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-
OTHER FINANCING SOURCES					
14-00-29900 14 TRANSFER FROM CORP	2,192	-	-	-	-
Interfund transfers in	2,192	-	-	-	-
TOTAL OTHER FINANCING SOURCES	2,192	-	-	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,192	-	-	-	-
EXPENDITURES					
14-00-30306 SALARY-DARE OFFICER	-	-	-	-	-
Public safety other	-	-	-	-	-
TOTAL EXPENDITURES DARE FUND	-	-	-	-	-
Net Change in Fund Balance	2,192	-	-	-	-
Beginning Fund Balance	(2,192)	-	-	-	-
Ending Fund Balance	-	-	-	-	-

PROPOSED

VILLAGE OF STEGER
FINAL BUDGET
2027

LIABILITY INSURANCE FUND

REVENUES Account	Audited 2024	Audited 2025	Budget 2026	8 Months Unaudited 2026	Budget 2027
15-00-20101 COOK COUNTY R.E. TAXES	374,834	369,304	401,625	317,495	412,000
15-00-20102 WILL COUNTY R.E. TAXES	351,357	387,528	373,000	184,549	383,000
Property taxes	726,191	756,832	774,625	502,044	795,000
15-00-26900 EMPLOYEE CONTRIBUTION HEALTH	113,740	112,027	110,250	28,849	161,404
15-00-26903 RETIREE - HEALTH INSURANCE	20,808	21,608	25,500	14,876	25,500
15-00-29700 CLAIMS/REFUNDS/REIMBURSEMENTS	13,858	2,439	10,000	-	5,000
Misc. income	148,406	136,074	145,750	43,725	191,904
TOTAL REVENUES	874,597	892,906	920,375	545,769	986,904
OTHER FINANCING SOURCES					
15-00-29900 TRANSFER FROM CORPORATE	160,000	185,000	24,000	12,000	285,000
15-00-29906 TRANSFER FROM WATER	322,750	322,750	351,798	175,899	394,013
Interfund transfers in	482,750	507,750	375,798	187,899	679,013
TOTAL OTHER FINANCING SOURCES	482,750	507,750	375,798	187,899	679,013
USE OF RESERVE	-	-	28,227	-	59,690
TOTAL REVENUES, OTHER FINANCING SOURCES, AND USE OF RESERVE	1,357,347	1,400,656	1,324,400	733,668	1,725,607
EXPENDITURES					
15-00-36100 CASUALTY	314,525	366,942	337,847	218,741	361,496
15-00-36200 WORKMAN'S COMPENSATION	200,542	222,188	181,281	113,301	193,971
15-00-36300 UNEMPLOYMENT COMP	8,413	9,355	10,000	5,573	10,700
15-00-36600 DEDUCTIBLE	-	-	7,500	-	8,025
15-00-36901 HEALTH INSURANCE	768,325	743,193	740,472	325,462	1,100,805
15-00-36902 LIFE & DISABILITY	11,755	12,103	13,800	2,635	14,766
15-00-36903 DENTAL INSURANCE	31,901	29,805	33,500	14,935	35,845
15-00-38900 MISC. EXPENSE	-	-	-	11,040	-
Other general government	1,335,461	1,383,586	1,324,400	691,687	1,725,608
TOTAL EXPENDITURES	1,335,461	1,383,586	1,324,400	691,687	1,725,608
Net Change in Fund Balance	21,886	17,070	(0)	41,981	(0)
Beginning Fund Balance	182,905	204,791	221,861	221,861	263,842
Ending Fund Balance	204,791	221,861	193,634	263,842	204,152

PROPOSED

REVENUES Account	Audited 2024	Audited 2025	Budget 2026	8 Months Unaudited 2026	Budget 2027
16-00-20101 COOK COUNTY R.E. TAXES	694	653	700	557	700
16-00-20102 WILL COUNTY R.E. TAXES	651	685	650	322	650
Property taxes	1,345	1,338	1,350	879	1,350
TOTAL REVENUES	1,345	1,338	1,350	879	1,350
OTHER FINANCING SOURCES					
16-00-29900 TRANSFER FROM CORPORATE	53,000	43,000	-	-	24,521
Interfund transfers in	53,000	43,000	-	-	24,521
TOTAL OTHER FINANCING SOURCES	53,000	43,000	-	-	24,521
USE OF RESERVE	-	-	45,154	-	38,071
TOTAL REVENUES, OTHER FINANCING SOURCES, AND USE OF RESERVE	54,345	44,338	46,504	879	63,942
EXPENDITURES					
16-00-30313 SALARY - DEPUTY DIRECTOR	7,767	7,464	3,631	2,722	3,780
16-00-30500 SALARY - DIRECTOR	21	773	8,473	2,292	9,392
16-00-30600 WORKMEN	4,825	4,360	6,000	2,920	10,500
16-00-31100 MAINT- BUILDING	-	-	8,000	4,477	5,000
16-00-31800 MAINT - TOOLS & WORK EQUIPMENT	206	31	250	485	250
16-00-31801 MAINT - RADIOS	-	-	750	-	500
16-00-31803 MAINT - AIR WARNING EQUIPMENT	33,832	368	400	-	8,000
16-00-31805 MAINT - VEHICLES	2,725	1,182	1,000	7,336	6,000
16-00-32900 MAINT - OTHER	5,165	4,744	2,500	2,646	2,500
16-00-33200 HEATING FUEL	203	782	500	258	500
16-00-33300 GASOLINE & OIL	52	-	1,500	1,493	1,750
16-00-33400 PRINTING & SUPPLIES	-	1,035	250	-	50
16-00-33500 OFFICE SUPPLIES	-	219	250	-	50
16-00-33501 SHOP SUPPLIES	83	122	100	368	400
16-00-33502 CLEANING SUPPLIES	-	-	100	58	100
16-00-33700 TELEPHONE	7,121	6,613	7,000	2,034	3,000
16-00-33701 CABLE/INTERNET SERVICE	1,473	2,210	2,000	2,794	3,200
16-00-33704 SECURITY SYSTEM	1,221	1,322	1,450	372	800
16-00-33900 SUPPLIES / SERVICES	7	-	-	-	-
16-00-34200 MEDICAL	237	99	100	27	100
16-00-34201 16 PHYSICALS	-	27	-	54	100
16-00-37302 NEW - UNIFORMS	-	3,710	800	5,163	3,500
16-00-37700 NEW - VEHICLES	174	67	-	-	-
16-00-37800 16 NEW-TOOLS & WORK EQUIPMENT	-	1,504	750	500	750
16-00-37808 NEW - RADIOS	-	597	-	-	2,000
16-00-37900 NEW - OFFICE EQUIPMENT	-	975	500	119	120
16-00-38400 EMPLOYEE TRAINING	-	-	-	-	500

PROPOSED

16-00-38900 16 MISCELLANEOUS OTHER	-	-	-	30	500
16-00-38901 DUES & SUBSCRIPTIONS	282	200	200	100	600
Public safety other	65,394	38,404	46,504	36,248	63,942
TOTAL EXPENDITURES	65,394	38,404	46,504	36,248	63,942
Net Change in Fund Balance	(11,049)	5,934	-	(35,369)	-
Beginning Fund Balance	78,555	67,506	73,440	73,440	38,071
Ending Fund Balance	67,506	73,440	26,936	38,071	-

PROPOSED

VILLAGE OF STEGER
FINAL BUDGET
2027

AUDITING FUND

REVENUES Account	Audited 2024	Audited 2025	Budget 2026	8 Months Unaudited 2026	Budget 2027
17-00-20101 COOK COUNTY R.E. TAXES	18,620	17,529	19,000	14,962	19,000
17-00-20102 WILL COUNTY R.E. TAXES	17,455	18,395	17,500	8,649	17,500
Property taxes	36,075	35,924	36,500	23,611	36,500
TOTAL REVENUES	36,075	35,924	36,500	23,611	36,500
OTHER FINANCING SOURCES					
17-00-29900 TRANSFER FROM CORPORATE	-	44,000	6,000	3,000	6,000
17-00-29906 TRANSFER FROM WATER	10,000	10,000	10,000	5,000	10,000
Interfund transfers in	10,000	54,000	16,000	8,000	16,000
TOTAL OTHER FINANCING SOURCES	10,000	54,000	16,000	8,000	16,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	46,075	89,924	52,500	31,611	52,500
EXPENDITURES					
17-00-34400 AUDITING & ACCOUNTING FEES	40,313	95,500	52,500	58,000	52,500
Other general government	40,313	95,500	52,500	58,000	52,500
TOTAL EXPENDITURES	40,313	95,500	52,500	58,000	52,500
Net Change in Fund Balance	5,762	(5,576)	-	(26,389)	-
Beginning Fund Balance	34,050	39,812	34,236	34,236	7,847
Ending Fund Balance	39,812	34,236	34,236	7,847	7,847

PROPOSED

TIF 1 (WILL COUNTY TIF #1) FUND

REVENUES Account	Audited 2024	Audited 2025	Budget 2026	8 Months Unaudited 2026	Budget 2027
20-00-20102 WILL COUNTY R.E. TAXES	-	-	-	-	-
Property taxes	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-
EXPENDITURES					
20-00-34400 AUDITING & ACCOUNTING FEES	737		-	-	-
20-00-38900 PAYOUT EXPENSE	187,390		-	-	-
Community & economic development	188,127	-	-	-	-
TOTAL EXPENDITURES	188,127	-	-	-	-
Net Change in Fund Balance	(188,127)	-	-	-	-
Beginning Fund Balance	188,127	-	-	-	-
Ending Fund Balance	-	-	-	-	-

PROPOSED

TIF 2 (COOK COUNTY TIF #1) FUND

REVENUES Account	Audited 2024	Audited 2025	Budget 2026	8 Months Unaudited 2026	Budget 2027
21-00-20101 COOK COUNTY R.E. TAXES	28,739	38,765	30,000	47,935	-
Property taxes	28,739	38,765	30,000	47,935	-
TOTAL REVENUES	28,739	38,765	30,000	47,935	-
USE OF RESERVE	-	-	-	-	275,897
TOTAL REVENUES AND USE OF RESERVE	28,739	38,765	30,000	47,935	275,897
EXPENDITURES					
21-00-34400 AUDITING & ACCOUNTING FEES	1,911	3,814	4,000	418	5,000
21-00-38900 PAYOUT EXPENSE	-	-	-	-	270,897
Community & economic development	1,911	3,814	4,000	418	275,897
TOTAL EXPENDITURES	1,911	3,814	4,000	418	275,897
Net Change in Fund Balance	26,828	34,951	26,000	47,517	-
Beginning Fund Balance	166,601	193,429	228,380	228,380	275,897
Ending Fund Balance	193,429	228,380	254,380	275,897	-

PROPOSED

TIF 3 (COOK COUNTY TIF #2) FUND

	Audited 2024	Audited 2025	Budget 2026	8 Months Unaudited 2026	Budget 2027
REVENUES					
Account					
22-00-20101 COOK COUNTY R.E. TAXES	112,703	-	100,000	-	-
Property taxes	112,703	-	100,000	-	-
TOTAL REVENUES	112,703	-	100,000	-	-
USE OF RESERVE	-	-	-	-	34,551
TOTAL REVENUES AND USE OF RESERVE	112,703	-	100,000	-	34,551
EXPENDITURES					
22-00-34400 AUDITING & ACCOUNTING FEES	2,699	3,814	4,000	418	5,000
22-00-38900 PAYOUT EXPENSE	-	-	-	-	29,551
Community & economic development	2,699	3,814	4,000	418	34,551
TOTAL EXPENDITURES	2,699	3,814	4,000	418	34,551
Net Change in Fund Balance	110,004	(3,814)	96,000	(418)	-
Beginning Fund Balance	138,779	248,783	244,969	244,969	244,551
Ending Fund Balance	248,783	244,969	340,969	244,551	210,000

PROPOSED

TIF 4 (WILL COUNTY TIF #2) FUND

REVENUES Account	Audited 2024	Audited 2025	Budget 2026	8 Months Unaudited 2026	Budget 2027
23-00-20102 WILL COUNTY R.E. TAXES	94,019	94,130	95,000	49,504	95,000
Property taxes	94,019	94,130	95,000	49,504	95,000
TOTAL REVENUES	94,019	94,130	95,000	49,504	95,000
USE OF RESERVE	-	-	-	-	-
TOTAL REVENUES AND USE OF RESERVE	94,019	94,130	95,000	49,504	95,000
EXPENDITURES					
23-00-34400 AUDITING & ACCOUNTING SERVICES	1,911	3,816	4,000	417	5,000
23-00-38900 PAYOUT EXPENSE	71,494	70,517	26,532	26,532	65,000
Community & economic development	73,405	74,333	30,532	26,949	70,000
TOTAL EXPENDITURES	73,405	74,333	30,532	26,949	70,000
Net Change in Fund Balance	20,614	19,797	64,468	22,555	25,000
Beginning Fund Balance	(37,751)	2,660	2,660	2,660	25,215
Ending Fund Balance	(17,137)	2,660	67,128	25,215	50,215

PROPOSED

	Audited 2024	Audited 2025	Budget 2026	8 Months Unaudited 2026	Budget 2027
REVENUES					
Account					
25-00-20160 ILLINOIS DCEO GRANT FUNDING (NON WATER)	-	-	200,000	-	-
	-	-	200,000	-	-
TOTAL REVENUES	-	-	200,000	-	-
OTHER FINANCING SOURCES					
25-00-29605.1 2027 BOND PROCEEDS SERIES i	-	-	3,500,000	-	4,200,000
25-00-29900 TRANSFER FROM CORPORATE	40,000	39,331	-	-	47,900
Other Financing Sources	40,000	39,331	3,500,000	-	4,247,900
TOTAL OTHER FINANCING SOURCES	40,000	39,331	3,500,000	-	4,247,900
USE OF RESERVE	-	-	1,500,000	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	40,000	39,331	5,200,000	-	4,247,900
EXPENDITURES					
25-10-30000 CAPITAL PROJECTS	-	-	4,620,000	47,990	730,000
25-10-30002 OTHER CAPTIAL EQUIPMENT	-	-	580,000	-	-
Other general government	-	-	5,200,000	47,990	730,000
TOTAL EXPENDITURES	-	-	5,200,000	47,990	730,000
Net Change in Fund Balance	40,000	39,331	-	(47,990)	3,517,900
Beginning Fund Balance	(79,331)	(39,331)	-	-	(47,990)
Ending Fund Balance	(39,331)	-	-	(47,990)	3,469,910

PROPOSED

REVENUES Account	Audited 2024	Audited 2025	Budget 2026	8 Months Unaudited 2026	Budget 2027
26-00-20101 COOK COUNTY R.E. TAXES	56,989	175,213	70,000	243,423	75,000
26-00-20102 WILL COUNTY R.E. TAXES	163,190	196,345	180,000	117,687	227,233
Property taxes	220,179	371,558	250,000	361,110	302,233
USE OF RESERVE	-	-	-	-	347,767
TOTAL REVENUES AND USE OF RESERVE	220,179	371,558	250,000	361,110	650,000
EXPENDITURES					
26-00-34102 PROFESSIONAL SERVICES	5,639	720	5,000	-	5,000
26-00-34400 AUDITING & ACCOUNTING SERVICES	2,580	4,206	4,000	535	5,000
26-00-38900 PAYOUT EXPENSE	26,535	-	-	22,595	545,000
Community & economic development	34,754	4,926	9,000	23,130	555,000
TOTAL EXPENDITURES	34,754	4,926	9,000	23,130	555,000
TRANSFERS OUT					
26-00-49912 TRANSFER TO DEBT SERVICE FUND	95,000	95,000	95,000	47,500	95,000
TOTAL OTHER FINANCING USES	95,000	95,000	95,000	47,500	95,000
TOTAL EXPENDITURES AND OTHER FINANCING USES	129,754	99,926	104,000	70,630	650,000
Net Change in Fund Balance	90,425	271,632	146,000	290,480	-
Beginning Fund Balance	366,299	456,724	728,356	728,356	1,018,836
Ending Fund Balance	456,724	728,356	874,356	1,018,836	671,069

PROPOSED