

Memo

To: Village Board

Fr: Julie Beauchamp, Finance Director

Re: Carryover Funds and Related 2026 Budget Adjustments

Date: March 12, 2026

The Village routinely carries over unspent funds for village hall equipment and improvements. During 2025, these funds were used to replace the fire alarm system panel at the village hall for nearly \$10,000 and to replace carpet in several offices for \$5,900. Combined funds of \$92,436 remain available for future village hall equipment and improvements.

Staff are requesting various other unspent 2025 budget amounts be carried over to 2026 as noted on the attached spreadsheet. The budget variance, amount of carryover and intended use are shown for each carryover request. The carryovers are considered routine as compared to prior requests.

Upon approval, adjustments to the 2026 budget will be made to reflect the carryovers.

Carryovers from 2025 to 2026 and Resulting 2026 Budget Adjustments

	2025 Budget	2025 Actual	Budget Variance	Carryover from 2025 to 2026		Assigned General Fund Balance		
				Amount	Purpose	12/31/2024	2025	12/31/2025
Buildings and Grounds Maintenance								
10-12-51600-810 Village Hall Building - Outlay - Equip.	-	9,961	(9,961)		Village Hall equipment needs	67,561	(9,961)	57,600
10-12-51600-820 Village Hall Building - Outlay - Imp.	-	5,966	(5,966)		Village Hall improvement needs	40,802	(5,966)	34,836
Assessor								
10-12-51530-210 Professional Services	92,060	51,590	40,470	40,200	2025/2026 revaluation			
Election								
10-12-51440-810 Equipment Outlay	64,000	-	64,000	20,000	Replace voting booths (Prior carryover of \$64,000 for eight election tabulators not needed as purchased by county.)			
Contingency								
10-12-59900-750 Contingency	26,700	2,659	24,041	8,100	Permitting software (Board approval on 01/20/26)			
Parks, Recreation and Forestry								
10-17-55215-243 Tree Removal	9,000	958	8,042	8,000	Brush and debris grinding			
Public Works								
10-15-53000-210 Engineering - Professional Services	21,100	9,243	11,857	10,000	Riverside Dr (Taft to Fox River Trail) sidewalk engineering			
10-16-53300-290 Street Repairs - Contracted Services	88,500	54,232	34,268	25,000	2026 street resurfacing project			
10-16-53322-290 Tree & Brush - Contracted Services	7,500	-	7,500	7,500	Grinding of collected brush 2025/2026			
10-16-53430-290 Sidewalk Repair - Contracted Services	30,000	1,585	28,415	10,000	Misc sidewalk repair - Hoffman, Broadview & Greene Ave			
21-16-57410-210 Sanitary Sewer - Professional Services	39,000	8,484	30,516	20,000	Sewer studies and lift station evaluation report			
60-64-57642-349 Water - Operating Supplies (Lab)	14,000	8,712	5,288	3,000	Lead, copper and WPDES (phosphorus) testing			
				151,800	Total carryover to 2026			
				128,800	General fund			
				20,000	Sanitary sewer fund			
				3,000	Water utility fund			
				151,800	Total			