Fiscal Year 2027

January 1, 2027 – December 31, 2027

Preliminary Budget for Open Inspection

11.23.2026

Village of Hampshire
234 S. State Street
Hampshire, IL 60140

			FY26.2 Four Monts	FY 2026.2 PROJECTED	FY2026.2 Budget	FY2027 Budget	FY27 Budget over Proj. FY26.2	FY27 Budget over FY26.2 Budget	Notes
GENERAL FUND (01)									
REVENUE									
PROPERTY TAXES									
01-01-40001	**01-000-100-3011**	PROPERTY TAX - CORPORATE	459,281	837,505	824,358	918,067	9.62%	11.37%	Updated for 11.12.2026 EAV/New Const
01-02-40014	**01-000-100-3012**	PROPERTY TAX - POLICE	404,195	737,056	727,132	807,954	9.62%	11.12%	construction is not available at this time
01-01-40027	**01-000-100-3013**	PROPERTY TAX - AUDIT	14,045	25,609	25,970	28,071	9.61%	8.09%	
01-01-40047	**01-000-100-3014**	PROPERTY TAX - SOCIAL SECURITY	14,566	26,561	25,970	29,116	9.62%	12.11%	
01-01-40005	**01-000-100-3015**	PROPERTY TAX - I.M.R.F.	6,762	12,330	12,467	13,516	9.62%	8.41%	
01-01-40035	**01-000-100-3016**	PROPERTY TAX - LIABILITY	28,611	52,174	51,935	57,192	9.62%	10.12%	
01-01-40099	**01-000-100-3029**	PROPERTY TAX - REVENUE RECOVERY	2,392	4,363	4,357	-	-100.00%	-100.00%	
	TOTAL PROPERTY TAXES		**929,852**	**1,695,598**	**1,672,189**	**1,853,916**	9.34%	10.87%	
INTERGOVERNMENTAL REVENUE									
01-01-40100	**01-000-200-3040**	SALES TAX	987,627	1,975,254	1,737,867	2,814,737	42.50%	61.97%	
01-01-40350	**01-000-200-3050**	STATE INCOME TAX	683,513	1,367,026	962,313	1,628,956	19.16%	69.28%	Est based on IML estimates using new population
01-01-40125	**01-000-200-3070**	USE TAX	24,079	48,158	23,978	62,676	30.15%	161.39%	
01-02-40600	**01-000-200-3080**	CANNABIS EXCISE TAX	5,639	11,278	8,224	13,610	20.68%	65.49%	Est based on IML estimates
01-01-41500	**01-000-200-3090**	PPR TAX	13,747	27,494	18,883	35,492	29.09%	87.96%	Est based on IML estimates
01-01-40400	**01-000-200-3107**	TELECOM TAX	28,166	56,332	58,313	80,273	42.50%	37.66%	
01-01-40500	**01-000-200-3110**	UTILITY TAX	122,395	244,790	225,192	330,467	35.00%	46.75%	
	TOTAL INTERGOVERNMENTAL REVENUE		**1,865,166**	**3,730,332**	**3,034,769**	**4,966,211**	33.13%	63.64%	
CHARGES FOR SERVICES									
01-01-42005	**01-000-400-3590**	ADM SERVICE REIMB FRM REFUSE	4,000	8,000	7,866	12,000	50.00%	52.56%	
01-01-42000	**01-000-400-3591**	ADM SERVICE REIMB FRM WTR/SWR	32,000	64,000	64,000	72,000	12.50%	12.50%	
01-01-42010	**01-000-400-3592**	ADM SERVICE REIMB SSA LEVY	-	-	2,000	2,000	100.00%	0.00%	
01-01-42020	**01-000-400-3611**	REIMBURSEMENT - ENGINEERING	28,000	-	-	-			
01-01-42500	**01-000-400-3612**	REIMBURSEMENT - OTHER	128,494	256,988	268,512	272,868	6.18%	1.62%	SRO Virtra
	TOTAL REIMBURSEABLE REVENUE		**192,494**	**328,988**	**342,378**	**358,868**	9.08%	4.82%	
OTHER INCOME									
01-01-47000	**01-000-500-3730**	INTEREST	77,241	154,482	85,580	200,370	29.70%	134.13%	
01-01-49050	**01-000-600-3917**	150 YEAR CELEBRATION	-	-	-	-	#DIV/0!	0.00%	
01-01-49000	**01-000-600-3918**	VILLAGE CONTRIBUTIONS	-	-	-	-	0.00%	0.00%	
	01-000-000-3919	TREE CONTRIBUTIONS	-	-	-	-	0.00%	0.00%	
01-01-49900	**01-000-600-3920**	MISCELLANEOUS INCOME	86,487	86,487	500	500	100.00%	0.00%	
01-01-49200	**01-000-600-3921**	VIDEO GAMING	66,176	132,352	129,600	198,500	49.98%	53.16%	
	01-000-600-3922	WORKERS COMP RECOVERY	-	-	-	-	9.00%	0.00%	
	01-000-600-3923	INSTALLMENT CONTRACT PROCEEDS	-	-	-	-	0.00%	0.00%	
01-01-49300	**01-000-600-3924**	FRANCHISE FEE/RENT	59,292	118,584	88,000	146,835	23.82%	66.86%	Ground leases, tower leases, etc.
	01-000-600-3926	TRANSFER FROM CAPITAL IMP FUND	-	-	-	-	0.00%	0.00%	
01-02-49100	**01-000-600-3928**	POLICE CONTRIBUTIONS	-	2,600	2,600	2,500	-3.85%	100.00%	
	01-000-600-3932	TRANSFER - TRANSPORTATION	-	-	132,000	-	0.00%	0.00%	
	01-000-600-3933	TRANSFER - WATER FUND	-	-	-	-	0.00%	0.00%	
	01-000-600-3934	TRANSFER - PUBLIC USE	-	-	468,564	-	0.00%	0.00%	Sidewalks, mower, PD Locker rooms
	01-000-600-3960	TRANSFER - MOTOR FUEL TAX	-	-		-	100.00%	100.00%	Street lighting

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	01-000-600-3961	TRANSFER - EARLY WARNING		25,000	38,000	-	100.00%	100.00%	PR Siren
	01-000-600-3935	LAND SALES	-	-	-	-	0.00%	0.00%	
	01-000-600-3936	GAIN/LOSS ON SALE OF FA/EQUIP	-	-	-	-	0.00%	0.00%	
01-01-40150	**01-000-600-3938**	PLACES FOR EATING	121,397	242,794	234,000	345,900	42.47%	47.82%	
	01-000-600-3939	ROAD INFRASTRUCTURE FEE	-	-	-	-	0.00%	0.00%	
01-01-41000	**01-000-600-3940**	GRANT - SAFETY PROGRAMS	-	-	-	-	#DIV/0!	#DIV/0!	
01-03-41300	**01-000-600-3941**	GRANT - SIDEWALK	-	28,000	250,000	-	100.00%	100.00%	
01-01-41000	**01-000-600-3942**	GRANT - ARPA	-	-	-	-	0.00%	0.00%	
01-03-41300	**01-000-600-3943**	GRANT - RINN & PARK	-	-	668,000	668,000	100.00%	0.00%	IEMA/DECO
01-02-41100	**01-000-600-3944**	GRANT- POLICE	-	-	-	-	100.00%	100.00%	
01-02-41100	**01-000-600-3945**	GRANT - SPEED MONITORING	-	-	-	-	100.00%	100.00%	
01-01-41000	**01-000-600-3952**	GRANT - MISCELLANEOUS	-	-	-	-	100.00%	#DIV/0!	
	TOTAL OTHER INCOME		**410,593**	**790,299**	**2,096,844**	**1,562,605**	97.72%	-25.48%	
LICENSES, FINES, PERMITS, FEES									
01-01-43000	**01-000-700-3200**	LIQUOR LICENSES	975	975	1,500	25,000	2464.10%	1566.67%	
01-01-43005		GARBAGE LICENSES	-	-	-	5,700			
01-01-43010		CHICKEN LICENSES	-	-	-	380			
01-01-43015		GOLF CART REGISTRATION	-	-	-	5,250			
01-01-43020		VIDEO GAMING LICENSES	-	-	-	22,500			
01-01-43025		AMUSEMENT GAME LICENSES	-	-	-	300			
01-02-43030		ALARM REGISTRATION & FEES	-	-	-	625			
01-01-43035	**01-000-700-3270**	OTHER LICENSES & FEES	13,775	15,275	33,333	-	-100.00%	-100.00%	
01-01-43040	**01-000-700-3300**	BUILDING PERMITS	260,682	521,364	250,000	410,000	-21.36%	64.00%	150 New homes; 550 Misc permits
01-01-43045	**01-000-700-3310**	BUILDING PERMIT - ADM FEE	9,970	19,940	9,375	11,250	-43.58%	20.00%	
01-01-43050	**01-000-700-3350**	ZONING FEES	-	-	600	600	100.00%	0.00%	
01-01-43055	**01-000-700-3360**	TRANSITION FEE	66,544	133,088	108,688	133,088	0.00%	22.45%	Public Use transtion fees - 150 new homes
01-01-43100		BUSINESS LICENSES							
01-01-44000		COURT FINES & FEES				29,740			Estimate
01-01-44005		LOCAL ADJUDICATION				14,870			Estimate
01-01-44015	**01-000-700-3400**	FINES,FEES,REPORTS	14,870	29,740	42,000	-	-100.00%	-100.00%	
01-02-44010	**01-000-700-3410**	POLICE IMPOUND FEES	2,000	4,000	6,600	6,000	50.00%	-9.09%	
01-02-44020		OTHER POICE FINES FEES & REPORTS				600			
01-02-44050	**01-000-700-3420**	ALARM FEES	225	450	500	4,000	788.89%	700.00%	
	TOTAL LICENSES, FINES, PERMITS, FEES		**369,041**	**724,832**	**452,596**	**669,903**	-7.58%	48.01%	
	TOTAL GENERAL FUND REVENUE		**3,767,146**	**7,270,049**	**7,598,777**	**9,411,503**	29.46%	23.86%	

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GENERAL FUND -ADMINISTRATION (01-01)									
PERSONAL SERVICES									
01-02-50000	**01-001-001-4000**	SALARIES - FULL TIME	180,631	383,841	437,500	702,536	83.0%	60.6%	Additional headcount
01-02-50001	**01-001-001-4001**	SALARIES - PART TIME	-	-	-	-	0.0%	0.0%	
01-02-50002	**01-001-001-4002**	SALARIES - BOARDS & COMMISSIONS	6,042	12,839	18,700	23,300	81.5%	24.6%	
01-02-50006	**01-001-001-4006**	OVERTIME	-	-	915	-	0.0%	-100.0%	
01-03-50600	**01-001-001-4010**	EMPLOYER S.S.	11,061	23,505	28,341	45,006	91.5%	58.8%	
01-02-50601	**01-001-001-4020**	EMPLOYER MEDICARE	2,587	5,497	6,627	10,524	91.4%	58.8%	
01-02-50602	**01-001-001-4050**	UNEMPLOYMENT TAX	19	2,993	2,993	3,492	16.7%	16.7%	
01-02-50710	**01-001-001-4030**	EMPLOYER I.M.R.F.	6,544	13,906	16,281	29,604	112.9%	81.8%	
01-02-50712	**01-001-001-4031**	EMPLOYER HEALTH INS.	48,943	104,004	100,000	188,200	81.0%	88.2%	12% increase + new hire family coverage
01-02-50715	**01-001-001-4033**	EMPLOYER DENTAL INS.	1,608	2,757	2,800	6,100	121.3%	117.9%	2% increase + new hire family coverage
01-02-50715	**01-001-001-4035**	EMPLOYER LIFE INS.	407	698	900	1,500	114.9%	66.7%	add new hire
01-02-50720	**01-001-001-4037**	EMPLOYER VISION INS.	331	567	390	1,700	199.8%	335.9%	2% increase + new hire family coverage
01-02-50801	**01-001-001-4038**	OTHER EMPLOYEE BENEFITS	14	24	48	84	250.0%	75.0%	add new hire
	TOTAL PERSONAL SERVICES		**258,187**	**550,631**	**615,495**	**1,012,046**	83.8%	64.4%	
CONTRACTURAL SERVICES									
01-01-51000	**01-001-002-4100**	BUILDING AND FACILITY MAINTENANCE	-	5,000	5,000	5,000	0.0%	0.0%	Plumbing/HVAC
01-01-51003	**01-001-002-4120**	EQUIPMENT MAINTENANCE & REPAIR	-	1,000	2,500	2,500	100.0%	0.0%	
01-01-51015	**01-001-002-4121**	SOFTWARE SUBSCRIPTIONS	61,260	122,520	68,589	47,589	-61.2%	-30.6%	LOCiS in, MSI out & Tyler My Civic only
01-01-51020		INFORMATION TECHNOLOGY SERVICES				9,500			Entre
	01-001-002-4210	LIABILITY INSURANCE PREMIUM	22,644	45,287	65,627	117,800	160.1%	79.5%	
01-01-51025	**01-001-002-4230**	TELEPHONE & INTERNET SERVICES	2,577	5,154	6,790	13,300	158.1%	95.9%	0
01-01-51030	**01-001-002-4280**	RENTALS & LEASES	1,289	2,578	960	3,120	21.0%	225.0%	0
01-01-51040	**01-001-002-4310**	MEETINGS, TRAINING, MEALS & TRAVEL	710	1,420	6,500	7,000	393.0%	7.7%	0
01-01-51045	**01-001-002-4320**	POSTAGE & FREIGHT	255	510	650	900	76.5%	38.5%	
01-01-51050	**01-001-002-4340**	PRINTING & PUBLISHING	1,347	2,694	6,300	6,300	133.9%	0.0%	Includes newspaper publications, other printing
01-01-51055	**01-001-002-4345**	AWARDS & RECOGNITION	-	-	750	750	100.0%	100.0%	0
01-01-51070	**01-001-002-4360**	ENGINEERING SERVICES	17,297	34,594	11,600	18,100	-47.7%	56.0%	Meetings & other
	01-001-002-4361	ENGINEERING SERVICES - REIMB	-	-	-	-	0.0%	0.0%	
01-01-51060	**01-001-002-4370**	LEGAL SERVICES - VILLAGE	9,306	18,612	33,600	78,150	319.9%	132.6%	Increase due to local adjudication
	01-001-002-4371	LEGAL SERVICES - REIMB	810	1,620	-	-	0.0%	0.0%	
	01-001-002-4372	LEGAL SERVICES LABOR	-	-	3,250	-	100.0%	-100.0%	
01-01-51075	**01-001-002-4375**	ACCOUNTING & FINANCIAL SERVICES	-	-	35,300	36,800	#DIV/0!	4.2%	Audit + GASB implementation
	01-001-002-4380	OTHER PROF. SERV.	3,139	6,278	139,460	153,800	2349.8%	10.3%	Comp Plan, Acct Services, Bond Disclosure, Cleaning
01-01-51117	**01-001-002-4382**	ECONOMIC DEVELOPMENT	-	-	1,300	1,300	100.0%	0.0%	Dues
01-01-51125	**01-001-002-4383**	VILLAGE BEAUTIFICATION	-	-	-	100,000	100.0%	100.0%	Façade Program
01-01-51125	**01-001-002-4390**	BUILDING INSPECTIONS	151,489	302,978	207,500	337,000	11.2%	62.4%	150 NRP, 450 Misc
01-01-51130	**01-001-002-4391**	PROPERTY MAINTENANCE INSPECTIONS	160	320	5,000	5,000	100.0%	0.0%	Ordinance violation inspections
01-01-52000	**01-001-002-4400**	DIAL-A-RIDE PROGRAM	-	6,500	6,500	6,500	0.0%	0.0%	PACE Bus
01-01-51055	**01-001-002-4430**	DUES & PUBLICATIONS	4,430	8,860	8,810	8,810	-0.6%	0.0%	Various
01-01-51100	**01-001-002-4435**	MOSQUITO CONTROL	16,356	16,356	17,166	19,837	21.3%	15.6%	
01-01-51105	**01-001-002-4470**	CODIFICATION	299	6,159	2,500	3,825	-37.9%	53.0%	CivicPlus annual fee
	TOTAL CONTRACTUAL SERVICES		**293,368**	**588,440**	**635,652**	**982,881**	67.0%	54.6%	
COMMODITIES									
01-01-52000	**01-001-003-4260**	UTILITIES	128	256	1,240	1,540	0.0%	0.0%	Community & Rowell Rd Signs
	01-001-003-4261	NATURAL GAS	-	-	-	-	0.0%	0.0%	

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01-01-52010	01-001-003-4650	OFFICE SUPPLIES	5,478	10,956	21,767	28,300	158.3%	30.0%	1 Laptop & 1 Desktop, normal supplies
01-01-52060	01-001-003-4670	MAINTENANCE SUPPLIES	-	-	500	500	100.0%	0.0%	
	TOTAL COMMODITIES		**5,606**	**11,212**	**23,507**	**30,340**	170.6%	29.1%	
OTHER EXPENSES									
01-01-53000	01-001-004-4785	SALES TAX INCENTIVE AGREEMENTS	-	60,000	60,000	90,000	50.0%	50.0%	Loves, Metrix, Truck Country
01-01-53005	01-001-004-4800	MISCELLANEOUS EXPENSE	15	30	3,250	3,250	10733.3%	0.0%	
01-01-53015	01-001-004-4850	GRANT FUNDING	5,000	10,000	7,500	7,500	100.0%	0.0%	Suds & Fun Plus
01-01-53010	01-001-004-4910	CONTINGENCY	2,500	5,000	5,000	5,000	0.0%	0.0%	
	TOTAL OTHER EXPENSES		**7,515**	**75,030**	**75,750**	**105,750**	40.9%	39.6%	
CAPTIAL OUTLAY									
	01-001-005-4906	CAPITAL PROJECTS	-	-	-	-	0.0%	0.0%	
01-01-55005	01-001-005-4990	BUILDING AND FACILITY IMPROVEMENTS	-	-	-	-	0.0%	0.0%	
	01-001-005-4992	BUILDING AND STRUCTURES	-	-	-	30,000	100.0%	100.0%	Front Office
	01-001-005-4907	STORM SIGNAL SYSTEM	-	-	-	-	0.0%	0.0%	
01-01-55015	01-001-005-4940	MACHINERY & EQUIPMNT	-	1,500	1,500	2,200	100.0%	0.0%	
01-01-55020	01-001-005-4941	INFO SYSTEMS SOFTWARE	-	-	-	13,716	100.0%	100.0%	
	TOTAL CAPITAL OUTLAY		**-**	**1,500**	**1,500**	**32,200**	2046.7%	2046.7%	
	OTHER FINANCING								
		DEBT ISSUANCE	-	-	-	-			
		PREMIUM ON DEBT ISSUANCE	-	-	-	-			
		PAYMENT TO ESCROW AGENT	-	-	-	-			
		DISPOSAL OF CAPITAL ASSETS	-	-	-	-			
		TRANSFERS IN	-	-	-	-			
		TRANSFERS OUT	-	-	-	-			
	TOTAL OTHER FINANCING		**-**	**-**	**-**	**-**			
DEBT SERVICE									
01-01-56100	01-02-050-4904	PRINCIPAL RETIREMENT				-			
01-01-56150		INTEREST AND FISCAL CHARGES				-			
			-	**-**	**-**	**-**			
OTHER FINANCING									
TRANSFERS									
01-01-570XX		TRANSFER FROM	-	-	-	-			
		TRANSFER OUT	-	-	-	-			
DISPOSAL OF ASSETS									
01-01-58000		DISPOSAL OF CAPITAL ASSETS	-	-	-	-			
DEBT ISSUANCE									
01-01-59000		DEBIT ISSUANCE	-			-			
01-01-59005		PREMIUM ON DEBT ISSUANCE	-			-			
01-01-59010		ISSUANCE COSTS	-			-			
	TOTAL OTHER FINNAICING		-	-	-	-			
	TOTAL ADMINISTRATION		**564,676**	**1,226,813**	**1,351,904**	**2,163,217**	76.3%	60.0%	

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GENERAL FUND - POLICE (01-02)										
PERSONAL SERVICES										
01-02-50000	**01-002-001-4000**	SALARIES - FULL TIME	512,060	1,024,120	1,202,388	1,846,373	44.5%	53.6%		
01-02-50001	**01-002-001-4001**	SALARIES - PART TIME	6,584	13,168	41,890	58,253	77.4%	39.1%		
01-02-50006	**01-002-001-4008**	OVERTIME	44,921	89,842	167,165	175,372	48.8%	4.9%		
01-02-50150	**01-002-001-4007**	COURT OVERTIME	639	1,278	14,223	16,431	92.2%	15.5%		
01-02-50153	**01-002-001-4006**	OFFICER IN CHARGE	6,737	13,474	21,228	22,800	40.9%	7.4%		
01-02-50155	**01-002-001-4005**	FIELD TRAINING OFFICER	2,490	4,980	15,420	15,650	68.2%	1.5%		
01-02-50160	**01-002-001-4003**	SPECIALTY PAY	3,500	7,000	7,000	7,000	0.0%	0.0%		
01-02-60165	**01-002-001-4009**	PEDA PAYMENTS	-	-	-	-	-	0.0%		
01-02-50600	**01-002-001-4010**	EMPLOYER S.S.	3,689	7,378	10,940	13,680	46.1%	25.0%		
01-02-50601	**01-002-001-4020**	EMPLOYER MEDICARE	8,047	16,094	20,750	30,280	46.8%	45.9%		
01-02-50602	**01-002-001-4050**	UNEMPLOYMENT TAX	252	504	13,170	13,850	96.4%	5.2%		
01-02-50700	**01-002-001-4028**	RETIREMENT	4,206	8,412	10,006	14,013	100.0%	40.0%		
01-02-50705	**01-002-001-4029**	EMPLOYER PENSION CONTRIBUTION	65,000	130,000	506,000	575,000	77.4%	13.6%		
01-02-50710	**01-002-001-4030**	EMPLOYER I.M.R.F.	611	1,222	2,039	2,456	43.6%	6.3%		
01-02-50712	**01-002-001-4031**	EMPLOYER HEALTH INS.	129,089	258,178	289,150	467,044	44.7%	61.5%	12% increase	
01-02-50715	**01-002-001-4033**	EMPLOYER DENTAL INS.	9,075	18,150	24,306	21,152	14.2%	-13.0%	2% increase	
01-02-50720	**01-002-001-4037**	EMPLOYER VISION INS.	1,568	3,136	2,800	4,874	35.7%	74.1%		
01-02-50725	**01-002-001-4035**	EMPLOYER LIFE INS.	673	1,346	1,920	2,112	36.3%	10.0%	2% increase	
01-02-50801	**01-002-001-4038**	OTHER EMPLOYEE BENEFIT PROGRAMS	1,691	3,382	2,750	2,750	-23.0%	0.0%		
	TOTAL PERSONAL SERVICES		**800,832**	**1,601,664**	**2,353,145**	**3,289,089**	51.3%	39.8%		
CONTRACTUAL SERVICES										
01-02-51000	**01-002-002-4100**	BUILDING & FACILITY MAINTENANCE & REPAIR	350	700	1,340	2,000	65.0%	49.3%		0
01-02-51002	**01-002-002-4110**	VEHICLE MAINTENANCE & REPAIR	12,899	25,798	22,420	34,400	25.0%	53.4%		0
01-02-51003	**01-002-002-4120**	EQUIPMENT MAINTENANCE & REPAIR	480	960	2,000	2,650	63.8%	32.5%		0
01-02-51015	**01-002-002-4121**	SOFTWARE SUBSCRIPTIONS	19,616	39,232	93,750	137,106	71.4%	46.2%	VirTra will be partially covered by others agencies.	
01-02-51020		INFORMATION TECHNOLOGY SERVICES		-		11,715	100.0%	100.0%		
01-02-51025	**01-002-002-4230**	TELEPHONE AND INTERNET SERVICES	8,206	16,412	14,896	29,100	43.6%	95.4%		0
01-02-51030	**01-002-002-4280**	LEASES & RENTALS	27,220	54,440	54,080	83,565	33.8%	52.1%	full year, $1,200 annual increase + tax change	
01-02-51035	**01-002-002-4290**	MEETINGS, TRAINING, MEALS & TRAVEL	11,137	22,274	13,960	25,130	11.4%	80.0%		0
01-02-51040	**01-002-002-4320**	POSTAGE & FREIGHT	100	200	335	500	60.0%	49.3%		0
01-02-51045	**01-002-002-4340**	PRINTING & PUBLISHING	284	568	4,035	4,200	86.5%	4.1%		0
01-02-51050	**01-002-002-4345**	AWARDS & RECOGNITION	-	-	500	500	100.0%	0.0%		0
01-02-51055	**01-002-002-4430**	DUES & PUBLICATIONS	1,720	3,440	2,465	27,915	87.7%	1032.5%	JEMS number is a tentative budget number TBD	
01-02-51060	**01-002-002-4370**	LEGAL SERVICES	6,771	13,542	51,000	51,000	73.4%	0.0%		0
01-02-51085	**01-002-002-4450**	ANIMAL CONTROL SERVICES	-	-	201	500	100.0%	148.8%		0
01-02-51090	**01-002-002-4380**	OTHER PROFESSIONAL SERVICES	10,366	20,732	50,616	62,944	67.1%	24.4%		0
01-02-51170		NEW SWORN OFFICER EXPENDITURES	-	-	-	-	0.0%	0.0%		0
01-02-51180	**01-002-002-4285**	RADIO DISPATCH SERVICES	130,830	130,830	130,830	137,372	5.0%	5.0%		0
	TOTAL CONTRACTUAL SERVICES		**229,979**	**329,128**	**442,428**	**610,597**	45.0%	35.4%		
COMMODITIES										
01-02-52005	**01-002-003-4660**	FUEL & OIL	12,008	20,585	28,743	51,300	149.2%	78.5%		0
01-02-52010	**01-002-003-4650**	OFFICE SUPPLIES & EXPENSE	976	1,673	3,350	5,000	198.9%	49.3%		0
01-02-52020	**01-002-003-4685**	INVESTIGATIVE SUPPLIES	-	-	335	2,410	100.0%	619.4%		0
01-02-52025	**01-002-003-4697**	PATROL CAMERAS AND EQUIPMENT	-	-	9,250	500	100.0%	-94.6%		0
01-02-52030	**01-002-003-4695**	NEW SWORN OFFICER EXPENDITURES	20	34	3,000	-	-100.0%	-100.0%		
01-02-52035	**01-002-003-4675**	SAFETY SUPPLIES AND EQUIPMENT	-	-	200	500	100.0%	150.0%		0

			FY26.2 FOUR MONTHS	FY 2026.2 PROJECTED	FY2026.2 Budget	FY2027 Budget	FY27 Budget over Proj. FY26.2	FY27 Budget Over FY26.2 Budget	Notes	
01-02-52040	01-002-003-4690	UNIFORMS & PROTECTIVE CLOTHING	5,407	9,269	18,890	20,500	121.2%	8.5%	No body armor replacements needed this year.	
01-02-52055	01-002-003-4665	BUILDING SUPPLIES	-	-	-	-	0.0%	0.0%		0
01-02-52060	01-002-003-4670	MAINTENANCE SUPPLIES	14	24	205	500	1983.3%	143.9%		0
01-02-52065	01-002-003-4680	OPERATING SUPPLIES	4,440	7,611	12,395	11,335	48.9%	-8.6%		0
01-02-52080	01-002-003-4696	SMALL TOOLS AND EQUIPMENT	1,297	2,223	2,000	1,000	-55.0%	-50.0%		0
01-02-52100	01-002-003-4655	COMMUNITY POLICING SUPPLIES	2,307	3,955	5,600	4,500	13.8%	-19.6%		0
	TOTAL COMMODITIES		**26,469**	**45,374**	**83,968**	**97,545**	115.0%	16.2%		
OTHER EXPENSES										
01-02-53005	01-002-003-4680	MISCELLANEOUS EXPENSE	-	-	-	-				
01-02-53015		GRANT FUNDED EXPENSES	-	-	-	-				
	TOTAL OTHER EXPENSES		**-**	**-**	**-**	**-**				
CAPITAL OUTLAY										
01-02-55000	01-002-005-4991	LAND	-	-	-	-	0.0%	0.0%		
01-02-55005	01-002-005-4990	BUILDING & STRUCTURES	5,343	9,159	6,500	16,500	80.2%	153.8%		0
01-02-55015	01-002-005-4906	MACHINERY & EQUIPMENT	26,159	44,844	74,280	17,700	-60.5%	-76.2%		0
01-02-55010	01-002-005-4930	VEHICLES	58,372	58,372	65,500	132,600	127.2%	102.4%		0
01-02-55060	01-002-005-4907	TOW FUND PURCHASES	-	-	-	-	0.0%	0.0%		0
01-02-55025	01-002-005-4908	STORM SIGNAL SYSTEM	25,363	43,479	45,175	3,500	-92.0%	-92.3%		0
	01-002-005-4993	INFORMATION SYSTEMS - HARDWARE	4,210	7,217	8,000	7,716	6.9%	-3.6%		0
	TOTAL CAPITAL OUTLAY		**119,447**	**163,071**	**199,455**	**178,016**	9.2%	-10.7%		
DEBT SERVICE										
	01-002-005-4940	INSTALLMENT PAYMENTS	-	-	39,990	-	0.0%	-100.0%		
01-03-56100	01-002-005-4840	DEBT SERVICE - PRINCIPAL	-	-	-	-	0.0%	0.0%		0
01-03-56150	01-002-005-4850	DEBT SERVICE - INTEREST	-	-	-	-	0.0%	0.0%		0
			-	-	**39,990**	-	0.0%	-100%		
01-02-57020		TRANSFER FROM CAPITAL IMPROVEMENT	-	-	-	-	0.0%	0.0%		
01-02-57022		TRANSFER FROM PUBLIC USE	-	-	-	(97,000)	100.0%	100.0%	Squads	
DISPOSAL OF ASSETS										
01-02-58000		DISPOSAL OF CAPITAL ASSETS	-	-	(7,000)	(10,000)	100	-42.9%	Sale/Trade Squads	
DEBT ISSUANCE										
01-02-59000	01-002-600-3923	DEBT ISSUANCE	-	-	(52,400)	-	0.0%	-100.0%		0
	TOTAL OTHER FINANCING		-	-	**(59,400)**	**(107,000)**	0.0%	80.1%		
	TOTAL POLICE		**1,176,727**	**2,139,237**	**3,059,586**	**4,068,247**	90.2%	33.0%		
GENERAL FUND - STREET (01-03)										
PERSONAL SERVICES										
01-03-50000	01-003-001-4000	SALARIES - FULL TIME	173,272	346,544	430,586	668,989	93.0%	55.4%	Additional headcount with May Start	
01-03-50001	01-003-001-4001	SALARIES - PART TIME	-	-	-	-	0.0%	0.0%		
01-03-50006	01-003-001-4006	OVERTIME	2,084	4,168	22,714	26,235	529.4%	15.5%		
01-03-50600	01-003-001-4010	EMPLOYER S.S.	10,513	21,026	24,850	42,211	100.8%	69.9%		
01-03-50601	01-003-001-4020	EMPLOYER MEDICARE	2,459	4,918	5,994	10,081	105.0%	68.2%		
01-03-50602	01-003-001-4050	UNEMPLOYMENT TAX	150	300	5,128	5,256	1652.0%	2.5%		
01-03-50710	01-003-001-4030	EMPLOYER I.M.R.F.	6,418	12,836	13,534	28,864	124.9%	113.3%		
01-03-50712	01-003-001-4031	EMPLOYER HEALTH INS.	44,854	89,708	115,900	215,200	139.9%	85.7%	12% increase + new hire family coverage	
01-03-50715	01-003-001-4033	EMPLOYER DENTAL INS.	3,613	7,226	7,600	12,300	70.2%	61.8%	2% increase + new hire family coverage	

			FY26.2 FOUR MONTHS	FY 2026.2 PROJECTED	FY2026.2 Budget	FY2027 Budget	FY27 Budget over Proj. FY26.2	FY27 Budget Over FY26.2 Budget	Notes
01-03-50720	01-003-001-4037	EMPLOYER VISION INS.	571	1,142	900	2,800	145.2%	211.1%	add new hire
01-03-50725	01-003-001-4035	EMPLOYER LIFE INS.	317	634	1,200	1,100	73.6%	-8.3%	2% increase + new hire family coverage
01-03-50801	01-003-001-4038	OTHER EMPLOYEE BENEFIT PROGRAMS	20	40	120	120	200.0%	0.0%	add new hire
	TOTAL PERSONAL SERVICES		**244,271**	**488,542**	**628,526**	**1,013,156**	107.4%	61.2%	
CONTRACTUAL SERVICES									
01-03-51000	01-003-002-4100	BUILDING & FACILITY MAINTENANCE	172	344	14,000	20,000	5714.0%	42.9%	Unexpected/out of warranty items
01-03-51001	01-003-002-4150	GROUNDS MAINTENANCE	190	380	4,220	-	-100.0%	-100.0%	
01-03-51002	01-003-002-4110	VEHICLE MAINTENANCE & REPAIR	7,588	15,176	40,000	40,000	163.6%	0.0%	
01-03-51003	01-003-002-4120	EQUIPMENT MAINTENANCE & REPAIR	5,619	11,238	8,500	8,500	-24.4%	0.0%	
01-03-51004	01-003-002-4130	STREET MAINTENANCE & REPAIR	33,004	66,008	122,950	86,500	31.0%	-29.6%	
01-03-51005	01-003-002-4140	SIDEWALK MAINTENANCE & REPAIR	5,910	11,820	30,000	45,000	280.7%	50.0%	
01-03-51006	01-003-002-4160	TREE REMOVAL & REPLACEMENT	1,650	3,300	22,000	27,000	718.2%	22.7%	
01-03-51007	01-003-002-4200	SNOW REMOVAL	-	-	15,000	25,000	0.0%	66.7%	
01-03-51008	01-003-002-4270	STREET LIGHT MAINTENANCE & REPAIR	1,571	3,142	12,000	35,000	1013.9%	191.7%	
01-03-51009	01-003-002-4255	TRAFFIC SIGNAL MAINTENANCE & REPAIR	1,117	2,234	6,510	9,550	327.5%	46.7%	
01-03-51015	01-003-002-4121	SOFTWARE SUBSCRIPTIONS	4,405	8,810	3,952	6,880	-21.9%	74.1%	
01-03-51020		INFORMATION TECHNOLOGY SERVICES				3,500	0.0%	0.0%	
01-03-51025	01-003-002-4230	TELEPHONE AND INTERNET SERVICES	5,003	10,006	6,365	20,100	100.9%	215.8%	Includes Midwest Fiber for full year
01-03-51030	01-003-002-4280	RENTALS AND LEASES	1,930	3,860	5,000	6,124	58.7%	22.5%	
01-03-51035	01-003-002-4310	TRAINING & MEETINGS	-	-	1,550	5,050	0.0%	225.8%	
01-03-51040	01-300-002-4320	POSTAGE & FREIGHT	-	-	-	500	0.0%	0.0%	
01-03-51045	01-003-002-4340	PRINTING & PUBLISHING	-	-	-	-	0.0%	0.0%	
01-03-51050	01-003-002-4345	AWARDS & RECOGNITION	-	-	-	-	0.0%	0.0%	
01-03-51055	01-003-002-4430	DUES & PUBLICATIONS	-	-	500	500	0.0%	0.0%	
01-03-51060	01-003-002-4370	LEGAL SERVICES	468	936		2,500	167.1%	0.0%	
01-03-51090	01-003-002-4380	OTHER PROFESSIONAL SERVICES	455	910	3,500	11,800	1196.7%	237.1%	
	TOTAL CONTRACTUAL SERVICES		**69,082**	**138,164**	**296,047**	**353,504**	20.2%	19.4%	
COMMODITIES									
01-03-52005	01-003-003-4660	FUEL & OIL	7,463	14,926	20,000	35,000	134.5%	75.0%	
01-03-52010	01-003-003-4650	OFFICE SUPPLIES	3,311	6,622	13,410	9,428	42.4%	-29.7%	
01-03-52040	01-003-003-4690	UNIFORMS & PROTECTIVE CLOTHING	587	1,174	6,300	6,300	436.6%	0.0%	
01-03-52065	01-003-003-4670	MAINTENANCE SUPPLIES	891	1,782	5,000	45,400	2447.7%	808.0%	
01-03-52065	01-003-003-4680	OPERATING SUPPLIES	10,672	21,344	18,429	30,500	42.9%	65.5%	
01-03-52080	01-003-003-4696	SMALL TOOLS AND EQUIPMENT	169	338	5,000	5,000	1379.3%	0.0%	
01-03-52085	01-003-002-4260	STREET LIGHTING	9,158	18,316	35,000	28,000	52.9%	-20.0%	Street lighting electricity
01-03-52090	01-003-003-4700	STORM SEWER MAINTENANCE	2,035	4,070	7,000	7,000	72.0%	0.0%	
	TOTAL COMMODITIES		**34,286**	**68,572**	**110,139**	**166,628**	143.0%	51.3%	
OTHER EXPENSES									
01-03-53005	01-003-003-4680	MISCELLANEOUS EXPENSE	-	-	-	-	0.0%	0.0%	
01-03-53015		GRANT FUNDED EXPENSES	-	-	-	-	0.0%	0.0%	
	TOTAL OTHER EXPENSES		**-**	**-**	**-**	**-**	0.0%	0.0%	
OTHER FINANCING									
	01-003-005-4940	INSTALLMENT PAYMENTS	28,617	28,617	86,977	-	-100.0%	-100.0%	
01-03-56100	01-003-005-4840	DEBT SERVICE - PRINCIPAL	-	-	26,600	20,072	0.0%	0.0%	Sweeper
01-03-56150	01-003-005-4850	DEBT SERVICE - INTEREST	-	-	3,332	879	0.0%	0.0%	
			28,617	**28,617**	**116,909**	**20,951**	-26.8%	-82.1%	

			FY26.2 FOUR MONTHS	FY 2026.2 PROJECTED	FY2026.2 Budget	FY2027 Budget	FY27 Budget over Proj. FY26.2	FY27 Budget Over FY26.2 Budget	Notes
CAPITAL OUTLAY									
01-03-55000	**01-003-005-4991**	LAND	-	-	-	-	0.0%	0.0%	
01-03-55005	**01-003-005-4990**	BUILDING & STRUCTURES	-	-	-	-	0.0%	0.0%	
01-03-55015	**01-003-005-4906**	MACHINERY & EQUIPMENT	23,126	39,645	23,884	28,500	-28.1%	19.3%	
01-03-55010	**01-003-005-4930**	VEHICLES	-	-	44,551	313,146	0.0%	602.9%	Frelghtliner with plow, wing, dump bed
01-03-55020	**01-003-005-4993**	INFORMATION SYSTEMS - HARDWARE	-	-	-	-	0.0%	0.0%	
01-03-55030	**01-003-005-4993**	STREETS STORM SEWERS & SIDEWALKS	-	-	1,106,000	815,000	0.0%	-26.3%	Park & Rinn
	TOTAL CAPITAL OUTLAY		**23,126**	**39,645**	**1,174,435**	**1,156,646**	2817.5%	-1.5%	
	Total Expenses Streets		**399,382**	**763,540**	**2,326,056**	**2,710,885**	255.0%	16.5%	
OTHER FINANCING									
TRANSFERS									
01-03-57020		TRANSFER FROM CAPITAL IMPROVEMENT	-	-	880,000	(509,146)	100.0%	-157.9%	
01-03-57011		TRANSFER FROM MFT - ST LIGHTENING			(35,000)	(28,000)	100.0%	-20.0%	
01-03-57130		TRANSFER TO CAPITAL ASSET DEBT SERVICE	-	880,000	-	979,018	11.3%	100.0%	
DISPOSAL OF ASSETS									
01-03-58000		DISPOSAL OF CAPITAL ASSETS	-	-	-	-	0.0%	0.0%	
DEBT ISSUANCE									
01-03-59000	**01-002-600-3923**	DEBT ISSUANCE	-	-	(35,600)	-	0.0%	-100.0%	
	TOTAL OTHER FINANCING		**-**	**880,000**	**809,400**	**441,872**	-49.8%	-45.4%	
	TOTAL STREETS		**399,382**	**1,643,540**	**3,135,456**	**3,152,757**	91.8%	0.6%	
GENERAL FUND -PLANNING & ZONING COMMISSION (01-04)									
PERSONAL SERVICES									
01-04-50002	**01-004-001-4000**	SALARIES	315	630	2,400	3,600	471.4%	50.0%	
01-04-50600	**01-004-001-4010**	EMPLOYER S.S.	19	38	149	223	486.8%	49.7%	
01-04-50601	**01-004-001-4020**	EMPLOYER MEDICARE	5	10	35	52	420.0%	48.6%	
	TOTAL PERSONAL SERVICES		**339**	**678**	**2,584**	**3,875**	471.5%	50.0%	
CONTRACTURAL SERVICES									
01-04-51015	**01-004-002-4121**	SOFTWARE SUBSCRIPTIONS	36	72	-	260	261.1%	100.0%	Office 365 email/archiving
01-04-51060	**01-004-002-4370**	LEGAL SERVICES	108	216	1,100	1,650	663.9%	50.0%	
	TOTAL CONTRACTURAL		**144**	**288**	**1,100**	**1,910**	563.2%	73.6%	
	TOTAL PLANNING COMMISSION		**483**	**966**	**3,684**	**5,785**	498.9%	57.0%	
GENERAL FUND -POLICE COMMISSION (01-05)									
PERSONAL SERVICES									
01-05-50002	**01-006-001-4000**	SALARIES	900	600	900	900	50.0%	0.0%	
01-05-50600	**01-006-001-4010**	EMPLOYER S.S.	56	37	56	56	51.4%	0.0%	
01-05-50601	**01-006-001-4020**	EMPLOYER MEDICARE	13	9	13	13	44.4%	0.0%	
	TOTAL PERSONAL SERVICES		**969**	**646**	**969**	**969**	50.0%	0.0%	
CONTRACTUAL SERVICES									
01-05-51015	**01-006-002-4121**	SOFTWARE SUBSCRIPTIONS	14	28	-	42	50.0%	100.0%	Office 365
01-05-51035	**01-006-002-4300**	TRAVEL	-	-	250	250	0.0%	0.0%	
	01-006-002-4310	TRAINING	-	-	500	500	0.0%	0.0%	
01-05-51141	**01-006-002-4330**	TESTING SERVICES	-	-	-	-	0.0%	0.0%	

			FY26.2 FOUR MONTHS	FY 2026.2 PROJECTED	FY2026.2 Budget	FY2027 Budget	FY27 Budget over Proj. FY26.2	FY27 Budget Over FY26.2 Budget	Notes
01-05-51045	01-006-002-4340	PRINT/ADV/FORMS	-	-	550	550	0.0%	0.0%	
01-05-51060	01-006-002-4370	LEGAL SERVICES	-	-	1,000	667	100.0%	-33.3%	
01-05-51055	01-006-002-4430	DUES	-	-	400	400	0.0%	0.0%	
	TOTAL CONTRACTUAL SERVICES		**-**	**-**	**2,700**	**2,367**	100.0%	-12.3%	
COMMODITIES									
01-05-52065	01-006-003-4380	OPERATING SUPPLIES	104	208	50	400	92.3%	87.5%	
	TOTAL COMMODITIES		**104**	**208**	**50**	**400**	100.0%	700.0%	
	TOTAL POLICE COMMISSION		**1,073**	**854**	**3,719**	**3,736**	337.5%	0.5%	
GENERAL FUND -PROMOTIONS COMMITTEE (01-06)									
PERSONAL SERVICES									
	01-007-001-4000	SALARIES	-	-	-	-	0.0%	0.0%	
	01-007-001-4010	EMPLOYER S.S.	-	-	-	-	0.0%	0.0%	
	01-007-001-4020	EMPLOYER MEDICARE	-	-	-	-	0.0%	0.0%	
	TOTAL WAGES		**-**	**-**	**-**	**-**			
CONTRACTUAL SERVICES									
01-06-51090	01-007-002-4380	OTHER PROF.SERV.	-	-	-	-	0.0%	0.0%	
01-06-51045	01-007-002-4340	PRINT/ADV/FORMS	4,264	8,528	13,800	12,000	40.7%	0.0%	Newsletter
	TOTAL CONTRACTUAL SERVICES		**4,264**	**8,528**	**13,800**	**12,000**			
COMMODITIES									
01-06-52065	01-007-003-4380	OPERATING SUPPLIES	-	-	6,100	1,500	100.0%	0.0%	Swag
	TOTAL COMMODITIES		-	-	6,100	1,500			
	TOTAL PROMOTIONS COMMITTEE		**4,264**	**8,528**	**19,900**	**13,500**	100.0%	0.0%	
	TOTAL GENERAL FUND EXPENSES		**2,146,604**	**5,019,938**	**7,574,248**	**9,407,242**	87.4%	24.2%	
	TOTAL GENERAL FUND REVENUE		**3,767,146**	**7,270,049**	**7,598,777**	**9,411,503**	29.5%	23.9%	
	REVENUE IN EXCESS OF EXPENSES		**1,620,541**	**2,250,111**	**24,529**	**4,261**			
	STARTING FUND BALANCE			**2,591,333**		**4,841,444**			
	ENDING FUND BALANCE			**4,841,444**		**4,845,706**			

SCHOOL IMPACT FEES FUND (02)

			FY 2026.2 4 MO	FY 2026.2 PROJECTED	FY 2026.2 BUDGET	FY 2027 BUDGET	FY27 Budget over FY26.2 Projected	FY27 Budget over FY26.2 Budget	Notes
REVENUES									
02-00-47000	**60-000-100-3730**	INTEREST	103	206	145	309	50.0%	113%	
02-00-43100	**60-000-100-3800**	IMPACT FEES - DIST. 300	-	-	-	-	0.0%	0%	
02-00-43200	**60-000-100-3850**	TRANSITION FEES - DIST 300	296,366	592,732	514,524	638,009	7.6%	24%	
	TOTAL REVENUES		**296,469**	**592,938**	**514,669**	**638,318**	7.7%	24%	
EXPENSES									
02-01-54100	**60-001-004-4780**	SCHOOL IMPACT - DIST 300	-	-	-	-	0.0%	0%	
02-01-54200	**60-001-004-4800**	SCHOOL TRANS FEE - DIST 300	374,573	592,732	514,524	638,009	7.6%	24%	
02-01-54500	**60-001-004-4860**	INTEREST - DIST 300	-	206	145	309	50.0%	113%	
	TOTAL EXPENSES		**374,573**	**592,938**	**514,669**	**638,318**	7.7%	24%	
	REVENUES VERSUS EXPENSES		**(78,104)**	**-**	**-**	**-**			
	STARTING FUND BALANCE			**-**		**-**			
	ENDING FUND BALANCE			**-**		**-**			

LIBRARY IMPACT FEES (03)

			FY 2026.2 4 MO	FY 2026.2 PROJECTED	FY 2026.2 BUDGET	FY 2027 BUDGET	FY27 Budget over FY26.2 Projected	FY27 Budget over FY26.2 Budget	Notes
REVENUES									
03-00-47000	**61-000-100-3730**	INTEREST	251	502	367	753	50.0%	105%	
03-00-43110	**61-000-100-3800**	LIBRARY IMPACT FEES - ELLA JOHNSON	10,800	21,600	18,750	22,500	4.2%	20%	
03-00-43210	**61-000-100-3850**	LIBRARY TRANS FEES - ELLA JOHNSON	9,161	18,322	15,905	19,086	4.2%	20%	
	TOTAL REVENUES		**20,212**	**40,424**	**35,022**	**42,339**	4.7%	21%	
EXPENSES									
03-01-54110	**61-001-004-4780**	LIBRARY IMPACT - ELLA JOHNSON	-	21,600	18,750	22,500	4.2%	20%	
03-01-54210	**61-001-004-4800**	LIBRARY TRANS - ELLA JOHNSON	11,579	18,322	15,905	19,086	4.2%	20%	
03-01-54500	**61-001-004-4860**	LIBRARY INTEREST -ELLA JOHNSON	-	502	367	753	50.0%	105%	
	TOTAL EXPENSES		**11,579**	**40,424**	**35,022**	**42,339**	4.7%	21%	
	REVENUES VERSUS EXPENSES		**8,633**	-	-	-			
	STARTING FUND BALANCE			-		-			
	ENDING FUND BALANCE			-		-			

PARK IMPACT FEES (04)

			FY 2026.2 4 MO	FY 2026.2 PROJECTED	FY 2026.2 BUDGET	FY 2027 BUDGET	FY27 Budget over FY26.2 Projected	FY27 Budget over FY26.2 Budget	Notes
REVENUES									
04-00-47000	**62-000-100-3730**	INTEREST	16	32	25	48	50.0%	92%	
04-00-43110	**62-000-100-3800**	PARK IMPACT FEES	-	-	-	-	0.0%	0%	
04-00-43210	**62-000-100-3850**	PARK TRANSITION FEES	26,945	53,890	46,780	56,136	4.2%	20%	
	TOTAL REVENUES		**26,961**	**53,922**	**46,805**	**56,184**	4.2%	20%	
	EXPENSES								
04-01-54110	**62-001-004-4780**	PARK IMPACT - HTPD	-	-	-	-	0.0%	0%	
04-01-54210	**62-001-004-4800**	PARK TRANS FEE - HTPD	56,796	53,890	46,780	56,136	4.2%	20%	
04-01-54500	**62-001-004-4860**	PARK INTEREST	-	32	25	48	50.0%	92%	
	62-001-002-4901	VILLAGE PARK IMPROVEMENTS	-	-	-	-	0.0%	0%	
TOTAL EXPENSES			**56,796**	**53,922**	**46,805**	**56,184**			
REVENUES VERSUS EXPENSES			**(29,835)**	**-**	**-**	**-**			
	STARTING FUND BALANCE			**-**		**-**			
	ENDING FUND BALANCE			**-**		**-**			

FIRE PROTECTION DISTRICT IMPACT FEES (05)

			FY 2026.2 4 MO	FY 2026.2 PROJECTED	FY 2026.2 BUDGET	FY 2027 BUDGET	FY27 Budget over FY26.2 Projected	FY27 Budget over FY26.2 Budget	Notes
REVENUES									
05-00-47000	**63-000-100-3730**	INTEREST	36	72	100	100	38.9%	0%	
05-00-43130	**63-000-100-3800**	FIRE IMPACT FEE - HAMPSHIRE	19,890	39,780	34,531	34,531	-13.2%	0%	
05-00-43230	**63-000-100-3850**	FIRE TRANSITION FEE - HAMPSHRIE	60,544	121,088	105,111	105,111	-13.2%	0%	
	TOTAL REVENUES		**80,470**	**160,940**	**139,742**	**139,742**	-13.2%	0%	
EXPENSES									
05-01-54130	**63-001-004-4780**	FIRE IMPACT - HAMPSHIRE	-	39,780	34,531	34,531	-13.2%	0%	
05-01-54230	**63-001-004-4800**	FIRE TRANS - HAMPSHIRE	127,614	121,088	105,111	105,111	-13.2%	0%	
05-01-54500	**63-001-004-4860**	HAMPSHIRE INTEREST	-	72	100	100	38.9%	0%	
	TOTAL EXPENSES		**127,614**	**160,940**	**139,742**	**139,742**			
	REVENUES VERSUS EXPENSES		**(47,144)**	**-**	**-**	**-**			
	STARTING FUND BALANCE			**-**		**-**			
	ENDING FUND BALANCE			**-**		**-**			

CEMETARY IMPACT FUND (06)

			FY 2026.2 4 MO	FY 2026.2 PROJECTED	FY 2026.2 BUDGET	FY 2027 BUDGET	FY27 Budget over FY26.2 Projected	FY27 Budget over FY26.2 Budget	Notes
REVENUES									
06-00-47000	**66-000-100-3730**	INTEREST	14	28	13	42	50.0%	223%	
06-00-43140	**66-000-100-3800**	CEMETARY IMPACT FEE	3,600	6,171	6,250	7,500	21.5%	20%	
	TOTAL REVENUES		**3,614**	**6,199**	**6,263**	**7,542**	21.7%	20%	
EXPENSES									
06-01-53140	**66-001-004-4780**	CEMETARY IMPACT	-	28	6,250	7,500	100.0%	20%	
06-01-54500	**66-001-004-4860**	CEMETARY INTEREST	-	6,171	13	42	100.0%	223%	
	TOTAL EXPENSES		**-**	**6,199**	**6,263**	**7,542**	21.7%	20%	
	REVENUES VERSUS EXPENSES		**3,614**	-	-	-			
	STARTING FUND BALANCE			-		-			
	ENDING FUND BALANCE			-		-			

TOWNSHIP TRANSITION FUND (07)

			FY 2026.2 4 MO	FY 2026.2 PROJECTED	FY 2026.2 BUDGET	FY 2027 BUDGET	FY27 Budget over FY26.2 Projected	FY27 Budget over FY26.2 Budget	Notes
REVENUES									
07-00-47000	**67-000-100-3730**	INTEREST	2	4	5	6	50.0%	29%	
07-00-23250	**67-000-100-3850**	TOWNSHIPTRANSITION FEE	9,365	18,730	16,259	19,511	4.2%	20%	
	TOTAL REVENUES		**9,367**	**18,734**	**16,264**	**19,517**	4.2%	20%	
EXPENSES									
07-01-54250	**67-001-004-4780**	TOWNSHIP TRANSITION	11,836	18,730	16,259	19,511	4.2%	20%	
07-01-54500	**67-001-004-4860**	TOWNSHIP INTEREST	-	4	5	6	50.0%	29%	
	TOTAL EXPENSES		**11,836**	**18,734**	**16,264**	**19,517**	4.2%	20%	
	REVENUES VERSUS EXPENSES		**(2,469)**	**-**	**-**	**-**			
	STARTING FUND BALANCE			**-**		**-**			
	ENDING FUND BALANCE			**-**		**-**			

TIF FUND (10)

			FY 2026.2 4 MO	FY 2026.2 PROJECTED	FY 2026.2 BUDGET	FY 2027 BUDGET	FY27 Budget over FY26.2 Projected	FY27 Budget over FY26.2 Budget	Notes
REVENUES									
10-00-40001	**05-000-100-3010**	PROPERTY TAX (TIF)	223,726	369,750	329,724	371,414	0.4%	12.6%	
10-01-57122	**05-000-200-3925**	TRANSFER FROM PUBLIC USE	-	(100,000)	(100,000)	(150,000)	50.0%	50.0%	
10-00-57000	**05-000-100-3730**	INTEREST INCOME	494	988	1,200	1,000	1.2%	-16.7%	
	TOTAL REVENUES		**224,220**	**270,738**	**230,924**	**222,414**	-17.8%	-3.7%	
EXPENSES									
	CONTRACTUAL SERVICES								
	05-001-002-4320	POSTAGE	-	-	-	-	0.0%	0.0%	
10-01-51060	**05-001-002-4370**	LEGAL	184	6,000	-	1,600	-73.3%	100.0%	
10-01-51060	**05-001-002-4380**	PROFESSIONAL SERVICES	1,419	-	2,500	2,500	#DIV/0!	0.0%	
	TOTAL CONTRACTUAL SERVICES		1,603	6,000	2,500	4,100	-31.7%	64.0%	
OTHER									
10-01-56000	**05-001-004-4690**	BOND REPAYMENT	10,234	20,468	20,468	13,932	-31.9%	-31.9%	
10-01-56005	**05-001-004-4691**	PRINCIPAL		163,400	163,400	172,000	5.3%	5.3%	
	TOTAL OTHER		10,234	183,868	183,868	185,932	1.1%	1.1%	
	TOTAL EXPENSES		**11,837**	**189,868**	**186,368**	**190,032**	0.1%	2.0%	
	REVENUE VERSUS EXPENSES		**212,383**	**80,870**	**44,556**	**32,382**			
	STARTING FUND BALANCE			**86,599**		**167,469**			
	ENDING FUND BALANCE			**167,469**		**199,851**			

			FY 2026.2 4 MO	FY 2026.2 PROJECTED	FY 2026.2 BUDGET	FY 2027 BUDGET	FY27 Budget over FY26.2 Projected	FY27 Budget over FY26.2 Budget	Notes
MOTOR FUEL TAX FUND (11)									
REVENUES									
11-00-4050	**15-000-100-3060**	MFT FUND DISTRIBUTION	141,563	283,126	246,239	431,067	52.3%	75.1%	98% IML estimate
11-00-40810	**15-000-100-3065**	MFT REBUILD IL	-	-	-	-	0.0%	0.0%	
11-00-40820	**15-000-100-3070**	HIGH GROWTH CITY	-	-	-	-	0.0%	0	High Growth Cities
11-00-47000	**15-000-100-3730**	INVESTMENT INCOME	28,777	57,554	50,000	60,000	4.2%	20.0%	
	TOTAL REVENUES		170,340	340,680	296,239	491,067	44.1%	65.8%	
EXPENSES									
	WAGES & BENEFITS								
	15-001-001-4090	STREET SALARIES & BENEFITS	-	-	-	-	0.0%	0.0%	
	TOTAL SALARIES & BENEFITS		-	-	-	-	0.0%	0.0%	
CONTRACTUAL SERVICES									
11-01-52000	**15-001-002-4260**	UTILITIES	-	-	40,000		0%	-100%	
11-01-51004	**15-001-006-4362**	CONSTRUCTION	-	-	-	550,000	0.0%	0.0%	Washington Ave
11-01-51090	**15-001-006-4365**	OTHER PROFESSIONAL FEES	-	-	-	-	0.0%	0.0%	
	TOTAL CONTRACTUAL		-	-	-	550,000			
COMMODITIES									
11-01-52070	**15-003-003-4600**	ICE CONTROL	61,246	161,246	200,000	205,000	27.1%	2.5%	Salt
	TOTAL COMMODITIES		61,246	161,246	200,000	205,000	27.1%	2.5%	
	TOTAL EXPENSES		**61,246**	**161,246**	**200,000**	**755,000**	368.2%	277.5%	
OTHER FINANCING									
TRANSFERS									
10-01-57101		TRANSFER OUT TO GENERAL	-	-	-	28,000	100.0%	100.0%	Street lights
			-	-	-	# 28,000	100.0%	100.0%	
	TOTAL MFT		**61,246**	**161,246**	**200,000**	**783,000**			
	REVENUE VERSUS EXPENSES		**109,094**	**179,434**	**96,239**	**(263,933)**			
	STARTING FUND BALANCE			**1,805,598**		**1,985,032**			
	ENDING FUND BALANCE			**1,985,032**		**1,721,099**			

ROAD AND BRIDGE FUND (12)

			FY 2026.2 4 MO	FY 2026.2 PROJECTED	FY 2026.2 BUDGET	FY 2027 BUDGET	FY27 Budget over FY26.2 Projected	FY27 Budget over FY26.2 Budget	Notes
REVENUES									
12-00-47000	**10-000-001-3730**	INTEREST INCOME	76	152	96	80	-47.4%	-16.7%	
12-00-40007	**10-000-100-3010**	PROPERTY TAX	58,758	104,379	133,853	100,000	-4.2%	-25.3%	
12-02-42500	**10-000-100-3090**	PERS PROP REPLACEMENT TAX TWP	-	-	2,372	2,000	-100.0%	0%	
	TOTAL REVENUES		58,834	104,531	136,321	102,080	-25.1%	(34,241)	
EXPENSES									
	10-001-002-4360	ENGINEERING SERVICES	-		-	-	0.0%	-	
12-01-51004	**10-001-002-4790**	CONSTRUCTION	-	135,000	135,000	100,000	100.0%	100	Washington Ave Eng & Partial Const
	10-001-002-4790	TRANSFERS	-	-	-	-	0.0%	-	
	TOTAL EXPENSES		**-**	**135,000**	**135,000**	**100,000**			
	REVENUE VERSUS EXPENSES		**58,834**	**(30,469)**	**1,321**	**2,080**			
	STARTING FUND BALANCE			**38,085**		**7,616**			
	ENDING FUND BALANCE			**7,616**		**9,696**			

			FY 2026.2 4 MO	FY 2026.2 PROJECTED	FY 2026.2 BUDGET	FY 2027 BUDGET	FY27 Budget over FY26.2 Projected	FY27 Budget over FY26.2 Budget	Notes
SPECIAL SERVICES AREAS (13)									
REVENUES									
13-00-40202	**52-000-100-3010**	PROP TAX SSA #2	544	980	980	980	0.0%	0.0%	98% of Actual Exension
13-00-40210	**52-000-100-3011**	PROP TAX SSA #10	5,124	9,310	9,310	3,920	-57.9%	-57.9%	98% of Actual Exension
13-00-40203	**52-000-100-3030**	PROP TAX SSA #3	49	98	98	98	0.0%	0.0%	98% of Actual Exension
13-00-40206	**52-000-100-3060**	PROP TAX SSA #6	1,640	2,940	2,940	2,450	-16.7%	-16.7%	98% of Actual Exension
13-00-40207	**52-000-100-3070**	PROP TAX SSA #7	5,446	9,261	9,261	7,350	-20.6%	-20.6%	98% of Actual Exension
13-00-40208	**52-000-100-3080**	PROP TAX SSA #8	454	980	980	980	0.0%	0.0%	98% of Actual Exension
13-00-42011	**52-000-100-3091**	PROP TAX SSA #11	5,568	9,800	9,800	4,900	-50.0%	-50.0%	98% of Actual Exension
13-00-40212	**52-000-100-3092**	PROP TAX SSA #12	1,695	2,940	2,940	2,940	0.0%	0.0%	98% of Actual Exension
13-00-40215	**52-000-100-3094**	PROP TAX SSA #15	-	-	-	-	0.0%	0.0%	98% of Actual Exension
	52-000-100-3093	PROP TAX SSA #23	-	-	-	-	0.0%	0.0%	
13-00-47000	**52-000-100-3730**	INTEREST	724	1,448	500	500	-65.5%	100.0%	
	TOTAL REVENUES		**21,244**	**37,757**	**36,809**	**24,118**	-34.5%	-34.5%	
	EXPENSES								
	PERSONAL SERVICES								
13-00-5000	**52-001-001-4000**	SALARIES FULL TIME	6,266	10,966	25,000	25,000	128.0%	0.0%	
	52-001-001-4001	SALARIES PART TIME	-	-	-	-	100.0%	#DIV/0!	
13-00-50600	**52-001-001-4010**	EMPLOYER SS	433	758	1,550	1,550	104.5%	0.0%	
13-00-50601	**52-001-001-4020**	EMPLOYER - MEDICARE	101	177	363	363	105.1%	0.0%	
13-00-50710	**52-001-001-4030**	EMPLOYER IMRF	264	462	1,125	1,125	143.5%	0.0%	
13-00-50602	**52-001-001-4050**	UNEMPLOYMENT COMP.	-	-			#DIV/0!	#DIV/0!	
	TOTAL PERSONAL SERVICES		7,064	12,363	28,038	28,038	126.8%	0.0%	
	OTHER								
13-01-51192	**52-001-002-4920**	SSA #2	-	-	248	250	100.0%	0.8%	
13-01-51210	**52-001-002-4921**	SSA #10	-	-	11,750	250	#DIV/0!	-97.9%	
13-01-51193	**52-001-002-4923**	SSA #3	-	-	216	250	100.0%	15.7%	
13-01-51196	**52-001-002-4926**	SSA #6	-	-	1,436	250	#DIV/0!	-82.6%	
13-01-51197	**52-001-002-4927**	SSA #7	-	-	7,706	250	#DIV/0!	-96.8%	
13-01-51198	**52-001-002-4928**	SSA #8	-	-	157	250	#DIV/0!	59.2%	
13-01-51211	**52-001-002-4931**	SSA #11	-	-	5,945	250	#DIV/0!	-95.8%	
13-01-51212	**52-001-002-4932**	SSA #12	-	-	853	250	#DIV/0!	-70.7%	
	52-001-002-4934	SSA #15	-	-	-	-	0.0%	0.0%	
	52-001-002-4933	SSA #23	-	-	-	-	0.0%	0.0%	
13-01-54100	**52-001-002-4998**	ADMIN EXP TRANSFERS	-	-	-	-	0.0%	0.0%	
13-01-52066	**52-001-002-4999**	SSA EXPENSES	3,323	10,815	12,918	15,951	47.5%	23.5%	
	TOTAL OTHER		3,323	10,815	41,229	17,951	66.0%	-56.5%	
	TOTAL EXPENSES		**10,387**	**23,178**	**69,267**	**45,989**	98.4%	-33.6%	
	REVENUES VERSUS EXPENSES		**10,857**	**14,579**	**(32,458)**	**(21,871)**			
	STARTING FUND BALANCE			**81,253**		**95,832**			
	ENDING FUND BALANCE			**95,832**		**73,961**			

HOTEL/MOTEL TAX FUND (14)

			FY 2026.2 4 MO	FY 2026.2 PROJECTED	FY 2026.2 BUDGET	FY 2027 BUDGET	FY27 Budget over FY26.2 Projected	FY27 Budget over FY26.2 Budget	Notes
REVENUES									
14-00-40700	**07-001-001-3730**	INTEREST	49	221	60	60	-72.9%	0.0%	
14-00-47000	**07-001-001-4370**	HOTEL/MOTEL TAX	5,671	25,671	17,600	34,000	32.4%	93.2%	
	TOTAL REVENUES		**5,720**	**25,892**	**17,660**	**34,060**	31.5%	92.9%	
EXPENSES									
	OTHER EXPENSES								
	07-002-002-4376	COON CREEK & ASSOCIATED	19,000	19,000	19,000		100.0%	-100.0%	No requestes for funding received.
	07-002-002-4377	CHAMBER INITIATIVES	6,000	6,000	6,000		-100.0%	-100.0%	Usng grant funding account below
	07-002-002-4378	HMP HISTORICAL SOCIETY - OLD FASHION DAYS	-	-	10,000	-	0.0%	0.0%	
14-01-53015		GRANT FUNDING				25,000			
	07-002-002-4385	OTHER CONTRACTURAL SERVICES	-	-	-	-	0.0%	0.0%	
	TOTAL OTHER		**25,000**	**25,000**	**35,000**	**25,000**	0.0%	-28.6%	
	TOTAL EXPENSES		**25,000**	**25,000**	**35,000**	**25,000**	0.0%	-28.6%	
	REVENUE VERSUS EXPENSES		**(19,280)**	**892**	**(17,340)**	**9,060**			
	STARTING FUND BALANCE			**50,598**		**51,490**			
	ENDING FUND BALANCE			**51,490**		**60,550**			

			FY 2026.2 4 MO	FY 2026.2 PROJECTED	FY 2026.2 BUDGET	FY 2027 BUDGET	FY27 Budget over FY26.2 Projected	FY27 Budget over FY26.2 Budget	Notes
CAPITAL IMPROVEMENTS (20)									
REVENUES									
20-00-47000	**04-000-100-3730**	INTEREST	21,993	43,986	5,000	5,000	0.0%	0%	
	04-000-100-3920	DCEO STREETSCAPE GRANT FUNDS	-	-	-	-	0.0%	0%	
	04-000-100-3925	TAX	-	-	-	-	100.0%	100%	
	04-000-100-3921	ARPA FUNDS	-	-	-	-	0.0%	0.0%	
	04-000-100-3930	TRANSFER FROM (TO) GENERAL FUND	-	-	-	-	0.0%	0.0%	
	TOTAL REVENUES		21,993	43,986	5,000	5,000	100.0%	100%	
EXPENSES									
	CONTRACTUAL SERVICES								
	04-001-002-4320	POSTAGE & FREIGHT	46	46	-	-			
	04-001-002-4210	LIABILITY/WRKS COMP INS	-	-	-	-	0.0%	0%	
	04-001-002-4340	PRINTING/PUBLISHING/FORMS	782	-	-	-	0.0%	0%	
	04-001-002-4360	ENGINEERING SERVICES	-	-	-	-	0.0%	0%	
	04-001-002-4370	LEGAL SERVICES	90						
	04-001-002-4380	OTHER PROFESSIONAL SERVICES	-	-		-	0.0%	0%	
	TOTAL CONTRACTUAL		918	46	-	-	0.0%	0%	
	OTHER FINANCING								
	04-002-005-4940	INSTALLMENT PAYMENTS				-	0.0%	0%	
	04-002-005-4840	DEBT SERVICE - PRINCIPAL				-	100.0%	100.0%	
	04-002-005-4850	DEBT SERVICE - INTEREST		-		-	100.0%	100.0%	
	TOTAL OTHER FINANCING		-	-	-	-			
	CAPITAL								
	04-003-006-4380	SANITARY REHAB & STORM IMPROV	-	-	-	-	0.0%	0%	
20-01-55030	**04-003-600-4790**	CONSTRUCTION/STREETS	520,120	636,120	3,609,417	200,000	100.0%	100%	
	TOTAL CAPITAL		520,120	636,120	3,609,417	200,000			
	OTHER FINANCING								
	04-000-600-3923	DEBT ISSUANCE				-	#DIV/0!	100.0%	
20-01-5701		TRANSFER TO GENERAL				509,146			
	04-000-600-3936	TRANSFER IN	-		-	-	-100.0%	100.0%	
	04-000-600-3936	DISPOSAL OF CAPITAL ASSETS	-	-	-	-	-100.0%	100.0%	
	TOTAL OTHER FINANCING		-	-	-	**509,146**	100.0%	100.0%	
	TOTAL CAPTIAL IMPROVEMENT		**521,038**	**636,166**	**3,609,417**	**709,146**			
	REVENUE VERSUS EXPENSES		**(499,045)**	**(592,180)**	**(3,604,417)**	**514,146**			
	STARTING FUND BALANCE			**1,731,247**		**1,139,067**			
	ENDING FUND BALANCE			**1,139,067**		**1,653,213**			

EQUIPMENT REPLACEMENT FUND (21)

			FY 2026.2 4 MO	FY 2026.2 PROJECTED		FY 2026.2 BUDGET	FY 2027 BUDGET	FY27 Budget over FY26.2	FY27 Budget over	Notes
	REVENUES									
21-00-47000	**03-000-100-3730**	INTEREST INCOME	38	76		67	75	-1.3%	11.9%	
	03-000-100-3920	MISC REVENUE	-	-		-	-	0.0%	0.0%	
	03-000-100-3930	TRANS FROM GENERAL FUND	-	-		-	-	0.0%	0.0%	
	03-000-100-3950	TRANSFER FROM CIP (28)	-	-		-	-	0.0%	0.0%	
	TOTAL REVENUES		**38**	**76**	**#**	**67**	**75**	-1.3%	11.9%	
	EXPENSES									
	03-002-005-4920	HARDWARE & SOFTWARE	-	-		-	-	#DIV/0!	#DIV/0!	
	03-002-005-4930	CAPITAL - VEHICLES	-	-		-	-	0.0%	0.0%	
	TOTAL EXPENSES		**-**	**-**		**-**	**-**	#DIV/0!	#DIV/0!	
	REVENUE VERSUS EXPENSES		38	76		67	75			
	STARTING FUND BALANCE			**31,810**			**31,886**			
	ENDING FUND BALANCE			**31,886**			**31,961**			

TRANSPORTATION POLICY FUND (23)

			FY 2026.2 4 MO	FY 2026.2 PROJECTED	FY 2026.2 BUDGET	FY 2027 BUDGET	FY27 Budget over FY26.2 Projected	FY27 Budget over FY26.2 Budget	Notes
REVENUE									
	64-000-100-3800	TRANSPORTATION IMPACT FEE	117,792	235,584	200,000	240,000	1.9%	20%	
23-03-41200		GRANT	27,530	27,530					
	64-000-100-3950	RESURFACING PROJECT	-	-	-	-	0.0%	0%	
	TOTAL REVENUE		**145,322**	**263,114**	**200,000**	**240,000**	20.0%	20%	
	EXPENSES								
	64-001-004-4356	DESIGN ENG - BRIER HILL RESURFACING	-	-	-	-	0.0%	0%	
23-00-51070	**64-001-004-4357**	ENG - N STATE	1,176	56,914	-	-	100.0%	100%	
	64-001-004-4360	DESIGN ENG - STATE AND ALLEN	-	-	-	-	0.0%	0%	
	64-001-004-4361	DESIGN ENG - US 20 AND BIG TIMBER	-	-	-	-	0.0%	0%	
	64-001-004-4362	DESIGN ENG - US 20 AND ALLEN RD INT	-	-	-	-	0.0%	0%	
	64-001-004-4363	BIG TIMBER RD & KETCHUM	-	-	-	-	0.0%	0%	
	64-001-004-4366	DESIGN ENG - STATE AND RT 72	-	-	-	-	0.0%	0%	
	64-001-004-4800	MISC EXPENSE	-	-	-	-	0.0%	0%	
23-00-57101	**64-001-004-4905**	TRANSFER TO GENERAL	-	-	132,000	-	100.0%	-100%	
	64-003-006-4371	CONSTRUCTION	-	-	-	315,200	#DIV/0!	100%	STATE STREET
	64-004-004-4910	TRANS TO DEBT P&I	-	-	-	-	0.0%	0%	
	TOTAL EXPENSES		**1,176**	**56,914**	**132,000**	**315,200**	453.8%	139%	
	REVENUES VERSUS EXPENSES		**144,146**	**206,200**	**68,000**	**(75,200)**			
	STARTING FUND BALANCE			**1,905,494**		**2,111,694**			
	ENDING FUND BALANCE			**2,111,694**		**2,036,494**			

			FY 2026.2 4 MO	FY 2026.2 PROJECTED	FY 2026.2 BUDGET	FY 2027 BUDGET	FY27 Budget over FY26.2 Projected	FY27 Budget over FY26.2 Budget	Notes
EARLY WARNING FUND (24)									
REVENUES									
24-01-47000	**65-000-100-3730**	EARLY WARNING - INTEREST	-	-	-	-	0%	0%	
24-01-43210	**65-000-100-3800**	EARLY WARNING - IMPACT FEE	2,760	5,520	5,750	5,750	4.2%	100%	
	65-000-100-3920	MISC INCOME	-	-	-	-	0%	0%	
	TOTAL REVENUES		**2,760**	**5,520**	**5,750**	**5,750**	4.2%	100%	
	CAPITAL OUTLAY								
24-01-55015	**65-001-005-4992**	BUILDING AND STRUCTURES	-	-	-	-	100.0%	100%	
	TOTAL CAPITAL OUTLAY		-	-	-	-	100.0%	100%	
	OTHER FINANCING								
24-01-57124	**65-000-600-3934**	TRANSFER IN PUBLIC USE	-	-	(38,000)	-	100%	100	
24-01-57101	**65-000-600-3935**	TRANSFER OUT TO GF	-	25,000	38,000	-	100%	100	
	TOTAL OTHER FINANCING		-	25,000	-	-			
	REVENUES VERSUS EXPENSES		**2,760**	**(19,480)**	**5,750**	**5,750**			
	STARTING FUND BALANCE			**23,199**		**3,719**			
	ENDING FUND BALANCE			**3,719**		**9,469**			

			FY 2026.2 4 MO	FY 2026.2 PROJECTED	FY 2026.2 BUDGET	FY 2027 BUDGET	FY27 Budget over FY26.2 Projected	FY27 Budget over FY26.2 Budget	Notes
CAPITAL IMPROVEMENTS/DEBT (25)									
REVENUE									
	70-000-000-3930	KEYES AVE - IDOT GRANT	-	-	-	-	0%	0%	
	70-000-000-3931	DIETRICH ROAD IDOT GRANT	-	-	-	-	0%	0%	
	70-000-000-3932	IDOT GRANT - ROMKE ROAD	-	-	-	-	0%	0%	
	70-000-000-3960	MISCELLANEOUS INCOME	-	-	-	-	0%	0%	
	70-000-100-3730	INTEREST INCOME	-	-	-	-	0%	0%	
	TOTAL REVENUE		**-**	**-**	**-**	**-**	0%	0%	
	EXPENSES								
	70-003-006-4371	KEYES AVE RECONSTRUCTION	-	-	-	-	0%	0%	
	70-003-006-4372	STATE STREET LAPP	-	-	-	-	0%	0%	
	70-003-006-4373	DIETRICH ROAD LAPP	-	-	-	-	0%	0%	
25-01-51004	**70-003-006-4374**	TUSCANY WOODS CAPITAL	-	-	60,910	60,910	0%	0%	TW Expenditures
	70-003-006-4375	TUSCANY WOODS MAINTENANCE	-	-	-	-	0%	0%	
	70-003-006-4376	TW ENGINEERING SERVICES	-	-	-	-	0%	0%	
	70-003-006-4677	ROMKE ROAD CONSTRUCTION	-	-	-	-	0%	0%	
	70-003-007-4471	CROWN DEVELOPMENT PROJECTS	-	-	-	-	0%	0%	
	70-003-008-4550	2011 INTERNATIONAL PLOW TRUCK	-	-	-	-	0%	0%	
	TOTAL EXPENSES		**-**	**-**	**60,910**	**60,910**	0%	0%	
	REVENUES VERSUS EXPENSES		**-**	**-**	**(60,910)**	**(60,910)**			
	STARTING FUND BALANCE			**60,910**		**60,910**			
	ENDING FUND BALANCE			**60,910**		**-**			

			FY 2026.2 4 MO	FY 2026.2 PROJECTED	FY 2026.2 BUDGET	FY 2027 BUDGET	FY27 Budget over FY26.2 Projected	FY27 Budget over FY26.2 Budget	Notes
CAPITAL PROJECTS - DEBT SERVICE (30)									
REVENUES									
30-01-57001	**33-000-100-3550**	TRANSFER FROM STREET BGT	-	880,000	880,000	979,018	0.0%	-	
	33-000-100-3551	TRANSFER FROM PUBLIC USE	-	-	-	-	0.0%	-	
30-00-47000	**33-000-100-3730**	INTEREST	1,351	2,316	1,133	4,800	107.3%	324%	
	TOTAL REVENUES		**1,351**	**882,316**	**881,133**	**983,818**	0.0%	12%	
	DEBT SERVICE								
30-01-56005	**33-005-004-4930**	INTEREST - STREET FUND	442,629	4,914	769,836	769,836	15566.2%	0%	Debt Service 2016
30-01-56000	**33-005-005-4930**	PRINCIPAL - STREET FUND	-	206,600	206,600	208,000	0.7%	1%	& 2025 Bonds
	TOTAL OTHER		**442,629**	**211,514**	**976,436**	**977,836**	362.3%	0%	
	TOTAL EXPENSES		**442,629**	**211,514**	**976,436**	**977,836**	362.3%	0%	
	REVENUES VERSUS EXPENSES		**(441,278)**	**670,802**	**(95,303)**	**5,982**			
	STARTING FUND BALANCE			**1,035,552**		**1,706,354**			
	ENDING FUND BALANCE			**1,706,354**		**1,712,336**			

			FY 2026.2 4 MO	FY 2026.2 PROJECTED	FY 2026.2 BUDGET	FY 2027 BUDGET	FY27 Budget over FY26.2 Projected	FY27 Budget over FY26.2 Budget	Notes
WATER/SEWER IMPROVEMENT FUND (40)									
REVENUES									
40-01-42050	**28-000-100-3530**	W/S IMPROVEMENT CHARGE	370,835	741,670	732,267	1,164,300	57.0%	59.0%	
40-01-42051	**28-000-100-3531**	PENALTY - W/S CAPITAL CHARGE	4,502	7,332	5,492	8,732	19.1%	59.0%	
	TOTAL REVENUES		375,337	749,002	737,759	1,173,032	56.6%	59.0%	
OTHER FINANCING									
TRANSFERS									
40-01-57100	**28-001-002-4790**	TRANSFER OUT TO WATER	-	699,000	1,175,000	1,041,000	48.9%	-11.4%	Water - DWTP Engineering & Park & Rinn
40-01-57100	**28-001-002-4790**	TRANSFER OUT TO SEWER	-	699,000	1,175,000	645,000	-7.7%	-45.1%	Sewer - Oakstead L/S & Brookedge
	TOTAL OTHER EXPENSES		-	1,398,000	2,350,000	1,686,000	-28.3%	-28.3%	
	REVENUES VERSUS EXPENSES		**375,337**	**(648,998)**	**(1,612,241)**	**(512,968)**			
	STARTING FUND BALANCE			**3,289,721**		**2,640,723**			
	ENDING FUND BALANCE			**2,640,723**		**2,127,755**			

		FY26.2 Four Months	FY26.2 Projected	FY26.2 Budget	FY27 Budget	FY27 Over (Under) FY26.2	Notes
WATER FUND (41)							
SEWER REVENUE							
41-08-42100	WATER SALES	542,782	1,085,564	1,078,168	1,666,488	53.51%	May 1 rate change @2.5% + growth
41-08-42105	WATER PENALTIES	14,594	29,188	16,173	44,808	53.52%	
41-09-42200	WATER METERS	34,524	69,048	59,250	67,500		New home water meter sales
41-08-49000	MISCELLANEOUS REVENUE	-	-	-	-		
TOTAL SEWER REVENUE		**591,900**	**1,183,800**	**1,153,591**	**1,778,796**	50.26%	

			FY26.2 Four Months	FY26.2 Projected	FY26.2 Budget	FY27 Budget	FY27 Over (Under) FY26.2 Projected	FY27 Budget over FY26.2 Budget	Notes
WATER FUND									
PERSONAL SERVICES									
41-08-50001	**30-001-001-4000**	SALARIES - FULL TIME	64,924	129,848	174,175	270,365	108.2%	55.2%	Fully staffed with 3.5 FTE three of whom are expected to hold
41-08-50002	**30-001-001-4001**	SALARIES - PART TIME	-	-	-	-	0.0%	0.0%	licensing. Open position currently; estimated family benefit
41-08-50006	**30-001-001-4006**	OVERTIME	3,128	6,256	8,378	12,367	97.7%	47.6%	coverage. 12% increase annual estaimted increase in health
41-08-50600	**30-001-001-4010**	EMPLOYER S.S.	4,065	8,130	11,319	17,529	115.6%	54.9%	insurance and 2% increase for dental and vision.
41-08-50601	**30-001-001-4020**	EMPLOYER MEDICARE	950	1,900	2,647	4,100	115.8%	54.9%	
41-08-50602	**30-001-001-4050**	UNEMPLOYMENT TAX	54	1,920	2,310	2,240	16.7%	-3.0%	
41-08-50710	**30-001-001-4030**	EMPLOYER I.M.R.F.	2,490	4,980	6,845	11,874	138.4%	73.5%	
41-08-50712	**30-001-001-4031**	EMPLOYER HEALTH INS.	15,015	30,030	76,300	100,488	234.6%	31.7%	
41-08-50715	**30-001-001-4033**	EMPLOYER DENTAL INS.	797	1,594	4,040	4,031	152.9%	-0.2%	
41-08-50725	**30-001-001-4035**	EMPLOYER LIFE INS.	114	228	350	462	102.6%	32.0%	
41-08-50730	**30-001-001-4037**	EMPLOYER VISION INS.	89	178	920	1,060	495.5%	15.2%	
41-08-50801	**30-001-001-4038**	OTHER EMPLOYEE BENEFITS	7	9	35	63	600.0%	80.0%	
TOTAL PERSONAL SERVICES			**91,633**	**185,073**	**287,319**	**424,579**	129.4%	47.8%	
CONTRACTUAL SERVICES									
41-08-51000	**30-001-002-4100**	BUILDING & FACILITY MAINTENANCE & REPAIR	456	912	10,000	10,000	996.5%	0.0%	Allowance for HVAC
41-08-51001	**30-001-002-4150**	GROUNDS MAINTENANCE & REPAIR	2,906	5,812	47,500	2,500	100.0%	-94.7%	0
41-08-51002	**30-001-002-4110**	VEHICLE MAINTENANCE & REPAIR	22,500	23,900	3,500	7,000	-70.7%	100.0%	0
41-08-51003	**30-001-002-4120**	EQUIPMENT MAINTENANCE & REPAIR	60,405	120,810	779,000	117,600	-2.7%	-84.9%	0
41-08-51010	**30-001-002-4210**	INSURANCE/RISK MANAGEMENT	22,644	45,288	65,627	117,800	160.1%	79.5%	12 months WC/P&C, L, etc.
41-08-51015	**30-001-002-4121**	SOFTWARE SUBSCRIPTIONS	347	694	567	2,067	100.0%	100.0%	M 365,
41-08-51020		INFORMATION TECHNOLOGY SERVICES	-	-	-	3,000	100.0%	100.0%	Entre
41-08-51025	**30-001-002-4230**	TELEPHONE AND INTERNET SERVICES	2,067	4,134	12,000	13,500	226.6%	12.5%	19 faciltues with Cellular or wired internet/cell phones/office
41-08-51030	**30-001-002-4280**	LEASES & RENTALS	743	1,486	3,500	3,500	135.5%	0.0%	MM/SH Watercon, other employee training & travel
41-08-51035	**30-001-002-4310**	MEETINGS TRAINING MEALS & TRAVEL	525	1,050	4,800	2,300	119.0%	-52.1%	0
41-08-51040	**30-001-002-4320**	POSTAGE & FREIGHT	2,021	4,042	5,067	6,000	48.4%	18.4%	Billing, etc.
41-08-51045	**30-001-002-4340**	PRINTING/ADVERTISING/FORMS	1,451	2,902	3,258	4,080	40.6%	25.2%	Billing
41-08-51050		AWARDS & RECOGNITION	-	-	-	-	0.0%	0.0%	
41-08-51055	**30-001-002-4430**	DUES & PUBLICATIONS	-	-	300	300	100.0%	0.0%	0
41-08-51060	**30-001-002-4370**	LEGAL SERVICES	702	1,404	-	5,500	291.7%	-100.0%	0
41-08-51070	**30-001-002-4360**	ENGINEERING SERVICES	12,164	24,328	183,000	38,000	56.2%	-79.2%	Router 20 Painting or other
41-08-51073	**30-001-002-4380**	SCADA CONSULTANTS	-	-	-	31,500	100.0%	100.0%	Programing, alarm/communications hub upgrade
41-08-51090	**30-001-002-4380**	OTHER PROF.SERV.	4,179	8,358	52,500	46,500	456.4%	-11.4%	0
41-08-51135		UNIFORM & PROTECTIVE CLOTHING - RENTAL	-	-	-	4,667	100.0%	100.0%	
41-08-52076	**30-001-002-4380**	LAB ANALYSIS	-	-	-	15,000	100.0%	100.0%	0
	TOTAL CONTRACTUAL SERVICES		**133,110**	**245,120**	**1,170,619**	**430,814**	75.8%	-63.2%	
COMMODITIES, SUPPLIES & PARTS									
41-08-52000	**30-001-002-4260**	UTILITIES	24,099	48,198	115,885	175,000	263.1%	51.0%	
41-08-52005	**30-001-003-4660**	FUEL & OIL	1,861	3,722	5,888	7,000	88.1%	18.9%	0
41-08-52010	**30-001-003-4650**	OFFICE EXPENSE & SUPPLIES	37	74	6,000	2,500	3278.4%	-58.3%	0
41-08-52040	**30-001-003-4690**	UNIFORMS & PROTECTIVE CLOTHING	719	1,438	4,900	1,400	-2.6%	-71.4%	Books, sweatshirts, gloves, etc.
41-08-52060	**30-001-003-4670**	MAINTENANCE SUPPLIES	1,230	2,460	10,000	12,000	387.8%	100.0%	0
41-08-52065	**30-001-003-4680**	OPERATING SUPPLIES	43,826	87,652	108,200	15,000	-82.9%	-86.1%	0
41-08-52070	**30-001-002-4340**	METERS & HYDRANT & VALVE SUPPLIES	-	-	-	100,000	100.0%	100.0%	New home meters $67,500 + meters/hytrants/valve supplies
41-08-52075	**30-001-003-4680**	CHEMICALS	-	-	-	151,800	100.0%	100.0%	Chemicals, chlorine, salt + growth
41-08-52076	**30-001-003-4695**	LAB SUPPLIES & MINOR EQUIPMENT	-	-	-	2,400	100.0%	3000%	0
41-08-52080	**30-001-003-4685**	SMALL TOOLS & EQUIPMENT	-	-	-	24,500	100.0%	100.0%	Modular processors/TVSS Controls/Input-Output Cards
	TOTAL COMMODITIES		**71,772**	**143,544**	**250,873**	**491,600**	242.5%	96.0%	
	OTHER EXPENSE								
41-08-54100	**30-001-004-4770**	ADMIN SERVICES TO GF	12,000	32,000	32,000	36,000	12.5%	12.5%	-

			FY26.2 Four Months	FY26.2 Projected	FY26.2 Budget	FY27 Budget	FY27 Over (Under) FY26.2 Projected	FY27 Budget over FY26.2 Budget	Notes
41-08-53004	**30-001-004-4810**	LICENSES & PERMITS	-	20,000	-	20,000	0.0%	0.0%	0
41-08-53010	**30-001-004-4910**	CONTINTENCY	-	-	50,000	175,000	100.0%	250.0%	Well 13 raw waterline pigging/$100K emergency provisions
			12,000	**52,000**	**82,000**	**231,000**	344.2%	181.7%	
CAPITAL OUTLAY									
41-08-55000	**30-001-005-4920**	LAND	-	-	-	-	0.0%	0.0%	-
41-08-55005	**30-001-005-4920**	BUILDINGS & STRUCTURES	-	-	88,000	500,000	100.0%	468.2%	DWTP Engineering
41-08-55010	**30-001-005-4940**	VEHICLES	-	-	-	51,500	0.0%	0.0%	Half of a Truck split with Water
41-08-55015	**30-001-005-4920**	MACHINERY & EQUPMENT	81,449	531,449	137,000	145,000	-72.7%	5.8%	Meter/VFD Repl - DWTP 10/13
41-08-55020		INFORMATION SYSTEMS HARDWARE	-	-	-	-	0.0%	0.0%	-
41-08-55500	**30-001-005-4920**	WATER INFRASTRUCTURE	-	-	235,000	664,500	100.0%	182.8%	Park & Rinn WM/ 2 LSL Replacements
			81,449	**531,449**	**460,000**	**1,361,000**	156.1%	195.9%	
DEBT SERVICE									
41-08-56100	**30-02-050-4904**	PRINCIPAL RETIREMENT	-	-	-	-	0.0%	0.0%	-
41-08-56150		INTEREST AND FISCAL CHARGES	-	-	-	-	0.0%	0.0%	-
			-	**-**	**-**	**-**	0.0%	0.0%	
	TOTAL WATER EXPENSES		**389,964**	**1,157,186**	**2,250,811**	**2,938,993**	154.0%	30.6%	
OTHER FINANCING									
TRANSFERS									
41-08-57020	**30-000-100-3530**	TRANSFER IN FROM CAPITAL IMPROVEMENT	-	-	(1,103,000)	(1,103,500)	100.0%	0.0%	$489K Park & Rinn/$500K DWTP Engineering
41-08-57044		TRANSFER IN FROM SEWER				(62,500)	100.0%	100.0%	Shared cost of antennea
		TRANSFER OUT	-	-	-	-	0.0%	0.0%	
DISPOSAL OF ASSETS									
41-08-58000		DISPOSAL OF CAPITAL ASSETS	-	-	-	-	0.0%	0.0%	
DEBT ISSUANCE									
41-08-59000		DEBIT ISSUANCE	-	-	-	-	0.0%	0.0%	
41-08-59005		PREMIUM ON DEBT ISSUANCE	-	-	-	-	0.0%	0.0%	
41-08-59010		ISSUANCE COSTS	-	-	-	-	0.0%	0.0%	
			-	-	(1,103,000)	(1,166,000)	100.0%	5.7%	
	Total Water		377,964	1,105,186	1,065,811	1,772,993	60.4%	66.4%	
	WATER REV		**591,900**	**1,183,800**	**1,153,591**	**1,778,796**	50.3%	54.2%	
	NET CHANGE IN FUND BALANCE		**213,936**	**78,614**	**87,780**	**5,803**	-92.6%	-93.4%	
	Estimated Fund Balance Beginning			**310,728**		**389,342**			
	Estimated Fund Balance Ending			**389,342**		**395,145**			

			FY 2026.2 4 MO	FY 2026.2 PROJECTED	FY 2026.2 BUDGET	FY 2027 BUDGET	FY27 Budget over FY26.2 Projected	FY27 Budget over FY26.2 Budget	Notes
WATER CONSTRUCTION FUND (42)									
REVENUES									
42-08-45100	**34-000-001-3540**	CONNECTION/TAP ON	-	-	1,500	1,500	100.0%	0.0%	One connectnion; Crown lots = $0
42-08-47000	**34-000-001-3730**	INTEREST-CONNECTION/STORAGE	-	-	1,200	-	100.0%	-100.0%	
42-00-41300	**34-000-001-3950**	DCEO GRANT WELL #9	-	-	-	-	0.0%	0.0%	
	TOTAL REVENUES		**-**	**-**	**2,700**	**1,500**	100.0%	-	
EXPENSES									
CONTRACTUAL SERVICES									
42-08-51070	**34-001-002-4360**	ENGINEERING SERVICES	-	-	-	-	0.0%	0%	
42-08-51060	**34-001-002-4370**	LEGAL SERVICES	-	-	-	-	0.0%	0%	
42-08-51130	**34-001-002-4380**	OTHER PROFESSIONAL SERVICES	-	-	-	-	0.0%	0%	
	TOTAL CONTRACTUAL SERVICES		-	-	-	-			
CAPITAL OUTLAY									
42-08-55035	**34-001-002-4370**	WATER INFRASTRUCTURE	-	-	-	-	0.0%	0%	
	TOTAL CAPITAL OUTLAY		**-**	**-**	**-**	**-**	0.0%	0%	
	TOTAL EXPENSES		**-**	**-**	**-**	**-**			
	REVENUES VERSUS EXPENSES		**-**	**-**	**2,700**	**1,500**			
	STARTING FUND BALANCE			**(18,883)**		**(18,883)**			
	ENDING FUND BALANCE			**(18,883)**		**(17,383)**			

			FY26.2 Four Months	FY26.2 Projected	FY26.2 Budget	FY27 Budget	FY27 Over (Under) FY26.2	
SEWER FUND (44)								
SEWER REVENUE								
44-09-42300	**31-000-100-4610**	SEWER USAGE CHARGES	647,765	1,295,530	1,259,946	1,985,444	53.25%	May 1 rate change @2.2% + growth
44-09-42305	**31-000-100-4716**	SEWER PENALTY	6,158	12,316	13,481	18,875	53.26%	
44-09-49000	**31-000-100-4790**	MISCELLANEOUS REVENUE	-	-	-	15,000		Included only if Oakstead Liftation is worked on.
	TOTAL SEWER REVENUE		**653,923**	**1,307,846**	**1,273,427**	**2,019,319**	54.40%	

SEWER FUND

			FY 2025/26 Projected	FY 2025/26 BUDGET	FY26.2 BUDGET	FY27 Budget over FY26.2 Projected	FY27 Budget over FY26.2 Budget	Notes
PERSONAL SERVICES								
44-09-50001	**31-001-001-4000**	SALARIES - FULL TIME	64,924	129,848	173,271	270,365	108.2%	56.0% Fully staffed with 3.5 FTE three of whom are expected to hold
44-09-50002	**31-001-001-4001**	SALARIES - PART TIME	-	-	-	-	0.0%	0.0% licensing. Open position currently; estimated family benefit
44-09-50006	**31-001-001-4006**	OVERTIME	3,128	6,256	8,324	12,367	97.7%	48.6% coverage. 12% increase annual estaimted increase in health
44-09-50600	**31-001-001-4010**	EMPLOYER S.S.	4,066	8,132	11,260	17,529	115.6%	55.7% insurance and 2% increase for dental and vision.
44-09-50601	**31-001-001-4020**	EMPLOYER MEDICARE	952	1,904	2,633	4,100	115.3%	55.7%
44-09-50602	**31-001-001-4050**	UNEMPLOYMENT TAX	54	1,920	2,240	2,240	16.7%	0.0%
44-09-50710	**31-001-001-4030**	EMPLOYER I.M.R.F.	2,491	4,982	6,809	11,874	138.3%	74.4%
44-09-50712	**31-001-001-4031**	EMPLOYER HEALTH INS.	15,015	30,030	76,300	100,488	234.6%	31.7%
44-09-50715	**31-001-001-4033**	EMPLOYER DENTAL INS.	797	1,594	4,040	4,031	152.9%	-0.2%
44-09-50725	**31-001-001-4035**	EMPLOYER LIFE INS.	114	228	350	462	102.6%	32.0%
44-09-50730	**31-001-001-4037**	EMPLOYER VISION INS.	89	178	920	1,060	495.5%	15.2%
44-09-50801	**31-001-001-4038**	OTHER EMPLOYEE BENEFITS	7	9	35	63	600.0%	80.0%
TOTAL PERSONAL SERVICES			**91,637**	**185,081**	**286,182**	**424,579**	129.4%	48.4%
CONTRACTUAL SERVICES								
44-09-51000	**31-001-002-4100**	BUILDING & FACILITY MAINTENANCE & REPAIR	346	692	40,000	20,000	2790.2%	-50.0% HVAC Preventive Maintenance/Repair
44-09-51001	**31-001-002-4150**	GROUNDS MAINTENANCE & REPAIR	-	-	12,000	12,000	100.0%	0.0% Tree removal/other
44-09-51002	**31-001-002-4110**	VEHICLE MAINTENANCE & REPAIR	-	-	3,500	7,000	100	100.0% 0
44-09-51003	**31-001-002-4120**	EQUIPMENT MAINTENANCE & REPAIR	101,327	202,654	183,100	174,000	-14.1%	-5.0% Compactor/Generator PM/Screen repair, DMP repair, digester valve rehab,
44-09-51010	**31-001-002-4210**	INSURANCE/RISK MANAGEMENT	22,644	45,288	65,627	117,800	160.1%	79.5% 12 months WC/P&C, Liab, etc.
44-09-51015	**31-001-002-4121**	SOFTWARE SUBSCRIPTIONS	347	694	567	1,500	100.0%	100.0% O365, Teams
44-09-51020		INFORMATION TECHNOLOGY SERVICES	-	-	-	3,000	100.0%	100.0% Entre
44-09-51025	**31-001-002-4230**	TELEPHONE AND INTERNET SERVICES	1,609	3,218	11,136	7,500	133.1%	-32.7% Cellular or wired internet, cell phone, tablets, SCADA key
44-09-51030	**31-001-002-4280**	LEASES & RENTALS	131	262	1,000	1,000	281.7%	0.0% 0
44-09-51035	**31-001-002-4310**	MEETINGS TRAINING MEALS & TRAVEL	-	-	5,110	2,860	100.0%	-44.0% MM/SH Evn Resource Training/Other Emp Training & Travel
44-09-51040	**31-001-002-4320**	POSTAGE & FREIGHT	2,021	4,042	5,093	6,000	48.4%	17.8% Billing, etc.
44-09-51045	**31-001-002-4340**	PRINTING/ADVERTISING/FORMS	1,451	2,902	3,258	4,080	40.6%	25.2% Billing, etc.
44-09-51050		AWARDS & RECOGNITION	-	-	-	1,125	100.0%	100.0%
44-09-51055	**31-001-002-4430**	DUES & PUBLICATIONS	-	-	100	300	100.0%	200.0% 0
44-09-51060	**31-001-002-4370**	LEGAL SERVICES	630	1,260	-	5,500	336.5%	-100.0% Legislation, etc.
44-09-51070	**31-001-002-4360**	ENGINEERING SERVICES	1,364	103,728	95,000	20,000	-80.7%	-78.9% Small projects
44-09-51073	**31-001-002-4380**	SCADA CONSULTANTS	-	-	-	31,500	100.0%	100.0% 0
44-09-51090	**31-001-002-4380**	OTHER PROF.SERV.	3,133	6,266	36,200	53,500	753.8%	47.8% Pest Control, other
44-09-51135		UNIFORM & PROTECTIVE CLOTHING - RENTAL	-	-	-	4,667	100.0%	100.0% 0
44-09-51185	**31-001-002-4180**	SLUDGE HAUL	12,626	25,252	25,000	40,000	58.4%	60.0% 0
44-09-52076	**31-001-002-4380**	LAB ANALYSIS	-	-	-	20,000	100.0%	100.0% 0
	TOTAL CONTRACTUAL SERVICES		**147,629**	**396,258**	**486,691**	**533,332**	34.6%	9.6%
COMMODITIES, SUPPLIES & PARTS								
44-09-52000	**31-001-002-4260**	UTILITIES	47,360	94,720	130,161	150,000	58.4%	15.2%
Use 52000	**31-001-002-4260**	NATURAL GAS	-	-	2,000	-	100.0%	-100.0%
44-09-52005	**31-001-003-4660**	FUEL & OIL	1,861	3,722	5,400	6,600	77.3%	22.2% 0
44-09-52010	**31-001-003-4650**	OFFICE EXPENSE & SUPPLIES	-	-	2,500	2,500	0.0%	0.0% 0
44-09-52040	**31-001-003-4690**	UNIFORMS & PROTECTIVE CLOTHING	991	1,982	4,900	1,400	-29.4%	-71.4% 0
44-09-52060	**31-001-003-4670**	MAINTENANCE SUPPLIES	3,392	6,784	17,750	17,750	161.6%	100.0% Nuts, bolts, fittings, machine fluids, filters
44-09-52065	**31-001-003-4680**	OPERATING SUPPLIES	38,379	76,758	3,000	15,000	-80.5%	400.0% 0
44-09-52075	**31-001-003-4680**	CHEMICALS	-	-	68,562	122,700	100.0%	100.0% Polymer, Alum
44-09-52076	**31-001-003-4695**	LAB SUPPLIES & MINOR EQUIPMENT	-	-	-	3,000	100.0%	100.0% Reagets
44-09-52080	**31-001-003-4685**	SMALL TOOLS & EQUIPMENT	658	1,316	8,000	8,000	507.9%	0.0% Tools, UPSs
	TOTAL COMMODITIES		**92,641**	**185,282**	**242,273**	**326,950**	76.5%	35.0%
	OTHER EXPENSE							

				FY 2025/26 Projected	FY 2025/26 BUDGET	FY26.2 BUDGET	FY27 Budget over FY26.2 Projected	FY27 Budget over FY26.2 Budget	Notes
44-09-54100	**31-001-004-4770**	ADMIN SERVICES TO GF	12,000	32,000	32,000	32,000	0.0%	0.0%	-
44-09-53004	**31-001-004-4810**	LICENSES & PERMITS	17,500	20,000	20,000	20,000	0.0%	0.0%	IEPA
44-09-53010	**31-001-004-4910**	CONTINTENCY	-	-	130,000	122,000	100.0%	-6.2%	L/S pump repair, manhole rehab, HVAC, Harmony Surge, Ox Ditch V
			29,500	**52,000**	**182,000**	**174,000**	234.6%	-4.4%	
CAPITAL OUTLAY									
44-09-55000	**31-001-005-4920**	LAND	-	-	-	-			-
44-09-55005	**31-001-005-4920**	BUILDINGS & STRUCTURES	-	-	-	590,000	100.0%	100.0%	Oakstead LS plus engineering Higgins/McDonalds
44-09-55010	**31-001-005-4920**	VEHICLES	-	-	-	51,500	100.0%	100.0%	Half of a Truck with bed crane & service body
44-09-55015	**31-001-005-4940**	MACHINERY & EQUPMENT	-	180,000	116,193	197,776	9.9%	70.2%	Harmony PS - Grating & pump repl
44-09-55020		INFORMATION SYSTEMS HARDWARE	-	-	-	-	0.0%	0.0%	-
44-09-55500	**31-001-005-4920**	SEWER INFRASTRUCTURE	-	-	-	365,000			Brookedge
			-	**180,000**	**116,193**	**1,204,276**	569.0%	936.4%	
DEBT SERVICE									
44-09-56100	**01-02-050-4904**	PRINCIPAL RETIREMENT	-	-	-	-	0.0%		-
44-09-56150		INTEREST AND FISCAL CHARGES	-	-	-	-	0.0%		-
			-	-	-	-			
	TOTAL SEWER EXPENSES		**361,407**	**998,621**	**1,313,339**	**2,663,137**	166.7%	102.8%	
OTHER FINANCING									
TRANSFERS									
44-09-57020	**31-000-100-3530**	TRANSFER FROM CAPITAL IMPROVEMENT	-	-	(72,000)	(707,500)	100.0%	882.6%	Oakstead L/S & Brookedge Sewer
		TRANSFER OUT TO WATER	-	-	-	62,500			To Water for Antennea
DISPOSAL OF ASSETS									
44-09-58000		DISPOSAL OF CAPITAL ASSETS	-	-	-	-	0.0%		
DEBT ISSUANCE									
44-09-59000		DEBIT ISSUANCE	-	-	-	-	0		
44-09-59005		PREMIUM ON DEBT ISSUANCE	-	-	-	-	0		
44-09-59010		ISSUANCE COSTS	-	-	-	-	0		
			-	-	(72,000)	(645,000)	#DIV/0!	795.8%	
	TOTAL SEWER		**361,407**	**998,621**	**1,241,339**	**2,018,137**			
	SEWER REV		**653,923**	**1,307,846**	**1,273,427**	**2,019,319**	54.4%	58.6%	
	NET CHANGE IN FUND BALANCE		**292,516**	**309,225**	**32,088**	**1,182**	-99.6%	-96.3%	
	Estimated Fund Balance Beginning			**1,928,211**		**2,237,436**			
	Estimated Fund Balance Ending			**2,237,436**		**2,238,618**			

SEWER CONSTRUCTION FUND (45)

			FY 2026.2 4 MO	FY 2026.2 PROJECTED	FY 2026.2 BUDGET	FY 2027 BUDGET	FY27 Budget over FY26.2 Projected	FY27 Budget over FY26.2 Budget	Notes
REVENUES									
45-09-45100	**40-000-001-3540**	CONNECTION/TAP-ON	-	-	3,500	3,500	100%	100%	One connectnion; Crown lots = $0
45-09-41400		GRANTS	-	-	-	-	0%	0%	
	TOTAL REVENUES		**-**	**-**	**3,500**	**3,500**	100%	100%	
EXPENSES									
	CONTRACTUAL SERVICES								
	40-001-002-4340	PRINTING	-	-	-	-	0%	0%	
45-09-51060		LEGAL SERVICES							
45-09-51070	**40-001-002-4360**	ENGINEERING SERVICES	-	-	-	-	0%	0%	
	TOTAL CONTRACTUAL		**-**	**-**	**-**	**-**	0%	0%	
CAPITAL									
	40-001-005-4910	SCADA	-	-	-	-	0%	0%	
45-09-55040	**40-001-005-4915**	SEWER INFRASTRUCTURE	-	-	-	-	0%	0%	
	TOTAL CAPITAL		**-**	**-**	**-**	**-**	0%	0%	
OTHER									
45-09-47000	**40-001-006-5105**	INTEREST	-	-	-	-	0%	0%	
	40-001-006-5200	TRANSFER TO SEWER FUND	-	-	-	-	0%	0%	
	40-001-006-5500	SSA#16 BOND INDENTURE	-			-	0%	0%	
	TOTAL OTHER		**-**	**-**	**-**	**-**	0%	0%	
	TOTAL EXPENSES		**-**	**-**	**-**	**-**			
	REVENUES VERSUS EXPENSES		**-**	**-**	**3,500**	**3,500**			
	STARTING FUND BALANCE			**289,929**		**289,929**			
	ENDING FUND BALANCE			**289,929**		**293,429**			

SEWER CONSTRUCTION FUND (46)

			FY 2026.2 4 MO	FY 2026.2 PROJECTED	FY 2026.2 BUDGET	FY 2027 BUDGET	FY27 Budget over FY26.2 Projected	FY27 Budget over FY26.2 Budget	Notes
	41-000-100-3640	EXPANSION RECEIPTS	-	-	-	-	0%	0%	
46-00-47000	**41-000-100-3730**	INTEREST	9	18	20	-	0%	0%	
	TOTAL REVENUES		**9**	**18**	**20**	**-**	0%	0%	
	EXPENSES								
	CONTRACTUAL SERVICES								
	41-002-006-4370	EINGENEERING	-	-	-	-	0%	0%	
	TOTAL CONTRACTUAL		**-**	**-**	**-**	**-**	0%	0%	
								0%	
	CAPITAL								
	41-003-006-4380	CONSTRUCTION	-	-	-	-	0%	0%	
46-01-57146	**41-001-006-5200**	TRANSFER TO FUND 44	-	-	-	8,080			
	TOTAL CAPITAL		**-**	**-**	**-**	**8,080**	0%	0%	
	TOTAL EXPENSES		**-**	**-**	**-**	**8,080**			
	REVENUES VERSUS EXPENSES		**9**	**18**	**20**	**(8,080)**			
	STARTING FUND BALANCE			**8,056**		**8,074**			
	ENDING FUND BALANCE			**8,074**		**(6)**			

			FY 2026.2 4 MO	FY 2026.2 PROJECTED	FY 2026.2 BUDGET	FY 2027 BUDGET	FY27 Budget over FY26.2 Projected	FY27 Budget over FY26.2 Budget	Notes
SANITARY & STORM SEWER IMPROV (47)									
REVENUES									
	35-000-100-3551	BOND PROCEEDS	-	-	-	-	0%	0%	
	35-000-100-3730	INTEREST	-	-	-	-	0%	0%	
	TOTAL REVENUES		**-**	**-**	**-**	**-**	0%	0%	
EXPENSES									
	CONTRACTUAL SERVICES								
	35-001-003-4650	OFFICE EXPENSE	-	-	-	-	0%	0%	
	35-001-006-4350	AUDIT	-	-	-	-	0%	0%	
	35-001-006-4440	FISCAL AGENT FEES	-	-	-	-	0%	0%	
	35-001-006-4370	ENGINEERING	-	-	-	-	0%	0%	
	35-001-006-4750	CONSTRUCITON IMPROVEMENTS	-	-	-	-	0%	0%	
	TOTAL CONTRACTUAL SERVICES		**-**	**-**	**-**	**-**	0%	0%	
	OTHER								
47-01-57144	**35-000-500-4950**	TRANSFERS (IN)/OUT	-	-	-	200	0%	0%	
	TOTAL OTHER		**-**	**-**	**-**	**200**			
	TOTAL EXPENSES		**-**	**-**	**-**	**200**	0%	200	
	REVENUES VERSUS EXPENSES		**-**	**-**	**-**	**(200)**			
	STARTING FUND BALANCE			**200**		**200**			
	ENDING FUND BALANCE			**200**		**0**			

			FY 2026.2 4 MO	FY 2026.2 PROJECTED	FY 2026.2 BUDGET	FY 2027 BUDGET	FY27 Budget over FY26.2 Projected	FY27 Budget over FY26.2 Budget	Notes
GARBAGE FUND (48)									
REVENUES									
48-00-42400	**29-000-100-3550**	GARBAGE DISPOSAL FEES	307,362	614,723	663,550	898,200	46.1%	35.4%	Growth and contract change
48-00-42405	**29-000-100-3551**	REFUSE - PENALTIES	3,973	7,947	6,304	8,533	7.4%	35.4%	
	TOTAL REVENUES		311,335	622,670	669,854	906,733	45.6%	35.4%	
EXPENSES									
48-00-54100	**29-001-001-4000**	TRANS TO GEN FUND ADM SERV	4,000	8,000	8,000	12,000	50.0%	50.0%	
48-00-51040	**29-001-002-4320**	POSTAGE	2,143	4,286	4,467	7,000	63.3%	56.7%	
48-00-51145	**29-001-002-4330**	GARBAGE DISPOSAL	299,081	598,162	649,184	868,000	45.1%	33.7%	Adjusted for contractual change
48-00-51045	**29-001-002-4340**	PRINTING	1,450	2,900	4,333	8,000	175.9%	84.6%	
48-00-51060		LEGAL				500			
48-00-51130	**29-001-002-4380**	OTHER PROFESSIONAL FEES	-	500	500	500	0.0%	0.0%	
48-00-52010	**29-001-002-4650**	OFFICE EXPENSE & SUPPLIES	-	-	120	120	100.0%	0.0%	
	TOTAL EXPENSES		306,674	613,348	666,604	896,120	46.1%	34.4%	
	REVENUES VERSUS EXPENDITURES		**4,661**	**9,322**	**3,251**	**10,613**			
	STARTING FUND BALANCE			**444**		**9,765**			
	ENDING FUND BALANCE			**9,765**		**20,378**			

SSA #13 TUSCANY WOODS (60)

			FY 2026.2 4 MO	FY 2026.2 PROJECTED	FY 2026.2 BUDGET	FY 2027 BUDGET	FY27 Budget over FY26.2 Projected	FY27 Budget over FY26.2 Budget	Notes
REVENUES									
60-00-40113	**45-102-200-4880**	PROPERTY TAX - SSA #14	199,159	384,095	384,095	389,764	1.5%	1%	
60-00-47000	**45-102-300-3093**	INVESTMENT INCOME	7,716	15,432	30,000	23,100	49.7%	-23%	
	TOTAL REVENUES		**206,875**	**399,527**	**414,095**	**412,864**	3.3%	0%	
	EXPENSES								
60-00-51130	**45-102-004-4790**	OTHER PROFESSINAL FEES	4,000	25,000	25,000	30,000	20.0%	20%	
60-00-56000	**45-102-300-4500**	PRINCIPAL RETIREMENT				260,000			
60-00-56005		INTEREST & FISCAL CHARGES	-	373,922	373,922	60,786	-83.7%	-84%	
	TOTAL EXPENSES		**4,000**	**398,922**	**398,922**	**350,786**	-12.1%	-12%	
	REVENUES VERSUS EXPENSES		**202,875**	**605**	**15,173**	**62,078**			
	STARTING FUND BALANCE			**629,465**		**630,070**			
	ENDING FUND BALANCE			**630,070**		**692,148**			

			FY 2026.2 4 MO	FY 2026.2 PROJECTED	FY 2026.2 BUDGET	FY 2027 BUDGET	FY27 Budget over FY26.2 Projected	FY27 Budget over FY26.2 Budget	Notes
SSA #14 LAKEWOOD CROSSING (61)									
REVENUES									
61-00-40114	**43-000-100-3094**	PROP TAX - SSA #14	440,229	845,316	845,316	857,967	1.5%	1%	
61-00-47000	**43-104-300-3730**	INTEREST	14,842	29,683	30,000	30,000	1.1%	0%	
	TOTAL REVENUES		**455,071**	**874,999**	**875,316**	**887,967**	1.5%	1%	
EXPENSES									
61-00-51130	**43-105-004-4790**	OTHER PROFESSIONAL FEES	9,580	23,000	23,000	25,000	8.7%	9%	
61-00-56000	**43-104-300-4500**	PRINCIPAL RETIREMENT	148,949	837,898	846,298	570,000	-32.0%	-33%	
61-00-56005	**43-104-300-4500**	INTERSET & FISCAL CHARGES	-	-	-	138,149	100.0%	100%	
	TOTAL EXPENSES		**158,529**	**860,898**	**869,298**	**733,149**	-14.8%	-16%	
	REVENUES VERSUS EXPENSES		**296,542**	**14,101**	**6,018**	**154,818**	997.9%	2473%	
	STARTING FUND BALANCE			**1,193,634**		**1,207,735**			
	ENDING FUND BALANCE			**1,207,735**		**1,362,553**			

			FY 2026.2 4 MO	FY 2026.2 PROJECTED	FY 2026.2 BUDGET	FY 2027 BUDGET	FY27 Budget over FY26.2 Projected	FY27 Budget over FY26.2 Budget	Notes
POLICE PENSION FUND (70)									
REVENUES									
70-00-46100	**90-000-600-3900**	OFFICER CONTRIBUTIONS	44,132	88,264	115,100	152,500	72.8%	32%	
70-00-46000	**90-000-600-3910**	EMPLOYER CONTRIBUTIONS	65,000	506,000	506,000	575,000	13.6%	14%	
70-00-47010	**90-000-001-3730**	INVESTMENT EARNINGS, NET	377,750	705,500	875,000	875,000	24.0%	0%	
70-00-49900	**90-000-001-4800**	MISCELLANEOUS	-	-	-	-	0.0%	0%	
	TOTAL REVENUES		**486,882**	**1,299,764**	**1,496,100**	**1,602,500**	23.3%	7%	
EXPENSES									
70-00-50752	**90-000-600-3200**	REFUND OF CONTRIBUTIONS	-	41,113	287,861	213,852	100.0%	-26%	70
70-00-50750	**90-001-004-4000**	PENSION PAYMENTS	69,775	139,551	151,750	151,750	8.7%	0%	
70-00-51060	**90-001-002-4365**	LEGAL				10,000			
70-00-51075	**90-001-002-4365**	AUDIT & ACCOUNTING				9,500			
	90-001-002-4365	CONTRACTUAL	700	11,200	20,000		-100.0%	-100%	
70-00-51035	**90-001-002-4310**	MEETINGS TRAINING MEALS & ENTERTAI	-	-	1,500	1,500	100.0%	0%	
	90-001-004-4800	MISCELLANEOUS EXPENSE	-	945	1,500	1,500	58.7%	0%	
70-00-51090	**90-001-002-4380**	OTHER PROFESSIONAL SERVICES		-	30,000	20,000	#DIV/0!	-33%	
	TOTAL EXPENSES		**70,475**	**192,809**	**492,611**	**408,102**	111.7%	-17%	
	REVENUES VERSUS EXPENSES		**416,407**	**1,106,955**	**1,003,489**	**1,194,398**			
		STARTING FUND BALANCE		**7,059,849**		**8,166,804**			
		ENDING FUND BALANCE		**8,166,804**		**9,361,202**			