



THE VILLAGE OF
ALGONQUIN
ILLINOIS
Annual Budget

May 1, 2026 - April 30, 2027
DRAFT BUDGET

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27	% Change
			Actual	Actual	Actual	Q2	Budget	Budget	Y-T-Y
Sales Tax									
01000500	31010	Sales Tax	\$ 9,268,930.80	\$ 9,777,706.50	\$ 10,964,668.45	\$ 5,756,200.42	\$ 10,500,000.00	\$ 12,500,000.00	
01000500	31011	Home Rule Sales Tax	-	-	375,447.89	811,934.63	1,475,800.00	1,785,000.00	
Subtotal			\$ 9,268,930.80	\$ 9,777,706.50	\$ 11,340,116.34	\$ 6,568,135.05	\$ 11,975,800.00	\$ 14,285,000.00	19.28%
Income Tax									
01000500	31020	Income Tax	\$ 6,071,695.45	\$ 6,029,522.03	\$ 5,984,708.06	\$ 3,095,667.06	\$ 6,050,000.00	\$ 5,500,000.00	
01000500	31590	State Replacement Tax - Twp.	18,073.47	25,456.46	8,367.38	1,212.26	15,000.00	10,000.00	
01000500	31591	State Replacement Tax - State	186,340.09	134,739.16	82,728.10	45,650.70	90,000.00	70,000.00	
Subtotal			\$ 6,276,109.01	\$ 6,079,717.65	\$ 6,075,803.54	\$ 3,142,530.02	\$ 6,182,000.00	\$ 5,580,000.00	-9.74%
Community Development Fees									
01000100	32070	Planning/Zoning/Annex.	\$ 102,576.40	\$ 26,921.22	\$ 29,332.41	\$ 17,143.44	\$ 25,000.00	\$ 25,000.00	
01000100	32100	Building Permits	1,134,946.87	1,339,143.31	1,033,647.35	745,514.08	600,000.00	600,000.00	
01000100	32101	Site Development Fee	14,646.27	738.84	4,185.90	180.00	1,500.00	1,500.00	
01000100	32102	Public Art Impact Fee	12,782.45	5,293.52	2,975.00	2,901.00	2,500.00	-	
01000100	34105	Platting Fees	74,954.00	16,547.50	79,268.00	-	15,000.00	10,000.00	
01000100	32110	Outsourced Services Fees	5,475.16	3,450.00	7,110.00	75.00	6,000.00	5,000.00	
01000100	35012	Building Permit Fines	880.00	505.00	-	45.00	1,000.00	500.00	
Subtotal			\$ 1,143,757.15	\$ 1,346,261.15	\$ 1,156,518.66	\$ 765,858.52	\$ 643,000.00	\$ 642,000.00	-0.16%
Police/Court Fines									
01000200	34020	Police Accident Reports	\$ 4,420.00	\$ 5,360.00	\$ 5,153.00	\$ 2,818.00	\$ 5,000.00	\$ 5,000.00	
01000200	34025	Police Training Reimbursement	36,618.88	29,600.00	24,671.00	-	25,000.00	25,000.00	
01000200	34018	Truck Weight Permit	9,350.00	17,200.00	17,150.00	3,675.00	10,000.00	15,000.00	
01000200	35050	Police Fines	66,982.00	65,844.00	60,208.50	26,555.00	55,000.00	60,000.00	
01000200	35053	Municipal Court - Police Fines	49,978.03	65,683.61	85,067.68	23,662.93	45,000.00	60,000.00	
01000200	35060	County DUI Fines	28,214.00	23,209.30	20,634.70	9,847.50	20,000.00	25,000.00	
01000200	35062	County Court Fines	151,262.99	143,115.04	121,815.48	61,454.91	130,000.00	120,000.00	
01000200	35063	County Drug Fines	185.00	667.50	1,032.00	-	200.00	300.00	
01000200	35064	County Prosecution Fees	208.00	137.00	50.00	-	200.00	100.00	
01000200	35065	County Vehicle Fines	40.00	40.00	20.00	-	100.00	100.00	
01000200	35066	County Electronic Citation Fee	3,372.00	3,789.00	3,445.50	1,454.00	3,000.00	3,500.00	
01000200	35067	County Warrant Execution	2,030.00	840.00	70.00	-	1,000.00	1,000.00	
01000200	35068	County Auto Expungement	-	-	-	-	-	-	
01000200	35085	Administrative Towing & Storage	38,819.00	38,729.25	30,040.21	15,050.00	36,000.00	32,000.00	
01000200	35090	Traffic Light Enforcement	-	45.00	475.47	315.00	-	-	
01000100	35095	Municipal Court	9,830.00	10,620.00	11,650.00	4,455.00	8,500.00	10,000.00	
Subtotal			\$ 322,276.04	\$ 401,309.90	\$ 381,483.54	\$ 149,287.34	\$ 307,000.00	\$ 357,000.00	16.29%
Franchise & Telecommunication Fees									
01000500	31180	Cable Franchise	\$ 476,595.24	\$ 431,684.46	\$ 374,772.56	\$ 175,742.08	\$ 425,000.00	\$ 350,000.00	
01000500	31190	Telecommunications Tax	62,679.18	41,691.97	-	-	-	-	
Subtotal			\$ 539,274.42	\$ 473,376.43	\$ 374,772.56	\$ 175,742.08	\$ 425,000.00	\$ 350,000.00	-26.32%
Real Estate Taxes									
01000500	31500	Real Estate Tax - General Corporate	\$ -	\$ 1,348,691.44	\$ 1,651,663.59	\$ 1,823,557.85	\$ 1,850,000.00	\$ 1,895,000.00	
01000500	31510	Real Estate Tax - Police	2,416,138.85	2,497,573.78	2,496,644.08	2,563,121.56	2,600,000.00	2,600,000.00	
01000500	31520	Real Estate Tax - IMRF	299,526.05	-	-	-	-	-	
01000500	31530	Real Estate Tax - Road & Bridge	425,284.42	461,605.06	464,839.34	475,171.81	450,000.00	470,000.00	
01000500	31555	Real Estate Tax - Parks	87,861.67	-	-	-	-	-	
01000500	31560	Real Estate Tax - Insurance	399,364.62	-	-	-	-	-	
01000500	31568	Real Estate Tax - TIF Surplus	-	-	17,678.90	-	-	35,000.00	
01000500	31570	Real Estate Tax - FICA	411,341.52	-	-	-	-	-	
01000500	31580	Real Estate Tax - Police Pension	2,276,356.54	2,277,787.72	2,276,935.07	2,247,660.03	2,280,000.00	2,560,000.00	
Subtotal			\$ 6,229,896.38	\$ 6,315,873.67	\$ 6,907,760.98	\$ 7,109,511.25	\$ 6,870,000.00	\$ 7,560,000.00	10.04%

General Fund

Revenues

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27	% Change
			Actual	Actual	Actual	Q2	Budget	Budget	Y-T-Y
Donations									
01001100	33025	Donations - Recreation	\$ 9,994.00	\$ 17,156.00	\$ 15,910.00	\$ 18,121.00	\$ 20,000.00	\$ 24,000.00	
01000100	33030	Donations - Operating-General Govt.	221,395.22	169,488.48	286,505.36	19,003.89	100,000.00	100,000.00	
01000200	33031	Donations - Operating-Public Safety	55,212.96	16,415.10	72,203.72	13,273.53	30,000.00	20,000.00	
01000300	33032	Donations - Operating-Public Works	29,636.47	28,575.61	29,139.21	25,765.73	25,000.00	5,000.00	
01000300	33052	Donations - Capital-Public Works	-	-	-	-	-	-	
01000100	33100	Donation - Makeup Tax	25,027.23	20,000.00	20,000.00	10,000.00	20,000.00	20,000.00	
Subtotal			\$ 421,330.97	\$ 341,265.88	\$ 423,758.29	\$ 86,164.15	\$ 180,000.00	\$ 169,000.00	-6.11%
Grants									
01000100	33230	Grants - Operating General Govt.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01000200	33231	Grants - Operating Public Safety	38,531.44	36,607.23	35,031.00	21,480.02	-	-	
01000300	33232	Grants - Operating Public Works	-	-	-	-	-	-	
01000200	33251	Grants - Capital Public Safety	22,652.00	47,609.28	31,254.00	-	-	-	
Subtotal			\$ 4,584,792.89	\$ 61,183.44	\$ 66,285.00	\$ 21,480.02	\$ -	\$ -	0.00%
Interest									
01000500	36001	Interest	\$ 952.75	\$ 6,741.11	\$ 19,174.84	\$ 22,432.61	\$ 5,000.00	\$ 5,000.00	
01000500	36002	Interest - Insurance	31.16	0.24	0.18	-	-	-	
01000500	36020	Interest - LGIP	196,818.00	442,795.61	521,074.71	214,547.31	320,000.00	315,000.00	
01000500	36050	Investment Income - Fixed Income	23,564.44	236,118.80	337,288.05	99,930.28	150,000.00	180,000.00	
Subtotal			\$ (189,287.99)	\$ 221,366.35	\$ 877,537.78	\$ 336,910.20	\$ 405,000.00	\$ 500,000.00	23.46%
Other									
01000100	32080	Liquor Licenses	\$ 123,049.00	\$ 144,476.00	\$ 149,280.00	\$ 160,601.00	\$ 135,000.00	\$ 145,000.00	
01000100	32085	Licenses	77,037.79	67,150.00	87,932.00	6,890.00	70,000.00	75,000.00	
01000100	33008	Intergovernmental - General Govt.	14,703.00	3,480.00	174.00	-	2,500.00	-	
01000200	33010	Intergovernmental - Police	502,680.30	486,987.64	507,357.14	55,420.65	500,000.00	500,000.00	
01000300	33012	Intergovernmental - Public Works	-	-	-	-	-	-	
01000100	34010	Historical Commission	-	550.00	1,995.00	-	-	-	
01000100	34012	Reports/Maps/Ordinances	1,066.00	997.76	988.00	902.00	500.00	1,000.00	
01000100	34100	Rental Income	51,900.96	63,845.18	52,568.33	54,519.68	59,000.00	60,000.00	
01000100	34101	Facility Rental Fees	3,671.50	2,434.50	5,112.50	1,275.00	4,000.00	4,000.00	
01000300	34102	Park Rental Fees	10,147.75	9,932.00	8,750.00	9,705.00	14,000.00	22,000.00	
01000300	34230	Signage Billings	-	5,588.67	58.24	-	-	-	
01000100	34410	Recreation Programs	61,561.41	71,238.70	82,365.43	54,798.00	90,000.00	90,000.00	
01000200	34720	Administrative Fees	-	-	-	5.00	-	-	
01000200	35080	Forfeited Funds	-	12,720.74	-	-	-	-	
01000200	37100	Restitution - Public Safety	3,517.22	95.00	2,180.30	2,063.97	-	-	
01000300	37100	Restitution - Public Works	35,003.95	46,159.00	105,222.89	-	-	-	
01000500	37110	Insurance Claims	9,019.67	198,291.31	13,852.49	68,716.00	-	-	
01000500	37900	Miscellaneous Revenue	379.26	-	-	22,568.57	-	-	
01000500	37902	IPBC - Change in Terminal Reserve	(31,023.00)	25,700.00	81,426.00	-	-	-	
01000100	37905	Sale of Surplus Property	86,605.64	171,445.63	144,982.43	38,746.63	140,000.00	100,000.00	
01000500	38016	Transfer from Special Revenue - Hotel	30,000.00	35,000.00	35,000.00	-	45,000.00	50,000.00	
Subtotal			\$ 1,320,152.84	\$ 979,320.45	\$ 1,279,244.75	\$ 476,211.50	\$ 960,500.00	\$ 1,047,000.00	9.01%
General Fund Total (less Transfers from Fund Balance)			\$ 28,996,233.71	\$ 25,750,895.07	\$ 28,883,281.44	\$ 18,831,830.13	\$ 25,462,500.00	\$ 30,490,000.00	19.74%
Transfers from Fund Balance									
		Public Art Fund	\$ -	\$ -	\$ -	-	-	-	
		Vehicle Replacement Fund	\$ -	\$ -	\$ -	-	-	-	
		Liability Insurance Fund	\$ -	\$ -	\$ -	-	-	-	
		Cash and Investments	\$ -	\$ -	\$ -	-	2,581,700.00	1,297,500.00	
General Fund Total (including Transfers from Fund Balance)			\$ 28,996,233.71	\$ 25,750,895.07	\$ 28,883,281.44	\$ 18,831,830.13	\$ 27,716,000.00	\$ 31,787,500.00	

General Services Administration Department

Expenditures

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27	FY 26/27	FY 26/27	% Change
			Actual	Actual	Actual	Q2 YTD	Budget	Dept.	Manager	Budget	Y-T-Y
Personnel											
01100100	41103	IMRF	\$ 115,777.74	\$ 115,917.74	\$ 123,111.06	\$ 60,955.91	\$ 158,000.00	\$ 177,000.00	\$ 170,000.00	\$ -	
01100100	41104	FICA	97,229.17	103,372.96	112,123.31	51,547.37	134,500.00	141,000.00	138,000.00	-	
01100100	41105	Unemployment Tax	2,108.39	2,635.83	2,585.43	72.56	3,500.00	3,500.00	3,400.00	-	
01100100	41106	Health Insurance	171,803.13	182,148.52	208,840.06	92,224.54	214,000.00	265,000.00	259,000.00	-	
01100100	41110	Salaries	1,296,148.63	1,368,805.32	1,485,721.10	675,816.74	1,638,000.00	1,646,000.00	1,610,000.00	-	
01101100	41113	Salary - Recreation Instructors	-	-	-	-	1,000.00	4,500.00	4,500.00	-	
01100100	41130	Salary - Elected Officials	57,000.00	57,000.00	57,625.00	28,500.00	57,000.00	57,000.00	57,000.00	-	
01100100	41140	Overtime	1,664.30	2,671.61	3,405.01	1,357.58	3,600.00	3,500.00	7,500.00	-	
Subtotal			\$ 1,741,731.36	\$ 1,832,551.98	\$ 1,993,410.97	\$ 910,474.70	\$ 2,209,600.00	\$ 2,297,500.00	\$ 2,249,400.00	\$ -	1.80%
Contractual Services											
01100100	42210	Telephone	\$ 21,548.61	\$ 16,326.95	\$ 18,893.87	\$ 9,462.98	\$ 22,100.00	\$ 20,780.00	\$ 20,800.00	\$ -	
01100100	42211	Natural Gas	5,291.68	1,962.57	-	-	-	-	-	-	
01100100	42225	Bank Processing Fees	588.90	929.65	860.45	496.39	700.00	1,000.00	1,000.00	-	
01100100	42228	Investment Management	5,428.00	5,609.00	5,914.00	3,064.00	6,500.00	7,000.00	7,000.00	-	
01100100	42230	Legal Services	43,322.17	48,826.26	43,517.39	16,065.50	50,000.00	50,000.00	50,000.00	-	
01100100	42231	Audit Services	29,368.50	31,325.00	29,610.00	19,999.00	33,000.00	37,500.00	37,500.00	-	
01100100	42234	Professional Services	187,476.36	134,286.85	175,640.58	83,687.33	178,900.00	272,065.00	272,100.00	-	
01100100	42242	Publications	1,726.91	1,661.59	541.80	541.80	2,200.00	1,000.00	1,000.00	-	
01100100	42243	Printing & Advertising	7,766.26	4,930.72	4,531.94	1,801.56	6,500.00	6,000.00	6,000.00	-	
01100100	42245	Village Communications	18,862.15	20,588.39	20,387.53	6,838.31	24,000.00	26,800.00	26,800.00	-	
01100100	42260	Physicals & Screenings	-	-	-	-	-	-	-	-	
01100100	42272	Lease Payments	13,298.79	15,856.08	18,368.43	9,196.81	16,800.00	18,400.00	18,400.00	-	
01100100	42305	Municipal Court	4,410.00	4,252.50	5,920.50	3,192.00	6,500.00	8,500.00	8,500.00	-	
Subtotal			\$ 339,088.33	\$ 286,555.56	\$ 324,186.49	\$ 154,345.68	\$ 347,200.00	\$ 449,045.00	\$ 449,100.00	\$ -	29.35%
Supplies & Materials											
01100100	43308	Office Supplies	\$ 6,455.72	\$ 6,244.74	\$ 5,669.89	\$ 1,499.41	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ -	
01100100	43317	Postage	7,290.38	7,999.92	9,027.17	8,140.06	9,000.00	10,000.00	10,000.00	-	
01100100	43320	Tools, Equipment & Supplies	-	184.99	466.73	-	500.00	500.00	500.00	-	
01100100	43332	Office Furniture & Equipment	4,555.71	28,681.17	18,370.41	250.00	1,000.00	1,000.00	1,000.00	-	
01100100	43333	IT Equipment	12,650.96	23,167.75	22,726.06	16,174.75	17,900.00	13,800.00	13,800.00	-	
01100100	43340	Fuel	513.61	733.82	479.99	279.10	500.00	600.00	600.00	-	
Subtotal			\$ 31,466.38	\$ 67,012.39	\$ 56,740.25	\$ 26,343.32	\$ 36,400.00	\$ 33,400.00	\$ 33,400.00	\$ -	-8.24%
Maintenance											
01100100	44420	Vehicle Maintenance (S)	\$ 824.44	\$ 2,062.36	\$ 1,666.43	\$ 1,972.59	\$ 3,400.00	\$ 2,700.00	\$ 2,700.00	\$ -	
01100100	44423	Building Services (S)	116,866.50	94,432.09	148,557.70	87,378.83	147,000.00	159,000.00	159,000.00	-	
01100100	44426	Office Equipment Maintenance	3,324.71	2,806.04	2,765.65	2,748.45	5,300.00	5,300.00	5,300.00	-	
Subtotal			\$ 121,015.65	\$ 99,300.49	\$ 152,989.78	\$ 92,099.87	\$ 155,700.00	\$ 167,000.00	\$ 167,000.00	\$ -	7.26%
Capital Expenditures											
01100100	45590	Capital Purchase	\$ -	\$ 76,119.00	\$ -	\$ 85,867.50	\$ 119,000.00	\$ -	\$ 60,000.00	\$ -	
Subtotal			\$ -	\$ 76,119.00	\$ -	\$ 85,867.50	\$ 119,000.00	\$ -	\$ 60,000.00	\$ -	-49.58%
Other Charges											
01101100	47701	Recreation Programs	\$ 128,687.13	\$ 157,688.46	\$ 154,190.08	\$ -	\$ 211,000.00	\$ 224,940.00	\$ 229,500.00	\$ -	
01100100	47740	Travel/Training/Dues	44,724.35	22,541.34	31,621.47	13,801.22	42,500.00	36,000.00	36,000.00	-	
01100100	47741	Elected Officials - Expenses	300.00	600.00	765.00	550.00	1,500.00	1,500.00	1,500.00	-	
01100100	47745	President's Expenses	1,049.42	2,401.30	3,470.58	330.48	2,500.00	3,500.00	3,500.00	-	
01100100	47750	Historic Commission	1,118.11	404.91	8,766.31	1,691.79	3,000.00	5,500.00	5,500.00	-	
01100100	47760	Uniforms & Safety Items	30.00	75.00	1,771.00	337.92	1,500.00	2,000.00	2,000.00	-	
01100100	47765	Sales Tax Rebate Expense	12,822.80	719,190.60	362,788.48	60,901.83	400,000.00	375,000.00	375,000.00	-	
01100600	47790	Interest Expense	3,179.80	4,222.73	4,133.99	1,490.99	4,600.00	3,720.00	3,800.00	-	
Subtotal			\$ 191,911.61	\$ 907,124.34	\$ 567,506.91	\$ 79,104.23	\$ 666,600.00	\$ 652,160.00	\$ 656,800.00	\$ -	-1.47%
General Services Administration Total			\$ 2,425,213.33	\$ 3,268,663.76	\$ 3,094,834.40	\$ 1,348,235.30	\$ 3,534,500.00	\$ 3,599,105.00	\$ 3,615,700.00	\$ -	2.30%

(S) indicates those line items that reimburse the Internal Service Funds. Grounds Maintenance is now covered under Building Services.

Police Department

Expenditures

		FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27	FY 26/27	FY 26/27	% Change
		Actual	Actual	Actual	Q2 YTD	Budget	Dept.	Manager	Budget	Y-T-Y
Personnel										
01200200	41103	JMRF	\$ 33,130.40	\$ 31,667.10	\$ 32,970.54	\$ 17,181.82	\$ 42,000.00	\$ 43,000.00	\$ 43,000.00	\$ -
01200200	41104	FICA	429,095.04	447,954.22	460,526.91	222,592.68	495,000.00	470,000.00	470,000.00	-
01200200	41105	Unemployment Tax	7,775.18	9,015.61	9,483.22	694.44	9,800.00	9,800.00	9,800.00	-
01200200	41106	Health Insurance	748,623.65	794,637.24	804,320.90	401,738.15	825,000.00	915,000.00	940,000.00	-
01200200	41110	Salaries	366,667.73	405,773.31	396,414.66	190,014.28	430,000.00	425,000.00	425,000.00	-
01200200	41120	Salary - Sworn Officers	5,130,258.87	5,340,806.24	5,451,340.18	2,666,234.32	6,100,000.00	5,900,000.00	5,900,000.00	-
01200200	41122	Salary - Crossing Guards	28,050.00	28,035.00	23,737.50	9,542.50	40,300.00	40,000.00	40,000.00	-
01200200	41140	Overtime	287,334.02	258,953.47	304,922.29	166,117.95	310,000.00	300,000.00	300,000.00	-
01200200	41102	Pension Contribution Expense	2,280,000.00	2,280,000.00	2,280,000.00	2,247,660.03	2,280,000.00	2,560,000.00	2,560,000.00	-
Subtotal			\$ 9,310,934.89	\$ 9,596,842.19	\$ 9,763,716.20	\$ 5,921,776.17	\$ 10,532,100.00	\$ 10,662,800.00	\$ 10,687,800.00	\$ -
Contractual Services										
01200200	42210	Telephone	\$ 31,636.37	\$ 23,103.67	\$ 26,989.92	\$ 13,684.91	\$ 34,400.00	\$ 36,880.00	\$ 36,900.00	\$ -
01200200	42211	Natural Gas	-	-	-	-	-	-	-	-
01200200	42212	Electric	313.56	317.30	336.12	141.17	-	-	400.00	-
01200200	42215	Radio Communications	33,088.20	31,954.77	33,608.47	17,692.00	34,800.00	57,650.00	57,700.00	-
01200200	42225	Bank Processing Fees	1,209.20	966.14	1,477.69	460.80	900.00	1,600.00	1,600.00	-
01200200	42230	Legal Services	100,097.69	83,655.28	136,960.28	41,403.00	151,500.00	120,000.00	120,000.00	-
01200200	42234	Professional Services	67,550.46	67,063.18	149,253.53	51,920.00	145,600.00	152,729.00	152,800.00	-
01200200	42242	Publications	-	69.99	148.99	109.95	500.00	500.00	500.00	-
01200200	42243	Printing & Advertising	1,771.15	2,045.27	2,128.14	218.78	3,200.00	2,150.00	2,200.00	-
01200200	42250	SEECOM	537,851.92	577,518.92	566,700.64	296,225.74	596,000.00	605,000.00	605,000.00	-
01200200	42260	Physical Exams	903.00	992.00	2,540.00	841.00	3,000.00	4,800.00	4,800.00	-
01200200	42270	Equipment Rental	30.99	9,201.84	45.96	19.34	800.00	720.00	800.00	-
01200200	42272	Lease Payments	10,328.12	14,139.67	11,491.24	5,479.27	13,500.00	14,200.00	14,200.00	-
Subtotal			\$ 784,780.66	\$ 811,028.03	\$ 931,680.98	\$ 428,195.96	\$ 984,200.00	\$ 996,229.00	\$ 996,900.00	\$ -
Supplies & Materials										
01200200	43308	Office Supplies	\$ 4,179.30	\$ 11,665.69	\$ 5,539.17	\$ 2,494.10	\$ 6,300.00	\$ 5,300.00	\$ 5,300.00	\$ -
01200200	43309	Materials	30,041.89	40,161.24	29,077.58	4,970.27	50,000.00	22,450.00	22,500.00	-
01200200	43317	Postage	2,812.96	2,112.14	2,435.74	1,112.74	3,000.00	3,000.00	3,000.00	-
01200200	43320	Tools, Equipment & Supplies	30,061.11	52,097.00	12,710.33	35,615.09	35,500.00	27,703.00	27,700.00	-
01200200	43332	Office Furniture & Equipment	1,609.98	49,571.46	51,082.08	2,027.05	27,100.00	2,600.00	12,700.00	-
01200200	43333	IT Equipment	83,938.29	100,358.02	44,833.00	27,890.04	75,400.00	60,192.00	60,200.00	-
01200200	43340	Fuel (S)	103,482.42	91,492.19	77,316.73	35,607.12	98,000.00	89,000.00	89,000.00	-
01200200	43364	D.A.R.E./Community Programs	4,423.97	11,968.56	11,679.63	3,658.21	17,100.00	12,050.00	12,100.00	-
Subtotal			\$ 260,549.92	\$ 359,426.30	\$ 234,674.26	\$ 113,374.62	\$ 312,400.00	\$ 222,295.00	\$ 232,500.00	\$ -
Maintenance										
01200200	44420	Vehicle Maintenance (S)	\$ 136,743.28	\$ 140,286.62	\$ 146,533.81	\$ 86,657.01	\$ 152,000.00	\$ 167,000.00	\$ 167,000.00	\$ -
01200200	44421	Equipment Maintenance (S)	3,557.95	3,747.97	2,409.87	1,102.28	23,000.00	26,000.00	26,000.00	-
01200200	44422	Radio Maintenance	550.00	5,674.80	211.25	-	3,000.00	2,000.00	2,000.00	-
01200200	44423	Building Services (S)	192,489.93	302,265.77	324,406.41	211,560.47	255,000.00	271,000.00	271,000.00	-
01200200	44426	Office Equipment Maintenance	2,021.91	2,280.21	3,526.41	3,866.98	4,000.00	4,000.00	4,000.00	-
Subtotal			\$ 335,363.07	\$ 454,255.37	\$ 477,087.75	\$ 303,186.74	\$ 437,000.00	\$ 470,000.00	\$ 470,000.00	\$ -
Capital Expenditures										
01200200	43335	Vehicles & Equipment	\$ 8,514.00	\$ 20,403.82	\$ 85,034.53	\$ 90,561.16	\$ 101,800.00	\$ -	\$ -	\$ -
01200200	45590	Capital Purchase	344,961.99	285,063.09	497,521.21	62,735.00	40,000.00	122,000.00	122,000.00	-
01200200	45597	Capital Lease Payments	-	-	-	-	-	-	-	-
Subtotal			\$ 353,475.99	\$ 305,466.91	\$ 582,555.74	\$ 153,296.16	\$ 141,800.00	\$ 122,000.00	\$ 122,000.00	\$ -
Other Charges										
01200200	47720	Board of Police Commissioners	\$ 1,260.00	\$ 21,430.84	\$ 6,421.50	\$ 5,237.00	\$ 7,100.00	\$ 26,720.00	\$ 26,800.00	\$ -
01200200	47740	Travel/Training/Dues	63,767.01	98,018.45	69,766.89	19,245.05	118,600.00	106,519.00	106,600.00	-
01200200	47760	Uniforms & Safety Items	41,348.39	60,093.92	57,846.83	23,494.81	72,800.00	85,300.00	85,300.00	-
01200200	47770	Investigations	1,497.10	1,040.70	261.63	280.46	1,000.00	1,000.00	1,000.00	-
01200600	47790	Interest Expense	3,234.01	5,491.47	3,543.48	1,456.25	3,700.00	2,400.00	2,400.00	-
Subtotal			\$ 111,106.51	\$ 186,075.38	\$ 137,840.33	\$ 49,713.57	\$ 203,200.00	\$ 221,939.00	\$ 222,100.00	\$ -
Police Total			\$ 11,156,211.04	\$ 11,713,094.18	\$ 12,127,555.26	\$ 6,969,543.22	\$ 12,610,700.00	\$ 12,695,263.00	\$ 12,731,300.00	\$ -
(S) indicates those line items that reimburse the Internal Service Funds.										

Community Development Department

Expenditures

		FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27	FY 26/27	FY 26/27	% Change	
		Actual	Actual	Actual	Q2 YTD	Budget	Dept.	Manager	Budget	Y-T-Y	
Personnel											
01300100	41103	IMRF	\$ 83,638.02	\$ 69,960.49	\$ 66,998.46	\$ 39,184.65	\$ 92,000.00	\$ 95,000.00	\$ 95,000.00	\$ -	
01300100	41104	FICA	67,774.02	66,205.88	62,458.92	32,720.57	75,000.00	73,000.00	73,000.00	-	
01300100	41105	Unemployment Tax	1,679.48	1,780.54	1,814.57	326.90	2,100.00	1,800.00	2,000.00	-	
01300100	41106	Health Insurance	123,185.09	162,502.23	156,301.64	72,261.70	165,000.00	148,000.00	135,000.00	-	
01300100	41110	Salaries	891,355.81	879,282.77	830,958.43	432,876.45	944,000.00	915,000.00	920,000.00	-	
01300100	41132	Salary - Planning/Zoning	2,000.00	2,000.00	2,105.00	930.00	2,000.00	2,000.00	2,000.00	-	
01300100	41140	Overtime	1,919.19	1,086.57	2,434.38	1,468.18	2,000.00	2,000.00	2,000.00	-	
Subtotal			\$ 1,171,551.61	\$ 1,182,818.48	\$ 1,123,071.40	\$ 579,768.45	\$ 1,282,100.00	\$ 1,236,800.00	\$ 1,229,000.00	\$ -	-4.14%
Contractual Services											
01300100	42210	Telephone	\$ 16,830.92	\$ 13,666.91	\$ 14,515.46	\$ 6,569.62	\$ 15,800.00	\$ 16,330.00	\$ 16,400.00	\$ -	
01300100	42211	Natural Gas	6,356.12	3,829.87	3,800.22	1,422.17	5,000.00	4,000.00	4,000.00	-	
01300100	42212	Electric	4,403.60	4,405.75	3,431.21	1,602.17	5,000.00	5,000.00	5,000.00	-	
01300100	42225	Bank Processing Fees	6,655.86	7,326.82	5,430.73	2,342.87	7,000.00	5,000.00	5,000.00	-	
01300100	42230	Legal Services	27,760.95	37,232.95	16,844.96	6,820.45	30,000.00	30,000.00	30,000.00	-	
01300100	42234	Professional Services	146,333.47	310,536.80	263,374.27	115,906.23	290,100.00	220,100.00	220,100.00	-	
01300100	42242	Publications	712.29	859.29	457.18	175.00	800.00	595.00	600.00	-	
01300100	42243	Printing & Advertising	1,238.46	2,089.69	1,667.92	589.45	3,200.00	2,250.00	2,300.00	-	
01300100	42260	Physicals & Screenings	-	-	-	-	-	-	-	-	
01300100	42272	Lease Payments	24,165.19	23,608.90	24,725.82	12,806.56	24,700.00	26,100.00	26,100.00	-	
Subtotal			\$ 234,456.86	\$ 403,556.98	\$ 334,247.77	\$ 148,234.52	\$ 381,600.00	\$ 309,375.00	\$ 309,500.00	\$ -	-18.89%
Supplies & Materials											
01300100	43308	Office Supplies	\$ 5,465.89	\$ 3,445.50	\$ 5,295.45	\$ 609.69	\$ 6,700.00	\$ 5,400.00	\$ 5,400.00	\$ -	
01300100	43317	Postage	551.54	786.91	1,277.47	533.98	1,000.00	1,500.00	1,500.00	-	
01300100	43320	Tools, Equipment & Supplies	488.69	969.09	133.85	203.11	2,000.00	1,000.00	1,000.00	-	
01300100	43332	Office Furniture & Equipment	2,311.49	3,789.90	4,701.78	3,062.06	5,000.00	4,000.00	4,000.00	-	
01300100	43333	IT Equipment	26,888.46	18,845.20	13,890.19	9,100.00	9,100.00	1,510.00	1,600.00	-	
01300100	43340	Fuel (S)	5,384.66	4,825.06	4,029.68	2,131.64	5,500.00	5,500.00	5,500.00	-	
01300100	43362	Public Art	24,507.14	23,567.07	23,434.18	-	-	-	-	-	
Subtotal			\$ 65,597.87	\$ 56,228.73	\$ 52,762.60	\$ 15,640.48	\$ 29,300.00	\$ 18,910.00	\$ 19,000.00	\$ -	-35.15%
Maintenance											
01300100	44420	Vehicle Maintenance (S)	\$ 10,984.04	\$ 5,715.37	\$ 5,396.18	\$ 3,462.20	\$ 8,800.00	\$ 9,000.00	\$ 9,000.00	\$ -	
01300100	44423	Building Services (S)	40,346.25	35,281.24	42,504.06	31,145.82	51,000.00	53,000.00	53,000.00	-	
01300100	44426	Office Equipment Maintenance	1,646.10	1,575.15	1,681.25	597.64	2,100.00	2,100.00	2,100.00	-	
Subtotal			\$ 52,976.39	\$ 42,571.76	\$ 49,581.49	\$ 35,205.66	\$ 61,900.00	\$ 64,100.00	\$ 64,100.00	\$ -	3.55%
Capital Expenditures											
01300100	43335	Vehicles & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01300100	45590	Capital Purchase	-	-	-	17,580.00	-	-	105,000.00	-	
Subtotal			\$ -	\$ -	\$ -	\$ 17,580.00	\$ -	\$ -	\$ 105,000.00	\$ -	0.00%
Other Charges											
01300100	47710	Economic Development	\$ 14,630.70	\$ 35,822.42	\$ 20,416.67	\$ 19,824.26	\$ 41,400.00	\$ 60,425.00	\$ 60,500.00	\$ -	
01300100	47740	Travel/Training/Dues	41,891.93	25,032.57	19,670.08	7,146.39	31,100.00	36,391.55	36,400.00	-	
01300100	47760	Uniforms & Safety Items	1,694.83	3,366.58	2,122.92	644.49	3,000.00	2,000.00	2,000.00	-	
01300100	47769	Miscellaneous Expense	-	-	-	-	-	-	-	-	
01300600	47790	Interest Expense	8,767.98	9,880.12	7,045.92	2,907.02	7,600.00	4,915.00	5,000.00	-	
Subtotal			\$ 66,985.44	\$ 74,101.69	\$ 49,255.59	\$ 30,522.16	\$ 83,100.00	\$ 103,731.55	\$ 103,900.00	\$ -	25.03%
Community Development Total			\$ 1,591,568.17	\$ 1,759,277.64	\$ 1,608,918.85	\$ 826,951.27	\$ 1,838,000.00	\$ 1,732,916.55	\$ 1,830,500.00	\$ -	-0.41%
Non Budgeted Expenses											
01300100	47779	A/R Write-Off Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Subtotal			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Community Development Total			\$ 1,591,568.17	\$ 1,759,277.64	\$ 1,608,918.85	\$ 826,951.27	\$ 1,838,000.00	\$ 1,732,916.55	\$ 1,830,500.00	\$ -	-0.41%
(S) indicates those line items that reimburse the Internal Service Funds.											

Public Works Administration

Expenditures

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27	FY 26/27	FY 26/27	% Change
			Actual	Actual	Actual	Q2 YTD	Budget	Dept.	Manager	Budget	Y-T-Y
Personnel											
01400300	41103	IMRF	\$ 32,733.75	\$ 32,147.43	\$ 41,364.10	\$ 20,575.55	\$ 56,000.00	\$ 55,000.00	\$ 56,000.00	\$ -	
01400300	41104	FICA	21,652.49	31,471.40	39,946.26	18,555.77	43,000.00	40,000.00	43,000.00	-	
01400300	41105	Unemployment Tax	657.28	610.44	851.61	55.78	800.00	700.00	800.00	-	
01400300	41106	Health Insurance	32,873.56	52,589.18	66,231.80	25,237.16	70,000.00	60,000.00	75,000.00	-	
01400300	41110	Salaries	300,242.41	416,278.03	528,272.22	242,865.47	560,000.00	495,000.00	510,000.00	-	
01400300	41140	Overtime	322.33	492.84	551.92	164.41	500.00	600.00	600.00	-	
Subtotal			\$ 388,481.82	\$ 533,589.32	\$ 677,217.91	\$ 307,454.14	\$ 730,300.00	\$ 651,300.00	\$ 685,400.00	\$ -	-6.15%
Contractual Services											
01400300	42210	Telephone	\$ 7,538.86	\$ 7,138.50	\$ 9,154.02	\$ 3,246.20	\$ 10,500.00	\$ 10,475.71	\$ 10,500.00	\$ -	
01400300	42211	Natural Gas	9,279.58	4,778.64	-	-	-	-	-	-	
01400300	42215	Radio Communications	9,241.00	6,795.06	2,360.95	1,577.98	3,700.00	4,020.00	4,100.00	-	
01400300	42230	Legal Services	1,202.50	9,157.50	2,000.00	600.00	1,200.00	2,000.00	2,000.00	-	
01400300	42232	Engineering Services	-	637.26	-	-	-	-	-	-	
01400300	42234	Professional Services	-	443.00	66.00	1,085.98	-	-	-	-	
01400300	42242	Publications	437.80	-	-	-	-	-	-	-	
01400300	42243	Printing & Advertising	2,862.51	1,955.00	387.48	437.57	500.00	600.00	600.00	-	
01400300	42260	Physicals & Screenings	-	-	-	-	300.00	300.00	300.00	-	
01400300	42270	Equipment Rental	198.24	252.55	359.70	24.43	700.00	700.00	700.00	-	
01400300	42272	Lease Payments	5,215.05	4,869.81	7,629.66	4,611.07	11,300.00	11,800.00	11,800.00	-	
Subtotal			\$ 35,975.54	\$ 36,027.32	\$ 21,957.81	\$ 11,583.23	\$ 28,200.00	\$ 29,895.71	\$ 30,000.00	\$ -	6.38%
Supplies & Materials											
01400300	43308	Office Supplies	\$ 1,020.13	\$ 1,077.89	\$ 1,047.25	\$ 800.00	\$ 900.00	\$ 1,500.00	\$ 1,500.00	\$ -	
01400300	43317	Postage	547.73	784.70	518.20	99.91	1,000.00	1,000.00	1,000.00	-	
01400300	43320	Tools, Equipment & Supplies	-	-	-	-	-	2,000.00	2,000.00	-	
01400300	43332	Office Furniture & Equipment	7,670.20	2,594.83	794.03	-	-	7,000.00	7,000.00	-	
01400300	43333	IT Equipment	11,576.03	16,390.43	14,566.45	17,364.63	21,900.00	12,228.00	12,300.00	-	
01400300	43340	Fuel (S)	896.99	1,407.37	1,763.11	993.99	700.00	2,500.00	1,400.00	-	
Subtotal			\$ 21,711.08	\$ 22,255.22	\$ 18,689.04	\$ 19,258.53	\$ 24,500.00	\$ 26,228.00	\$ 25,200.00	\$ -	2.86%
Maintenance											
01400300	44420	Vehicle Maintenance (S)	\$ 5,251.10	\$ 5,847.22	\$ 5,398.44	\$ 3,448.44	\$ 3,800.00	\$ 6,500.00	\$ 6,000.00	\$ -	
01400300	44423	Building Services (S)	43,865.97	33,731.27	38,782.50	16,804.90	49,000.00	49,000.00	49,000.00	-	
01400300	44426	Office Equipment Maintenance	140.17	140.40	175.48	56.89	-	500.00	500.00	-	
Subtotal			\$ 49,257.24	\$ 39,718.89	\$ 44,356.42	\$ 20,310.23	\$ 52,800.00	\$ 56,000.00	\$ 55,500.00	\$ -	5.11%
Capital Expenditures											
01400300	43335	Vehicles & Equipment	\$ 45,268.00	\$ -	\$ 4,594.75	\$ -	\$ 10,800.00	\$ -	\$ -	\$ -	
01400300	45590	Capital Purchase	-	-	-	-	42,500.00	-	-	-	
Subtotal			\$ 45,268.00	\$ -	\$ 4,594.75	\$ -	\$ 53,300.00	\$ -	\$ -	\$ -	-100.00%
Transfers											
01400500	48099	Transfer/Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Subtotal			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Other Charges											
01400300	47740	Travel, Training & Dues	\$ 11,310.17	\$ 11,075.05	\$ 16,257.86	\$ 9,963.72	\$ 16,300.00	\$ 17,000.00	\$ 17,000.00	\$ -	
01400300	47760	Uniforms & Safety Items	2,243.79	1,026.09	744.86	873.23	1,200.00	1,500.00	1,500.00	-	
01400600	47790	Interest Expense	564.32	1,202.17	1,481.82	1,081.74	3,400.00	2,915.00	3,000.00	-	
Subtotal			\$ 14,118.28	\$ 13,303.31	\$ 18,484.54	\$ 11,918.69	\$ 20,900.00	\$ 21,415.00	\$ 21,500.00	\$ -	2.87%
Public Works Administration Total			\$ 554,811.96	\$ 644,894.06	\$ 785,300.47	\$ 370,524.82	\$ 910,000.00	\$ 784,838.71	\$ 817,600.00	\$ -	-10.15%

(S) indicates those line items that reimburse the Internal Service Funds. Grounds Maintenance is now covered under Building Services.

Public Works - General Services Division

Expenditures

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27	FY 26/27	FY 26/27	% Change
			Actual	Actual	Actual	Q2 YTD	Budget	Dept.	Manager	Budget	Y-T-Y
Personnel											
01500300	41103	IMRF	\$ 142,427.65	\$ 136,199.71	\$ 144,060.36	\$ 76,640.76	\$ 170,000.00	\$ 183,000.00	\$ 193,000.00	\$ -	
01500300	41104	FICA	124,601.98	127,936.60	133,765.72	69,304.79	142,000.00	140,000.00	160,000.00	-	
01500300	41105	Unemployment Tax	3,662.68	3,723.28	3,965.31	1,004.10	4,500.00	3,800.00	4,200.00	-	
01500300	41106	Health Insurance	299,281.74	301,720.58	322,580.47	156,581.15	375,000.00	405,000.00	425,000.00	-	
01500300	41110	Salaries	1,614,624.37	1,656,114.73	1,733,595.18	900,321.62	1,855,000.00	1,820,000.00	2,009,000.00	-	
01500300	41140	Overtime	64,915.51	58,380.82	58,929.04	19,660.65	75,000.00	80,000.00	80,000.00	-	
Subtotal			\$ 2,249,513.93	\$ 2,284,075.72	\$ 2,396,896.08	\$ 1,223,513.07	\$ 2,621,500.00	\$ 2,631,800.00	\$ 2,871,200.00	\$ -	9.53%
Contractual Services											
01500300	42210	Telephone	\$ 22,677.59	\$ 18,974.40	\$ 20,929.90	\$ 8,649.87	\$ 29,000.00	\$ 33,435.71	\$ 33,500.00	\$ -	
01500300	42211	Natural Gas	213.51	89.15	-	-	-	-	-	-	
01500300	42212	Electric	212,807.50	238,006.54	257,146.06	113,676.29	251,700.00	325,000.00	325,000.00	-	
01500300	42215	Radio Communications	9,241.00	6,795.06	2,360.95	1,577.98	3,700.00	4,020.00	4,100.00	-	
01500300	42230	Legal Services	277.50	1,711.25	1,050.00	1,300.00	1,500.00	1,500.00	1,500.00	-	
01500300	42232	Engineering Services	2,544.75	8,379.04	796.25	5,800.00	7,500.00	7,500.00	7,500.00	-	
01500300	42234	Professional Services	752,437.55	890,847.46	739,663.51	541,293.78	692,100.00	858,320.00	708,400.00	-	
01500300	42243	Printing & Advertising	92.91	293.33	50.00	36.88	200.00	150.00	200.00	-	
01500300	42253	Community Events	977.52	414.99	374.99	-	1,000.00	1,000.00	1,000.00	-	
01500300	42260	Physicals & Screenings	526.38	578.70	670.10	781.00	1,400.00	1,400.00	1,400.00	-	
01500300	42264	Snow Removal	1,532.00	1,807.68	1,941.24	77.09	152,000.00	162,000.00	162,000.00	-	
01500300	42270	Equipment Rental	1,750.82	718.75	184.00	2,309.25	2,500.00	2,500.00	2,500.00	-	
01500300	42272	Principal Lease Payments	5,306.48	6,115.09	6,230.50	3,121.69	6,200.00	6,500.00	6,500.00	-	
Subtotal			\$ 1,010,385.51	\$ 1,174,731.44	\$ 1,031,397.50	\$ 678,623.83	\$ 1,148,800.00	\$ 1,403,325.71	\$ 1,253,600.00	\$ -	9.12%
Supplies & Materials											
01500300	43308	Office Supplies	\$ 89.07	\$ 116.29	\$ -	\$ -	\$ 300.00	\$ 300.00	\$ 300.00	\$ -	
01500300	43309	Materials	22,149.36	18,418.16	167,479.46	77,924.55	331,100.00	353,600.00	353,600.00	-	
01500300	43317	Postage	187.07	142.68	-	-	200.00	200.00	200.00	-	
01500300	43320	Tools, Equipment & Supplies	33,955.20	36,588.95	46,079.51	20,437.17	45,300.00	49,300.00	49,300.00	-	
01500300	43332	Office Furniture & Equipment	16,744.81	317.34	2,767.68	-	-	7,000.00	7,000.00	-	
01500300	43333	IT Equipment	17,416.44	22,055.64	31,606.80	17,135.26	24,200.00	29,066.00	27,900.00	-	
01500300	43340	Fuel (S)	104,817.24	91,219.38	71,501.07	30,082.42	95,000.00	77,000.00	77,000.00	-	
01500300	43360	Park Upgrades	98,755.03	64,596.29	21,880.00	1,420.63	200.00	1,000.00	1,000.00	-	
01500300	43366	Sign Program	51,698.36	50,700.36	50,667.86	56,631.45	78,900.00	60,500.00	60,500.00	-	
Subtotal			\$ 345,812.58	\$ 284,155.09	\$ 391,982.38	\$ 203,631.48	\$ 575,200.00	\$ 577,966.00	\$ 576,800.00	\$ -	0.28%
Maintenance											
01500300	44402	Tree Planting	\$ 3,627.04	\$ 15,220.53	\$ 12,106.28	\$ 2,552.90	\$ 5,500.00	\$ 16,000.00	\$ 166,000.00	\$ -	
01500300	44403	Tree Trimming & Removal	-	-	-	-	272,000.00	190,000.00	190,000.00	-	
01500300	44420	Vehicle Maintenance (S)	221,765.16	273,860.59	263,380.90	131,376.37	300,000.00	317,000.00	317,000.00	-	
01500300	44421	Equipment Maintenance (S)	186,377.17	193,776.73	192,405.32	100,070.10	209,000.00	238,000.00	238,000.00	-	
01500300	44423	Building Maintenance (S)	159,621.36	162,379.67	192,554.37	110,858.45	185,000.00	195,700.00	195,700.00	-	
01500300	44425	Open Space Maintenance	-	-	-	98,249.75	160,000.00	175,000.00	175,000.00	-	
01500300	44426	Office Equipment Maintenance	820.94	779.81	371.76	292.16	600.00	1,400.00	1,400.00	-	
01500300	44427	Curb & Sidewalk Program	9,500.00	-	-	-	-	-	-	-	
01500300	44428	Street Maintenance	-	-	9,936.00	164,297.36	530,000.00	540,000.00	540,000.00	-	
01500300	44429	Street Light Maintenance	-	-	81,369.72	103,164.78	350,000.00	330,000.00	330,000.00	-	
01500300	44430	Traffic Signal Maintenance	21,629.97	24,691.20	41,237.96	12,352.19	34,000.00	36,000.00	36,000.00	-	
01500300	44431	Storm Sewer Maintenance	9,811.47	13,000.00	13,000.00	4,442.25	163,000.00	143,000.00	143,000.00	-	
Subtotal			\$ 613,153.11	\$ 683,708.53	\$ 806,362.31	\$ 727,656.31	\$ 2,209,100.00	\$ 2,182,100.00	\$ 2,332,100.00	\$ -	5.57%
Capital Expenditures											
01500300	43335	Vehicles & Equipment	\$ 147,649.46	\$ 56,836.00	\$ 67,730.75	\$ 63,711.27	\$ 130,500.00	\$ -	\$ 102,000.00	\$ -	
01500300	45590	Capital Purchase	-	349,830.10	744,276.00	269,055.00	686,700.00	-	1,211,000.00	-	
Subtotal			\$ 147,649.46	\$ 406,666.10	\$ 812,006.75	\$ 332,766.27	\$ 817,200.00	\$ -	\$ 1,313,000.00	\$ -	60.67%
Transfers											
01500500	48005	Transfer to Swimming Pool Fund	\$ 232,673.71	\$ 297,589.56	\$ 211,682.46	\$ 224,575.00	\$ 248,500.00	\$ 260,000.00	\$ 282,700.00	\$ -	
Subtotal			\$ 232,673.71	\$ 297,589.56	\$ 211,682.46	\$ 224,575.00	\$ 248,500.00	\$ 260,000.00	\$ 282,700.00	\$ -	13.76%
Other Charges											
01500300	47740	Travel/Training/Dues	\$ 9,979.83	\$ 10,916.27	\$ 23,362.60	\$ 9,527.01	\$ 25,200.00	\$ 37,600.00	\$ 37,600.00	\$ -	
01500300	47760	Uniforms & Safety Items	14,095.27	17,349.81	16,068.53	14,266.24	18,500.00	19,200.00	19,200.00	-	
01500600	47790	Interest Lease Expense	2,268.88	2,550.03	2,041.14	850.01	2,400.00	1,500.00	1,500.00	-	
Subtotal			\$ 26,343.98	\$ 30,816.11	\$ 41,472.27	\$ 24,643.26	\$ 46,100.00	\$ 58,300.00	\$ 58,300.00	\$ -	26.46%
Public Works General Services Total			\$ 4,625,532.28	\$ 5,161,742.55	\$ 5,691,799.75	\$ 3,415,409.22	\$ 7,666,400.00	\$ 7,113,491.71	\$ 8,687,700.00	\$ -	13.32%

(S) indicates those line items that reimburse the Internal Service Funds. Grounds Maintenance is now covered under Building Services.

Multidepartmental

Expenditures

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27	FY 26/27	FY 26/27	% Change
			Actual	Actual	Actual	Q2	Budget	Dept.	Manager	Budget	Y-T-Y
01900100	42234	Professional Services	\$ 20,367.40	\$ 174,689.19	\$ 28,912.40	\$ 17,469.00	\$ 30,300.00	\$ 30,700.00	\$ 80,700.00	\$ -	
01900100	42236	Insurance	654,401.50	665,588.93	658,987.68	637,002.50	723,000.00	747,600.00	747,600.00	-	
01900100	43309	Materials	-	3,720.48	-	-	-	-	-	-	
01900100	43333	Computer Network	342,781.23	398,659.92	411,054.89	337,380.25	489,800.00	566,861.60	566,900.00	-	
01900100	44445	Outsourced Building Maintenance	-	-	-	-	-	-	153,000.00	-	
01900100	45590	Capital Purchase	52,352.00	-	-	26,564.00	291,000.00	-	45,000.00	-	
01900300	45593	Capital Improvement	-	-	-	-	-	-	-	-	
01900100	47740	Travel, Training, & Dues	1,534.55	3,650.64	3,824.16	1,618.24	9,000.00	11,500.00	11,500.00	-	
01900500	48002	Transfer to Cemetery Fund	-	10,756.09	198,675.32	-	134,800.00				
01900500	48004	Transfer to Street Imp. Fund	3,317,607.44	5,200,000.00	2,325,000.00	-	1,000,000.00				
01900500	48006	Transfer to Park Imp. Fund	1,162,000.00	-	-	1,000,000.00	1,800,000.00	2,500,000.00	2,500,000.00		
01900500	48026	Transfer to Nat. Area Imp. Fund	1,325,000.00	-	385,000.00	-	-				
Multidepartmental Total			\$ 6,876,044.12	\$ 6,457,065.25	\$ 4,011,454.45	\$ 2,020,033.99	\$ 4,477,900.00	\$ 3,856,661.60	\$ 4,104,700.00	\$ -	-8.33%
Non Budgeted Expense											
01900100	47768	Write-Off Expense	\$ -	\$ 44.04		\$ -	\$ -	\$ -	\$ -	\$ -	
Multidepartmental Total (Audited)			\$ 6,876,044.12	\$ 6,457,109.29	\$ 4,011,454.45	\$ 2,020,033.99	\$ 4,477,900.00	\$ 3,856,661.60	\$ 4,104,700.00	\$ -	

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Cemetery Fund

Revenues

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27
			Actual	Actual	Actual	Q2	Budget	Budget
02000100	34100	Rental Income ¹	\$ 26,302.62	\$ 36,621.70	\$ 36,054.45	\$ 35,511.58	\$ 32,000.00	\$ 37,500.00
02000100	34300	Lots & Graves	6,800.00	4,150.00	4,950.00	12,940.00	5,000.00	6,000.00
02000100	34310	Grave Opening	14,950.00	9,100.00	13,950.00	10,700.00	10,000.00	11,000.00
02000100	34320	Perpetual Care ²	2,100.00	1,200.00	1,500.00	900.00	1,500.00	1,200.00
02000500	36001	Interest	6.31	2.61	66.07	3,672.85	-	4,700.00
02000500	36020	Interest - Investment Pools	8,559.81	18,836.21	20,028.91	4,734.11	6,000.00	7,500.00
02000500	36026	Interest - Cemetery Trust ²	58.34	140.48	333.44	89.74	-	100.00
02000500	38001	Transfer - General Fund	-	10,756.09	198,675.32	-	134,800.00	-
Cemetery Fund Total			\$ 58,777.08	\$ 80,807.09	\$ 275,558.19	\$ 68,548.28	\$ 61,000.00	\$ 68,000.00
¹ - Rental Income includes the annual rental payment for a ground lease by a wireless service provider at the cemetery.								
² - Restricted Account								

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Cemetery Fund

Expenditures

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27	FY 26/27	FY 26/27
			Actual	Actual	Actual	Q2	Budget	Dept.	Manager	Budget
02400100	42225	Bank Processing Fees	\$ 103.85	\$ 45.23	\$ 251.77	\$ 401.34	\$ 300.00	\$ 500.00	\$ 500.00	\$ -
02400100	42232	Engineering/Design Services	-	11,416.09	914.50	-	-	-	-	-
02400100	42234	Professional Services	23,210.22	22,593.60	25,594.30	11,192.58	65,500.00	51,725.00	51,700.00	-
02400100	42236	Insurance	1,412.61	1,394.47	1,458.41	4,934.84	1,500.00	2,200.00	2,200.00	-
02400100	42290	Grave Opening	13,962.50	8,087.50	15,487.50	7,375.00	12,000.00	12,000.00	12,000.00	-
02400100	45593	Capital Improvement	-	-	197,760.82	-	110,000.00	-	-	-
Cemetery Fund Total			\$ 38,689.18	\$ 43,536.89	\$ 241,467.30	\$ 23,903.76	\$ 189,300.00	\$ 66,425.00	\$ 66,400.00	\$ -

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Motor Fuel Tax Fund

Revenues

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27
			Actual	Actual	Actual	Q2	Budget	Budget
03000300	33015	MFT Allotments	\$ 677,009.06	\$ 674,053.07	\$ 666,253.07	\$ 328,270.28	\$ 650,000.00	\$ 640,000.00
03000300	33018	MFT Transportation Renewal	539,991.96	630,366.15	676,146.34	355,124.69	670,000.00	710,000.00
03000300	33016	MFT Capital Program	330,024.94	-	-	-	-	-
03000300	33017	High Growth Allotment	21,404.40	-	-	-	-	-
03000300	33052	Donations - Capital	-	-	-	-	-	-
03000500	36020	Interest - Investment Pools	97,230.83	137,610.11	93,737.43	42,348.33	60,000.00	50,000.00
Motor Fuel Tax Fund Total			\$ 1,665,661.19	\$ 1,442,029.33	\$ 1,436,136.84	\$ 725,743.30	\$ 1,380,000.00	\$ 1,400,000.00

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Motor Fuel Tax Fund

Expenditures

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27	FY 26/27	FY 26/27
			Actual	Actual	Actual	Q2	Budget	Dept.	Manager	Budget
03900300	42232	Engineering/Design Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03900300	43309	Materials	108,374.30	227,847.14	24,299.60	-	-	-	-	-
03900300	43370	Infrastructure Maintenance	283,419.72	217,235.79	337,525.60	-	-	-	-	-
03900300	44427	Maintenance - Curb/Sidewalk	450,699.75	338,159.50	341,316.50	419,370.10	500,000.00	400,000.00	400,000.00	-
03900300	44428	Maintenance - Streets	193,372.00	193,013.41	188,563.86	-	-	-	-	-
03900300	44429	Maintenance - Street Lights	224,766.19	227,697.26	216,309.93	-	-	-	-	-
03900300	44431	Maintenance - Storm Sewer	200,000.00	115,500.00	115,675.00	-	-	-	-	-
03900300	44470	Infrastructure Maintenance	-	-	-	373,451.62	1,600,000.00	1,500,000.00	1,500,000.00	-
03900300	45593	Capital Improvements	-	1,454,922.61	525,227.03	-	-	-	-	-
Motor Fuel Tax Fund Total			\$ 1,460,631.96	\$ 2,774,375.71	\$ 1,748,917.52	\$ 792,821.72	\$ 2,274,000.00	\$ 1,900,000.00	\$ 1,900,000.00	\$ -

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Street Improvement Fund

Revenues

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27
			Actual	Actual	Actual	Q2	Budget	Budget
04000500	31011	Home Rule Sales Tax	\$ 4,663,268.18	\$ 5,042,110.14	\$ 5,141,582.07	\$ 2,126,495.45	\$ 3,870,000.00	\$ 4,890,000.00
04000500	31190	Telecommunications Tax	162,658.56	147,960.57	141,813.86	69,880.76	135,000.00	137,500.00
04000500	31495	Utility Tax Receipts	890,198.30	872,890.33	892,791.55	450,500.94	890,000.00	900,000.00
04000500	33012	Intergovernmental Agreement	-	-	681,052.08	72,954.30	-	1,620,500.00
04000300	33032	Donations - Operating - PW	-	3,500.00	-	-	-	-
04000300	33052	Donations - Capital - PW	20,000.00	240,225.00	1,005.00	-	-	-
04000300	33252	Grants - Capital - PW	419,706.15	1,093,890.60	-	-	-	1,550,000.00
04000500	36001	Interest	139.55	151.24	5,163.16	28,571.78	-	-
04000500	36020	Interest - Investment Pools	133,609.98	317,876.97	256,435.59	60,805.17	105,000.00	52,000.00
04000500	37910	Bond Proceeds	-	-	5,076,572.66	-	-	-
04000500	38001	Transfer - General Fund	3,317,607.44	5,200,000.00	2,325,000.00	-	1,000,000.00	-
04000500	38016	Transfer - Special Reveune Fund	-	-	-	-	-	-
04000500	38060	Transfer - Special Service Area	-	-	-	-	-	-
Street Improvement Fund Total			\$ 9,607,188.16	\$ 12,918,604.85	\$ 14,521,415.97	\$ 2,809,208.40	\$ 6,000,000.00	\$ 9,150,000.00
Balance Sheet Adjustment								
04	18000	Advance From Street Impr.	\$ -	\$ -	\$ -	\$ -	\$ 1,700,000.00	\$ 1,450,000.00
Street Improvement Fund Total			\$ 9,607,188.16	\$ 12,918,604.85	\$ 14,521,415.97	\$ 2,809,208.40	\$ 7,700,000.00	\$ 10,600,000.00
<p>Notes: Ordinance 2022-O-05 amended the home rule retailers' occupation tax and service occupation tax to a rate of one percent (1.00%). Allocations in FY 25/26 for home rule sales tax are as follows: 21% to the General Fund; 55% to the Street Improvement Fund; 13% to the Park Improvement Fund; and 11% to the Natural Area and Improvement Fund.</p> <p>Utility tax receipts are based on use tax charges on energy usage for natural gas (Nicor) and electricity (ComEd). ComEd is based on kilowatt (KW) hours, and Nicor is based on therms.</p>								

Street Improvement Fund

Expenditures

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27	FY 26/27	FY 26/27
			Actual	Actual	Actual	Q2	Budget	Dept.	Manager	Budget
04900300	42230	Legal Services	\$ 10,806.75	\$ 18,018.93	\$ 25,169.31	\$ 4,750.00	\$ 15,000.00	\$ 20,000.00	\$ 20,000.00	\$ -
04900300	42232	Engineering/Design Services	983,672.41	1,192,888.50	1,748,412.53	967,748.50	2,671,000.00	2,161,500.00	2,162,000.00	-
04900300	43370	Infrastructure Maintenance	2,837,186.80	1,168,419.95	838,112.95	178,783.05	660,000.00	50,000.00	50,000.00	-
04900300	44470	Infrastructure Maintenance	-	-	-	-	50,000.00	965,000.00	965,000.00	-
04900300	45593	Capital Improvements	2,823,986.57	5,477,869.49	9,172,895.97	3,373,077.59	7,580,000.00	7,835,000.00	7,835,000.00	-
04900300	45595	Land Acquisition	-	115,420.91	84,392.57	7,749.27	50,000.00	95,000.00	95,000.00	-
04900300	46685	Bond Issuance Costs	-	-	52,524.90	-	-	-	-	-
04900300	47769	Miscellaneous Expense	-	-	1,400.00	-	-	-	-	-
04900500	48026	Transfer to Nat. Area/Drainage Fu	-	-	-	-	-	-	-	-
04900500	48099	Transfer to Debt Service Fund	-	-	-	229,359.34	536,980.00	537,150.00	537,000.00	-
Street Improvement Fund Total			\$ 6,655,652.53	\$ 7,972,617.78	\$ 11,922,908.23	\$ 4,761,467.75	\$ 11,562,980.00	\$ 11,663,650.00	\$ 11,664,000.00	\$ -
Balance Sheet Adjustment										
04	18000	Advance to Street Improvement	\$ 6,025,769.55	\$ 4,134,783.25	\$ 6,094,627.32	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal			\$ 6,025,769.55	\$ 4,134,783.25	\$ 6,094,627.32	\$ -	\$ -	\$ -	\$ -	\$ -
Street Improvement Fund Total (Adjusted)			\$ 12,681,422.08	\$ 12,107,401.03	\$ 18,017,535.55	\$ 4,761,467.75	\$ 11,562,980.00	\$ 11,663,650.00	\$ 11,664,000.00	\$ -

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Swimming Pool Fund

Revenues

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27
			Actual	Actual	Actual	Q2	Budget	Budget
05000100	33030	Donations-Operating-Gen. Gov.	\$ 124.00	\$ 250.00	\$ 10.00	\$ -	\$ 200.00	\$ 100.00
05000100	34100	Rental Income ¹	27,836.00	18,400.00	28,840.00	19,800.00	30,000.00	30,000.00
05000100	34500	Swimming Annual Pass	22,120.00	28,485.00	25,872.00	30,129.00	30,000.00	30,000.00
05000100	34510	Swimming Daily Fees ²	22,807.25	28,565.66	33,008.00	46,473.50	30,000.00	35,000.00
05000100	34520	Swimming Lesson Fees	19,930.00	20,604.00	28,606.00	27,780.00	25,000.00	28,000.00
05000100	34560	Concessions	8,305.61	9,908.25	12,491.50	14,209.50	12,000.00	14,000.00
05000500	36001	Interest	0.95	1.11	1.56	0.43	-	-
05000500	37900	Miscellaneous Revenue	-	-	-	-	-	-
05000500	38001	Transfer from General Fund	232,673.71	297,589.56	211,682.46	224,575.00	248,500.00	282,700.00
Swimming Pool Fund Total			\$ 333,797.52	\$ 403,803.58	\$ 340,511.52	\$ 362,967.43	\$ 375,700.00	\$ 419,800.00
Notes:								
¹ - Trails Swim Team contribution.								
² - Includes reduced admission for groups.								
³ - Concession revenues have been consolidated into one line item.								

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Swimming Pool Fund

Expenditures

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27	FY 26/27	FY 26/27
			Actual	Actual	Actual	Q2 YTD	Budget	Dept.	Manager	Budget
Nondepartmental Personnel										
05900100	41104	FICA	\$ 8,080.38	\$ 10,114.69	\$ 10,321.92	\$ 11,891.46	\$ 12,200.00	\$ 12,500.00	\$ 12,500.00	\$ -
05900100	41105	Unemployment Tax	765.84	1,388.18	1,418.17	1,787.63	1,400.00	1,450.00	1,500.00	-
05900100	41110	Salaries	104,805.85	131,513.33	133,616.99	154,512.93	160,000.00	165,000.00	165,000.00	-
05900100	41140	Overtime	819.68	702.40	1,308.00	585.68	1,000.00	1,000.00	1,000.00	-
Subtotal			\$ 114,471.75	\$ 143,718.60	\$ 146,665.08	\$ 168,777.70	\$ 174,600.00	\$ 179,950.00	\$ 180,000.00	\$ -
Contractual Services										
05900100	42210	Telephone	\$ 2,232.10	\$ 2,169.05	\$ 2,510.63	\$ 1,506.12	\$ 3,400.00	\$ 3,200.00	\$ 3,200.00	\$ -
05900100	42211	Natural Gas	12,544.13	5,802.97	4,771.41	5,839.09	6,500.00	6,700.00	6,700.00	-
05900100	42212	Electric	2,584.42	7,699.00	6,818.35	5,008.44	7,500.00	6,500.00	6,500.00	-
05900100	42213	Water	10,116.52	14,252.76	14,075.91	18,042.43	16,000.00	19,000.00	19,000.00	-
05900100	42225	Bank Processing Fees	797.10	1,018.53	1,701.18	2,115.83	1,800.00	2,300.00	2,300.00	-
05900100	42234	Professional Services	316.00	270.00	4,618.50	216.00	13,400.00	26,470.00	26,500.00	-
05900100	42236	Insurance	8,222.47	9,669.22	9,421.31	9,595.62	11,000.00	10,600.00	10,600.00	-
Subtotal			\$ 36,812.74	\$ 40,881.53	\$ 43,917.29	\$ 42,323.53	\$ 59,600.00	\$ 74,770.00	\$ 74,800.00	\$ -
Supplies & Materials										
05900100	43308	Office Supplies	\$ 60.41	\$ 1,274.75	\$ 106.29	\$ 156.94	\$ 300.00	\$ 300.00	\$ 300.00	\$ -
05900100	43320	Tools, Equipment & Supplies	1,643.56	1,284.20	4,025.59	4,017.13	6,900.00	8,000.00	8,000.00	-
05900100	43332	Office Furniture & Equipment	-	-	-	-	300.00	300.00	300.00	-
05900100	43333	IT Equipment	-	-	6,900.00	3,000.00	3,000.00	4,400.00	4,400.00	-
05900100	43370	Infrastructure Maintenance	-	-	-	-	-	-	-	-
Subtotal			\$ 1,703.97	\$ 2,558.95	\$ 11,031.88	\$ 7,174.07	\$ 10,500.00	\$ 13,000.00	\$ 13,000.00	\$ -
Maintenance										
05900100	44423	Building Services (\$)	\$ 119,462.98	\$ 108,498.50	\$ 126,113.78	\$ 96,095.56	\$ 105,000.00	\$ 126,000.00	\$ 126,000.00	\$ -
05900100	44445	Outsourced Building Maint.	43,396.22	93,973.84	7,100.00	9,342.97	-	-	-	-
Subtotal			\$ 162,859.20	\$ 202,472.34	\$ 133,213.78	\$ 105,438.53	\$ 105,000.00	\$ 126,000.00	\$ 126,000.00	\$ -
Other Charges										
05900100	47701	Recreation Programs	\$ 786.25	\$ 183.15	\$ 1,670.34	\$ 1,253.80	\$ 3,000.00	\$ 2,000.00	\$ 2,000.00	\$ -
05900100	47740	Travel/Training/Dues	6,742.37	4,320.00	4,376.15	4,229.18	6,000.00	6,200.00	6,200.00	-
05900100	47760	Uniforms & Safety Items	2,522.31	3,857.49	5,034.63	4,194.23	5,500.00	5,100.00	5,100.00	-
05900100	47800	Concession Purchases	6,900.70	7,727.28	10,139.35	10,724.71	11,500.00	12,650.00	12,700.00	-
Subtotal			\$ 16,951.63	\$ 16,087.92	\$ 21,220.47	\$ 20,401.92	\$ 26,000.00	\$ 25,950.00	\$ 26,000.00	\$ -
Swimming Pool Fund Total			\$ 332,799.29	\$ 405,719.34	\$ 356,048.50	\$ 344,115.75	\$ 375,700.00	\$ 419,670.00	\$ 419,800.00	\$ -
(S) indicates those line items that reimburse the Internal Service Funds.										
Note: Administrative support staff is not accounted for in Personnel line-items.										

Park Improvement Fund

Revenues

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27
			Actual	Actual	Actual	Q2	Budget	Budget
06000500	31011	Home Rule Sales Tax	\$ 838,153.26	\$ 840,351.70	\$ 925,464.50	\$ 502,626.20	\$ 910,000.00	\$ 1,150,000.00
06000500	31175	Video Gaming Terminal Tax	192,415.31	188,202.19	180,729.38	95,979.05	170,000.00	185,000.00
06000500	31176	Video Gaming Push Tax	-	-	-	-	200,000.00	200,000.00
06000500	31190	Telecommunications Tax	133,111.20	136,423.74	173,328.05	85,409.82	165,000.00	168,000.00
06000300	33052	Donation - Capital - PW	2,823.44	188,674.17	294,177.18	539,242.82	-	-
06000300	33150	Donation - Ecosystem Maint.	-	-	-	-	-	-
06000300	33152	Donation - Reforestation	118,550.00	-	3,877.66	-	-	-
06000300	33153	Donation - Watershed	(590.00)	-	-	-	-	-
06000300	33155	Donation - Wetland Mitigation	-	-	-	-	-	-
06000300	33232	Grants - Operating - PW	-	-	-	-	-	-
06000300	33252	Grants - Capital - PW	-	385,064.41	593,735.59	-	1,000,000.00	200,000.00
06000500	36001	Interest	166.60	2,883.53	6,151.16	12,054.63	-	-
06000500	36020	Interest - Investment Pools	26,159.15	64,305.32	187,640.31	11,945.79	25,000.00	15,000.00
06000500	37910	Bond Proceeds	-	-	11,090,702.49	-	-	-
06000500	38001	Transfer - General Fund	1,162,000.00	-	-	1,000,000.00	1,800,000.00	2,500,000.00
06000500	38026	Transfer - Natural Area Fund	-	69,573.81	-	-	-	-
Park Improvement Fund Total			\$ 2,472,788.96	\$ 1,875,478.87	\$ 13,455,806.32	\$ 2,247,258.31	\$ 4,270,000.00	\$ 4,418,000.00

Notes: Ordinance 2022-O-05 amended the home rule retailers' occupation tax and service occupation tax to a rate of one percent (1.00%). Allocations in FY 25/26 for home rule sales tax are as follows: 21% to the General Fund; 55% to the Street Improvement Fund; 13% to the Park Improvement Fund; and 11% to the Natural Area and Improvement Fund.

Park Improvement Fund

Expenditures

			FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Q2	FY 25/26 Budget	FY 26/27 Dept.	FY 26/27 Manager	FY 26/27 Budget
06900300	42232	Engineering Services	\$ 248,799.11	\$ 599,362.25	\$ 616,576.49	\$ 48,483.54	\$ 425,000.00	\$ 255,000.00	\$ 255,000.00	\$ -
06900300	42234	Professional Services	-	-	50.00	-	-	-	-	-
06900300	43370	Infrastructure Maintenance	-	-	102,773.00	-	-	-	-	-
06900300	44402	Reforestation ¹	63,710.00	93,400.00	145,085.00	54,690.00	100,000.00	100,000.00	100,000.00	-
06900300	44470	Infrastructure Maintenance	-	-	-	-	-	125,000.00	125,000.00	-
06900300	45593	Capital Improvements	1,022,089.93	1,819,045.61	11,017,253.54	2,388,843.72	1,635,000.00	3,850,000.00	3,850,000.00	-
06900300	45595	Land Acquisition	-	-	-	-	-	-	-	-
06900300	46685	Bond Issuance Costs	-	-	114,750.25	-	-	-	-	-
06900500	48026	Transfer to Nat. Area/Drainage Fun	-	-	-	-	-	-	-	-
06900500	48099	Transfer to Debt Service Fund	-	-	-	501,084.41	1,173,120.00	1,173,150.00	1,173,200.00	-
Park Improvement Fund Total			\$ 571,118.70	\$ 1,334,599.04	\$ 11,996,488.28	\$ 2,993,101.67	\$ 3,333,120.00	\$ 5,503,150.00	\$ 5,503,200.00	\$ -
¹ - Restricted Funds										

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Water and Sewer Operating Fund

Revenues

			FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Q2	FY 25/26 Budget	FY 26/27 Budget
07000400	33035	Donations - Operating - W&S	\$ 14,309.17	\$ 4,269.83	\$ 2,614.79	\$ 6,045.16	\$ -	\$ 2,000.00
07000400	33235	Grants - Operating	-	-	-	-	-	-
07000400	33252	Grants - Capital - Public Works	3,300,000.00	-	-	-	-	-
07000400	34100	Rental Income ¹	91,247.33	89,277.79	88,359.59	10,000.00	100,000.00	104,000.00
07000400	34200	Miscellaneous Billings	-	-	-	-	-	-
07000400	34700	Water Fees	4,836,426.09	5,343,355.03	5,721,059.48	2,792,120.72	5,585,000.00	6,030,000.00
07000400	34710	Sewer Fees	6,427,929.49	7,060,802.02	7,538,201.76	3,675,883.59	7,385,000.00	7,965,000.00
07000400	34715	Infrastructure Fee	1,353,854.29	1,372,049.81	1,394,326.76	733,344.24	1,375,000.00	1,450,000.00
07000400	34720	Administrative Fees	4,212.34	5,646.67	5,966.94	2,814.00	4,000.00	5,000.00
07000400	34730	Late Charges	104,196.27	125,556.29	125,046.28	64,812.95	110,000.00	120,000.00
07000400	34740	Reinstatement Fees	17,718.11	22,228.70	24,077.89	13,210.48	20,000.00	21,000.00
07000400	34820	Meter Sales	102,132.00	127,706.00	93,290.20	86,232.00	100,000.00	105,000.00
07000500	36001	Interest	-	32,736.64	57,331.10	72,390.23	21,000.00	40,000.00
07000500	36020	Interest - Investment Pools	344,947.17	731,138.61	795,838.09	285,706.39	600,000.00	550,000.00
07000400	37100	Restitution	10,000.00	430.00	2,493.79	-	-	-
07000500	37110	Insurance Claims	-	19,897.01	1,093.79	-	-	-
07000500	37900	Miscellaneous Revenue	-	-	-	-	-	-
07000400	37905	Sale of Surplus Property	69,012.50	88,243.08	25,895.68	4,787.00	40,000.00	40,000.00
Water & Sewer Operating Fund Total			\$ 16,675,984.76	\$ 15,023,337.48	\$ 15,875,596.14	\$ 7,747,346.76	\$ 15,340,000.00	\$ 16,432,000.00
Actual figures have been adjusted, per auditor.								
¹ - Accounts for rental from wireless service providers for tower rental fees.								

Public Works - Water Division

Expenses

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27	FY 26/27	FY 26/27
			Actual	Actual	Actual	Q2	Budget	Dept.	Manager	Budget
Personnel										
07700400	41103	IMRF	\$ 118,685.76	\$ 112,767.78	\$ 127,471.10	\$ 70,332.47	\$ 153,000.00	\$ 156,000.00	\$ 156,000.00	\$ -
07700400	41104	FICA	98,428.25	103,642.47	116,118.26	60,151.47	126,000.00	120,000.00	121,000.00	-
07700400	41105	Unemployment Tax	2,295.73	2,195.34	2,940.51	250.10	3,000.00	3,000.00	3,000.00	-
07700400	41106	Health Insurance	200,924.97	202,896.92	234,520.34	115,805.57	265,000.00	290,000.00	290,000.00	-
07700400	41110	Salaries	1,310,480.75	1,368,078.21	1,605,011.17	784,381.85	1,630,000.00	1,560,000.00	1,560,000.00	-
07700400	41140	Overtime	51,611.25	49,482.64	50,827.45	20,909.73	67,200.00	67,200.00	67,200.00	-
Subtotal			\$ 1,782,426.71	\$ 1,839,063.36	\$ 2,136,888.83	\$ 1,051,831.19	\$ 2,244,200.00	\$ 2,196,200.00	\$ 2,197,200.00	\$ -
Contractual Services										
07700400	42210	Telephone	\$ 18,788.79	\$ 17,574.87	\$ 18,676.65	\$ 8,223.14	\$ 24,800.00	\$ 27,055.71	\$ 27,100.00	\$ -
07700400	42211	Natural Gas	30,713.99	15,922.79	18,139.24	5,702.04	43,000.00	43,000.00	43,000.00	-
07700400	42212	Electric	182,011.34	348,430.02	373,738.28	157,366.48	365,300.00	383,610.00	383,600.00	-
07700400	42215	Radio Communications	10,279.85	6,795.06	2,360.95	1,578.01	3,700.00	4,020.00	4,100.00	-
07700400	42225	Bank Processing Fees	38,113.11	44,908.66	50,668.33	28,577.41	52,000.00	55,000.00	55,000.00	-
07700400	42226	ACH Rebate	29,175.50	30,917.50	32,700.00	16,928.00	32,400.00	35,400.00	35,400.00	-
07700400	42230	Legal Services	231.25	3,158.45	-	-	4,000.00	4,000.00	4,000.00	-
07700400	42231	Audit Services	6,293.25	6,712.50	6,345.00	4,285.50	7,100.00	7,500.00	7,500.00	-
07700400	42232	Engineering Services	1,618.83	-	-	-	4,000.00	4,000.00	4,000.00	-
07700400	42234	Professional Services	355,267.65	334,343.58	358,707.72	128,702.65	357,400.00	368,248.00	368,300.00	-
07700400	42236	Insurance	106,717.30	142,129.07	133,348.73	140,276.75	162,000.00	152,000.00	152,000.00	-
07700400	42242	Publications	580.60	664.97	444.50	444.50	1,100.00	1,100.00	1,100.00	-
07700400	42243	Printing & Advertising	4,097.33	8,250.39	1,439.01	311.19	1,100.00	5,200.00	5,200.00	-
07700400	42260	Physical Exams	365.00	533.31	1,178.01	42.50	1,600.00	1,600.00	1,600.00	-
07700400	42270	Equipment Rental	303.75	270.00	-	322.00	1,000.00	1,000.00	1,000.00	-
07700400	42272	Principal Lease Payments	4,615.69	7,013.02	7,800.95	11,576.98	30,900.00	28,500.00	28,500.00	-
Subtotal			\$ 789,173.23	\$ 967,624.19	\$ 1,005,547.37	\$ 504,337.15	\$ 1,091,400.00	\$ 1,121,233.71	\$ 1,121,400.00	\$ -

Public Works - Water Division

Expenses

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27	FY 26/27	FY 26/27
			Actual	Actual	Actual	Q2	Budget	Dept.	Manager	Budget
Supplies & Materials										
07700400	43308	Office Supplies	\$ 332.00	\$ 436.31	\$ -	\$ 93.79	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
07700400	43309	Materials	26,046.80	46,993.24	37,885.51	30,614.65	49,000.00	54,000.00	54,000.00	-
07700400	43317	Postage	29,954.93	33,286.71	36,842.18	19,890.48	34,400.00	41,640.00	41,700.00	-
07700400	43320	Tools, Equipment & Supplies	11,530.32	12,878.66	42,561.05	14,635.48	25,500.00	14,000.00	14,000.00	-
07700400	43332	Office Furniture & Equipment	12,203.05	317.33	5,748.60	-	-	7,000.00	7,000.00	-
07700400	43333	IT Equipment	76,045.28	82,786.20	143,638.96	60,753.57	142,900.00	134,305.00	134,300.00	-
07700400	43340	Fuel (S)	26,526.58	24,365.44	20,801.56	8,914.09	20,000.00	22,000.00	22,000.00	-
07700400	43342	Chemicals	240,310.83	265,823.84	244,141.52	111,751.78	243,100.00	248,600.00	248,600.00	-
07700400	43345	Lab Supplies	20,656.08	14,768.19	11,015.30	6,736.16	13,400.00	13,400.00	13,400.00	-
07700400	43348	Meters & Meter Supplies	73,137.51	51,760.04	61,082.43	25,782.23	111,300.00	138,800.00	138,800.00	-
Subtotal			\$ 516,743.38	\$ 533,415.96	\$ 603,717.11	\$ 279,172.23	\$ 640,100.00	\$ 674,245.00	\$ 674,300.00	\$ -
Maintenance										
07700400	44410	Booster Station	\$ 18,154.43	\$ 6,398.68	\$ 66,583.03	\$ 9,911.52	\$ 67,600.00	\$ 32,330.00	\$ 32,400.00	\$ -
07700400	44411	Storage Facility	48,054.26	70,963.30	160,166.81	68,863.56	109,500.00	138,000.00	138,000.00	-
07700400	44412	Treatment Facility	37,200.02	65,433.07	72,354.77	44,119.74	305,200.00	505,470.00	255,500.00	-
07700400	44415	Distribution System	98,392.89	99,922.30	164,318.56	14,558.97	160,200.00	160,500.00	160,500.00	-
07700400	44418	Wells	56,295.68	60,204.26	62,808.50	50,571.37	186,800.00	199,150.00	199,200.00	-
07700400	44420	Vehicle Maintenance (S)	51,340.97	60,888.21	50,670.08	21,647.12	59,000.00	68,000.00	68,000.00	-
07700400	44421	Equipment Maintenance (S)	42,209.14	26,913.93	24,345.84	29,824.42	49,000.00	38,500.00	38,500.00	-
07700400	44423	Building Services (S)	112,229.59	94,240.89	109,129.13	49,318.65	123,000.00	121,000.00	121,000.00	-
07700400	44426	Office Equipment Maintenance	410.46	390.39	186.53	198.40	400.00	800.00	800.00	-
Subtotal			\$ 464,287.44	\$ 485,355.03	\$ 710,563.25	\$ 289,013.75	\$ 1,060,700.00	\$ 1,263,750.00	\$ 1,013,900.00	\$ -
Capital Expenditures										
07700400	43335	Vehicles & Equipment	\$ 7,500.00	\$ -	\$ 16,839.25	\$ 8,664.67	\$ 10,800.00	\$ -	\$ -	\$ -
07700400	45590	Capital Purchase	(0.01)	-	-	57,990.50	182,500.00	-	250,000.00	-
07700400	45593	Capital Improvement	-	467,265.00	-	-	220,000.00	-	-	-
Subtotal			\$ 7,499.99	\$ 467,265.00	\$ 16,839.25	\$ 66,655.17	\$ 413,300.00	\$ -	\$ 250,000.00	\$ -
Other Charges										
07700400	47740	Travel/Training/Dues	\$ 11,597.25	\$ 8,287.03	\$ 14,892.80	\$ 12,491.25	\$ 17,700.00	\$ 17,940.00	\$ 18,000.00	\$ -
07700400	47760	Uniforms & Safety Items	8,171.25	7,698.58	10,440.67	7,010.23	12,400.00	11,800.00	11,800.00	-
07700600	47790	Interest Lease Expense	3,089.91	7,335.65	6,542.55	2,710.52	7,600.00	10,000.00	10,000.00	-
Subtotal			\$ 22,858.41	\$ 23,321.26	\$ 31,876.02	\$ 22,212.00	\$ 37,700.00	\$ 39,740.00	\$ 39,800.00	\$ -
Water Total			\$ 3,582,989.16	\$ 4,316,044.80	\$ 4,505,431.83	\$ 2,213,221.49	\$ 5,487,400.00	\$ 5,295,168.71	\$ 5,296,600.00	\$ -
Non Budgeted Expense										
07700400	47796	SBITA Amortization	\$ -	\$ -	\$ 4,666.02	\$ -	\$ -	\$ -	\$ -	\$ -
07700400	47853	Pension Expense W/S	43,007.00	(154,534.00)	230,295.35	-	-	-	-	-
07700400	47854	OPEB Expense W/S	7,909.00	7,411.00	19,556.00	-	-	-	-	-
07700400	47790	Interest Expense	-	2,599.83	3,005.76	-	-	-	-	-
07700400	47795	Lease Amortization Expense	12,453.16	21,683.93	18,680.08	-	-	-	-	-
Water Total (Audited)			\$ 3,646,358.32	\$ 4,193,205.56	\$ 4,781,635.04	\$ 2,213,221.49	\$ 5,487,400.00	\$ 5,295,168.71	\$ 5,296,600.00	\$ -

Public Works - Sewer Division

Expenses

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27	FY 26/27	FY 26/27
			Actual	Actual	Actual	Q2	Budget	Dept.	Manager	Budget
Personnel										
07800400	41103	IMRF	\$ 96,789.52	\$ 101,117.03	\$ 108,976.72	\$ 61,039.68	\$ 133,000.00	\$ 158,000.00	\$ 162,000.00	\$ -
07800400	41104	FICA	80,303.08	93,240.78	99,395.44	51,711.00	107,000.00	125,000.00	125,000.00	-
07800400	41105	Unemployment Tax	2,212.35	2,188.30	2,298.34	111.60	2,500.00	3,000.00	3,000.00	-
07800400	41106	Health Insurance	172,036.41	199,826.33	216,033.53	109,003.84	235,000.00	300,000.00	300,000.00	-
07800400	41110	Salaries	1,062,038.30	1,233,092.62	1,378,509.68	671,849.47	1,388,000.00	1,590,000.00	1,600,000.00	-
07800400	41140	Overtime	32,158.16	40,552.05	49,165.25	21,116.82	39,900.00	41,100.00	41,000.00	-
Subtotal			\$ 1,445,537.82	\$ 1,670,017.11	\$ 1,854,378.96	\$ 914,832.41	\$ 1,905,400.00	\$ 2,217,100.00	\$ 2,231,000.00	\$ -
Contractual Services										
07800400	42210	Telephone	\$ 17,525.82	\$ 13,933.98	\$ 14,512.40	\$ 6,755.29	\$ 25,100.00	\$ 25,305.71	\$ 25,300.00	\$ -
07800400	42211	Natural Gas	34,967.83	17,697.81	21,168.40	5,285.00	38,200.00	38,200.00	38,200.00	-
07800400	42212	Electric	177,997.73	410,702.79	395,904.21	136,553.54	388,600.00	407,930.00	408,000.00	-
07800400	42215	Radio Communications	10,279.85	6,795.06	2,360.95	1,578.01	3,700.00	4,020.00	4,100.00	-
07800400	42225	Bank Processing Fees	38,113.12	44,908.70	50,668.38	28,577.44	52,000.00	55,000.00	55,000.00	-
07800400	42226	ACH Rebate	29,302.50	31,047.50	32,846.00	17,002.50	32,400.00	35,400.00	35,400.00	-
07800400	42230	Legal Services	-	2,150.62	4,650.00	-	4,000.00	4,000.00	4,000.00	-
07800400	42231	Audit Services	6,293.25	6,712.50	6,345.00	4,285.50	7,100.00	7,500.00	7,500.00	-
07800400	42232	Engineering Services	62,875.67	-	7,164.75	-	4,000.00	4,000.00	4,000.00	-
07800400	42234	Professional Services	246,306.01	251,367.48	267,367.59	144,513.43	344,900.00	334,318.00	334,300.00	-
07800400	42236	Insurance	99,757.12	119,319.32	128,648.54	128,305.99	136,000.00	228,200.00	228,200.00	-
07800400	42242	Publications	768.50	543.43	444.50	444.50	1,100.00	1,100.00	1,100.00	-
07800400	42243	Printing & Advertising	733.81	866.56	756.29	133.93	1,100.00	1,100.00	1,100.00	-
07800400	42260	Physical Exams	1,470.00	217.31	447.75	42.50	1,600.00	1,600.00	1,600.00	-
07800400	42262	Sludge Removal	95,768.70	111,699.50	161,935.50	51,368.25	200,000.00	200,000.00	200,000.00	-
07800400	42270	Equipment Rental	4.74	1,168.56	55.66	3.95	1,200.00	1,180.00	1,200.00	-
07800400	42272	Principal Lease Payments	4,263.96	8,830.90	9,775.91	6,945.09	16,800.00	18,100.00	18,100.00	-
Subtotal			\$ 826,428.61	\$ 1,027,962.02	\$ 1,105,051.83	\$ 531,794.92	\$ 1,257,800.00	\$ 1,366,953.71	\$ 1,367,100.00	\$ -
Supplies & Materials										
07800400	43308	Office Supplies	\$ 401.03	\$ 290.79	\$ 148.31	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
07800400	43309	Materials	-	19,207.45	11,131.53	1,000.00	40,500.00	15,000.00	15,000.00	-
07800400	43317	Postage	29,954.85	33,602.29	37,060.44	20,211.82	34,400.00	41,640.00	41,700.00	-
07800400	43320	Tools, Equipment & Supplies	13,999.81	13,929.60	39,716.50	2,754.80	33,900.00	19,500.00	19,500.00	-
07800400	43332	Office Furniture & Equipment	6,458.74	12,639.39	5,689.27	-	-	7,000.00	7,000.00	-
07800400	43333	IT Equipment	72,039.54	86,048.68	117,739.68	69,507.45	162,200.00	138,392.70	138,400.00	-
07800400	43340	Fuel (S)	29,112.64	22,860.62	20,556.00	9,115.75	25,000.00	23,000.00	23,000.00	-
07800400	43342	Chemicals	118,709.29	101,574.18	109,340.69	64,267.54	170,200.00	175,000.00	175,000.00	-
07800400	43345	Lab Supplies	16,592.41	32,601.74	43,317.60	23,432.94	28,600.00	34,400.00	34,400.00	-
07800400	43348	Meters & Meter Supplies	70,341.33	51,559.79	60,379.44	25,782.23	111,300.00	138,800.00	138,800.00	-
Subtotal			\$ 357,609.64	\$ 374,314.53	\$ 445,079.46	\$ 216,072.53	\$ 606,600.00	\$ 593,232.70	\$ 593,300.00	\$ -

Public Works - Sewer Division

Expenses

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27	FY 26/27	FY 26/27
			Actual	Actual	Actual	Q2	Budget	Dept.	Manager	Budget
Maintenance										
07800400	44412	Treatment Facility	\$ 100,596.50	\$ 189,505.71	\$ 305,225.55	\$ 115,413.20	\$ 269,100.00	\$ 288,400.00	\$ 288,400.00	\$ -
07800400	44414	Lift Station Maintenance	43,457.13	57,636.50	67,503.84	38.89	114,200.00	67,000.00	67,000.00	-
07800400	44416	Collection System Maintenance	36,067.43	10,517.96	7,046.53	-	31,000.00	23,500.00	23,500.00	-
07800400	44420	Vehicle Maintenance (S)	43,275.37	47,303.04	62,987.85	23,954.83	50,000.00	65,000.00	65,000.00	-
07800400	44421	Equipment Maintenance (S)	38,750.53	46,924.02	34,924.95	27,687.08	50,900.00	50,000.00	50,000.00	-
07800400	44423	Building Services (S)	108,277.81	99,925.40	161,951.17	103,664.23	141,000.00	149,000.00	149,000.00	-
07800400	44426	Office Equipment Maintenance	458.66	497.15	258.12	187.00	500.00	875.00	900.00	-
Subtotal			\$ 370,883.43	\$ 452,309.78	\$ 639,898.01	\$ 270,945.23	\$ 656,700.00	\$ 643,775.00	\$ 643,800.00	\$ -
Capital Expenditures										
07800400	43335	Vehicles & Equipment	\$ 7,500.00	\$ 26,821.00	\$ 16,839.25	\$ 8,664.67	\$ 10,800.00	\$ -	\$ -	\$ -
07800400	45590	Capital Purchase	(0.01)	-	-	57,990.50	552,500.00	-	-	-
07800400	45597	Capital Lease Payment	-	-	-	-	-	-	-	-
Subtotal			\$ 7,499.99	\$ 26,821.00	\$ 16,839.25	\$ 66,655.17	\$ 563,300.00	\$ -	\$ -	\$ -
Other Charges										
07800400	47740	Travel/Training/Dues	\$ 3,578.21	\$ 11,266.27	\$ 13,611.64	\$ 3,829.23	\$ 15,900.00	\$ 15,100.00	\$ 15,100.00	\$ -
07800400	47760	Uniforms & Safety Items	7,832.54	9,905.18	8,546.06	4,750.12	11,400.00	10,800.00	10,800.00	-
07800600	47790	Interest Lease Expense	2,945.84	4,166.59	3,659.89	2,695.35	6,500.00	6,500.00	6,500.00	-
Subtotal			\$ 14,356.59	\$ 25,338.04	\$ 25,817.59	\$ 11,274.70	\$ 33,800.00	\$ 32,400.00	\$ 32,400.00	\$ -
Sewer Total			\$ 3,022,316.08	\$ 3,576,762.48	\$ 4,087,065.10	\$ 2,011,574.96	\$ 4,783,300.00	\$ 4,853,461.41	\$ 4,867,600.00	\$ -
Non Budgeted Expense										
07800400	46702	ARO Amortization	\$ 8,409.00	\$ 8,409.00	\$ 8,409.00	\$ -	\$ -	\$ -	\$ -	\$ -
07800400	47796	SBITA Amortization	-	-	4,666.02	-	-	-	-	-
07800400	47853	Pension Expense W/S	37,081.00	(134,710.00)	196,842.34	-	-	-	-	-
07800400	47854	OPEB Expense W/S	6,313.00	6,559.00	18,008.00	-	-	-	-	-
07800400	47790	Interest Expense	-	226.00	508.30	-	-	-	-	-
07800400	47795	Lease Amortization Expense	7,772.25	7,662.76	3,497.42	-	-	-	-	-
Sewer Total (Audited)			\$ 2,726,852.25	\$ 3,081,891.33	\$ 4,318,996.18	\$ 2,011,574.96	\$ 4,783,300.00	\$ 4,853,461.41	\$ 4,867,600.00	\$ -

Water and Sewer Operating Fund

Total Expenses

		FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Q2	FY 25/26 Budget	FY 26/27 Dept.	FY 26/27 Manager	FY 26/27 Budget	
07700400		Water Division Total	\$ 3,582,989.16	\$ 4,316,044.80	\$ 4,505,431.83	\$ 2,213,221.49	\$ 5,487,400.00	\$ 5,295,168.71	\$ 5,296,600.00	
07800400		Sewer Division Total	3,022,316.08	3,576,762.48	4,087,065.10	2,011,574.96	4,783,300.00	4,853,461.41	4,867,600.00	
07080400	46700	IEPA Loan Principal Expense								
		W1750 - Stage 2 Utilities	124,293.55	126,591.07	128,931.07	65,356.52	131,315.00	133,741.61	133,750.00	
		W1840 - Phase 6B WWTF	634,512.10	701,640.77	715,743.76	363,248.86	730,135.00	744,805.82	744,850.00	
		W1950 - Stage 3 Utilities	271,180.31	276,631.03	282,191.32	143,215.60	287,865.00	293,649.42	293,650.00	
07080400	46701	IEPA Loan Interest Expense								
		W1750 - Stage 2 Utilities	47,558.53	43,436.57	43,012.74	20,664.81	40,730.00	38,301.05	38,350.00	
		W1840 - Phase 6B WWTF	403,862.00	303,376.06	335,190.26	146,235.63	288,840.00	274,163.16	274,200.00	
		W1950 - Stage 3 Utilities	120,385.78	114,889.63	76,721.51	53,697.36	105,965.00	100,176.50	100,200.00	
07080400	46680	Bond Principal Payment	770,000.00	815,000.00	830,000.00	-	-	-	-	
07080400	46681	Bond Interest Expense	62,484.91	39,272.41	5,339.81	-	-	-	-	
07080400	46682	Bond Fees	428.00	802.50	-	-	-	-	-	
07800500	48012	Transfer to W/S Capital	4,525,043.68	1,372,049.81	4,944,286.76	733,344.24	3,244,150.00	1,450,000.00	6,450,000.00	
Subtotal			\$ 13,565,054.10	\$ 11,686,497.13	\$ 15,953,914.16	\$ 5,750,559.47	\$ 15,099,700.00	\$ 13,183,467.68	\$ 18,199,200.00	\$ -
Non Budgeted Expense										
07800400	46702	ARO Amortization	\$ 8,409.00	\$ 8,409.00	\$ 8,409.00	\$ -	\$ -	\$ -	\$ -	\$ -
07700400	47796	SBITA Amortization	-	-	4,666.02	-	-	-	-	-
07800400	47796	SBITA Amortization	-	-	4,666.02	-	-	-	-	-
07700400	47853	Pension Expense W/S	43,007.00	(154,534.00)	230,295.35	-	-	-	-	-
07800400	47853	Pension Expense W/S	37,081.00	(134,710.00)	196,842.34	-	-	-	-	-
07700400	47854	OPEB Expense W/S	7,909.00	7,411.00	19,556.00	-	-	-	-	-
07800400	47854	OPEB Expense W/S	6,313.00	6,559.00	18,008.00	-	-	-	-	-
07800400	47785	Depreciation Expense	4,305,289.00	4,220,940.00	4,288,315.00	-	-	-	-	-
07700400	47790	Interest Expense	-	2,599.83	3,005.76	-	-	-	-	-
07800400	47790	Interest Expense	-	226.00	508.30	-	-	-	-	-
07700400	47795	Lease Amoritization Expense	12,453.16	21,683.93	18,680.08	-	-	-	-	-
07800400	47795	Lease Amoritization Expense	7,772.25	7,662.76	3,497.42	-	-	-	-	-
Subtotal			\$ 4,428,233.41	\$ 3,986,247.52	\$ 4,796,449.29	\$ -	\$ -	\$ -	\$ -	\$ -
Water and Sewer Operating Fund Total			\$ 17,993,287.51	\$ 15,672,744.65	\$ 20,750,363.45	\$ 5,750,559.47	\$ 15,099,700.00	\$ 13,183,467.68	\$ 18,199,200.00	\$ -
Depreciation Expense, which is an adjustment made by the auditors each year, has been moved from the Sewer Division budget to this summary budget.										

Water and Sewer Improvement and Construction Fund

Revenues

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27
			Actual	Actual	Actual	Q2	Budget	Budget
12000400	33035	Donations - Operating W&S	\$ -	\$ -	\$ 280.00	\$ -	\$ -	\$ -
12000400	33055	Donations - Capital W&S	70,884.00	63,261.00	76,934.70	84,414.18	40,000.00	1,485,000.00
12000400	34800	Water Tap-On Fees	832,680.00	1,755,820.00	1,156,861.00	988,869.00	800,000.00	600,000.00
12000400	34810	Sewer Tap-On Fees	783,450.00	1,628,282.00	1,085,280.80	932,983.00	760,000.00	570,000.00
12000500	36001	Interest	127.56	155.44	12,225.23	57,579.65	-	25,000.00
12000500	36020	Interest - Investment Pools	38,230.40	265,454.34	231,179.21	92,658.01	175,000.00	165,000.00
12000500	38007	Transfer from W&S Operating	4,525,043.68	1,372,049.81	4,944,286.76	733,344.24	3,244,150.00	6,450,000.00
Water & Sewer Imp. & Const. Fund Total			\$ 6,250,415.64	\$ 5,085,022.59	\$ 7,507,047.70	\$ 2,889,848.08	\$ 5,019,150.00	\$ 9,295,000.00

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Water and Sewer Improvement and Construction Fund

Expenses

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27	FY 26/27	FY 26/27
			Actual	Actual	Actual	Q2	Budget	Dept.	Manager	Budget
Nondepartmental										
12900400	42230	Legal Services	\$ 1,156.25	\$ 1,341.25	\$ 3,200.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
12900400	42232	Engineering Services	156,313.03	240,664.16	91,338.50	356,004.12	1,420,000.00	1,315,000.00	1,315,000.00	-
12900400	43370	Infrastructure Maintenance	5,900.00	1,202,152.00	10,200.00	-	-	-	-	-
12900400	44416	Collection System Maintenance	140,995.72	-	535,505.63	31,544.12	350,000.00	110,000.00	110,000.00	-
12900400	44470	Infrastructure Maintenance	-	-	-	22,115.54	1,105,000.00	1,100,000.00	1,100,000.00	-
Subtotal			\$ 304,365.00	\$ 1,444,157.41	\$ 640,244.13	\$ 409,663.78	\$ 2,885,000.00	\$ 2,535,000.00	\$ 2,535,000.00	\$ -
Capital Expenditures										
12900400	45520	Water Treatment Plant	\$ -	\$ -	\$ -	\$ 798,113.70	\$ 1,500,000.00	\$ -	\$ -	\$ -
12900400	45526	Wastewater Collection	-	-	-	406,756.80	1,440,000.00	2,975,000.00	2,975,000.00	-
12900400	45565	Water Main	-	260,223.82	344,513.97	205,725.32	1,545,000.00	2,470,000.00	2,470,000.00	-
12900400	45570	Wastewater Treatment Facility	-	-	-	474,876.00	2,110,000.00	3,000,000.00	2,700,000.00	-
12900400	45593	Capital Improvements	-	-	-	-	-	2,500,000.00	2,500,000.00	-
Subtotal			\$ -	\$ 260,223.82	\$ 344,513.97	\$ 1,885,471.82	\$ 6,595,000.00	\$ 10,945,000.00	\$ 10,645,000.00	\$ -
Water & Sewer Imp. & Const. Fund Total			\$ 304,365.00	\$ 1,704,381.23	\$ 984,758.10	\$ 2,295,135.60	\$ 9,480,000.00	\$ 13,480,000.00	\$ 13,180,000.00	\$ -
Balance Sheet Adjustment										
12	18000	Advance to W/S Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water & Sewer Imp. & Const. Fund Total (Adjusted)			\$ 304,365.00	\$ 1,704,381.23	\$ 984,758.10	\$ 2,295,135.60	\$ 9,480,000.00	\$ 13,480,000.00	\$ 13,180,000.00	\$ -
Actual figures have been adjusted to reflect capitalization of fixed assets, per auditor.										
Capital expenditures are transferred to and capitalized in the Water & Sewer Operating Fund.										

Development Fund

Revenues

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27
			Actual	Actual	Actual	Q2	Budget	Budget
Taxes								
16000500	31496	Hotel Tax Receipts	\$ 79,076.87	\$ 90,696.79	\$ 107,423.06	\$ 66,266.22	\$ 100,000.00	\$ 105,000.00
Subtotal			\$ 79,076.87	\$ 90,696.79	\$ 107,423.06	\$ 66,266.22	\$ 100,000.00	\$ 105,000.00
Investment Income								
16000500	36001	Interest	\$ -	\$ -	\$ -	\$ 49.11	\$ -	\$ -
16000500	36015	Interest - Cul de Sac	5,043.11	6,618.28	4,469.94	1,666.73	2,000.00	1,000.00
16000500	36016	Interest - Hotel Tax	4,272.66	9,654.51	10,233.71	3,115.04	8,000.00	4,000.00
Subtotal			\$ 9,315.77	\$ 16,272.79	\$ 14,703.65	\$ 4,830.88	\$ 10,000.00	\$ 5,000.00
Development Fund Total			\$ 88,392.64	\$ 106,969.58	\$ 122,126.71	\$ 71,097.10	\$ 110,000.00	\$ 110,000.00

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Development Fund

Expenditures

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27	FY 26/27	FY 26/27
			Actual	Actual	Actual	Q2	Budget	Dept.	Manager	Budget
Cul de Sac										
16230300	42264	Snow Removal	\$ 63,182.31	\$ 54,231.50	\$ 22,343.28	\$ -	\$ 70,000.00	\$ 50,000.00	\$ 50,000.00	
Subtotal			\$ 63,182.31	\$ 54,231.50	\$ 22,343.28	\$ -	\$ 70,000.00	\$ 50,000.00	\$ 50,000.00	\$ -
Hotel Tax										
16260100	42252	Regional/Marketing	\$ 15,850.64	\$ 15,239.78	\$ 13,908.38	\$ 13,034.00	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	
16260100	47710	Economic Development	-	-	-	-	-	-	-	
16260500	48001	Transfer to General Fund	30,000.00	35,000.00	35,000.00	-	45,000.00	50,000.00	50,000.00	
16230500	48004	Transfer to Street Improvement	-	-	-	-	-	-	-	
Subtotal			\$ 45,850.64	\$ 50,239.78	\$ 48,908.38	\$ 13,034.00	\$ 61,000.00	\$ 66,000.00	\$ 66,000.00	\$ -
Development Fund Total			\$ 109,032.95	\$ 104,471.28	\$ 71,251.66	\$ 13,034.00	\$ 131,000.00	\$ 116,000.00	\$ 116,000.00	\$ -

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Village Construction Fund

Revenues

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27
			Actual	Actual	Actual	Q2	Budget	Budget
24000500	36001	Interest	\$ 3.51	\$ 1.28	\$ -	\$ 2,000.00	\$ -	\$ -
24000500	36020	Interest - Investment Pools	682.12	1,550.05	-	592.22	1,000.00	1,000.00
24000100	33050	Donations - Capital - Gen. Gov.	1,300.00	35,500.00	37,000.00	523.15	15,000.00	2,000.00
Village Construction Fund Total			\$ 1,985.63	\$ 37,051.33	\$ 37,000.00	\$ 3,115.37	\$ 16,000.00	\$ 3,000.00

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Village Construction Fund

Expenditures

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27	FY 26/27	FY 26/27
			Actual	Actual	Actual	Q2	Budget	Dept.	Manager	Budget
24900300	42234	Professional Services	\$ -	\$ 22,408.99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24900100	43332	Office Furniture & Equipment	-	-	-	-	-	-	-	-
24900100	43335	Vehicles & Equipment	-	-	-	-	-	-	-	-
24900300	44445	Outsourced Building Maint.	-	48,200.00	-	-	-	-	-	-
24900300	45593	Capital Improvements	-	-	-	-	-	-	-	-
Village Construction Fund Total			\$ -	\$ 70,608.99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Note: Restricted reserves are used for budgeted expenditures.										

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Natural Area and Drainage Improvement Fund

Revenues

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27
			Actual	Actual	Actual	Q2	Budget	Budget
26000500	31011	Home Rule Sales Tax	\$ 838,153.26	\$ 840,351.70	\$ 889,707.57	\$ 425,299.11	\$ 775,000.00	\$ 975,000.00
26000300	33032	Donations - Operating - PW	-	-	-	-	-	-
26000300	33153	Donation - Watershed	203,144.85	18,307.00	22,500.00	28,850.00	10,000.00	-
26000300	33155	Donation - Wetland Mitigation	106,900.00	215,695.20	191,388.50	-	-	-
26000300	33252	Grants - Capital - PW	-	10,000.00	-	-	1,140,000.00	-
26000500	36001	Interest	297.85	5,918.32	8,159.94	1,507.14	-	-
26000500	36020	Interest - Investment Pools	36,974.53	83,507.43	45,394.64	18,990.87	35,000.00	20,000.00
26000500	38004	Transfer - Street Imp. Fund	-	-	-	-	-	-
26000500	38001	Transfer- General Fund	1,325,000.00	-	385,000.00	-	-	-
26000500	38006	Transfer - Park Imp. Fund	-	-	-	-	-	-
Natural Area and Drainage Improvement Fund Total			\$ 2,510,470.49	\$ 1,173,779.65	\$ 1,542,150.65	\$ 474,647.12	\$ 1,960,000.00	\$ 995,000.00
Notes: Ordinance 2022-O-05 amended the home rule retailers' occupation tax and service occupation tax to a rate of one percent (1.00%). Allocations in FY 25/26 for home rule sales tax are as follows: 21% to the General Fund; 55% to the Street Improvement Fund; 13% to the Park Improvement Fund; and 11% to the Natural Area and Improvement Fund.								

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Natural Area and Drainage Improvement Fund

Expenditures

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27	FY 26/27	FY 26/27
			Actual	Actual	Actual	Q2	Budget	Dept.	Manager	Budget
26900300	42232	Engineering Services	\$ 366,016.46	\$ 408,652.51	\$ 299,687.90	\$ 18,332.24	\$ 257,000.00	\$ 260,000.00	\$ 260,000.00	\$ -
26900300	43370	Infrastructure Maintenance	219,442.71	383,587.71	245,137.80	-	-	-	-	-
26900300	44408	Wetland Mitigation ¹	-	62,328.41	181,282.50	65,046.25	180,000.00	225,000.00	225,000.00	-
26900300	44425	Maintenance-Open Space ¹	23,800.00	198,966.48	175,000.00	-	-	-	-	-
26900300	44470	Infrastructure Maintenance	-	-	-	39,887.50	258,000.00	210,000.00	210,000.00	-
26900300	45593	Capital Improvements	155,729.80	558,861.04	1,084,893.31	-	2,010,000.00	2,050,000.00	2,050,000.00	-
26900300	45595	Land Acquisition	-	-	4,875.00	-	-	-	-	-
26900500	48006	Transfer to Park Imp. Fund	-	69,573.81	-	-	-	-	-	-
Natural Area and Drainage Improvement Fund Total			\$ 764,988.97	\$ 1,681,969.96	\$ 1,990,876.51	\$ 123,265.99	\$ 2,705,000.00	\$ 2,745,000.00	\$ 2,745,000.00	\$ -
¹ - Restricted Funds										

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Building Services Fund

Revenues

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27
			Actual	Actual	Actual	Q2	Budget	Budget
28	33160	Donations	\$ 160.00	\$ 180.00	\$ 180.00	\$ 1,687.33	\$ -	\$ -
28	34900	Building Services Billings	947,847.02	981,570.40	1,206,524.38	733,795.32	1,116,000.00	1,183,700.00
28	37110	Insurance Claims	-	-	-	-	-	-
28	37900	Miscellaneous Revenue	-	-	-	-	-	-
28	37905	Sale of Surplus Property	7,515.63	-	-	-	-	-
Building Services Fund Total			\$ 955,522.65	\$ 981,750.40	\$ 1,206,704.38	\$ 735,482.65	\$ 1,116,000.00	\$ 1,183,700.00

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Building Services Fund

Expenses

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27	FY 26/27	FY 26/27
			Actual	Actual	Actual	Q2 YTD	Budget	Dept.	Manager	Budget
Personnel										
28900000	41103	IMRF	\$ 27,812.29	\$ 29,373.19	\$ 34,186.52	\$ 19,717.05	\$ 40,000.00	\$ 45,000.00	\$ 45,000.00	\$ -
28900000	41104	FICA	23,380.99	26,879.05	31,172.07	16,459.16	34,000.00	35,000.00	36,200.00	-
28900000	41105	Unemployment Tax	576.61	713.48	800.14	-	1,000.00	1,000.00	1,000.00	-
28900000	41106	Health Insurance	58,504.16	68,700.07	63,497.38	28,784.97	65,000.00	70,000.00	72,000.00	-
28900000	41110	Salaries	303,704.44	348,925.21	402,049.45	211,774.46	425,000.00	440,000.00	455,600.00	-
28900000	41140	Overtime	12,303.40	13,449.89	13,882.00	7,624.10	14,000.00	14,000.00	14,000.00	-
Subtotal			\$ 426,281.89	\$ 488,040.89	\$ 545,587.56	\$ 284,359.74	\$ 579,000.00	\$ 605,000.00	\$ 623,800.00	\$ -
Contractual Services										
28900000	42210	Telephone	\$ 4,990.47	\$ 4,360.12	\$ 4,534.61	\$ 1,975.58	\$ 7,100.00	\$ 7,276.00	\$ 7,300.00	\$ -
28900000	42215	Radio Communications	10,279.85	6,795.06	2,360.29	1,578.01	3,700.00	4,020.00	4,100.00	-
28900000	42234	Professional Services	6,138.89	1,002.79	840.00	92.00	1,500.00	300.00	300.00	-
28900000	42242	Publications	-	-	-	-	300.00	300.00	300.00	-
28900000	42243	Printing & Advertising	-	50.00	-	-	550.00	550.00	550.00	-
28900000	42260	Physical Exams	50.00	-	94.93	-	150.00	150.00	150.00	-
28900000	42270	Equipment Rental	120.00	-	-	350.00	500.00	500.00	500.00	-
28900000	42272	Principal Lease Payments	15,084.78	16,898.08	13,858.93	8,506.60	22,800.00	26,050.00	26,100.00	-
Subtotal			\$ 36,663.99	\$ 29,106.05	\$ 21,688.76	\$ 12,502.19	\$ 36,600.00	\$ 39,146.00	\$ 39,300.00	\$ -
Supplies & Materials										
28900000	43308	Office Supplies	\$ 566.39	\$ -	\$ -	\$ -	\$ 250.00	\$ 250.00	\$ 300.00	\$ -
28900000	43317	Postage	26.19	-	114.72	-	500.00	500.00	500.00	-
28900000	43319	Building Supplies	188,451.27	187,707.22	182,996.99	109,406.82	178,500.00	185,500.00	185,500.00	-
28900000	43320	Tools, Equipment & Supplies	2,248.64	3,194.39	7,922.53	378.48	3,800.00	3,800.00	3,800.00	-
28900000	43332	Office Furniture & Equipment	2,375.01	-	-	-	-	-	-	-
28900000	43333	IT Equipment	3,632.75	3,975.65	2,199.60	4,338.44	5,750.00	880.00	900.00	-
28900000	43340	Fuel (S)	3,604.47	2,666.44	1,526.49	473.36	3,300.00	3,300.00	3,000.00	-
Subtotal			\$ 200,904.72	\$ 197,543.70	\$ 194,760.33	\$ 114,597.10	\$ 192,100.00	\$ 194,230.00	\$ 194,000.00	\$ -
Maintenance										
28900000	44420	Vehicle Maintenance (S)	\$ 2,360.04	\$ 2,664.70	\$ 3,925.29	\$ 1,420.58	\$ 2,500.00	\$ 2,500.00	\$ 3,000.00	\$ -
28900000	44421	Equipment Maintenance (S)	4,144.91	818.10	9,171.40	1,647.60	3,000.00	3,000.00	4,000.00	-
28900000	44426	Office Equipment Maintenance	600.73	590.39	413.50	154.42	700.00	1,020.00	1,100.00	-
28900000	44445	Outsourced Building Maint. (S)	296,676.51	291,002.29	358,438.45	339,797.93	282,100.00	1,074,835.00	297,500.00	-
Subtotal			\$ 303,782.19	\$ 295,075.48	\$ 371,948.64	\$ 343,020.53	\$ 288,300.00	\$ 1,081,355.00	\$ 305,600.00	\$ -
Capital Expenditures										
28900000	43335	Vehicles & Equipment	\$ -	\$ -	\$ 71,957.39	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal			\$ -	\$ -	\$ 71,957.39	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges										
28900000	47740	Travel, Training & Dues	\$ 1,702.42	\$ 803.41	\$ 6,805.00	\$ 221.52	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ -
28900000	47760	Uniforms & Safety Items	3,163.11	4,725.62	4,455.06	1,966.50	6,700.00	6,675.00	6,700.00	-
28900000	47790	Interest Lease Expense	3,646.96	5,752.87	5,883.20	3,629.30	7,800.00	8,750.00	8,800.00	-
Subtotal			\$ 8,512.49	\$ 11,281.90	\$ 17,143.26	\$ 5,817.32	\$ 20,000.00	\$ 20,925.00	\$ 21,000.00	\$ -
Building Services Fund Total			\$ 976,145.28	\$ 1,021,048.02	\$ 1,223,085.94	\$ 760,296.88	\$ 1,116,000.00	\$ 1,940,656.00	\$ 1,183,700.00	\$ -
Non Budgeted Expense										
28900000	42272	GASB 87 Principal Lease Payments	\$ (14,339.11)	\$ (16,417.78)	\$ (12,456.38)	\$ -	\$ -	\$ -	\$ -	\$ -
28900000	47776	Parts Cost of Sales Variance	(39,156.95)	(38,119.07)	(18,470.53)	(24,814.23)	-	-	-	-
28900000	47780	Depreciation Expense	-	-	-	-	-	-	-	-
28900000	47795	Lease Amortization Expense	13,979.83	15,239.23	12,049.28	-	-	-	-	-
Total (Audited)			\$ 936,629.05	\$ 981,750.40	\$ 1,204,208.31	\$ 735,482.65	\$ 1,116,000.00	\$ 1,940,656.00	\$ 1,183,700.00	\$ -
(S) indicates those line items that reimburse Internal Service Funds.										

Vehicle Maintenance Service Fund

Revenues

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27
			Actual	Actual	Actual	Q2	Budget	Budget
29	33160	Donations	\$ 100.00	\$ 162.50	\$ 137.50	\$ 60.00	\$ -	\$ -
29	34900	Maintenance Billings	755,936.74	816,868.57	808,933.86	437,962.45	921,400.00	1,001,200.00
29	34920	Fuel Billings	271,559.30	236,760.40	196,786.26	86,623.59	240,000.00	224,500.00
29	34921	Fire District Fuel Billings	84,701.99	69,141.06	75,074.41	23,767.79	76,000.00	74,500.00
29	34922	IGA - Fleet Maintenance	104,404.93	105,104.60	86,928.22	33,590.80	100,000.00	80,000.00
29	37710	Insurance Claims	421.72	-	-	-	-	-
29	37905	Sale of Surplus Property	6,925.63	-	-	-	-	-
Vehicle Maintenance Service Fund Total			\$ 1,224,050.31	\$ 1,228,037.13	\$ 1,167,860.25	\$ 582,004.63	\$ 1,337,400.00	\$ 1,380,200.00

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Vehicle Maintenance Service Fund

Expenses

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27	FY 26/27	FY 26/27
			Actual	Actual	Actual	Q2 YTD	Budget	Dept.	Manager	Budget
Personnel										
29900000	41103	IMRF	\$ 28,932.20	\$ 28,359.47	\$ 29,842.72	\$ 16,969.11	\$ 35,000.00	\$ 43,000.00	\$ 41,000.00	\$ -
29900000	41104	FICA	23,986.68	25,795.43	26,946.16	14,085.29	30,000.00	33,000.00	32,000.00	-
29900000	41105	Unemployment Tax	544.35	570.82	640.13	-	800.00	800.00	800.00	-
29900000	41106	Health Insurance	58,181.36	60,106.65	61,704.10	32,259.09	73,000.00	82,000.00	83,000.00	-
29900000	41110	Salaries	324,402.39	344,255.50	361,974.83	187,483.74	380,000.00	400,000.00	398,000.00	-
29900000	41140	Overtime	4,382.88	7,697.39	5,381.89	3,952.25	8,000.00	8,000.00	8,000.00	-
Subtotal			\$ 440,429.86	\$ 466,785.26	\$ 486,489.83	\$ 254,749.48	\$ 526,800.00	\$ 566,800.00	\$ 562,800.00	\$ -
Contractual Services										
29900000	42210	Telephone	\$ 5,675.34	\$ 4,042.79	\$ 4,324.76	\$ 2,304.31	\$ 5,300.00	\$ 5,586.00	\$ 5,600.00	\$ -
29900000	42211	Natural Gas	-	-	-	-	-	-	-	-
29900000	42215	Radio Communications	10,279.84	6,795.06	2,359.95	1,578.01	3,700.00	4,020.00	4,100.00	-
29900000	42234	Professional Services	5,839.79	7,755.01	6,687.78	5,375.99	12,300.00	18,300.00	18,300.00	-
29900000	42242	Publications	3,094.09	2,960.00	2,960.00	3,083.00	6,200.00	6,200.00	6,200.00	-
29900000	42243	Printing & Advertising	-	50.00	-	-	600.00	600.00	600.00	-
29900000	42260	Physical Exams	295.00	-	94.93	-	200.00	200.00	200.00	-
29900000	42270	Equipment Rental	1,555.40	1,205.30	1,268.36	1,767.52	3,000.00	3,000.00	3,000.00	-
29900000	42272	Principal Lease Payments	2,735.03	3,057.51	3,115.22	1,560.84	3,100.00	3,250.00	3,300.00	-
Subtotal			\$ 29,474.49	\$ 25,865.67	\$ 20,811.00	\$ 15,669.67	\$ 34,400.00	\$ 41,156.00	\$ 41,300.00	\$ -
Supplies & Materials										
29900000	43308	Office Supplies	\$ 99.00	\$ -	\$ -	\$ -	\$ 300.00	\$ 225.00	\$ 300.00	\$ -
29900000	43317	Postage	83.19	87.18	108.74	35.60	400.00	400.00	400.00	-
29900000	43320	Tools, Equipment & Supplies	10,805.69	20,100.91	16,958.75	1,441.16	10,400.00	36,900.00	36,900.00	-
29900000	43332	Office Furniture & Equipment	2,216.63	-	-	-	-	-	-	-
29900000	43333	IT Equipment	2,935.75	7,900.00	-	1,446.15	1,600.00	-	-	-
29900000	43340	Fuel (S)	2,558.78	1,935.64	1,859.33	860.47	3,000.00	3,000.00	3,000.00	-
29900000	43350	Fleet Parts/Fluids (S)	251,147.54	310,834.55	278,448.64	116,128.50	303,500.00	295,500.00	295,500.00	-
29900000	43351	Fuel - Cost of Sales (S)	355,062.05	310,101.73	259,873.54	115,565.03	316,000.00	299,000.00	299,000.00	-
Subtotal			\$ 624,908.63	\$ 650,960.01	\$ 557,249.00	\$ 235,476.91	\$ 635,200.00	\$ 635,025.00	\$ 635,100.00	\$ -
Maintenance										
29900000	44420	Vehicle Maintenance (S)	\$ 6,077.51	\$ 4,648.68	\$ 4,455.44	\$ 2,693.38	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
29900000	44421	Equipment Maintenance (S)	2,275.13	1,411.02	1,262.06	998.45	2,000.00	2,000.00	2,000.00	-
29900000	44423	Building Services (S)	54,686.63	50,815.57	62,525.26	26,968.41	60,000.00	60,000.00	60,000.00	-
29900000	44426	Office Equipment Maint.	600.72	590.40	402.56	150.10	700.00	1,020.00	1,100.00	-
29900000	44440	Outsourced Maintenance (S)	49,756.74	41,338.37	48,665.70	32,793.72	60,000.00	60,000.00	60,000.00	-
Subtotal			\$ 113,396.73	\$ 98,804.04	\$ 117,311.02	\$ 63,604.06	\$ 127,700.00	\$ 128,020.00	\$ 128,100.00	\$ -
Capital Expenditures										
29900000	43335	Vehicles & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29900000	45590	Capital Purchase	-	-	-	-	-	-	-	-
Subtotal			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges										
29900000	47740	Travel, Training & Dues	\$ 6,629.95	\$ 1,491.53	\$ 3,226.00	\$ 5,051.52	\$ 6,200.00	\$ 6,200.00	\$ 6,200.00	\$ -
29900000	47760	Uniforms & Safety Items	2,803.85	2,364.67	1,943.59	1,592.00	5,900.00	5,925.00	5,900.00	-
29900000	47790	Interest Lease Expense	1,054.08	1,275.00	1,020.56	424.98	1,200.00	750.00	800.00	-
Subtotal			\$ 10,487.88	\$ 5,131.20	\$ 6,190.15	\$ 7,068.50	\$ 13,300.00	\$ 12,875.00	\$ 12,900.00	\$ -
Vehicle Maintenance Service Fund Total			\$ 1,218,697.59	\$ 1,247,546.18	\$ 1,188,051.00	\$ 576,568.62	\$ 1,337,400.00	\$ 1,383,876.00	\$ 1,380,200.00	\$ -
Non Budgeted Expense										
29900000	42272	GASB 87 Principal Lease Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29900000	47775	Fuel Inventory Variance	14,390.54	(2,316.96)	12,166.87	-	-	-	-	-
29900000	47776	Parts/Fluid Inventory Variance	23,537.62	(21,439.09)	(10,249.22)	5,436.01	-	-	-	-
29900000	47780	Depreciation Expense	16,047.00	4,247.00	4,247.00	-	-	-	-	-
Total (Audited)			\$ 1,272,672.75	\$ 1,228,037.13	\$ 1,194,215.65	\$ 582,004.63	\$ 1,337,400.00	\$ 1,383,876.00	\$ 1,380,200.00	\$ -

(S) indicates those line items that reimburse the Internal Service Funds.

Downtown TIF Fund

Revenues

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27
			Actual	Actual	Actual	Q2	Budget	Budget
32000100	33050	Donations-Capital-General Govt.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32000500	31565	Real Estate Tax Downtown TIF	877,578.19	1,013,653.98	1,278,206.47	1,481,489.53	1,570,000.00	1,730,000.00
32000500	36001	Interest	12,420.56	40,189.70	37,119.44	9,463.34	10,000.00	6,000.00
Downtown TIF Fund Total			\$ 889,998.75	\$ 1,053,843.68	\$ 1,315,325.91	\$ 1,490,952.87	\$ 1,580,000.00	\$ 1,736,000.00

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Downtown TIF Fund

Expenditures

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27	FY 26/27	FY 26/27
			Actual	Actual	Actual	Q2	Budget	Dept.	Manager	Budget
32900100	42230	Legal Services	\$ 185.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32900100	42232	Engineering/Design Services	60,828.86	78,407.12	-	-	150,000.00	75,000.00	75,000.00	-
32900100	42234	Professional Services	-	-	-	-	-	-	-	-
32900100	43317	Postage	-	-	-	-	-	-	-	-
32900100	43370	Infrastructure Maintenance	-	-	-	-	-	-	-	-
32900100	45593	Capital Improvements	5,912,929.44	3,765,919.07	6,094,627.32	-	500,000.00	-	-	-
32900100	45595	Land Acquisition	52,011.25	290,457.06	-	-	-	25,000.00	25,000.00	-
32900100	47716	TIF Surplus Distribution	-	-	-	-	126,000.00	138,400.00	138,400.00	-
32900100	48001	Transfer to General Fund	-	-	-	-	-	-	-	-
Downtown TIF Fund Total			\$ 6,025,954.55	\$ 4,134,783.25	\$ 6,094,627.32	\$ -	\$ 1,210,000.00	\$ 238,400.00	\$ 238,400.00	\$ -
Balance Sheet Adjustment										
32	25400	Advance From Street Impr.	\$ 3,150,000.00	\$ -	-	-	\$ 1,700,000.00	\$ 1,450,000.00	\$ 1,450,000.00	-
Downtown TIF Fund Total			\$ 9,175,954.55	\$ 4,134,783.25	\$ 6,094,627.32	\$ -	\$ 2,910,000.00	\$ 1,688,400.00	\$ 1,688,400.00	\$ -

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Longmeadow and Randall TIF Fund

Revenues

			FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Q2	FY 25/26 Budget	FY 26/27 Budget
33000100	33050	Donations-Capital-General Govt.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33000500	31567	Real Estate Tax NorthPoint TIF	-	-	677,287.81	1,104,224.96	1,150,000.00	1,824,000.00
33000500	36001	Interest	-	-	5,239.88	117.83	1,000.00	1,000.00
Longmeadow and Randall TIF Fund Total			\$ -	\$ -	\$ 682,527.69	\$ 1,104,342.79	\$ 1,151,000.00	\$ 1,825,000.00

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Longmeadow and Randall TIF Fund

Expenditures

			FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Q2	FY 25/26 Budget	FY 26/27 Dept.	FY 26/27 Manager	FY 26/27 Budget
33900100	47715	Redevelopment Agreement	\$ -	\$ -	\$ 405,279.20	\$ -	\$ 690,000.00	\$ 1,095,000.00	\$ 1,095,000.00	
33900100	47716	TIF Surplus Distribution	-	-	270,324.22	-	460,000.00	730,000.00	730,000.00	
Village Construction Fund Total			\$ -	\$ -	\$ 675,603.42	\$ -	\$ 1,150,000.00	\$ 1,825,000.00	\$ 1,825,000.00	\$ -
Note: Restricted reserves are used for budgeted expenditures.										

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Police Pension Fund

Revenues

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27
			Actual	Actual	Actual	Q2	Budget	Budget
53	37010	Employee Contributions	\$ 501,104.75	\$ 522,811.74	\$ 523,474.56	\$ 216,798.79	\$ 555,000.00	\$ 560,000.00
53	36000	Investment Income Total	423,618.57	4,308,663.54	4,811,506.47	6,910,593.27	4,020,000.00	4,569,600.00
53	37020	Employer Contributions	2,280,000.00	2,280,000.00	2,280,000.00	2,208,765.45	2,280,000.00	2,560,000.00
53	37030	Prior Year Contributions	41,681.91	-	36,452.22	-	-	-
53	37031	Other Member Revenue	7,120.39	-	52,089.16	-	-	-
53	37032	Interest from Members	34,093.10	-	-	-	-	-
53	37900	Miscellaneous Revenue	156.52	107.39	393.26	5,972.50	-	-
Police Pension Fund Total			\$ 3,287,775.24	\$ 7,111,582.67	\$ 7,703,915.67	\$ 9,342,130.01	\$ 6,855,000.00	\$ 7,689,600.00

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Police Pension Fund

Expenses

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27	FY 26/27	FY 26/27
			Actual	Actual	Actual	Q2	Budget	Dept.	Manager	Budget
53900000	41195	Benefits & Refunds	\$ 1,626,242.62	\$ 1,803,232.30	\$ 2,352,629.38	\$ 1,111,957.07	\$ 2,550,000.00	\$ 2,781,000.00	\$ 2,781,000.00	
53900000	42200	Administration	77,101.98	53,603.21	59,509.98	34,098.03	73,500.00	92,400.00	92,400.00	
Police Pension Fund Total			\$ 1,837,175.63	\$ 1,703,344.60	\$ 2,412,139.36	\$ 1,146,055.10	\$ 2,623,500.00	\$ 2,873,400.00	\$ 2,873,400.00	\$ -

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Debt Service Fund

Revenues

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27
			Actual	Actual	Actual	Q2	Budget	Budget
99000500	36001	Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
99000500	38004	Transfer from Street Imp. Fund	-	-	229,359.34	-	536,980.00	537,000.00
99000500	38006	Transfer from Park Imp. Fund	-	-	501,084.41	-	1,173,120.00	1,173,200.00
Debt Service Fund Total			\$ -	\$ -	\$ 730,443.75	\$ -	\$ 1,710,100.00	\$ 1,715,200.00

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Debt Service Fund

Expenditures

			FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 26/27	FY 26/27	FY 26/27
			Actual	Actual	Actual	Q2	Budget	Dept.	Manager	Budget
99900100	46680	Bond Principal	\$ -	\$ -	\$ -	\$ -	\$ 610,000.00	1,000,000.00	1,000,000.00	
99900600	46681	Bond Interest	-	-	-	-	1,100,100.00	709,750.00	709,750.00	
99900600	46682	Bond Fees	-	-	-	-	500.00	500.00	500.00	
Debt Service Fund Total			\$ -	\$ -	\$ -	\$ -	\$ 1,710,600.00	\$ 1,710,250.00	\$ 1,710,250.00	\$ -
Note: Debt service on Series 2024										

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