



Village of Hampshire  
Special Village Board Meeting  
Thursday, April 9, 2026 - 7:00 PM  
Hampshire Village Hall  
234 South State Street, Hampshire, IL 60140

## AGENDA

1. Call to Order
2. Roll Call
3. Pledge of Allegiance
4. Public Comments
5. Motion to Approve Meeting Minutes from March 19, 2026
6. Motion to Approve the Accounts Payable for April 9, 2026
7. Public Hearing for the Proposed Fiscal Year 26.2 Budget
8. New Business
  - a. Motion to Approve Disbursement of Impact Fees to the Hampshire Fire Protection District in the Amount of \$70,215
  - b. Ordinance #26-23 Approving the Fiscal Year 26.2 Budget
  - c. Motion to Approve Medical, Dental, and Vision Insurance for Fiscal Year 26.2
9. Old Business
10. Announcements
11. Executive Session
12. Adjournment

Public Comments: The Board will allow each person who is properly registered to speak a maximum time of five (5) minutes, provided the Village President may reduce the maximum time to three (3) minutes before public comments begin if more than five (5) persons have registered to speak. Public comment is meant to allow for expression of opinion on, or for inquiry regarding, public affairs but is not meant for debate with the Board or its members. Good order and proper decorum shall always be maintained.

Recording: Please note that all meetings held by videoconference may be recorded, and all recordings will be made public. While State Law does not require consent, by requesting an invitation, joining the meeting by link or streaming, all participants acknowledge and consent to their image and voice being recorded and made available for public viewing.

Accommodations: The Village of Hampshire, in compliance with the Americans with Disabilities Act, requests that persons with disabilities, who require certain accommodations to allow them to observe and/or participate in the meeting(s) or have questions about the accessibility of the meeting(s) or facilities, contact the Village at 847-683-2181 to allow the Village to make reasonable accommodations for these persons.



Village of Hampshire  
Village Board Meeting Minutes  
Thursday, March 19, 2026 - 7:00 PM  
Hampshire Village Hall  
234 South State Street, Hampshire, IL 60140

1. **Call to Order**

Village President Michael J. Reid Jr. called to order the Village Board Meeting at 7:00 p.m. in the Village of Hampshire Village Board Room, 234 S. State Street, on Thursday, March 19, 2026.

2. **Roll Call by Village Clerk, Karen Stuehler**

Present: Village President Michael J. Reid Jr., Trustee Fodor, Trustee Jarnebro, Trustee Kelly, Trustee Koth, Trustee Pollastrini, Trustee Robinson.

A Quorum was Established.

Others Present: Village Manager Mary Jo Seehausen, Village Clerk Karen Stuehler, Chief Pann, Assistant Village Manager for Development Mo Khan, Village Attorney James Vasselli, Finance Director Lori Lyons. Tim Paulson, Steve Dennison from EEI joined remotely.

3. **Pledge of Allegiance**

Village President Michael J. Reid Jr. led the Pledge of Allegiance.

4. **Proclamation Recognizing World Autism Awareness Day**

President Reid read the World Autism Awareness Day Proclamation. Marko from Huntley shared his thanks to the Village of Hampshire and received a copy of the proclamation from President Reid.

5. **Public Comments**

No discussion.

6. **A Motion to Approve Meeting Minutes with corrections from March 5, 2026.**

Trustee Robinson moved to Approve Meeting Minutes with corrections from March 5, 2026.

Seconded by: Trustee Jarnebro.

All Call Vote.

Ayes: Fodor, Jarnebro, Kelly, Koth, Pollastrini, Robinson.

Nayes: None.

Absent: None.

Abstain: None.

Motion Approved.

7. **A Motion to Approve the Accounts Payable for March 19, 2026 in the amount of \$1,205,359.02.**

Trustee Fodor moved to Approve the Accounts Payable for March 19, 2026 in the amount of \$1,205,359.02.

Seconded by: Trustee Kelly.

Roll Call Vote.

Ayes: Fodor, Jarnebro, Kelly, Koth, Pollastrini, Robinson.

Nayes: None.

Absent: None.

Abstain: None.

Motion Approved.

8. **New Business**

a. **Ordinance 26-16 Approving an Annexation Agreement to 44W452 US Highway 20 (Service Konstruction)**

Trustee Koth moved to approve Ordinance 26-16 an Annexation Agreement to 44W452 US Highway 20 (Service Konstruction)

Seconded by: Trustee Fodor.

Roll Call Vote.

Ayes: Fodor, Jarnebro, Kelly, Koth, Pollastrini, Robinson.

Nayes: None.

Absent: None.

Abstain: None.

Motion Approved.

b. **Ordinance 26-17 Approving an Annexation of 44W452 US Highway 20 (Service Construction)**

Trustee Fodor moved to Approve Ordinance 26-17 an Annexation of 44W452 US Highway 20 (Service Construction)

Seconded by: Trustee Koth.

Roll Call Vote.

Ayes: Fodor, Jarnebro, Kelly, Koth, Pollastrini, Robinson.

Nayes: None.

Absent: None.

Abstain: None.

Motion Approved.

c. **Ordinance 26-18 Approving a Rezoning/Map Amendment from E-1 to M-2 for 44W452 US Highway 20 (Service Konstruction)**

Trustee Fodor moved to Approve Ordinance 26-18 approving a Rezoning/Map Amendment from E-1 to M-2 for 44W452 US Highway 20 (Service Konstruction)

Seconded by: Trustee Koth

Roll Call Vote.

Ayes: Fodor, Jarnebro, Kelly, Koth, Pollastrini, Robinson.

Nayes: None.

Absent: None.

Abstain: None.

Motion Approved.

d. **Ordinance 26-19 Approving a Special Use to Permit Outdoor Storage without Fencing/Screening at 44W452 US Highway 20 (Service Konstruction)**

Trustee Jarnebro moved to Approve a Special Use to Permit Outdoor Storage without Fencing/Screening at 44W452 US Highway 20 (Service Konstruction)

Seconded by: Trustee Koth

Roll Call Vote.

Ayes: Fodor, Jarnebro, Kelly, Koth, Pollastrini, Robinson.

Nayes: None.

Absent: None.

Abstain: None.

Motion Approved.

e. **Ordinance 26-20 Approving a Variance to Permit Outdoor Storage without Fencing/Screening at 44W452 US Highway 20 (Service Konstruction)**

**Trustee Kelly moved to Approve a Variance to Permit Outdoor Storage without Fencing/Screening at 44W452 US Highway 20 (Service Konstruction)**

Seconded by: Trustee Robinson.

Roll Call Vote.

Ayes: Fodor, Jarnebro, Kelly, Koth, Pollastrini, Robinson.

Nayes: None.

Absent: None.

Abstain: None.

Motion Approved.

**f. Presentation & Discussion of Proposed Fiscal Year 26.2 Budget.**

Finance director Lori Lyons gave a presentation about the proposed budget. She also shared that the special census report was complete and there is a total of 9,425 residents in the village.

President Reid thanked everyone for their hard work on the budget.

Trustee Kelly also wanted to thank President Reid, staff and fellow committee members for all their hard work. The committee could not meet all requests, reminding everyone we are fiscally responsible. Many tough choices were made, and he thanks everyone for those decisions. For example, Coon Creek asked for a larger amount of money which could not be given although they will get 19,000.00 along with other in-kind support to Coon Creek such as a donation from Flood Brothers, police support, local and from Kane County Sheriff's Department, the use of the land and repair, etc. The Village also supports the Chamber. Trustee Kelly also talked about long term planning and supporting village events.

Trustee Pollastrini asked about the drop in full-time salaries, and it was explained that this was an eight-month budget. She also asked about storm signal system amount. It was explained that this is for a new system as well as maintaining the old system.

President Reid reminded all that it was voted to move the village calendar year from January 1-December 31. This leaves the village with a stub year for this year. This is why the numbers may look skewed for this year.

Trustee Kelly gave significant information explaining this year's budget. For full information please watch the meeting video available online at [www.hamsphireil.org](http://www.hamsphireil.org)

**g. Motion to Set Public Hearing for Proposed Fiscal Year 26.2 budget for**

**April 2, 2026.**

The April 2, 2026 meeting will be cancelled due to spring break and not having a quorum. It was decided that a special meeting will be scheduled for April 9, 2026.

Trustee Kelly moved to set the Public Hearing for Proposed Fiscal Year 26.2 for April 9, 2026.

Seconded by: Trustee Pollastrini.

Roll Call Vote.

Ayes: Fodor, Jarnebro, Kelly, Koth, Pollastrini, Robinson.

Nayes: None.

Absent: None.

Abstain: None.

Motion Approved.

h. **Ordinance 26-21 Approving the Sale & Disposal of Surplus Property and Equipment.**

Trustee Fodor moved to Approve the Sale & Disposal of Surplus Property and Equipment.

Seconded by: Trustee Kelly.

Roll Call Vote.

Ayes: Fodor, Jarnebro, Kelly, Koth, Pollastrini, Robinson.

Nayes: None.

Absent: None.

Abstain: None.

Motion Approved.

i. **Ordinance 26-22 Accepting the Illinois Law Enforcement Training & Standards Board (ILETSB) Camera Grant in the Amount of \$72,876.20 and Amending Payment Schedule for Dash Camera Contract with Axon.**

Trustee Pollastrini moved to Approve Ordinance 26-22 Accepting the Illinois Law Enforcement Training & Standards Board (ILETSB) Camera Grant in the Amount of \$72,876.20 and Amending Payment Schedule for Dash Camera Contract with Axon.

Seconded by: Trustee Jarnebro.

Roll Call Vote.

Ayes: Fodor, Jarnebro, Kelly, Koth, Pollastrini, Robinson.

Nayes: None.

Absent: None.

Abstain: None.

Motion Approved.

- j. **Resolution 26-04 Authorizing Village Manager to Execute Certificate of Authority for the Purchase of Rock Salt for Calendar Years 2026 & 2027 in the Amount of \$170,720.**

Trustee Koth moved to Authorize Authorizing Village Manager to Execute Certificate of Authority for the Purchase of Rock Salt for Calendar Years 2026 & 2027 in the Amount of \$170,720.

Seconded by: Trustee Fodor.

Roll Call Vote.

Ayes: Fodor, Jarnebro, Kelly, Koth, Pollastrini, Robinson.

Nayes: None.

Absent: None.

Abstain: None.

Motion Approved.

- k. **Resolution 26-05 Accepting & Awarding Bid for Well #10 and 13 Water Treatment Plant Cation Exchange Media Replacement to Global Water Services, LLC in the Amount of \$390,150.**

Steve Dennison was available for questions from the board.

Trustee Koth moved to Approve Accepting & Awarding Bid for Well #10 and 13 Water Treatment Plant Cation Exchange Media Replacement to Global Water Services, LLC in the Amount of \$390,150.

Seconded by: Trustee Jarnebro.

Roll Call Vote.

Ayes: Fodor, Jarnebro, Kelly, Koth, Pollastrini, Robinson.

Nayes: None.

Absent: None.

Abstain: None.

Motion Approved.

**9. Old Business**

No Discussion.

**10. Staff Report:**

a. Police Report:

Trustee Pollastrini asked about the auto theft. Chief Pann reported that it was in a residential area. This is a regional issue and an arrest has been made.

b. Streets Report

No discussion.

**11. Village Board Committee Reports**

a. Business Development Commission:

Trustee Kelly reported they met last week. It has been decided that they would use the money previously used for the Façade Program would go toward the Comprehensive Plan. Mr. Swalwell will be communicating this information to the businesses. Discussions will continue for the comprehensive plan.

Requests for reimbursements will need to be submitted before the fiscal year ends which is April 30, 2026. Mr. Swalwell is also in communication with the businesses that are outstanding.

**12. Announcements**

Trustee Pollastrini would like to let everyone know that the April 2, 2026 meeting will be cancelled with a special meeting added for April 9 at Village Hall 7:00 p.m.

Trustee Fodor wished everyone that celebrates a Happy Ramadan.

**13. Executive Session**

No discussion.

**14. Adjournment**

Trustee Kelly moved to adjourn at 8:03 p.m.

Seconded by: Trustee Fodor.

All Call Vote.

Ayes: Fodor, Jarnebro, Kelly, Koth, Pollastrini, Robinson.

Nayes: None.

Absent: None.

Abstain: None.

Motion Approved.

Meeting Video Available Online at [www.hamsphireil.org](http://www.hamsphireil.org)



# Hampshire Fire Protection District

202 Washington Avenue  
Hampshire, IL 60140-7629  
(847) 683-2629

David Schmidt – Fire Chief ([dschmidt@hampshirefire.org](mailto:dschmidt@hampshirefire.org))  
Eric Larson – Deputy Fire Chief ([elarson@hampshirefire.org](mailto:elarson@hampshirefire.org))

March 27, 2026

Hampshire Village Board  
234 South State Street  
Hampshire, IL 60140

Attn: Village Manager Mary Jo Seehausen

Village Board Members:

The Hampshire Fire Protection District requests disbursement of all available fire protection impact fee funds currently held by the Village, in the amount of \$70,215.00, plus any accrued interest.

These funds will be applied toward capital equipment and apparatus necessary to support fire and emergency medical services within the District, including:

1. Two Thermal Imaging Cameras (TIC) to replace existing cameras.
2. Fire hose for the new fire engine.
3. Additional sets of protective clothing (turnout gear) for new personnel.

These expenditures are consistent with the intended use of impact fee revenues to support service capacity for new development.

Please advise if any additional documentation or Board action is required to process this request.

Sincerely,

David A Schmidt  
Fire Chief

Smoke detectors save lives.

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## AGENDA SUPPLEMENT

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**TO:** President Reid and Village Board

**FROM:** Lori Lyons, Finance Director

**FOR:** April 9, 2026 Village Board Meeting

**RE:** FY26.2 Budget

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**Background.** The Illinois Municipal Code, Section 8-2-9.4 states, “The annual budget shall be adopted by the corporate authorities before the beginning of the fiscal year to which it applies.” Therefore, the Budget must be passed and filed with the Kane and McHenry County Clerks on or before April 30, 2026. Due to the change in the fiscal year, this FY26.2 budget covers the stub year from May 1, 2026 through December 31, 2026.

**Analysis.** The Budget Committee and a working group of the board met two times to review and discuss the budget in detail. Meetings were held on February 25, 2026 and March 2, 2026 at Village Hall. The Public Hearing for the fiscal year 2026.2 budget was held tonight, April 9, 2026 following the required notice published in the Daily Herald.

There has been one change to the budget since the last board meeting, and that is the inclusion of funding for Old Fashioned Days in the amount of \$10,000. This was omitted from the tentative budget in error. Any items adjusted at this meeting prior to the adoption will be included in the final budget to be filed with the County Clerks after the Board’s approval.

Attached is the Budget Ordinance with the proposed budget attached as Exhibit A; the Certification of the Budget Ordinance and the Certification of Estimated Revenues are also attached.

**Recommendation.** Staff recommends approval of the FY26.2. Budget Ordinance as presented to meet the April 30, 2026 filing deadline.



## **Fiscal Year 2026.2**

**May 1, 2026 – December 31, 2026**

## **Budget**

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

FY 25/26 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY 2026.2 BUDGET	FY26.2 Budget over FY26 ESTIMATED	FY26.2 Budget over FY26 Budget
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**GENERAL FUND (01)**

**REVENUE**

**PROPERTY TAXES**

01-000-100-3011	PROPERTY TAX - CORPORATE	763,919	763,919	750,872	824,358	7.91%	9.79%
01-000-100-3012	PROPERTY TAX - POLICE	673,820	673,820	662,313	727,132	7.91%	9.79%
01-000-100-3013	PROPERTY TAX - AUDIT	24,066	24,066	23,655	25,970	7.91%	9.79%
01-000-100-3014	PROPERTY TAX - SOCIAL SECURITY	24,066	24,066	23,655	25,970	7.91%	9.79%
01-000-100-3015	PROPERTY TAX - I.M.R.F.	11,552	11,552	11,355	12,467	7.92%	9.79%
01-000-100-3016	PROPERTY TAX - LIABILITY	48,127	48,127	47,305	51,935	7.91%	9.79%
01-000-100-3029	PROPERTY TAX - REVENUE RECOVERY	4,476	4,476	4,445	4,357	-2.66%	-1.98%
<b>TOTAL PROPERTY TAXES</b>		<b>1,550,026</b>	<b>1,550,026</b>	<b>1,523,600</b>	<b>1,672,189</b>	<b>7.88%</b>	<b>9.75%</b>

**INTERGOVERNMENTAL REVENUE**

01-000-200-3040	SALES TAX	1,553,802	2,663,661	2,310,800	1,737,867	-34.76%	-24.79%
01-000-200-3050	STATE INCOME TAX	842,782	1,444,769	1,528,645	962,313	-33.39%	-37.05%
01-000-200-3070	USE TAX	41,616	71,342	168,068	23,978	-66.39%	-85.73%
01-000-200-3080	CANNABIS EXCISE TAX	6,761	11,590	14,234	8,224	-29.04%	-42.22%
01-000-200-3090	PPR TAX	17,337	29,721	24,116	18,883	-36.47%	-21.70%
01-000-200-3107	TELECOM TAX	52,332	89,712	93,678	58,313	-35.00%	-37.75%
01-000-200-3110	UTILITY TAX	194,131	332,796	307,431	225,192	-32.33%	-26.75%
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>		<b>2,708,761</b>	<b>4,643,591</b>	<b>4,446,972</b>	<b>3,034,769</b>	<b>-34.65%</b>	<b>-31.76%</b>

**REIMBURSEABLE REVENUE**

01-000-400-3590	ADM SERVICE REIMB FRM REFUSE	6,883	11,799	11,800	7,866	-33.33%	-33.34%
01-000-400-3591	ADM SERVICE REIMB FRM WTR/SWR	56,000	96,000	96,000	64,000	-33.33%	-33.33%
01-000-400-3592	ADM SERVICE REIMB SSA LEVY	-	-	2,000	2,000	100.00%	0.00%
01-000-400-3612	REIMBURSEMENT - OTHER	147,803	253,377	262,554	268,512	5.97%	2.27%
<b>TOTAL REIMBURSEABLE REVENUE</b>		<b>210,686</b>	<b>361,176</b>	<b>372,354</b>	<b>342,378</b>	<b>-5.20%</b>	<b>-8.05%</b>

**OTHER INCOME**

01-000-500-3730	INTEREST	93,609	160,473	126,770	85,580	-46.67%	-32.49%
01-000-600-3917	150 YEAR CELEBRATION	270	463	-	-	-100.00%	0.00%
01-000-600-3918	MISCELLANEOUS CONTRIBUTIONS	140	240	-	-	0.00%	0.00%
01-000-000-3919	TREE CONTRIBUTIONS	-	-	-	-	0.00%	0.00%

01-000-600-3920	MISCELLANEOUS INCOME	65	111	2,000	500	100.00%	-75.00%
01-000-600-3921	VIDEO GAMING	113,401	194,402	203,100	129,600	-33.33%	-36.19%
01-000-600-3922	WORKERS COMP RECOVERY	-	-	-	-	9.00%	0.00%
01-000-600-3923	INSTALLMENT CONTRACT PROCEEDS	-	-	-	-	0.00%	0.00%
01-000-600-3924	FRANCHISE FEE/RENT	80,406	137,839	111,844	88,000	-36.16%	-21.32%
01-000-600-3926	TRANSFER FROM CAPITAL IMP FUND	-	-	-	-	0.00%	0.00%
01-000-600-3928	POLICE CONTRIBUTIONS - EQUIPMENT	1,565	2,683	500	2,600	-3.09%	100.00%
01-000-600-3932	TRANSFER - TRANSPORTATION	-	-	-	132,000	0.00%	0.00%
01-000-600-3933	TRANSFER - WATER FUND	-	-	-	-	0.00%	0.00%
01-000-600-3934	TRANSFER - PUBLIC USE	-	-	250,000	468,564	0.00%	0.00%
01-000-600-3960	TRANSFER - MOTOR FUEL TAX	-	-	200,000	35,000	100.00%	100.00%
01-000-600-3961	TRANSFER - EARLY WARNING	-	-	-	38,000	100.00%	100.00%
01-000-600-3935	LAND SALES	-	-	-	-	0.00%	0.00%
01-000-600-3936	GAIN/LOSS ON SALE OF FA/EQUIP	-	-	-	-	0.00%	0.00%
01-000-600-3938	PLACES FOR EATING	204,429	350,450	364,400	234,000	-33.23%	-35.78%
01-000-600-3939	ROAD INFRASTRUCTURE FEE	-	-	-	-	0.00%	0.00%
01-000-600-3940	GRANT - SAFETY PROGRAMS	-	-	4,752	-	#DIV/0!	-100.00%
01-000-600-3941	GRANT - SIDEWALK	-	-	250,000	250,000	100.00%	100.00%
01-000-600-3942	GRANT - ARPA	-	-	-	-	0.00%	0.00%
01-000-600-3943	GRANT - RINN & PARK	-	-	800,000	668,000	100.00%	-16.50%
01-000-600-3944	GRANT- POLICE	10,000	10,000	85,580	-	100.00%	100.00%
01-000-600-3945	GRANT - SPEED MONITORING	-	-	-	-	100.00%	100.00%
01-000-600-3952	GRANT - MISCELLANEOUS	-	-	-	-	100.00%	#DIV/0!
<b>TOTAL OTHER INCOME</b>		<b>503,885</b>	<b>856,661</b>	<b>2,398,946</b>	<b>2,131,844</b>	<b>148.86%</b>	<b>-11.13%</b>
<b>LICENSES, FINES, PERMITS, FEES</b>							
01-000-700-3200	LIQUOR LICENSES	18,250	18,250	24,950	1,500	-91.78%	-93.99%
01-000-700-3270	OTHER LICENSES & FEES	31,355	53,751	45,000	33,333	-37.99%	-25.93%
01-000-700-3300	BUILDING PERMITS	396,710	680,074	346,334	250,000	-63.24%	-27.82%
01-000-700-3310	BUILDING PERMIT - ADM FEE	11,100	19,029	10,328	9,375	-50.73%	-9.23%
01-000-700-3350	ZONING FEES	-	-	600	600	100.00%	0.00%
01-000-700-3360	TRANSITION FEE	120,201	206,059	131,380	108,688	-47.25%	-17.27%
01-000-700-3400	FINES,FEES,REPORTS	36,623	62,782	75,000	42,000	-33.10%	-44.00%
01-000-700-3410	POLICE IMPOUND FEES	5,750	9,857	15,000	6,600	-33.04%	-56.00%
01-000-700-3420	ALARM REGISTRATION & FEES	450	771	2,000	500	-35.15%	-75.00%
<b>TOTAL LICENSES, FINES, PERMITS, FEES</b>		<b>620,439</b>	<b>1,050,573</b>	<b>650,592</b>	<b>452,596</b>	<b>-56.92%</b>	<b>-30.43%</b>
<b>TOTAL GENERAL FUND REVENUE</b>		<b>5,593,797</b>	<b>8,462,027</b>	<b>9,392,464</b>	<b>7,633,777</b>	<b>-9.79%</b>	<b>-18.72%</b>

FY 25/26 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY 2026.2 BUDGET	FY26.2 Budget over FY26	FY26.2 Budget over FY26 Budget
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**GENERAL FUND -ADMINISTRATION (01-001)**

**WAGES & BENEFITS**

01-001-001-4000	SALARIES - FULL TIME	369,531	633,482	613,360	437,500	-30.9%	-28.7%
01-001-001-4001	SALARIES - PART TIME	-	-	9,600	-	0.0%	0.0%
01-001-001-4002	SALARIES - BOARDS & COMMISSIONS	10,942	18,758	23,300	18,700	-0.3%	-19.7%
01-001-001-4006	OVERTIME	19	33	772	915	0.0%	18.5%
01-001-001-4010	EMPLOYER S.S.	23,103	39,605	40,117	28,341	-28.4%	-29.4%
01-001-001-4020	EMPLOYER MEDICARE	5,404	9,264	9,241	6,627	-28.5%	-28.3%
01-001-001-4030	EMPLOYER I.M.R.F.	11,565	19,826	24,502	16,281	-17.9%	-33.6%
01-001-001-4031	EMPLOYER HEALTH INS.	80,416	137,856	96,400	100,000	-27.5%	3.7%
01-001-001-4033	EMPLOYER DENTAL INS.	1,735	2,974	5,300	2,800	-5.9%	-47.2%
01-001-001-4035	EMPLOYER LIFE INS.	715	1,226	1,300	900	-26.6%	-30.8%
01-001-001-4037	EMPLOYER VISION INS.	267	458	720	390	-14.8%	-45.8%
01-001-001-4040	EDUCATION ASSISTANCE	-	-	-	-	0.0%	100.0%
01-001-001-4050	UNEMPLOYMENT TAX	43	3,190	3,190	2,993	-6.2%	-6.2%
01-001-001-4038	OTHER EMPLOYEE BENEFITS	-	-	118	48	100.0%	100.0%
<b>TOTAL WAGES &amp; BENEFITS</b>		<b>503,740</b>	<b>866,672</b>	<b>827,920</b>	<b>615,495</b>	<b>-29.0%</b>	<b>-25.7%</b>

01-001-002-4100	BUILDING AND FACILITY MAINTENANCE	2,215	3,797	5,000	5,000	31.7%	0.0%
01-001-002-4120	EQUIPMENT MAINTENANCE & REPAIR	-	-	3,000	2,500	100.0%	-16.7%
01-001-002-4121	SOFTWARE SUBSCRIPTIONS	50,341	86,299	83,286	68,589	-20.5%	-17.6%
01-001-002-4210	LIABILITY INSURANCE PREMIUM	27,163	8,946	89,436	65,627	633.6%	-26.6%
01-001-002-4230	TELEPHONE & INTERNET SERVICES	5,463	9,365	16,000	6,790	-27.5%	-57.6%
01-001-002-4280	RENTALS & LEASES	439	753	1,000	960	27.5%	-4.0%
01-001-002-4310	TRAINING, TRAVEL & MEETINGS	2,734	4,687	11,600	6,500	38.7%	-44.0%
01-001-002-4320	POSTAGE & FREIGHT	136	233	650	650	179.0%	0.0%
01-001-002-4340	PRINTING & PUBLISHING	4,712	8,078	4,450	6,300	-22.0%	41.6%
01-001-002-4345	AWARDS & RECOGNITION	742	1,272	750	750	100.0%	100.0%
01-001-002-4360	ENGINEERING SERVICES	20,723	35,525	51,380	11,600	-67.3%	-77.4%
01-001-002-4361	ENGINEERING SERVICES - REIMB	-	-	-	-	0.0%	0.0%
01-001-002-4370	LEGAL SERVICES - VILLAGE	23,339	40,010	79,296	33,600	-16.0%	-57.6%
01-001-002-4371	LEGAL SERVICES - REIMB	-	-	-	-	0.0%	0.0%
01-001-002-4372	LEGAL SERVICES LABOR	-	-	3,000	3,250	100.0%	8.3%
01-001-002-4375	ACCOUNTING & FINANCIAL SERVICES	33,900	58,114	43,450	35,300	-39.3%	-18.8%

		FY 25/26	FY 2025/26	FY 2025/26	FY 2026.2	FY26.2	FY26.2 Budget
		MO	ESTIMATED	BUDGET	BUDGET	Budget over	over FY26
						FY26	Budget
<b>01-001-002-4376</b>	EMPLOYEE ASST PROGRAM	185	317	-	-	-100.0%	0.0%
<b>01-001-002-4380</b>	OTHER PROF. SERV.	23,719	40,661	12,409	139,460	243.0%	1023.9%
<b>01-001-002-4382</b>	ECONOMIC DEVELOPMENT	-	-	1,300	1,300	100.0%	0.0%
<b>01-001-002-4383</b>	VILLAGE BEAUTIFICATION	5,417	9,286	50,000	-	-100.0%	-100.0%
<b>01-001-002-4390</b>	BUILDING INSPECTIONS	270,347	463,452	285,330	207,500	-55.2%	-27.3%
<b>01-001-002-4391</b>	PROPERTY MAINTENANCE INSPECTIONS	83	142	7,200	5,000	100.0%	-30.6%
<b>01-001-002-4400</b>	DIAL-A-RIDE PROGRAM	-	5,752	6,481	6,500	13.0%	0.3%
<b>01-001-002-4430</b>	DUES & PUBLICATIONS	5,738	9,837	8,810	8,810	-10.4%	0.0%
<b>01-001-002-4435</b>	MOSQUITO CONTROL	15,894	15,894	16,682	17,166	8.0%	2.9%
<b>01-001-002-4470</b>	CODIFICATION	851	1,459	6,500	2,500	71.4%	-61.5%
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>494,141</b>	<b>803,879</b>	<b>787,010</b>	<b>635,652</b>	<b>-20.9%</b>	<b>-19.2%</b>
<b>COMMODITIES</b>							
<b>01-001-003-4260</b>	ELECTRICITY	252	432	1,495	1,240	0.0%	0.0%
<b>01-001-003-4261</b>	NATURAL GAS	-	-	-	-	0.0%	0.0%
<b>01-001-003-4650</b>	OFFICE SUPPLIES	11,543	19,788	34,230	21,767	10.0%	-36.4%
<b>01-001-003-4670</b>	MAINTENANCE SUPPLIES	-	-	500	500	100.0%	0.0%
<b>01-001-003-4685</b>	COMPUTER SOFTWARE	-	-	-	-	#DIV/0!	#DIV/0!
<b>TOTAL COMMODITIES</b>		<b>11,795</b>	<b>20,220</b>	<b>36,225</b>	<b>23,507</b>	<b>16.3%</b>	<b>-35.1%</b>
<b>OTHER EXPENSES</b>							
<b>01-001-004-4785</b>	SALES TAX INCENTIVE AGREEMENTS	-	83,839	83,839	60,000	-28.4%	-28.4%
<b>01-001-004-4800</b>	MISCELLANEOUS EXPENSE	928	1,591	3,250	3,250	104.3%	0.0%
<b>01-001-004-4850</b>	GRANT FUNDING	-	5,000	7,500	7,500	100.0%	0.0%
<b>01-001-004-4910</b>	CONTINGENCY	2,500	4,286	5,000	5,000	16.7%	0.0%
<b>TOTAL OTHER EXPENSES</b>		<b>3,428</b>	<b>94,716</b>	<b>99,589</b>	<b>75,750</b>	<b>-20.0%</b>	<b>-23.9%</b>
<b>CAPTIAL OUTLAY</b>							
<b>01-001-005-4906</b>	CAPITAL PROJECTS	-	-	-	-	100.0%	100.0%
<b>01-001-005-4990</b>	BUILDING AND FACILITY IMPROVEMENTS	-	-	-	-	0.0%	0.0%
<b>01-001-005-4992</b>	BUILDING AND STRUCTURES	38,272	38,272	32,100	-	100.0%	100.0%
<b>01-001-005-4907</b>	STORM SIGNAL SYSTEM	3,960	6,789	7,175	-	-100.0%	-100.0%
<b>01-001-005-4940</b>	EQUIPMENT - GENERAL GOVERNMENT	-	-	-	1,500	100.0%	0.0%
<b>01-001-005-4941</b>	PARK DEVELOPMENT/FIELDS & TRAILS	-	-	-	-	0.0%	0.0%
<b>01-001-005-4941</b>	INFO SYSTEMS SOFTWARE - WEB DESIGN	-	-	-	-		
<b>TOTAL CAPITAL OUTLAY</b>		<b>42,232</b>	<b>45,061</b>	<b>39,275</b>	<b>1,500</b>	<b>-96.7%</b>	<b>-96.2%</b>

		FY 25/26 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY 2026.2 BUDGET	FY26.2 Budget over FY26	FY26.2 Budget over FY26 Budget
<b>TOTAL ADMINISTRATION</b>		<b>1,055,336</b>	<b>1,830,548</b>	<b>1,790,019</b>	<b>1,351,904</b>	-26.1%	-24.5%
<b>GENERAL FUND - POLICE (01-002)</b>							
<b>WAGES &amp; BENEFITS</b>							
01-002-001-4000	SALARIES - FULL TIME	895,862	1,535,763	1,659,810	1,202,388	-27.7%	-27.6%
01-002-001-4001	SALARIES - PART TIME	19,870	34,063	55,200	41,890	18.7%	-24.1%
01-002-001-4008	OVERTIME	112,003	192,005	119,915	167,165	-14.9%	39.4%
01-002-001-4007	COURT OVERTIME	4,335	7,431	13,616	14,223	47.8%	4.5%
01-002-001-4006	OFFICER IN CHARGE	15,093	25,874	20,161	21,228	-21.9%	5.3%
01-002-001-4005	FIELD TRAINING OFFICER	2,079	3,564	14,513	15,420	76.9%	6.2%
01-002-001-4003	SPECIALTY PAY	5,000	8,571	7,000	7,000	-22.4%	0.0%
01-002-001-4009	PEDA PAYMENTS	-	-	-	-	0.0%	0.0%
01-002-001-4010	EMPLOYER S.S.	7,660	13,131	13,390	10,940	-20.0%	-18.3%
01-002-001-4020	EMPLOYER MEDICARE	14,789	25,353	27,190	20,750	-22.2%	-23.7%
01-002-001-4050	UNEMPLOYMENT TAX	161	12,190	12,190	13,170	7.4%	8.0%
01-002-001-4028	RETIREMENT	8,110	13,903	12,896	10,006	100.0%	-22.4%
01-002-001-4029	EMPLOYER PENSION CONTRIBUTION	75,000	575,000	575,000	506,000	-13.6%	-12.0%
01-002-001-4030	EMPLOYER I.M.R.F.	1,017	1,743	1,970	2,039	14.5%	3.5%
01-002-001-4031	EMPLOYER HEALTH INS.	152,655	261,694	351,240	289,150	9.5%	-17.7%
01-002-001-4033	EMPLOYER DENTAL INS.	10,867	18,629	26,042	24,306	23.4%	-6.7%
01-002-001-4037	EMPLOYER VISION INS.	1,273	2,182	3,020	2,800	22.1%	-7.3%
01-002-001-4035	EMPLOYER LIFE INS.	1,111	1,905	1,938	1,920	0.8%	-0.9%
01-002-001-4038	OTHER EMPLOYEE BENEFIT PROGRAMS	2,020	3,463	2,750	2,750	-25.9%	100.0%
<b>TOTAL WAGES &amp; BENEFITS</b>		<b>1,328,905</b>	<b>2,736,464</b>	<b>2,917,841</b>	<b>2,353,145</b>	-16.3%	-19.4%
<b>CONTRACTUAL SERVICES</b>							
01-002-002-4100	BUILDING & FACILITY MAINTENANCE	-	1,000	2,000	1,340	25.4%	-33.0%
01-002-002-4110	VEHICLE MAINTENANCE & REPAIR	8,858	15,185	30,850	22,420	32.3%	-27.3%
01-002-002-4120	EQUIPMENT MAINTENANCE & REPAIR	-	-	2,000	2,000	100.0%	0.0%
01-002-002-4121	SOFTWARE SUBSCRIPTIONS	39,191	67,185	68,453	93,750	28.3%	100.0%
01-002-002-4230	TELEPHONE AND INTERNET SERVICES	9,886	16,947	18,880	14,896	-13.8%	-21.1%
01-002-002-4280	LEASES & RENTALS	47,014	80,595	102,989	54,080	-49.0%	-47.5%
01-002-002-4285	RADIO DISPATCH SERVICES	124,600	124,600	124,601	130,830	4.8%	5.0%
01-002-002-4290	TRAINING, TRAINING & MEETINGS	9,021	15,465	28,059	13,960	-10.8%	-50.2%
01-002-002-4310	TRAINING (TRAINING & MEETINGS)	410	703	-	-	0.0%	0.0%

		FY 25/26 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY 2026.2 BUDGET	FY26.2 Budget over FY26	FY26.2 Budget over FY26 Budget
<b>01-002-002-4320</b>	POSTAGE & FREIGHT	208	357	500	335	-6.6%	-33.0%
<b>01-002-002-4340</b>	PRINTING & PUBLISHING	1,426	2,445	5,200	4,035	39.4%	-22.4%
<b>01-002-002-4345</b>	AWARDS & RECOGNITION	180	309	500	500	38.2%	100.0%
<b>01-002-002-4370</b>	LEGAL SERVICES	79,837	136,863	74,500	51,000	-168.4%	-31.5%
<b>01-002-002-4380</b>	OTHER PROFESSIONAL SERVICES	27,243	46,702	64,122	50,616	7.7%	-21.1%
<b>01-002-002-4430</b>	DUES & PUBLICATIONS	500	857	2,675	2,465	65.2%	-7.9%
<b>01-002-002-4450</b>	ANIMAL CONTROL SERVICES	-	300	300	201	-49.3%	100.0%
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>348,374</b>	<b>509,513</b>	<b>525,629</b>	<b>442,428</b>	<b>-15.2%</b>	<b>-15.8%</b>
<b>COMMODITIES</b>							
<b>01-002-003-4650</b>	OFFICE SUPPLIES & EXPENSE	2,958	5,071	3,000	3,350	-51.4%	11.7%
<b>01-002-003-4655</b>	COMMUNITY POLICING SUPPLIES	3,517	6,029	5,000	5,600	-7.7%	100.0%
<b>01-002-003-4670</b>	MAINTENANCE SUPPLIES	-	-	300	205	100.0%	-31.7%
<b>01-002-003-4660</b>	FUEL & OIL	18,559	31,815	45,500	28,743	-10.7%	-36.8%
<b>01-002-003-4665</b>	BUILDING SUPPLIES	-	-	-	-	0.0%	0.0%
<b>01-002-003-4675</b>	SAFETY SUPPLIES AND EQUIPMENT	-	-	200	200	100.0%	100.0%
<b>01-002-003-4685</b>	INVESTIGATIVE SUPPLIES	138	237	500	335	29.3%	100.0%
<b>01-002-003-4690</b>	UNIFORMS & PROTECTIVE CLOTHING	5,969	10,233	16,000	18,890	45.8%	18.1%
<b>01-002-003-4695</b>	NEW SWORN OFFICER EXPENDITURES	4,180	7,166	6,000	3,000	-138.9%	100.0%
<b>01-002-003-4680</b>	MISCELLANEOUS OPERATING SUPPLIES	3,178	5,448	12,000	12,395	56.0%	3.3%
<b>01-002-003-4696</b>	SMALL TOOLS AND EQUIPMENT	157	269	500	2,000	86.6%	300.0%
<b>01-002-003-4697</b>	PATROL CAMERAS AND EQUIPMENT	2,980	5,109	88,780	9,250	44.8%	-89.6%
<b>TOTAL COMMODITIES</b>		<b>41,636</b>	<b>71,377</b>	<b>177,780</b>	<b>83,968</b>	<b>15.0%</b>	<b>10.0%</b>
<b>OTHER FINANCING</b>							
<b>01-002-005-4940</b>	INSTALLMENT PAYMENTS	12,990	29,000	29,000	39,990	27.5%	37.9%
<b>01-002-005-4840</b>	DEBT SERVICE - PRINCIPAL	-	-	-	-	0.0%	0.0%
<b>01-002-005-4850</b>	DEBT SERVICE - INTEREST	-	-	-	-	0.0%	0.0%
		<b>12,990</b>	<b>29,000</b>	<b>29,000</b>	<b>39,990</b>	<b>27.5%</b>	<b>37.9%</b>
<b>CAPITAL EXPENDITURES</b>							
<b>01-002-005-4990</b>	BUILDING & FACILITY IMPROVEMENTS	-	-	-	6,500	-100.0%	-100.0%
<b>01-002-005-4991</b>	LAND	-	-	-	-	0.0%	0.0%
<b>01-002-005-4992</b>	BUILDING & STRUCTURES	-	-	-	-	0.0%	0.0%

		FY 25/26 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY 2026.2 BUDGET	FY26.2 Budget over FY26	FY26.2 Budget over FY26 Budget
<b>01-002-005-4906</b>	EQUIPMENT-POLICE	53,494	91,704	126,059	74,280	-23.5%	-41.1%
<b>01-002-005-4930</b>	VEHICLES	116,042	116,042	131,050	65,500	-100.0%	100.0%
<b>01-002-005-4907</b>	TOW FUND PURCHASES	810	1,389	-	-	-100.0%	-100.0%
<b>01-002-005-4908</b>	STORM SIGNAL SYSTEM	3,960	6,789	7,175	45,175	-100.0%	-100.0%
<b>01-002-005-4993</b>	INFORMATION SYSTEMS - HARDWARE	5,957	10,212	2,500	8,000	-27.7%	100.0%
<b>01-002-005-4991</b>	INFORMATION SYSTEMS - SOFTWARE	-	-	-	-	0.0%	0.0%
<b>01-002-005-4931</b>	CAPITAL OUTLAY	-	-	-	-	0.0%	0.0%
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>180,263</b>	<b>226,136</b>	<b>266,784</b>	<b>199,455</b>	<b>-13.4%</b>	<b>-25.2%</b>
<b>OTHER FINANCING</b>							
<b>01-002-600-3923</b>	DEBT ISSUANCE	-	(92,000)	(92,000)	(52,400)	-75.6%	-43.0%
<b>01-002-600-3936</b>	DISPOSAL OF CAPITAL ASSETS	-	-	-	(7,000)	100.0%	100.0%
<b>TOTAL OTHER FINANCING</b>		<b>-</b>	<b>(92,000)</b>	<b>(92,000)</b>	<b>(59,400)</b>	<b>-54.9%</b>	<b>100.0%</b>
<b>TOTAL POLICE</b>		<b>1,912,168</b>	<b>3,480,490</b>	<b>3,825,034</b>	<b>3,059,586</b>	<b>-13.8%</b>	<b>-20.0%</b>
<b>GENERAL FUND - STREET (01-003)</b>							
<b>WAGES &amp; BENEFITS</b>							
<b>01-003-001-4000</b>	SALARIES - FULL TIME	314,466	539,085	550,527	430,586	-20.1%	-21.8%
<b>01-003-001-4001</b>	SALARIES - PART TIME	-	-	-	-	0.0%	0.0%
<b>01-003-001-4006</b>	OVERTIME	4,822	8,266	37,067	22,714	174.8%	-38.7%
<b>01-003-001-4010</b>	EMPLOYER S.S.	19,288	33,065	35,538	24,850	-24.8%	-30.1%
<b>01-003-001-4020</b>	EMPLOYER MEDICARE	4,511	7,733	8,520	5,994	-22.5%	-29.6%
<b>01-003-001-4030</b>	EMPLOYER I.M.R.F.	10,090	17,297	19,441	13,534	-21.8%	-30.4%
<b>01-003-001-4031</b>	EMPLOYER HEALTH INS.	55,656	95,410	108,400	115,900	21.5%	6.9%
<b>01-003-001-4033</b>	EMPLOYER DENTAL INS.	4,422	7,581	10,300	7,600	0.3%	-26.2%
<b>01-003-001-4035</b>	EMPLOYER LIFE INS.	651	1,116	900	1,200	7.5%	33.3%
<b>01-003-001-4037</b>	EMPLOYER VISION INS.	420	720	1,400	900	25.0%	-35.7%
<b>01-003-001-4050</b>	UNEMPLOYMENT TAX	112	5,008	5,008	5,128	2.4%	2.4%
<b>01-003-001-4038</b>	OTHER EMPLOYEE BENEFIT PROGRAMS	-	-	58	120	100.0%	100.0%
<b>TOTAL WAGES &amp; BENEFITS</b>		<b>414,438</b>	<b>715,281</b>	<b>777,159</b>	<b>628,526</b>	<b>-12.1%</b>	<b>-19.1%</b>
<b>CONTRACTUAL SERVICES</b>							
<b>01-003-002-4100</b>	BUILDING & FACILITY MAINTENANCE	3,009	5,158	6,310	14,000	171.4%	121.9%
<b>01-003-002-4110</b>	VEHICLE MAINTENANCE & REPAIR	40,377	69,218	70,000	40,000	-42.2%	-42.9%
<b>01-003-002-4120</b>	EQUIPMENT MAINTENANCE & REPAIR	15,074	25,841	27,000	8,500	-67.1%	-68.5%

		FY 25/26 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY 2026.2 BUDGET	FY26.2 Budget over FY26	FY26.2 Budget over FY26 Budget
<b>01-003-002-4130</b>	STREET MAINTENANCE & REPAIR	104,648	179,397	110,760	122,950	-31.5%	11.0%
<b>01-003-002-4140</b>	SIDEWALK MAINTENANCE & REPAIR	14,898	25,539	30,000	30,000	17.5%	0.0%
<b>01-003-002-4150</b>	GROUNDS MAINTENANCE	805	1,380	4,178	4,220	205.8%	1.0%
<b>01-003-002-4160</b>	TREE REMOVAL & REPLACEMENT	16,825	28,843	25,000	22,000	-23.7%	-12.0%
<b>01-003-002-4200</b>	CONTRACTURAL SERVICE - SNOW	-	-	25,000	15,000	100.0%	-40.0%
<b>01-003-002-4210</b>	CONTRACTURAL SERVICE TREE REPL	-	-	-	-	0.0%	0.0%
<b>01-003-002-4230</b>	TELEPHONE AND INTERNET SERVICES	4,104	7,035	6,500	6,365	-9.5%	-2.1%
<b>01-003-002-4255</b>	TRAFFIC SIGNAL MAINTENANCE	1,677	2,875	5,100	6,510	126.4%	100.0%
<b>01-003-002-4121</b>	SOFTWARE SUBSCRIPTIONS		-	3,280	3,952	100.0%	100.0%
<b>01-003-002-4260</b>	STREET LIGHTING	23,298	39,939	52,808	35,000	-12.4%	-33.7%
<b>01-003-002-4270</b>	STREET LIGHT MAINTENANCE	14,526	24,902	12,000	12,000	0.0%	0.0%
<b>01-003-002-4280</b>	RENTALS AND LEASES	47,981	82,253	80,024	5,000	-93.9%	-93.8%
<b>01-003-002-4310</b>	TRAINING & MEETINGS	310	531	500	1,550	191.7%	210.0%
<b>01-300-002-4320</b>	POSTAGE & FREIGHT	-	-	150	-	100.0%	100.0%
<b>01-003-002-4340</b>	PRINTING & PUBLISHING	-	-	-	-		
<b>01-003-002-4380</b>	OTHER PROFESSIONAL SERVICES	189	324	6,200	3,500	980.2%	-43.5%
<b>01-003-002-4345</b>	AWARDS & RECOGNITION	-	-	-	-	100.0%	100.0%
<b>01-003-002-4430</b>	DUES & PUBLICATIONS	409	701	500	500	100.0%	0.0%
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>288,130</b>	<b>493,937</b>	<b>465,310</b>	<b>331,047</b>	<b>-33.0%</b>	<b>-28.9%</b>
<b>COMMODITIES</b>							
<b>01-003-003-4650</b>	OFFICE SUPPLIES	1,061	1,819	6,000	13,410	637.3%	123.5%
<b>01-003-003-4660</b>	FUEL & OIL	14,750	25,286	31,250	20,000	-20.9%	-36.0%
<b>01-003-003-4670</b>	MAINTENANCE SUPPLIES	1,522	2,609	5,700	5,000	91.6%	-12.3%
<b>01-003-003-4680</b>	OPERATING SUPPLIES	10,397	17,824	26,715	18,429	3.4%	-31.0%
<b>01-003-003-4690</b>	UNIFORMS & PROTECTIVE CLOTHING	2,705	4,637	5,600	6,300	35.9%	12.5%
<b>01-003-003-4696</b>	SMALL TOOLS AND EQUIPMENT	-	-	6,000	5,000	100.0%	100.0%
<b>01-003-003-4700</b>	STORM SEWER MAINTENANCE	4,297	7,366	7,000	7,000	-5.0%	0.0%
<b>TOTAL COMMODITIES</b>		<b>34,732</b>	<b>59,541</b>	<b>88,265</b>	<b>75,139</b>	<b>26.2%</b>	<b>-14.9%</b>
<b>DEBT SERVICES</b>							
<b>01-003-004-4790</b>	INSTALLMENT PAYMENTS	30,316	131,144	88,418	86,977	-33.7%	-1.6%
<b>01-003-004-4790</b>	DEBT SERVICE - PRINCIPAL	-	-	26,600	26,600	100.0%	100.0%
<b>01-003-004-4790</b>	DEBT SERVICE - INTEREST	-	-	3,864	3,332	0.0%	0.0%
		<b>30,316</b>	<b>131,144</b>	<b>118,882</b>	<b>116,909</b>	<b>-10.9%</b>	<b>-1.7%</b>

		FY 25/26 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY 2026.2 BUDGET	FY26.2 Budget over FY26	FY26.2 Budget over FY26 Budget
<b>CAPITAL OUTLAY</b>							
01-003-005-4993	STREET IMPROVEMENTS	-	-	-	-	0.0%	0.0%
01-003-005-4997	STORMWATER IMPROVEMENTS	-	-	750,000	750,000	100.0%	100.0%
01-003-005-4990	BUILDING AND FACILITY IMPROVEMENTS	-	-	-	-	0.0%	0.0%
01-003-005-4991	LAND	-	-	-	-	0.0%	0.0%
01-003-005-4992	BUILDINGS & STRUCTURES	12,429	21,307	-	-	0.0%	0.0%
01-003-005-4906	EQUIPMENT	65,533	112,342	37,000	23,884	100.0%	-35.4%
01-003-005-4945	VEHICLES	-	230,648	362,356	44,551	-80.7%	-87.7%
01-003-005-4995	INFORMATION SYSTEMS - HARDWARE	-	-	-	-	0.0%	0.0%
01-003-005-4996	INFORMATION SYSTEMS - SOFTWARE	-	-	-	-	0.0%	0.0%
01-003-005-4951	SIDEWALK IMPROVEMENTS	-	-	356,000	356,000	100.0%	0.0%
<b>TOTAL CAPITAL OUTLAY</b>		<b>77,962</b>	<b>364,297</b>	<b>1,505,356</b>	<b>1,174,435</b>	<b>222.4%</b>	<b>-22.0%</b>
<b>OTHER FINANCING</b>							
01-003-600-3923	DEBT ISSUANCE	-	(282,415)	(492,170)	(35,600)	100.0%	100.0%
01-003-003-3955	TRANSFERS OUT	-	1,062,800	951,800	880,000	100.0%	0.0%
<b>TOTAL OTHER FINANCING</b>		<b>-</b>	<b>780,385</b>	<b>459,630</b>	<b>844,400</b>	<b>100.0%</b>	<b>100.0%</b>
<b>TOTAL STREET</b>		<b>845,578</b>	<b>2,544,586</b>	<b>3,414,601</b>	<b>3,170,456</b>	<b>24.6%</b>	<b>-7.2%</b>
<b>GENERAL FUND -PLANNING &amp; ZONING COMMISSION (01-004)</b>							
01-004-001-4000	SALARIES	445	593	2,400	1,600	169.8%	-33.3%
01-004-001-4010	EMPLOYER S.S.	28	37	149	99	167.6%	-33.6%
01-004-001-4020	EMPLOYER MEDICARE	6	8	35	23	187.5%	-34.3%
<b>TOTAL WAGES</b>		<b>479</b>	<b>638</b>	<b>2,584</b>	<b>1,722</b>	<b>169.9%</b>	<b>-33.4%</b>
<b>CONTRACTURAL SERVICES</b>							
01-004-002-4370	LEGAL SERVICES	324	432	1,100	733	69.7%	-33.4%
<b>TOTAL CONTRACTURAL</b>		<b>324</b>	<b>432</b>	<b>1,100</b>	<b>733</b>	<b>69.7%</b>	<b>-33.4%</b>
<b>TOTAL PLANNING COMMISSION</b>		<b>803</b>	<b>1,070</b>	<b>3,684</b>	<b>2,455</b>	<b>129.4%</b>	<b>-33.4%</b>
<b>GENERAL FUND -POLICE COMMISSION (01-006)</b>							
01-006-001-4000	SALARIES	900	900	900	600	-33.3%	-33.3%
01-006-001-4010	EMPLOYER S.S.	56	56	56	37	-33.9%	-33.9%

		FY 25/26 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY 2026.2 BUDGET	FY26.2 Budget over FY26	FY26.2 Budget over FY26 Budget
<b>01-006-001-4020</b>	EMPLOYER MEDICARE	13	13	13	9	-30.8%	-30.8%
<b>TOTAL WAGES</b>		<b>969</b>	<b>969</b>	<b>969</b>	<b>646</b>	<b>-33.3%</b>	<b>-33.3%</b>
<b>CONTRACTUAL SERVICES</b>							
<b>01-006-002-4300</b>	TRAVEL	-	-	250	250	0.0%	0.0%
<b>01-006-002-4310</b>	TRAINING	-	400	500	500	0.0%	0.0%
<b>01-006-002-4330</b>	TESTING SERVICES	-	-	-	-	0.0%	0.0%
<b>01-006-002-4340</b>	PRINT/ADV/FORMS	-	-	550	550	0.0%	0.0%
<b>01-006-002-4370</b>	LEGAL SERVICES	-	-	1,000	667	100.0%	-33.3%
<b>01-006-002-4430</b>	DUES	-	-	400	400	0.0%	0.0%
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>-</b>	<b>400</b>	<b>2,700</b>	<b>2,367</b>	<b>100.0%</b>	<b>-12.3%</b>
<b>COMMODITIES</b>							
<b>01-006-003-4380</b>	OPERATING SUPPLIES	-	-	50	50	100.0%	0.0%
<b>TOTAL COMMODITIES</b>		<b>-</b>	<b>-</b>	<b>50</b>	<b>50</b>	<b>100.0%</b>	<b>0.0%</b>
<b>TOTAL POLICE COMMISSION</b>		<b>969</b>	<b>1,369</b>	<b>3,719</b>	<b>3,063</b>	<b>123.7%</b>	<b>-17.6%</b>
<b>GENERAL FUND -PROMOTIONS COMMITTEE</b>							
<b>01-006-001-4000</b>	SALARIES	-	-	-	-	0.0%	0.0%
<b>01-006-001-4010</b>	EMPLOYER S.S.	-	-	-	-	0.0%	0.0%
<b>01-006-001-4020</b>	EMPLOYER MEDICARE	-	-	-	-	0.0%	0.0%
<b>TOTAL WAGES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>CONTRACTUAL SERVICES</b>							
<b>01-006-002-4380</b>	OTHER PROF.SERV.	-	-	-	-	100.0%	100.0%
<b>01-006-002-4340</b>	PRINT/ADV/FORMS	6,688	8,917	16,300	13,800	54.8%	0.0%
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>6,688</b>	<b>8,917</b>	<b>16,300</b>	<b>13,800</b>		
<b>COMMODITIES</b>							
<b>01-006-003-4380</b>	OPERATING SUPPLIES	1,157	1,543	1,000	6,100	100.0%	0.0%
<b>TOTAL COMMODITIES</b>		<b>1,157</b>	<b>1,543</b>	<b>1,000</b>	<b>6,100</b>		
<b>TOTAL PROMOTIONS COMMITTEE</b>		<b>7,845</b>	<b>10,460</b>	<b>17,300</b>	<b>19,900</b>		

	FY 25/26 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY 2026.2 BUDGET	FY26.2 Budget over FY26	FY26.2 Budget over FY26 Budget
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>3,822,699</b>	<b>7,868,523</b>	<b>9,054,357</b>	<b>7,607,364</b>	-3.3%	-16.0%
<b>TOTAL GENERAL FUND REVENUE</b>	<b>5,593,797</b>	<b>8,462,027</b>	<b>9,392,464</b>	<b>7,633,777</b>	-9.8%	-18.7%
<b>REVENUE IN EXCESS OF EXPENSES</b>	<b>1,771,098</b>	<b>593,504</b>	<b>338,107</b>	<b>26,413</b>		
<b>STARTING FUND BALANCE</b>		<b>2,591,333</b>		<b>3,184,837</b>		
<b>ENDING FUND BALANCE</b>		<b>3,184,837</b>		<b>3,211,251</b>		

		FY 2025/26 7 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY 26.2 BUDGET	FY26 Budget over FY25	FY26 Budget over FY25
<b>EQUIPMENT REPLACEMENT FUND (03)</b>							
<b>REVENUES</b>							
03-000-100-3730	INTEREST INCOME	61	105	50	67	-36.5%	33.3%
03-000-100-3920	MISC REVENUE	-	-	-	-	0.0%	0.0%
03-000-100-3930	TRANS FROM GENERAL FUND	-	-	-	-	0.0%	0.0%
03-000-100-3950	TRANSFER FROM CIP (28)	-	-	-	-	0.0%	0.0%
<b>TOTAL REVENUES</b>		<b>61</b>	<b>105</b>	<b>50</b>	<b>67</b>	<b>-36.5%</b>	<b>33.3%</b>
<b>EXPENSES</b>							
03-002-005-4920	HARDWARE & SOFTWARE	-	-	-	-	#DIV/0!	#DIV/0!
03-002-005-4930	CAPITAL - VEHICLES	-	-	-	-	0.0%	0.0%
<b>TOTAL EXPENSES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>
<b>REVENUE VERSUS EXPENSES</b>		<b>61</b>	<b>105</b>	<b>50</b>	<b>67</b>		
<b>STARTING FUND BALANCE</b>			<b>31,703</b>		<b>31,808</b>		
<b>ENDING FUND BALANCE</b>			<b>31,808</b>		<b>31,875</b>		

		FY 2025/26 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY 26.2 BUDGET	FY26 Budget over FY25 ESTIMATED	FY26 Budget over FY25 Budget
<b>CAPITAL IMPROVEMENTS (04)</b>							
<b>REVENUES</b>							
04-000-100-3730	INTEREST	38,754	51,672	140	5,000	0.0%	0%
04-000-100-3920	DCEO STREETSCAPE GRANT FUNDS	-	-	-	-	0.0%	0%
04-000-100-3925	TAX	-	-	-	-	100.0%	100%
04-000-100-3921	ARPA FUNDS	-	-	-	-	0.0%	0.0%
04-000-100-3930	TRANSFER FROM (TO) GENERAL FUND	-	-	1,062,000	-	0.0%	0.0%
<b>TOTAL REVENUES</b>		<b>38,754</b>	<b>51,672</b>	<b>1,062,140</b>	<b>5,000</b>	<b>100.0%</b>	<b>100%</b>
<b>EXPENSES</b>							
<b>CONTRACTUAL SERVICES</b>							
04-001-002-4320	POSTAGE & FREIGHT	46	46	-	-		
04-001-002-4210	LIABILITY/WRKS COMP INS	-	-	-	-	0.0%	0%
04-001-002-4340	PRINTING/PUBLISHING/FORMS	782	-	-	-	0.0%	0%
04-001-002-4360	ENGINEERING SERVICES	-	-	-	-	0.0%	0%
04-001-002-4370	LEGAL SERVICES	90	-	-	-		
04-001-002-4380	OTHER PROFESSIONAL SERVICES	-	-	150,000	-	0.0%	0%
<b>TOTAL CONTRACTUAL</b>		<b>918</b>	<b>46</b>	<b>150,000</b>	<b>-</b>	<b>0.0%</b>	<b>0%</b>
<b>OTHER FINANCING</b>							
04-002-005-4940	INSTALLMENT PAYMENTS	-	-	-	-	0.0%	0%
04-002-005-4840	DEBT SERVICE - PRINCIPAL	4,455,198	4,455,198	5,000,000	-	100.0%	100.0%
04-002-005-4850	DEBT SERVICE - INTEREST	26,913	26,913	111,000	-	100.0%	100.0%
<b>TOTAL OTHER FINANCING</b>		<b>4,482,111</b>	<b>4,482,111</b>	<b>5,111,000</b>	<b>-</b>		
<b>CAPITAL</b>							
04-003-006-4380	SANITARY REHAB & STORM IMPROV	-	-	-	-	0.0%	0%
04-003-600-4790	CONSTRUCTION	5,592,680	9,587,451	13,342,384	3,609,417	100.0%	100%
<b>TOTAL CAPITAL</b>		<b>5,592,680</b>	<b>9,587,451</b>	<b>13,342,384</b>	<b>3,609,417</b>		
<b>OTHER FINANCING</b>							
04-000-600-3923	DEBT ISSUANCE	17,958,430	17,413,430	17,997,184	-	#DIV/0!	100.0%
04-000-600-3936	TRANSFER IN	-	186,000	-	-	-100.0%	100.0%
04-000-600-3936	DISPOSAL OF CAPITAL ASSETS	-	-	-	-	-100.0%	100.0%
<b>TOTAL OTHER FINANCING</b>		<b>17,958,430</b>	<b>17,599,430</b>	<b>17,997,184</b>	<b>-</b>	<b>#DIV/0!</b>	<b>100.0%</b>
<b>TOTAL EXPENSES</b>		<b>(7,882,721)</b>	<b>(3,529,822)</b>	<b>606,200</b>	<b>3,609,417</b>		
<b>REVENUE VERSUS EXPENSES</b>		<b>7,921,476</b>	<b>3,581,494</b>	<b>455,940</b>	<b>(3,604,417)</b>		
<b>STARTING FUND BALANCE</b>			<b>27,923</b>		<b>3,609,417</b>		
<b>ENDING FUND BALANCE</b>			<b>3,609,417</b>		<b>5,000</b>		

	FY 2025/26 7 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY 26.2 BUDGET	FY26 Budget over FY25 ESTIMATED	FY26 Budget over FY25 Budget
<b>TIF FUND (05)</b>						
<b>REVENUES</b>						
05-000-100-3010 PROPERTY TAX (TIF)	326,971	326,971	320,753	329,724	0.8%	2.8%
05-000-200-3925 TRANSFER FROM PUBLIC USE	-	-	(100,000)	(100,000)	100.0%	100.0%
05-000-100-3730 INTEREST INCOME	1,281	2,196	1,200	1,200	-45.4%	0.0%
05-000-100-3930 BOND PROCEEDS	-	-	-	-	0.0%	0.0%
05-000-100-3931 BOND PREMIUM (NET)	-	-	-	-	0.0%	0.0%
<b>TOTAL REVENUES</b>	<b>328,252</b>	<b>329,167</b>	<b>221,953</b>	<b>230,924</b>	<b>-29.8%</b>	<b>4.0%</b>
<b>EXPENSES</b>						
<b>CONTRACTUAL SERVICES</b>						
05-001-002-4320 POSTAGE	-	-	-	-	0.0%	0.0%
05-001-002-4370 LEGAL	252	500	-	1,000		
05-001-002-4380 PROFESSIONAL SERVICES	-	-	2,500	1,500	#DIV/0!	-40.0%
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>252</b>	<b>500</b>	<b>2,500</b>	<b>2,500</b>	<b>400.0%</b>	<b>0.0%</b>
<b>OTHER</b>						
05-001-004-4690 BOND REPAYMENT	13,502	27,004	27,004	20,468	-24.2%	-24.2%
05-001-004-4691 PRINCIPAL	-	263,400	163,400	163,400	-38.0%	0.0%
05-001-004-4650 TIF ASSISTANCE	-	-	-	-	0.0%	0.0%
05-001-004-4659 PAYMENT TO ESCROW	-	-	-	-	0.0%	0.0%
05-001-004-4696 ISSUANCE COSTS	-	-	-	-	0.0%	0.0%
<b>TOTAL OTHER</b>	<b>13,502</b>	<b>290,404</b>	<b>190,404</b>	<b>183,868</b>	<b>-36.7%</b>	<b>-3.4%</b>
<b>TOTAL EXPENSES</b>	<b>13,754</b>	<b>290,904</b>	<b>192,904</b>	<b>186,368</b>	<b>-35.9%</b>	<b>-3.4%</b>
<b>REVENUE VERSUS EXPENSES</b>	<b>314,498</b>	<b>38,263</b>	<b>29,049</b>	<b>44,556</b>		
<b>STARTING FUND BALANCE</b>		<b>8,029</b>		<b>46,292</b>		
<b>ENDING FUND BALANCE</b>		<b>46,292</b>		<b>90,848</b>		

	FY 2025/26 7 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY 26.2 BUDGET	FY26 Budget over FY25 ESTIMATED	FY26 Budget over FY25 Budget	
<b>PUBLIC USE FUND (06)</b>							
<b>REVENUES</b>							
06-000-100-3730	PUBLIC USE INTEREST	4,516	7,742	5,000	5,000	-35.4%	0.0%
06-000-100-3800	PUBLIC USE IMPACT FEES	171,586	294,147	286,300	144,625	-50.8%	-49.5%
06-000-100-3850	PUBLIC USE TRANSITION FEES	-	-	-	-	0.0%	0.0%
<b>TOTAL REVENUES</b>		<b>176,102</b>	<b>301,889</b>	<b>291,300</b>	<b>149,625</b>	<b>-50.4%</b>	<b>-48.6%</b>
<b>EXPENSES</b>							
<b>CONTRACTUAL SERVICES</b>							
06-001-002-4360	ENGINEERING SERVICES	-	-	-	-	0.0%	0.0%
06-001-002-4380	OTHER PROFESSIONAL SERVICES	-	-	-	-	0.0%	0.0%
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>0.0%</b>
<b>OTHER</b>							
06-001-006-4800	MISCELLANEOUS	-	-	-	-	0.0%	0.0%
06-004-004-4780	TRANSFER TO GENERAL	-	545,000	345,000	468,564	100.0%	35.8%
06-004-004-4781	TRANSFER TO (FROM) TIF	-	-	-	(100,000)	100.0%	100.0%
06-004-004-4792	TRANSFER TO EARLY WARNING	-	25,000	25,000	38,000	100.0%	100.0%
06-004-004-4782	TRANSFER TO CAP IMPROV/DEBT SERV	-	-	-	-	0.0%	0.0%
<b>TOTAL OTHER</b>		<b>-</b>	<b>570,000</b>	<b>370,000</b>	<b>406,564</b>	<b>-28.7%</b>	<b>9.9%</b>
<b>CAPITAL</b>							
06-001-006-4790	CONSTRUCTION/CONTRACTURAL SERVICE	-	-	-	-	0.0%	0.0%
06-001-006-4900	EQUIPMENT STREETS	-	-	-	-	0.0%	0.0%
06-004-006-4380	EQUIPMENT PD/STR	-	-	-	-	0.0%	0.0%
06-001-006-4905	EQUIPMENT - FIRE HYDRANTS	-	-	-	-	0.0%	0.0%
<b>TOTAL CAPITAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>0.0%</b>
<b>TOTAL EXPENSES</b>		<b>-</b>	<b>570,000</b>	<b>370,000</b>	<b>406,564</b>	<b>-28.7%</b>	<b>9.9%</b>
<b>REVENUE VERSUS EXPENSES</b>		<b>176,102</b>	<b>(268,111)</b>	<b>(78,700)</b>	<b>(256,939)</b>		
<b>STARTING FUND BALANCE</b>			<b>992,132</b>		<b>724,021</b>		
<b>ENDING FUND BALANCE</b>			<b>724,021</b>		<b>467,082</b>		

		FY 2025/26 7 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY 26.2 BUDGET	FY26 Budget over FY25 ESTIMATED	FY26 Budget over FY25 Budget
<b>HOTEL/MOTEL TAX FUND (07)</b>							
<b>REVENUES</b>							
<b>07-001-001-3730</b>	INTEREST	63	84	5	60	-28.6%	1100.0%
<b>07-001-001-4370</b>	HOTEL/MOTEL TAX	16,038	27,494	21,600	17,600	-36.0%	-18.5%
<b>TOTAL REVENUES</b>		<b>16,101</b>	<b>27,578</b>	<b>21,605</b>	<b>17,660</b>	<b>-36.0%</b>	<b>-18.3%</b>
<b>EXPENSES</b>							
<b>OTHER EXPENSES</b>							
<b>07-002-002-4376</b>	COON CREEK & ASSOCIATED	19,000	19,000	19,000	19,000	100.0%	0.0%
<b>07-002-002-4377</b>	CHAMBER INITIATIVES	6,000	6,000	6,000	6,000	0.0%	0.0%
<b>07-002-002-4378</b>	HMP HISTORICAL SOCIETY - OLD FASHION DAYS	-	-	-	10,000	0.0%	0.0%
<b>07-002-002-4385</b>	OTHER CONTRACTURAL SERVICES	-	-	-	-	0.0%	0.0%
<b>TOTAL OTHER</b>		<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>35,000</b>	<b>40.0%</b>	<b>40.0%</b>
<b>TOTAL EXPENSES</b>		<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>35,000</b>	<b>40.0%</b>	<b>40.0%</b>
<b>REVENUE VERSUS EXPENSES</b>		<b>(8,899)</b>	<b>2,578</b>	<b>(3,395)</b>	<b>(17,340)</b>		
<b>STARTING FUND BALANCE</b>			<b>50,598</b>		<b>53,176</b>		
<b>ENDING FUND BALANCE</b>			<b>53,176</b>		<b>35,836</b>		

	FY 2025/26 7 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY 26.2 BUDGET	FY26 Budget over FY25 ESTIMATED	FY26 Budget over FY25 Budget
<b>ROAD AND BRIDGE FUND (10)</b>						
<b>REVENUES</b>						
10-000-001-3730 INTEREST INCOME	182	312	96	96	-69.2%	0.0%
10-000-100-3010 PROPERTY TAX	132,735	132,735	132,663	133,853	0.8%	0.9%
10-000-100-3090 PERS PROP REPLACEMENT TAX TWP	-	2,321	1,740	2,372	-100.0%	0%
<b>TOTAL REVENUES</b>	<b>132,917</b>	<b>135,368</b>	<b>134,499</b>	<b>136,321</b>	<b>1.4%</b>	<b>1,822</b>
<b>EXPENSES</b>						
10-001-002-4360 ENGINEERING SERVICES	-	-	-	-	0.0%	-
10-001-002-4790 CONSTRUCTION	130,000	130,000	130,000	135,000	100.0%	100
10-001-002-4790 TRANSFERS	-	-	-	-	0.0%	-
<b>TOTAL EXPENSES</b>	<b>130,000</b>	<b>130,000</b>	<b>130,000</b>	<b>135,000</b>		
<b>REVENUE VERSUS EXPENSES</b>	<b>2,917</b>	<b>5,368</b>	<b>4,499</b>	<b>1,321</b>		
<b>STARTING FUND BALANCE</b>		<b>32,799</b>		<b>38,167</b>		
<b>ENDING FUND BALANCE</b>		<b>38,167</b>		<b>39,488</b>		

		FY 2025/26 7 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY 26.2 BUDGET	FY26 Budget over FY25 ESTIMATED	FY26 Budget over FY25 Budget
<b>MOTOR FUEL TAX FUND (15)</b>							
<b>REVENUES</b>							
15-000-100-3060	MFT FUND DISTRIBUTION	205,580	352,423	383,640	246,239	-30.1%	-35.8%
15-000-100-3065	GRANT FUNDS	-	-	-	-	0.0%	0.0%
15-000-100-3070	OTHER GRANT	65,806	65,806	-	-	0.0%	0
15-000-100-3730	INVESTMENT INCOME	48,490	83,126	50,000	50,000	-39.9%	0.0%
<b>TOTAL REVENUES</b>		<b>319,876</b>	<b>501,355</b>	<b>433,640</b>	<b>296,239</b>	<b>-40.9%</b>	<b>-31.7%</b>
<b>EXPENSES</b>							
<b>WAGES &amp; BENEFITS</b>							
15-001-001-4090	STREET SALARIES & BENEFITS	-	-	-	-	0.0%	0.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100.0%</b>	<b>100.0%</b>
<b>CONTRACTUAL SERVICES</b>							
15-001-002-4260	UTILITIES	-	-	-	40,000	100%	100%
15-001-006-4362	CONSTRUCTION	-	-	-	-	0.0%	0.0%
15-001-006-4365	MAINTENANCE	-	-	-	-	0.0%	0.0%
<b>TOTAL CONTRACTUAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>COMMODITIES</b>							
15-003-003-4600	ICE CONTROL	97,605	200,000	200,000	204,864	2.4%	2.4%
<b>TOTAL COMMODITIES</b>		<b>97,605</b>	<b>200,000</b>	<b>200,000</b>	<b>204,864</b>	<b>2.4%</b>	<b>2.4%</b>
<b>TOTAL EXPENSES</b>		<b>97,605</b>	<b>200,000</b>	<b>200,000</b>	<b>204,864</b>	<b>2.4%</b>	<b>2.4%</b>
<b>REVENUE VERSUS EXPENSES</b>		<b>222,271</b>	<b>301,355</b>	<b>233,640</b>	<b>91,375</b>		
<b>STARTING FUND BALANCE</b>			<b>1,805,598</b>		<b>2,106,953</b>		
<b>ENDING FUND BALANCE</b>			<b>2,106,953</b>		<b>2,198,327</b>		

		FY 2025/26 7 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY 26.2 BUDGET	FY26 Budget over FY25 ESTIMATED	FY26 Budget over FY25 Budget
<b>WATER/SEWER IMPROVEMENT FUND (28)</b>							
<b>REVENUES</b>							
<b>28-000-100-3530</b>	W/S IMPROVEMENT CHARGE	573,202	1,077,401	1,013,700	732,267	-32.0%	-27.8%
<b>28-000-100-3531</b>	PENALTY - W/S CAPITAL CHARGE	8,147	13,268	7,603	5,492	-58.6%	-27.8%
<b>TOTAL REVENUES</b>		581,349	1,090,669	1,021,303	737,759	-32.4%	-27.8%
<b>EXPENSES</b>							
<b>28-001-006-4700</b>	INTEREST ARRA	-	-	-	-	0.0%	-
<b>28-001-006-4701</b>	PRINCIPAL ARRA	-	-	-	-	0.0%	-
<b>TOTAL EXPENSE</b>		-	-	-	-	0.0%	-
<b>OTHER EXPENSES</b>							
<b>28-001-002-4790</b>	TRANSFERS	-	170,000	680,000	1,175,000	591.2%	72.8%
<b>TOTAL OTHER EXPENSES</b>		-	170,000	680,000	1,175,000	72.8%	72.8%
<b>REVENUES VERSUS EXPENSES</b>		<b>581,349</b>	<b>920,669</b>	<b>341,303</b>	<b>(437,241)</b>		
<b>STARTING FUND BALANCE</b>			<b>2,174,892</b>		<b>3,095,561</b>		
<b>ENDING FUND BALANCE</b>			<b>3,095,561</b>		<b>2,658,320</b>		

		FY 2025/26 7 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY 26.2 BUDGET	FY26 Budget over FY25 ESTIMATED	FY26 Budget over FY25 Budget
<b>GARBAGE FUND (29)</b>							
<b>REVENUES</b>							
29-000-100-3550	GARBAGE DISPOSAL FEES	452,857	927,928	883,137	663,550	-28.5%	-24.9%
29-000-100-3551	REFUSE - PENALTIES	7,005	12,209	8,390	6,304	-48.4%	-24.9%
29-000-100-3921	GARBAGE LICENSE FEES	-	-	-	-	0.0%	0.0%
<b>TOTAL REVENUES</b>		459,862	940,137	891,527	669,854	-28.7%	-24.9%
<b>EXPENSES</b>							
29-001-001-4000	TRANS TO GEN FUND ADM SERV	6,883	11,800	11,800	8,000	-32.2%	-32.2%
29-001-002-4320	POSTAGE	3,726	6,387	6,103	4,467	-30.1%	-26.8%
29-001-002-4330	GARBAGE DISPOSAL	482,431	917,431	834,613	649,184	-29.2%	-22.2%
29-001-002-4340	PRINTING	2,588	4,437	14,240	4,333	-2.3%	-69.6%
29-001-002-4380	OTHER PROFESSIONAL FEES	-	-	-	500	0.0%	0.0%
29-001-002-4650	OFFICE SUPPLIES	-	-	120	120	100.0%	0.0%
<b>TOTAL EXPENSES</b>		495,628	940,055	866,876	666,604	-29.1%	-23.1%
<b>REVENUES VERSUS EXPENDITURES</b>		(35,766)	82	24,651	3,251		
<b>STARTING FUND BALANCE</b>			444		525		
<b>ENDING FUND BALANCE</b>			525		3,776		

FY 2025/26 7 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY2026.2 Budget	FY26.2 Budget over FY26
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**WATER FUND (30)**

**WATER REVENUE**

<b>30-000-100-3500</b>	WATER SALES	913,893	1,566,674	1,495,986	1,078,168	-31%
<b>30-000-100-3501</b>	WATER - PENALTY	20,983	35,971	22,440	16,173	-55%
<b>30-000-100-3521</b>	METER SALES	71,232	122,113	97,200	59,250	-51%
<b>30-000-100-3350</b>	W/S IMPROV CHG TRANSFER	-	170,000	600,000	1,103,000	0%
<b>30-000-100-3920</b>	MISCELLANEOUS REVENUE	1,767	1,767	-	-	-100%
<b>TOTAL WATER REVENUE</b>		<b>1,007,875</b>	<b>1,896,525</b>	<b>2,215,626</b>	<b>2,256,591</b>	

FY 2025/26 7 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY2026.2 BUDGET	FY26.2 Budget over FY26	FY26.2 Budget over FY26 Budget
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**WATER FUND**

**WAGES & BENEFITS**

30-002-001-4000	SALARIES - FULL TIME	120,817	207,115	216,580	174,175	-15.9%	-19.6%
30-002-001-4001	SALARIES - PART TIME	-	-	-	-	0.0%	0.0%
30-001-001-4006	OVERTIME	4,903	8,405	9,808	8,378	-0.3%	-14.6%
30-001-001-4010	EMPLOYER S.S.	7,492	12,843	14,037	11,319	-11.9%	-19.4%
30-001-001-4020	EMPLOYER MEDICARE	1,754	3,007	3,282	2,647	-12.0%	-19.3%
30-001-001-4030	EMPLOYER I.M.R.F.	3,972	6,809	8,489	6,845	0.5%	-19.4%
30-001-001-4031	EMPLOYER HEALTH INS.	32,709	56,073	82,970	76,300	36.1%	-8.0%
30-001-001-4033	EMPLOYER DENTAL INS.	1,297	2,223	4,280	4,040	81.7%	-5.6%
30-001-001-4035	EMPLOYER LIFE INS.	240	411	396	350	-14.8%	-11.6%
30-001-001-4037	EMPLOYER VISION INS.	114	195	500	920	371.8%	84.0%
30-001-001-4038	OTHER EMPLOYEE BENEFITS	-	-	48	35	100.0%	100.0%
30-001-001-4050	UNEMPLOYMENT TAX	107	1,920	1,920	2,310	20.3%	20.3%
<b>TOTAL WAGES &amp; BENEFITS</b>		<b>173,405</b>	<b>299,001</b>	<b>342,310</b>	<b>287,319</b>	<b>-3.9%</b>	<b>-16.1%</b>

**CONTRACTUAL SERVICES**

30-001-002-4100	BUILDING & FACILITY MAINTENANCE	6,370	13,480	4,500	10,000	-25.8%	122.2%
30-001-002-4110	VEHICLE MAINTENANCE & REPAIR	5,152	8,832	6,000	3,500	-60.4%	-41.7%
30-001-002-4120	EQUIPMENT MAINTENANCE & REPAIR	13,342	22,872	606,162	779,000	3305.9%	28.5%
30-001-002-4150	GROUNDS MAINTENANCE	9,612	16,478	1,500	2,500	100.0%	66.7%
30-001-002-4121	SOFTWARE SUBSCRIPTIONS	-	-	-	567	100.0%	100.0%
30-001-002-4160	MAINTENANCE - UTILITY SYSTEM	148,437	254,463	-	-	-100.0%	-100.0%
30-001-002-4380	WARRANTIES & MAINTENANCE AGREEMENTS	-	-	-	-	100.0%	100.0%
30-001-002-4210	INSURANCE/RISK MANAGEMENT	24,663	89,400	89,436	65,627	-26.6%	-26.6%
30-001-002-4230	TELEPHONE AND INTERNET SERVICES	11,460	19,646	20,814	12,000	-38.9%	-42.3%
30-001-002-4260	ELECTRICITY - FORMERLY UTILITIES	97,024	166,327	213,470	115,885	-30.3%	-45.7%
30-001-002-4260	NATURAL GAS	-	-	-	-	100.0%	100.0%
30-001-002-4280	RENTALS AND LEASES	1,165	1,997	3,500	3,500	75.3%	0.0%
30-001-002-4290	TRAVEL EXPENSE	-	-	-	-	0.0%	0.0%
30-001-002-4310	TRAINING & MEETINGS	1,067	1,829	4,800	4,800	162.4%	0.0%
30-001-002-4320	POSTAGE & FREIGHT	3,726	6,387	5,343	5,067	-20.7%	-5.2%
30-001-002-4340	PRINTING & PUBLISHING	2,588	4,437	3,850	3,258	-26.6%	-15.4%
30-001-002-4360	ENGINEERING SERVICES	11,858	20,328	120,000	183,000	800.2%	52.5%

		FY 2025/26 7 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY2026.2 BUDGET	FY26.2 Budget over FY26	FY26.2 Budget over FY26 Budget
<b>30-001-002-4380</b>	COMPUTER CONSULTANTS	-	-	5,000	4,000	100.0%	100.0%
<b>30-001-002-4380</b>	SCADA CONSULTANTS	-	-	-	6,500	100.0%	100.0%
<b>30-001-002-4120</b>	RESTORATION	-	-	-	45,000	100.0%	100.0%
<b>30-001-002-4380</b>	WATER & WASTEWATER SAMPLE TESTING	-	-	-	15,000	100.0%	100.0%
<b>30-001-002-4370</b>	LEGAL SERVICES	1,602	2,746	-	-	-100.0%	-100.0%
<b>30-001-002-4380</b>	OTHER PROF.SERV.	6,926	11,873	84,400	27,000	127.4%	-68.0%
<b>30-001-002-4430</b>	DUES & PUBLICATIONS	-	-	300	300	100.0%	0.0%
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>344,992</b>	<b>641,095</b>	<b>1,169,075</b>	<b>1,286,504</b>	<b>100.7%</b>	<b>10.0%</b>
<b>COMMODITIES</b>							
<b>30-001-003-4650</b>	OFFICE SUPPLIES	-	-	2,500	6,000	6000.0%	140.0%
<b>30-001-003-4660</b>	FUEL & OIL	3,526	6,045	3,200	5,888	-2.6%	84.0%
<b>30-001-003-4690</b>	LAB SUPPLIES & MINOR EQUIPMENT	-	-	-	2,400	100.0%	100.0%
<b>30-001-005-4960</b>	METERS	-	-	-	-	100.0%	100.0%
<b>30-001-003-4670</b>	MAINTENANCE SUPPLIES	6,429	11,021	9,000	10,000	-9.3%	11.1%
<b>30-001-003-4680</b>	OPERATING SUPPLIES	79,593	136,445	151,781	105,800	-22.5%	-30.3%
<b>30-001-003-4680</b>	SMALL TOOLS & EQUIPMENT	-	-	-	-	0.0%	0.0%
<b>30-001-003-4680</b>	HYDRANT AND VALVE SUPPLIES	-	-	-	-	0.0%	0.0%
<b>30-001-003-4690</b>	UNIFORMS & PROTECTIVE CLOSING	729	1,250	2,400	4,900	292.0%	104.2%
<b>TOTAL COMMODITIES</b>		<b>90,277</b>	<b>154,761</b>	<b>168,881</b>	<b>134,988</b>	<b>-12.8%</b>	<b>-20.1%</b>
<b>OTHER EXPENSE</b>							
<b>30-001-004-4703</b>	DEBT SERVICE INTEREST	-	-	-	-	0.0%	0.0%
<b>30-001-004-4704</b>	DEBT SERVICE PRINCIPAL	-	-	-	-	0.0%	0.0%
<b>30-001-004-4770</b>	ADMIN SERVICES TO GF	28,000	48,000	48,000	32,000	-33.3%	-33.3%
<b>30-001-004-4940</b>	CONTINTENCY	-	-	105,000	50,000	100.0%	-52.4%
		<b>28,000</b>	<b>48,000</b>	<b>153,000</b>	<b>82,000</b>	<b>70.8%</b>	<b>-46.4%</b>
<b>CAPITAL OUTLAY</b>							
<b>30-001-005-4920</b>	BUILDING & FACILITY IMPROVEMENTS	-	147,000	-	88,000	-40.1%	-100.0%
<b>30-001-005-4920</b>	WATER INFRASTRUCTURE IMPROVEMENTS	-	-	-	235,000	100.0%	100.0%
<b>30-001-005-4920</b>	LAND	-	-	-	-	0.0%	0.0%
<b>30-001-005-4920</b>	BUILDINGS & STRUCTURES	-	-	-	-	0.0%	0.0%
<b>30-001-005-4920</b>	EQUIPMENT - WATER	-	500,000	260,900	57,000	100.0%	100.0%

	FY 2025/26 7 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY2026.2 BUDGET	FY26.2 Budget over FY26	FY26.2 Budget over FY26 Budget	
30-001-005-4940	VEHICLES - WATER	-	-	-	100.0%	100.0%	
30-001-005-4960	METERS & EQUIPMENT	75,537	100,716	120,000	-20.6%	-33.3%	
30-001-005-4980	FIRE HYDRANTS	1,241	1,655	-	-100.0%	-100.0%	
		<b>76,778</b>	<b>749,371</b>	<b>380,900</b>	<b>460,000</b>	<b>-38.6%</b>	<b>20.8%</b>
<b>TOTAL WATER</b>		<b>713,452</b>	<b>1,892,228</b>	<b>2,214,166</b>	<b>2,250,811</b>	<b>19.0%</b>	<b>1.7%</b>
<b>WATER REV</b>		<b>1,007,875</b>	<b>1,896,525</b>	<b>2,215,626</b>	<b>2,256,591</b>	<b>19.0%</b>	<b>1.8%</b>
<b>REVENUE IN EXCESS OF EXPENSES</b>		<b>294,423</b>	<b>4,297</b>	<b>1,460</b>	<b>5,780</b>	<b>34.5%</b>	<b>295.9%</b>
<b>Starting Fund Balance</b>			<b>231</b>		<b>4,528</b>		
<b>Ending Fund Balance</b>			<b>4,528</b>		<b>10,308</b>		

FY 2025/26 7 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY26.2 Budget over FY26	FY26.2 Budget over FY26 Budget
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**SEWER FUND (31)**

**WATER REVENUE**

<b>31-000-100-3510</b>	SEWER USAGE CHARGES	1,067,095	1,829,306	1,607,647	1,259,946	-31.12%
<b>31-000-100-3511</b>	SEWER PENALTY	14,062	24,106	17,938	13,481	-44.08%
<b>30-000-100-3530</b>	W/S IMP CHG TRANSFER	-	-	80,000	72,000	100.00%
<b>30-000-100-3920</b>	MISCELLANEOUS REVENUE	3,196	-	-	-	-100.00%
<b>TOTAL WATER REVENUE</b>		<b>1,084,353</b>	<b>1,853,412</b>	<b>1,705,585</b>	<b>1,345,427</b>	<b>-27.41%</b>

FY 2025/26 7 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY26.2 BUDGET	FY26.2 Budget over FY26	FY26.2 Budget over FY26 Budget
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**SEWER FUND**

**WAGES & BENEFITS**

31-001-001-4000	SALARIES - FULL TIME	121,317	161,756	216,580	173,271	7.1%	-20.0%
31-001-001-4001	SALARIES - PART TIME		-	-	-	0.0%	0.0%
31-001-001-4006	OVERTIME	4,421	5,894	9,808	8,324	41.2%	-15.1%
31-001-001-4010	EMPLOYER S.S.	7,496	9,994	14,037	11,260	12.7%	-19.8%
31-001-001-4020	EMPLOYER MEDICARE	1,754	2,339	3,282	2,633	12.6%	-19.8%
31-001-001-4030	EMPLOYER I.M.R.F.	3,974	5,299	8,489	6,809	28.5%	-19.8%
31-001-001-4031	EMPLOYER HEALTH INS.	32,710	43,613	82,970	76,300	74.9%	-8.0%
31-001-001-4033	EMPLOYER DENTAL INS.	1,298	1,731	4,280	4,040	133.4%	-5.6%
31-001-001-4035	EMPLOYER LIFE INS.	240	320	396	350	9.4%	-11.6%
31-001-001-4037	EMPLOYER VISION INS.	114	152	500	920	505.3%	84.0%
31-001-001-4038	OTHER EMPLOYEE BENEFITS	-	-	48	35	100.0%	100.0%
31-001-001-4050	UNEMPLOYMENT TAX	106	1,920	1,920	2,240	16.7%	16.7%
<b>TOTAL WAGES &amp; BENEFITS</b>		<b>173,429</b>	<b>233,018</b>	<b>342,310</b>	<b>286,182</b>	<b>22.8%</b>	<b>-16.4%</b>

**CONTRACTUAL SERVICES**

31-001-002-4100	BUILDING & FACILITY MAINTENANCE	6,038	37,651	45,000	40,000	6.2%	-11.1%
31-001-002-4110	VEHICLE MAINTENANCE & REPAIR	3,696	6,336	10,000	3,500	-44.8%	-65.0%
31-001-002-4120	EQUIPMENT MAINTENANCE & REPAIR	33,913	58,137	224,877	183,100	214.9%	-18.6%
31-001-002-4150	GROUNDS MAINTENANCE	-	-	2,000	12,000	100.0%	500.0%
31-001-002-4121	SOFTWARE SUBSCRIPTIONS	-	-	-	567	100.0%	100.0%
31-001-002-4160	MAINTENANCE - UTILITY SYSTEM	32,629	55,935	-	-	-100.0%	#DIV/0!
31-001-002-4180	SLUDGE HAUL	19,693	33,759	36,000	25,000	-25.9%	-30.6%
31-001-002-4380	WARRANTIES & MAINTENANCE AGREEMENTS	-	-	-	-	0.0%	0.0%
31-001-002-4210	INSURANCE/RISK MANAGEMENT	24,663	42,279	89,436	65,627	55.2%	-26.6%
31-001-002-4230	TELEPHONE AND INTERNET SERVICES	8,379	14,364	11,136	11,136	-22.5%	0.0%
31-001-002-4260	ELECTRICITY - FORMERLY UTILITIES	109,516	187,742	231,906	130,161	-30.7%	-43.9%
31-001-002-4260	NATURAL GAS	-	-	10,577	2,000	100.0%	-81.1%
31-001-002-4280	RENTALS AND LEASES	398	682	1,000	1,000	46.6%	0.0%
31-001-002-4290	TRAVEL EXPENSE	-	-	-	-	0.0%	0.0%
31-001-002-4310	TRAINING & MEETINGS	1,777	3,046	5,110	5,110	67.8%	0.0%
31-001-002-4320	POSTAGE & FREIGHT	3,726	6,387	5,093	5,093	-20.3%	0.0%
31-001-002-4340	PRINTING & PUBLISHING	2,588	4,437	4,339	3,258	-26.6%	-24.9%

		FY 2025/26 7 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY26.2 BUDGET	FY26.2 Budget over FY26	FY26.2 Budget over FY26 Budget
<b>31-001-002-4360</b>	ENGINEERING SERVICES	20,114	34,481	188,000	95,000	175.5%	-49.5%
<b>31-001-002-4380</b>	COMPUTER CONSULTANTS		-	3,000	3,000	100.0%	100.0%
<b>31-001-002-4380</b>	SCADA CONSULTANTS	-	-	6,200	11,200	100.0%	80.6%
<b>31-001-002-4380</b>	WATER & WASTEWATER SAMPLE TESTING	-	-	22,000	22,000	100.0%	0.0%
<b>31-001-002-4370</b>	LEGAL SERVICES	18	31	-	-	-100.0%	-100.0%
<b>31-001-002-4380</b>	OTHER PROF.SERV.	7,909	13,558	24,000	-	-100.0%	-100.0%
<b>31-001-002-4430</b>	DUES & PUBLICATIONS	-	-	100	100	100.0%	0.0%
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>275,057</b>	<b>498,825</b>	<b>919,774</b>	<b>618,852</b>	<b>24.1%</b>	<b>-32.7%</b>
<b>COMMODITIES</b>							
<b>31-001-003-4650</b>	OFFICE SUPPLIES	1,470	2,520	2,500	2,500	-0.8%	0.0%
<b>31-001-003-4660</b>	FUEL & OIL	4,713	8,079	7,000	5,400	-33.2%	-22.9%
<b>31-001-003-4695</b>	LAB SUPPLIES & MINOR EQUIPMENT	-	-	-	3,000	100.0%	3000%
<b>31-001-003-4670</b>	MAINTENANCE SUPPLIES	10,527	18,046	17,750	17,750	-1.6%	100.0%
<b>31-001-003-4680</b>	CHEMICALS	-	-	-	68,562	100.0%	100.0%
<b>31-001-003-4680</b>	OPERATING SUPPLIES	56,602	97,032	79,000	-	-100.0%	-100.0%
<b>31-001-003-4685</b>	SMALL TOOLS & EQUIPMENT	-	-	-	8,000	100.0%	100.0%
<b>31-001-003-4690</b>	UNIFORMS & PROTECTIVE CLOTHING	555	951	2,400	4,900	415.2%	104.2%
<b>TOTAL COMMODITIES</b>		<b>73,867</b>	<b>126,628</b>	<b>108,650</b>	<b>110,112</b>	<b>-13.0%</b>	<b>1.3%</b>
<b>OTHER EXPENSE</b>							
<b>31-001-004-4792</b>	DEBT SERVICE INTEREST	-	-	-	-	0.0%	0.0%
<b>31-001-004-4793</b>	DEBT SERVICE PRINCIPAL	-	-	-	-	0.0%	0.0%
<b>31-001-004-4770</b>	ADMIN SERVICES TO GF	28,000	37,333	48,000	32,000	-14.3%	-33.3%
<b>31-001-004-4794</b>	DEBT SERVICE 2012	-	-	-	-	0.0%	0.0%
<b>31-001-004-4810</b>	LICENSES & PERMITS	20,000	17,500	17,500	20,000	14.3%	14.3%
<b>31-001-004-4910</b>	CONTINTENCY	-	-	172,000	130,000	100.0%	-24.4%
		<b>48,000</b>	<b>54,833</b>	<b>237,500</b>	<b>182,000</b>	<b>231.9%</b>	<b>-23.4%</b>
<b>CAPITAL OUTLAY</b>							
<b>31-001-005-4920</b>	EQUIPMENT - WASTEWATER	-	33,628	96,860	116,193	245.5%	20.0%
<b>31-001-005-4940</b>	VEHICLES - WASTEWATER	-	-	-	-	0.0%	0.0%
		<b>-</b>	<b>33,628</b>	<b>96,860</b>	<b>146,193</b>	<b>334.7%</b>	<b>50.9%</b>

	FY 2025/26 7 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY26.2 BUDGET	FY26.2 Budget over FY26	FY26.2 Budget over FY26 Budget
<b>TOTAL WATER</b>	<b>570,353</b>	<b>946,932</b>	<b>1,705,094</b>	<b>1,343,339</b>	41.9%	-21.2%
<b>WATER REV</b>	<b>1,084,353</b>	<b>1,853,412</b>	<b>1,705,585</b>	<b>1,345,427</b>	-27.4%	-21.1%
<b>REVENUE IN EXCESS OF EXPENSES</b>	<b>514,000</b>	<b>906,480</b>	<b>491</b>	<b>2,088</b>	-99.8%	325.3%
<b>Starting Fund Balance</b>		<b>1,846,282</b>		<b>2,752,762</b>		
<b>Ending Fund Balance</b>		<b>2,752,762</b>		<b>2,754,850</b>		

	FY 2025/26 7 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY 26.2 BUDGET	FY26 Budget over FY25 ESTIMATED	FY26 Budget over FY25 Budget
<b>CAPITAL PROJECTS - DEBT SERVICE (33)</b>						
<b>REVENUES</b>						
33-000-002-3800	-	-	-	-	0.0%	-
33-000-100-3520	-	-	-	-	0.0%	-
33-000-100-3530	-	-	-	-	0.0%	-
33-000-100-3531	-	-	-	-	0.0%	-
33-000-100-3540	-	-	-	-	0.0%	-
33-000-100-3550	-	1,062,800	-	880,000	0.0%	-
33-000-100-3551	-	-	-	-	0.0%	-
33-000-100-3730	1,003	1,719	900	1,133	-34.1%	26%
<b>TOTAL REVENUES</b>	<b>1,003</b>	<b>1,064,519</b>	<b>900</b>	<b>881,133</b>	<b>0.0%</b>	<b>97804%</b>
<b>EXPENSES</b>						
<b>CONTRACTUAL SERVICES</b>						
33-001-003-4650	-	-	-	-	0.0%	0.0%
33-001-006-4350	-	-	-	-	0.0%	0.0%
33-001-006-4440	-	-	-	-	0.0%	0.0%
33-001-006-4750	-	-	-	-	0.0%	0.0%
33-001-006-4751	-	-	-	-	0.0%	0.0%
33-001-006-4752	-	-	-	-	0.0%	0.0%
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>0.0%</b>
<b>OTHER</b>						
33-000-500-4950	-	-	-	-	0.0%	0.0%
33-005-004-4910	-	-	-	-	0.0%	0.0%
33-005-004-4915	-	-	-	-	0.0%	0.0%
33-005-004-4920	-	-	-	-	0.0%	0.0%
33-005-004-4930	-	4,914	4,914	769,836	15566.2%	15566%
33-005-004-4999	-	-	-	-	0.0%	0.0%
33-005-005-4910	-	-	-	-	0.0%	0.0%
33-005-005-4920	-	-	-	-	0.0%	0.0%
33-005-005-4930	-	25,900	25,900	206,600	697.7%	698%
33-005-005-4990	-	-	-	-	100.0%	0.0%
<b>TOTAL OTHER</b>	<b>-</b>	<b>30,814</b>	<b>30,814</b>	<b>976,436</b>	<b>3068.8%</b>	<b>3069%</b>
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>30,814</b>	<b>30,814</b>	<b>976,436</b>	<b>3068.8%</b>	<b>3069%</b>
<b>REVENUES VERSUS EXPENSES</b>	<b>1,003</b>	<b>1,033,705</b>	<b>(29,914)</b>	<b>(95,303)</b>		
<b>STARTING FUND BALANCE</b>		<b>-</b>		<b>1,033,705</b>		
<b>ENDING FUND BALANCE</b>		<b>1,033,705</b>		<b>938,402</b>		

	FY 2025/26 7 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY 26.2 BUDGET	FY26 Budget over FY25 ESTIMATED	FY26 Budget over FY25 Budget
<b>WATER CONSTRUCTION FUND (34)</b>						
<b>REVENUES</b>						
34-000-001-3540	CONNECTION/TAP ON	5,200	5,200	-	1,500	-71.2% #DIV/0!
34-000-001-3550	WATER SUPPLY/STORAGE	-	-	-	-	0.0% 0.0%
34-000-001-3560	W/S IMPROVEMENT CHARGE	-	-	-	-	0.0% 0.0%
34-000-001-3730	INTEREST-CONNECTION/STORAGE	629	839	1,200	1,200	43.1% 100.0%
34-000-001-3910	TRAN FROM WATER FUND	-	19,000	-	-	0.0% 0.0%
34-000-001-3950	DCEO GRANT WELL #9	-	-	-	-	0.0% 0.0%
34-000-001-3911	DCEO GRANT WATER CONNECTION 1	-	-	-	-	#DIV/0! 0.0%
34-000-001-3912	DCEO GRANT WATER CONNECTION 2	-	-	-	-	#DIV/0! 0.0%
34-000-001-3951	ARPA FUNDS	-	-	-	-	0.0% 0.0%
34-000-001-3960	IEPA LOAN PROCEEDS	-	-	-	-	0.0% 0.0%
<b>TOTAL REVENUES</b>		<b>5,829</b>	<b>25,039</b>	<b>1,200</b>	<b>2,700</b>	<b>-89.2% -</b>
<b>EXPENSES</b>						
<b>CONTRACTUAL SERVICES</b>						
34-001-002-4360	ENGINEERING SERVICES	-	-	-	-	0.0% 0%
34-001-002-4370	LEGAL SERVICES	-	-	-	-	0.0% 0%
34-001-002-4380	OTHER PROFESSIONAL SERVICES	-	-	-	-	0.0% 0%
34-001-002-4370	CONSTRUCTION	-	-	-	-	0.0% 0%
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0% 0%</b>
<b>OTHER</b>						
34-001-002-4375	EASEMENT ACQUISITON	-	-	-	-	0.0% 0%
34-000-005-4790	MISCELLANEOUS EXPENSE	-	-	-	-	0.0% 0%
34-000-005-4910	SCADA	-	-	-	-	0.0% 0%
34-001-006-5500	SSA #16 BOND INDENTURE	-	-	-	-	0.0% 0%
<b>TOTAL OTHER EXPENSES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0% 0%</b>
<b>TOTAL EXPENSES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>REVENUES VERSUS EXPENSES</b>		<b>5,829</b>	<b>25,039</b>	<b>1,200</b>	<b>2,700</b>	
<b>STARTING FUND BALANCE</b>			<b>(24,611)</b>		<b>428</b>	
<b>ENDING FUND BALANCE</b>			<b>428</b>		<b>3,128</b>	

	FY 2025/26 7 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY 26.2 BUDGET	FY26 Budget over FY25 ESTIMATED	FY26 Budget over FY25 Budget
<b>SANITARY &amp; STORM SEWER IMPROV (35)</b>						
<b>REVENUES</b>						
35-000-100-3551	BOND PROCEEDS	-	-	-	0%	0%
35-000-100-3730	INTEREST	-	-	-	0%	0%
<b>TOTAL REVENUES</b>		-	-	-	0%	0%
<b>EXPENSES</b>						
<b>CONTRACTUAL SERVICES</b>						
35-001-003-4650	OFFICE EXPENSE	-	-	-	0%	0%
35-001-006-4350	AUDIT	-	-	-	0%	0%
35-001-006-4440	FISCAL AGENT FEES	-	-	-	0%	0%
35-001-006-4370	ENGINEERING	-	-	-	0%	0%
35-001-006-4750	CONSTRUCITON IMPROVEMENTS	-	-	-	0%	0%
<b>TOTAL CONTRACTUAL SERVICES</b>		-	-	-	0%	0%
<b>OTHER</b>						
35-000-500-4950	TRANSFERS (IN)/OUT	-	-	-	0%	0%
<b>TOTAL OTHER</b>		-	-	-		
<b>TOTAL EXPENSES</b>		-	-	-	0%	-
<b>REVENUES VERSUS EXPENSES</b>		-	-	-		
<b>STARTING FUND BALANCE</b>			-			
<b>ENDING FUND BALANCE</b>			-			

	FY 2025/26 7 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY 26.2 BUDGET	FY26 Budget over FY25 ESTIMATED	FY26 Budget over FY25 Budget
<b>SEWER CONSTRUCTION FUND (40)</b>						
<b>REVENUES</b>						
40-000-001-3540	CONNECTION/TAP-ON	6,265	6,265	5,000	3,500	100% 100%
40-000-001-3560	W/S IMPROVEMENT CHARGE	-	-	-	-	0% 0%
40-000-001-3730	INTEREST	-	-	-	-	0% 0%
40-000-001-3921	WASTEWATER TREATMENT/IMPACT	-	-	-	-	0% 0%
<b>TOTAL REVENUES</b>		<b>6,265</b>	<b>6,265</b>	<b>5,000</b>	<b>3,500</b>	<b>100% 100%</b>
<b>EXPENSES</b>						
<b>CONTRACTUAL SERVICES</b>						
40-001-002-4340	PRINTING	-	-	-	-	0% 0%
40-001-002-4360	ENGINEERING SERVICES	-	-	-	-	0% 0%
<b>TOTAL CONTRACTUAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0% 0%</b>
<b>CAPITAL</b>						
40-001-005-4910	SCADA	-	-	-	-	0% 0%
40-001-005-4915	SEWER CONSTRUCTION PROJECTS	-	-	-	-	0% 0%
<b>TOTAL CAPITAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0% 0%</b>
<b>OTHER</b>						
40-001-006-5105	INTEREST	-	-	-	-	0% 0%
40-001-006-5200	TRANSFER TO SEWER FUND	-	-	-	-	0% 0%
40-001-006-5500	SSA#16 BOND INDENTURE	-	-	-	-	0% 0%
<b>TOTAL OTHER</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0% 0%</b>
<b>TOTAL EXPENSES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>REVENUES VERSUS EXPENSES</b>		<b>6,265</b>	<b>6,265</b>	<b>5,000</b>	<b>3,500</b>	
<b>STARTING FUND BALANCE</b>			<b>283,664</b>		<b>289,929</b>	
<b>ENDING FUND BALANCE</b>			<b>289,929</b>		<b>293,429</b>	

	FY 2025/26 7 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY 26.2 BUDGET	FY26 Budget over FY25 ESTIMATED	FY26 Budget over FY25 Budget
<b>SEWER CONSTRUCTION FUND (41)</b>						
41-000-100-3640	EXPANSION RECEIPTS	-	-	-	0%	0%
41-000-100-3730	INTEREST	15	20	-	0%	0%
<b>TOTAL REVENUES</b>		<b>15</b>	<b>20</b>	<b>-</b>	<b>0%</b>	<b>0%</b>
<b>EXPENSES</b>						
<b>CONTRACTUAL SERVICES</b>						
41-002-006-4370	EINGENEERING	-	-	-	0%	0%
<b>TOTAL CONTRACTUAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>0%</b>
<b>CAPITAL</b>						
41-003-006-4380	CONSTRUCTION	-	-	-	0%	0%
41-001-006-5200	TRANSFER TO FUND 40	-	-	-	0%	0%
<b>TOTAL CAPITAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>0%</b>
<b>TOTAL EXPENSES</b>		<b>-</b>	<b>-</b>	<b>-</b>		
<b>REVENUES VERSUS EXPENSES</b>		<b>15</b>	<b>20</b>	<b>-</b>		
<b>STARTING FUND BALANCE</b>			<b>8,029</b>		<b>8,049</b>	
<b>ENDING FUND BALANCE</b>			<b>8,049</b>		<b>8,069</b>	

	FY 2025/26 7 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY 26.2 BUDGET	FY26 Budget over FY25 ESTIMATED	FY26 Budget over FY25 Budget	
<b>SSA #14 LAKEWOOD CROSSING (43)</b>							
<b>REVENUES</b>							
<b>43-000-100-3094</b>	PROP TAX - SSA #14	832,786	832,786	832,786	845,316	1.5%	2%
<b>43-104-300-3730</b>	INTEREST	35,085	60,146	30,000	30,000	-50.1%	0%
<b>TOTAL REVENUES</b>		<b>867,871</b>	<b>892,932</b>	<b>862,786</b>	<b>875,316</b>	-2.0%	1%
<b>EXPENSES</b>							
<b>43-105-004-4790</b>	ADMIN EXP FUND - MISC DISB	9,580	18,000	20,000	23,000	27.8%	15%
<b>43-104-300-4500</b>	DEBT SERVICE PAYMENT	148,949	837,898	838,278	846,298	1.0%	1%
<b>TOTAL EXPENSES</b>		<b>158,529</b>	<b>855,898</b>	<b>858,278</b>	<b>869,298</b>	1.6%	1%
<b>REVENUES VERSUS EXPENSES</b>		<b>709,342</b>	<b>37,034</b>	<b>4,508</b>	<b>6,018</b>	-83.8%	33%
<b>STARTING FUND BALANCE</b>			<b>1,148,883</b>		<b>1,185,917</b>		
<b>ENDING FUND BALANCE</b>			<b>1,185,917</b>		<b>1,191,935</b>		

		FY 2025/26 7 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY 26.2 BUDGET	FY26 Budget over FY25 ESTIMATED	FY26 Budget over FY25 Budget
<b>SSA #13 TUSCANY WOODS (45)</b>							
<b>REVENUES</b>							
45-102-200-4880	PROPERTY TAX - SSA #14	378,272	378,272	365,200	384,095	1.5%	5%
45-102-300-3093	INTEREST	18,087	31,006	35,000	30,000	-3.2%	-14%
<b>TOTAL REVENUES</b>		<b>396,359</b>	<b>409,278</b>	<b>400,200</b>	<b>414,095</b>	<b>1.2%</b>	<b>3%</b>
<b>EXPENSES</b>							
45-102-004-4790	MISC DISBURSEMENT	17,250	25,000	25,000	25,000	0.0%	0%
45-102-300-4500	DEBIT SERVICE	64,461	363,923	373,922	373,922	2.7%	0%
<b>TOTAL EXPENSES</b>		<b>81,711</b>	<b>388,923</b>	<b>398,922</b>	<b>398,922</b>	<b>2.6%</b>	<b>0%</b>
<b>REVENUES VERSUS EXPENSES</b>		<b>314,648</b>	<b>20,355</b>	<b>1,278</b>	<b>15,173</b>		
<b>STARTING FUND BALANCE</b>			<b>611,921</b>		<b>632,276</b>		
<b>ENDING FUND BALANCE</b>			<b>632,276</b>		<b>647,449</b>		

	FY 2025/26 7 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY 26.2 BUDGET	FY26 Budget over FY25 ESTIMATED	FY26 Budget over FY25 Budget
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**SPECIAL SERVICES AREAS (52)**

**REVENUES**

52-000-100-3010	PROP TAX SSA #2	1,798	1,798	1,764	980	-45.5%	-44.4%
52-000-100-3011	PROP TAX SSA #10	18,934	18,934	18,708	9,310	-50.8%	-50.2%
52-000-100-3030	PROP TAX SSA #3	300	300	294	98	-67.3%	-66.7%
52-000-100-3060	PROP TAX SSA #6	5,988	5,988	5,880	2,940	-50.9%	-50.0%
52-000-100-3070	PROP TAX SSA #7	9,000	9,000	8,820	9,261	2.9%	5.0%
52-000-100-3080	PROP TAX SSA #8	2,500	2,500	2,450	980	-60.8%	-60.0%
52-000-100-3091	PROP TAX SSA #11	11,250	11,250	11,103	9,800	-12.9%	-11.7%
52-000-100-3092	PROP TAX SSA #12	5,280	5,280	5,145	2,940	-44.3%	-42.9%
52-000-100-3094	PROP TAX SSA #15	-	-	-	-	0.0%	0.0%
52-000-100-3093	PROP TAX SSA #23	-	-	-	-	0.0%	0.0%
52-000-100-3730	INTEREST	724	1,241	500	500	-59.7%	100.0%
<b>TOTAL REVENUES</b>		<b>55,774</b>	<b>56,291</b>	<b>54,664</b>	<b>36,809</b>	<b>-32.7%</b>	<b>-32.7%</b>

**EXPENSES**

**PERSONAL SERVICES**

52-001-001-4000	SALARIES FULL TIME	13,245	22,706	14,400	25,000	10.1%	73.6%
52-001-001-4001	SALARIES PART TIME	-	-	6,720	-	100.0%	-100.0%
52-001-001-4010	EMPLOYER SS	813	1,394	1,309	1,550	11.2%	18.4%
52-001-001-4020	EMPLOYER - MEDICARE	190	326	306	363	11.4%	18.6%
52-001-001-4030	EMPLOYER IMRF	419	718	576	1,125	56.6%	95.3%
52-001-001-4050	UNEMPLOYMENT COMP.	-	-	-	-	#DIV/0!	#DIV/0!
<b>TOTAL PERSONAL SERVICES</b>		<b>14,667</b>	<b>25,143</b>	<b>23,311</b>	<b>28,038</b>	<b>11.5%</b>	<b>20.3%</b>

**OTHER**

52-001-002-4920	SSA #2	-	230	230	248	100.0%	8.0%
52-001-002-4921	SSA #10	-	-	5,750	11,750	#DIV/0!	104.3%
52-001-002-4923	SSA #3	-	200	200	216	100.0%	8.0%
52-001-002-4926	SSA #6	-	1,330	1,330	1,436	8.0%	8.0%
52-001-002-4927	SSA #7	-	7,135	7,135	7,706	8.0%	8.0%
52-001-002-4928	SSA #8	-	145	145	157	8.0%	8.0%
52-001-002-4931	SSA #11	-	5,505	5,505	5,945	8.0%	8.0%
52-001-002-4932	SSA #12	-	790	790	853	8.0%	8.0%
52-001-002-4934	SSA #15	-	-	-	-	0.0%	0.0%
52-001-002-4933	SSA #23	-	-	-	-	0.0%	0.0%
52-001-002-4998	ADMIN EXP TRANSFERS	-	-	-	-	0.0%	0.0%
52-001-002-4999	SSA EXPENSES	2,918	10,002	10,109	12,918	29.2%	27.8%

<b>TOTAL OTHER</b>	2,918	25,337	31,194	41,230	62.7%	32.2%
<b>TOTAL EXPENSES</b>	<b>17,585</b>	<b>50,480</b>	<b>54,505</b>	<b>69,268</b>	37.2%	27.1%
<b>REVENUES VERSUS EXPENSES</b>	<b>38,189</b>	<b>5,811</b>	<b>159</b>	<b>(32,459)</b>		
<b>STARTING FUND BALANCE</b>		<b>81,253</b>		<b>87,064</b>		
<b>ENDING FUND BALANCE</b>		<b>87,064</b>		<b>54,605</b>		

	FY 2025/26 7 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY 26.2 BUDGET	FY26 Budget over FY25 ESTIMATED	FY26 Budget over FY25 Budget
<b>SCHOOL IMPACT FEES FUND (60)</b>						
<b>REVENUES</b>						
60-000-100-3730 INTEREST	172	295	250	145	-50.8%	-42%
60-000-100-3800 IMPACT FEES - DIST. 300	2,852	-	-	-	0.0%	0%
60-000-100-3825 IMPACT FEES - DIST. 158	-	-	-	-	0.0%	0%
60-000-100-3850 TRANSITION FEES - DIST 300	557,693	956,045	574,111	514,524	-46.2%	-10%
60-000-100-3855 TRANSITION FEES - DIST 158	-	-	-	-	0.0%	0%
<b>TOTAL REVENUES</b>	<b>560,717</b>	<b>956,340</b>	<b>574,361</b>	<b>514,669</b>	<b>-46.2%</b>	<b>-10%</b>
<b>EXPENSES</b>						
60-001-004-4780 SCHOOL IMPACT - DIST 300	-	-	-	-	0.0%	0%
60-001-004-4785 SCHOOL IMPACT - DIST 158	-	-	-	-	0.0%	0%
60-001-004-4800 SCHOOL TRANS FEE - DIST 300	624,729	956,045	574,111	514,524	-46.2%	-10%
60-001-004-4850 SCHOOL TRANS FEE - DIST 158	-	-	-	-	0.0%	0%
60-001-004-4860 INTEREST - DIST 300	-	295	250	145	-50.8%	-42%
<b>TOTAL EXPENSES</b>	<b>624,729</b>	<b>956,340</b>	<b>574,361</b>	<b>514,669</b>	<b>-46.2%</b>	<b>-10%</b>
<b>REVENUES VERSUS EXPENSES</b>	<b>(64,012)</b>	-	-	-		
<b>STARTING FUND BALANCE</b>		-		-		
<b>ENDING FUND BALANCE</b>		-		-		

		FY 2025/26 7 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY 26.2 BUDGET	FY26 Budget over FY25 ESTIMATED	FY26 Budget over FY25 Budget
<b>LIBRARY IMPACT FEES (61)</b>							
<b>REVENUES</b>							
61-000-100-3730	INTEREST	400	533	600	367	-31.2%	-39%
61-000-100-3800	LIBRARY IMPACT FEES - ELLA JOHNSON	22,200	29,600	22,500	18,750	-36.7%	-17%
61-000-100-3825	LIBRARY IMPACT FEES - HUNTLEY		-	-	-	0.0%	0%
61-000-100-3850	LIBRARY TRANS FEES - ELLA JOHNSON	17,255	23,007	21,496	15,905	-30.9%	-26%
61-000-100-3855	LIBRARY TRANS FEES - HUNTLEY	-	-	-	-	0.0%	0%
<b>TOTAL REVENUES</b>		<b>39,855</b>	<b>53,140</b>	<b>44,596</b>	<b>35,022</b>	<b>-34.1%</b>	<b>-21%</b>
<b>EXPENSES</b>							
61-001-004-4780	LIBRARY IMPACT - ELLA JOHNSON	-	29,600	22,500	18,750	-36.7%	-17%
61-001-004-4785	LIBRARY IMPACT - HUNTLEY	-	-	-	-	0.0%	0%
61-001-004-4800	LIBRARY TRANS - ELLA JOHNSON	19,311	23,007	21,496	15,905	-30.9%	-26%
61-001-004-4850	LIBRARY TRANS - HUNTLEY	-	-	-	-	0.0%	0%
61-001-004-4860	LIBRARY INTEREST - ELLA JOHNSON	-	533	600	367	-31.2%	-39%
61-001-004-4865	LIBRARY INTEREST - HUNTLEY	-	-	-	-	0.0%	0%
<b>TOTAL EXPENSES</b>		<b>19,311</b>	<b>53,140</b>	<b>44,596</b>	<b>35,022</b>	<b>-34.1%</b>	<b>-21%</b>
<b>REVENUES VERSUS EXPENSES</b>		<b>20,544</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>STARTING FUND BALANCE</b>			<b>-</b>		<b>-</b>		
<b>ENDING FUND BALANCE</b>			<b>-</b>		<b>-</b>		

FY 2025/26 7 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY 26.2 BUDGET	FY26 Budget over FY25 ESTIMATED	FY26 Budget over FY25 Budget
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**PARK IMPACT FEES (62)**

**REVENUES**

62-000-100-3730	INTEREST	26	45	25	25	-44.4%	0%
62-000-100-3800	PARK IMPACT FEES	3,769	3,769	-	-	0.0%	0%
62-000-100-3850	PARK TRANSITION FEES	50,748	86,997	51,321	46,780	-46.2%	-9%
<b>TOTAL REVENUES</b>		<b>54,543</b>	<b>90,811</b>	<b>51,346</b>	<b>46,805</b>	<b>-48.5%</b>	<b>-9%</b>

**EXPENSES**

62-001-004-4780	PARK IMPACT - HTPD	-	3,769	-	-	0.0%	0%
62-001-004-4800	PARK TRANS FEE - HTPD	56,796	86,997	51,321	46,780	-46.2%	-9%
62-001-004-4860	PARK INTEREST	-	45	25	25	-44.4%	0%
62-001-002-4901	VILLAGE PARK IMPROVEMENTS	-	-	-	-	0.0%	0%
<b>TOTAL EXPENSES</b>		<b>56,796</b>	<b>90,811</b>	<b>51,346</b>	<b>46,805</b>		

<b>REVENUES VERSUS EXPENSES</b>		<b>(2,253)</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>STARTING FUND BALANCE</b>			<b>-</b>		<b>-</b>		
<b>ENDING FUND BALANCE</b>			<b>-</b>		<b>-</b>		

		FY 2025/26 7 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY 26.2 BUDGET	FY26 Budget over FY25 ESTIMATED	FY26 Budget over FY25 Budget
<b>FIRE PROTECTION DISTRICT IMPACT FEES (63)</b>							
<b>REVENUES</b>							
63-000-100-3730	INTEREST	86	147	100	100	-32.0%	0%
63-000-100-3800	FIRE IMPACT FEE - HAMPSHIRE	41,209	70,644	41,438	34,531	-51.1%	-17%
63-000-100-3825	FIRE IMPACT FEE - HUNTLEY	-	-	-	-	0.0%	0%
63-000-100-3850	FIRE TRANSITION FEE - HAMPSHIRE	114,026	195,473	117,044	105,111	-46.2%	-10%
63-000-100-3855	FIRE TRANSITION FEE - HUNTLEY	-	-	-	-	0.0%	0%
<b>TOTAL REVENUES</b>		<b>155,321</b>	<b>266,264</b>	<b>158,582</b>	<b>139,742</b>	<b>-47.5%</b>	<b>-12%</b>
<b>EXPENSES</b>							
63-001-004-4780	FIRE IMPACT - HAMPSHIRE	-	70,644	41,438	34,531	-51.1%	-17%
63-001-004-4785	FIRE IMPACT - HUNTLEY	-	-	-	-	0.0%	0%
63-001-004-4800	FIRE TRANS - HAMPSHIRE	127,614	195,473	117,044	105,111	-46.2%	-10%
63-001-004-4850	FIRE TRANS - HUNTLEY	-	-	-	-	0.0%	0%
63-001-004-4860	HAMPSHIRE INTEREST	-	147	100	100	-32.0%	0%
63-001-004-4685	HUNTLEY INTEREST	-	-	-	-	0.0%	0%
<b>TOTAL EXPENSES</b>		<b>127,614</b>	<b>266,264</b>	<b>158,582</b>	<b>139,742</b>		
<b>REVENUES VERSUS EXPENSES</b>		<b>27,707</b>	-	-	-		
<b>STARTING FUND BALANCE</b>			-		-		
<b>ENDING FUND BALANCE</b>			-		-		

		FY 2025/26 7 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY 26.2 BUDGET	FY26 Budget over FY25 ESTIMATED	FY26 Budget over FY25 Budget
<b>TRANSPORTATION POLICY FUND (64)</b>							
<b>REVENUE</b>							
64-000-100-3800	TRANSPORTATION IMPACT FEE	242,128	322,837	245,400	200,000	-38.0%	-19%
64-000-100-3950	RESURFACING PROJECT	-	-	-	-	0.0%	0%
<b>TOTAL REVENUE</b>		<b>242,128</b>	<b>322,837</b>	<b>245,400</b>	<b>200,000</b>	<b>-18.5%</b>	<b>-19%</b>
<b>EXPENSES</b>							
64-001-004-4356	DESIGN ENG - BRIER HILL RESURFACING	-	-	-	-	0.0%	0%
64-001-004-4357	ENG - N STATE	30,327	49,930	49,930	-	100.0%	100%
64-001-004-4360	DESIGN ENG - STATE AND ALLEN	-	-	-	-	0.0%	0%
64-001-004-4361	DESIGN ENG - US 20 AND BIG TIMBER	-	-	-	-	0.0%	0%
64-001-004-4362	DESIGN ENG - US 20 AND ALLEN RD INT	-	-	-	-	0.0%	0%
64-001-004-4363	BIG TIMBER RD & KETCHUM	-	-	-	-	0.0%	0%
64-001-004-4366	DESIGN ENG - STATE AND RT 72	-	-	-	-	0.0%	0%
64-001-004-4800	MISC EXPENSE	-	-	-	-	0.0%	0%
64-001-004-4905	TRANSFER TO GENERAL	-	-	-	132,000	100.0%	#DIV/0!
64-003-006-4371	CONSTRUCTION	150,553	260,110	260,110	237,000	-8.9%	100%
64-004-004-4910	TRANS TO DEBT P&I	-	-	-	-	0.0%	0%
<b>TOTAL EXPENSES</b>		<b>180,880</b>	<b>310,040</b>	<b>310,040</b>	<b>369,000</b>	<b>19.0%</b>	<b>19%</b>
<b>REVENUES VERSUS EXPENSES</b>		<b>61,248</b>	<b>12,797</b>	<b>(64,640)</b>	<b>(169,000)</b>		
<b>STARTING FUND BALANCE</b>			<b>1,905,494</b>		<b>1,918,291</b>		
<b>ENDING FUND BALANCE</b>			<b>1,918,291</b>		<b>1,749,291</b>		

		FY 2025/26 7 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY 26.2 BUDGET	FY26 Budget over FY25 ESTIMATED	FY26 Budget over FY25 Budget
<b>EARLY WARNING FUND (65)</b>							
<b>REVENUES</b>							
65-000-100-3730	EARLY WARNING - INTEREST	-	-	-	-	0%	0%
65-000-100-3800	EARLY WARNING - IMPACT FEE	5,673	6,303	5,750	5,750	-8.8%	100%
65-000-100-3920	MISC INCOME	-	-	-	-	0%	0%
<b>TOTAL REVENUES</b>		<b>5,673</b>	<b>6,303</b>	<b>5,750</b>	<b>5,750</b>	<b>-8.8%</b>	<b>100%</b>
<b>MISCELLANEOUS EXP</b>							
65-001-004-4800	OTHER PROFESSIONAL SERVICES	-	-	-	-	0%	0%
65-000-600-3926	TRANSFER TO GENERAL	-	-	-	-	0%	0%
<b>TOTAL MISCELLANEOUS EXPENSE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>0%</b>
<b>CAPITAL OUTLAY</b>							
65-001-005-4992	BUILDING AND STRUCTURES	-	-	34,714	-	100.0%	100%
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>34,714</b>	<b>-</b>	<b>100.0%</b>	<b>100%</b>
<b>OTHER FINANCING</b>							
65-000-600-3934	TRANSFER IN PUBLIC USE	-	-	(40,000)	(38,000)	100%	100
65-000-600-3935	TRANSFER OUT TO GF	-	-	(40,000)	38,000	100%	100
<b>TOTAL OTHER FINANCING</b>		<b>-</b>	<b>-</b>	<b>(80,000)</b>	<b>-</b>		
<b>REVENUES VERSUS EXPENSES</b>		<b>5,673</b>	<b>6,303</b>	<b>51,036</b>	<b>5,750</b>		
<b>STARTING FUND BALANCE</b>			<b>13,808</b>		<b>20,111</b>		
<b>ENDING FUND BALANCE</b>			<b>20,111</b>		<b>25,861</b>		

		FY 2025/26 7 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY 26.2 BUDGET	FY26 Budget over FY25 ESTIMATED	FY26 Budget over FY25 Budget
<b>CEMETARY IMPACT FUND (66)</b>							
<b>REVENUES</b>							
66-000-100-3730	INTEREST	11	19	35	13	-31.6%	-63%
66-000-100-3800	CEMETARY IMPACT FEE	7,430	12,737	7,500	6,250	-50.9%	-17%
<b>TOTAL REVENUES</b>		<b>7,441</b>	<b>12,756</b>	<b>7,535</b>	<b>6,263</b>	<b>-50.9%</b>	<b>-17%</b>
<b>EXPENSES</b>							
66-001-004-4780	CEMETARY IMPACT	-	19	7,500	6,250	100.0%	-17%
66-001-004-4860	CEMETARY INTEREST	-	12,737	35	13	100.0%	-63%
<b>TOTAL EXPENSES</b>		<b>-</b>	<b>12,756</b>	<b>7,535</b>	<b>6,263</b>	<b>-50.9%</b>	<b>-17%</b>
<b>REVENUES VERSUS EXPENSES</b>		<b>7,441</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>STARTING FUND BALANCE</b>			<b>-</b>		<b>-</b>		
<b>ENDING FUND BALANCE</b>			<b>-</b>		<b>-</b>		

		FY 2025/26 7 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY 26.2 BUDGET	FY26 Budget over FY25 ESTIMATED	FY26 Budget over FY25 Budget
<b>TOWNSHIP TRANSITION FUND (67)</b>							
<b>REVENUES</b>							
67-000-100-3730	INTEREST	4	7	7	5	-33.3%	-33%
67-000-100-3800	TOWNSHIPTRANSITION FEE	17,637	30,235	17,543	16,259	-46.2%	-7%
<b>TOTAL REVENUES</b>		<b>17,641</b>	<b>30,242</b>	<b>17,550</b>	<b>16,264</b>	<b>-46.2%</b>	<b>-7%</b>
<b>EXPENSES</b>							
67-001-004-4780	TOWNSHIP TRANSITION	19,739	30,235	17,543	16,259	-46.2%	-7%
67-001-004-4860	TOWNSHIP INTEREST	-	7	7	5	-33.3%	-33%
<b>TOTAL EXPENSES</b>		<b>19,739</b>	<b>30,242</b>	<b>17,550</b>	<b>16,264</b>	<b>-46.2%</b>	<b>-7%</b>
<b>REVENUES VERSUS EXPENSES</b>		<b>(2,098)</b>	-	-	-		
<b>STARTING FUND BALANCE</b>			-		-		
<b>ENDING FUND BALANCE</b>			-		-		

		FY 2025/26 7 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY 26.2 BUDGET	FY26 Budget over FY25 ESTIMATED	FY26 Budget over FY25 Budget
<b>CAPITAL IMPROVEMENTS/DEBT (70)</b>							
<b>REVENUE</b>							
70-000-000-3930	KEYES AVE - IDOT GRANT	-	-	-	-	0%	0%
70-000-000-3931	DIETRICH ROAD IDOT GRANT	-	-	-	-	0%	0%
70-000-000-3932	IDOT GRANT - ROMKE ROAD	-	-	-	-	0%	0%
70-000-000-3960	MISCELLANEOUS INCOME	-	-	-	-	0%	0%
70-000-100-3730	INTEREST INCOME	-	-	-	-	0%	0%
<b>TOTAL REVENUE</b>		-	-	-	-	0%	0%
<b>EXPENSES</b>							
70-003-006-4371	KEYES AVE RECONSTRUCTION	-	-	-	-	0%	0%
70-003-006-4372	STATE STREET LAPP	-	-	-	-	0%	0%
70-003-006-4373	DIETRICH ROAD LAPP	-	-	-	-	0%	0%
70-003-006-4374	TUSCANY WOODS CAPITAL	-	-	60,910	60,910	0%	0%
70-003-006-4375	TUSCANY WOODS MAINTENANCE	-	-	-	-	0%	0%
70-003-006-4376	TW ENGINEERING SERVICES	-	-	-	-	0%	0%
70-003-006-4677	ROMKE ROAD CONSTRUCTION	-	-	-	-	0%	0%
70-003-007-4471	CROWN DEVELOPMENT PROJECTS	-	-	-	-	0%	0%
70-003-008-4550	2011 INTERNATIONAL PLOW TRUCK	-	-	-	-	0%	0%
<b>TOTAL EXPENSES</b>		-	-	<b>60,910</b>	<b>60,910</b>	0%	0%
<b>REVENUES VERSUS EXPENSES</b>		-	-	<b>(60,910)</b>	<b>(60,910)</b>		
<b>STARTING FUND BALANCE</b>			<b>60,910</b>		<b>60,910</b>		
<b>ENDING FUND BALANCE</b>			<b>60,910</b>		-		

		FY 2025/26 7 MO	FY 2025/26 ESTIMATED	FY 2025/26 BUDGET	FY 26.2 BUDGET	FY26 Budget over FY25 ESTIMATED	FY26 Budget over FY25 Budget
<b>POLICE PENSION FUND (90)</b>							
<b>REVENUES</b>							
90-000-600-3900	OFFICER CONTRIBUTIONS	75,131	128,796	137,675	115,100	-10.6%	-16%
90-000-600-3910	EMPLOYER CONTRIBUTIONS	75,000	575,000	575,000	506,000	-12.0%	-12%
90-000-001-3730	INVESTMENT EARNINGS, NET	800,718	1,322,659	500,000	875,000	-33.8%	75%
90-000-001-4800	MISCELLANEOUS	-	-	-	-	0.0%	0%
<b>TOTAL REVENUES</b>		<b>950,849</b>	<b>2,026,455</b>	<b>1,212,675</b>	<b>1,496,100</b>	<b>-26.2%</b>	<b>23%</b>
<b>EXPENSES</b>							
90-000-600-3200	REFUND OF CONTRIBUTIONS	12,738	12,738	300,591	287,861	100.0%	-4%
90-001-004-4000	PENSION PAYMENTS	116,115	201,615	201,045	151,750	-24.7%	-25%
90-001-004-4100	DISABILITY PAYMENTS	-	-	-	-	0.0%	0%
90-001-004-4200	DEATH BENEFIT PAYMENTS	-	-	-	-	0.0%	0%
90-001-002-4365	CONTRACTUAL	1,233	11,200	20,000	20,000	78.6%	0%
90-001-002-4310	PROFESSIONAL DEVELOPMENT	-	-	1,500	1,500	100.0%	0%
90-001-004-4800	MISCELLANEOUS EXPENSE	825	1,650	1,500	1,500	-9.1%	0%
90-001-002-4380	OTHER PROFESSIONAL SERVICES	-	-	30,000	30,000	100.0%	100%
90-001-004-4750	STATE OF IL COMPLIANCE FEE	-	-	-	-	0.0%	0%
<b>TOTAL EXPENSES</b>		<b>130,911</b>	<b>227,203</b>	<b>554,636</b>	<b>492,611</b>	<b>116.8%</b>	<b>-11%</b>
<b>REVENUES VERSUS EXPENSES</b>		<b>819,938</b>	<b>1,799,252</b>	<b>658,039</b>	<b>1,003,489</b>		
	<b>STARTING FUND BALANCE</b>		<b>5,346,470</b>		<b>7,145,722</b>		
	<b>ENDING FUND BALANCE</b>		<b>7,145,722</b>		<b>8,149,211</b>		

**THE VILLAGE OF HAMPSHIRE**

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**ORDINANCE NO. \_\_\_\_\_**

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**AN ORDINANCE ADOPTING THE BUDGET OF THE VILLAGE OF  
HAMPSHIRE, KANE AND MCHENRY COUNTIES, ILLINOIS  
FOR THE FISCAL YEAR  
BEGINNING MAY 1, 2026 AND ENDING DECEMBER 31, 2026**

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**ADOPTED BY  
THE PRESIDENT AND BOARD OF TRUSTEES  
OF THE  
VILLAGE OF HAMPSHIRE**

**THIS \_\_\_ DAY OF \_\_\_\_\_, 2026**

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Published in pamphlet form by authority  
of the President and the Board of Trustees  
of the Village of Hampshire, Illinois this  
\_\_\_\_ day of \_\_\_\_\_, 2026

**VILLAGE OF HAMPSHIRE  
ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE ADOPTING THE BUDGET OF THE VILLAGE OF  
HAMPSHIRE, KANE AND MCHENRY COUNTIES, ILLINOIS  
FOR THE FISCAL YEAR  
BEGINNING MAY 1, 2026 AND ENDING DECEMBER 31, 2026**

**WHEREAS**, the Village of Hampshire, Illinois (the “Village”) is a duly organized and validly existing non-home rule municipality organized and operating under the Illinois Municipal Code (65 ILCS 5/1-1-1, *et seq.*); and

**WHEREAS**, the President of the Village (the “President”) and the Board of Trustees of the Village (with the President, the “Corporate Authorities”) are committed to ensuring that the Village operates in a safe, efficient and economical manner; and

**WHEREAS**, the Village adopted the statutory budget procedure provided for in Sections 8-2-9.1 through 8-2-9.10 of the Illinois Municipal Code (65 ILCS 5/8-2-9.1 through 65 ILCS 5/8-2-9.10); and

**WHEREAS**, the Village’s budget officer has compiled a tentative budget for the fiscal year beginning May 1, 2026 and ending December 31, 2026; and

**WHEREAS**, in accordance with Section 8-2-9.9 of the Illinois Municipal Code (65 ILCS 5/8-2-9.9), the tentative budget has been conveniently available to public inspection for at least ten (10) days prior to the passage of the annual budget, a public hearing has been held on the tentative annual budget pursuant to notice given by publication in a newspaper having general circulation in the Village at least one (1) week prior to the time of the public hearing; and

**WHEREAS**, the Corporate Authorities find that it is in the best interests of the Village to adopt the budget, attached hereto and incorporated herein as Exhibit A, as the annual budget of the Village for the fiscal year beginning May 1, 2026 and ending December 31, 2026;

**NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF HAMPSHIRE, KANE AND MCHENRY COUNTIES, ILLINOIS, AS FOLLOWS:**

**SECTION 1.** The Corporate Authorities hereby find that all of the recitals hereinbefore stated as contained in the preambles to this Ordinance are full, true and correct and hereby incorporate and make them part of this Ordinance.

**SECTION 2.** The Corporate Authorities do hereby approve and adopt the budget, attached to this Ordinance as Exhibit A, as the annual budget for the Village for the fiscal year beginning May 1, 2026, and ending December 31, 2026. The officers, agents and/or employees of the Village shall take all action necessary or reasonably required by the Village to carry out, give effect to and effectuate the purpose of this Ordinance and shall take all action necessary in conformity therewith. Within thirty (30) days of adoption of this Ordinance, the Village's budget officer shall cause to be filed with the county clerks of Kane and McHenry Counties, certified copies of this Ordinance, as well as an estimate, certified by the Village's chief fiscal officer, of revenues, by source, anticipated to be received by the Village in the following fiscal year, a sample of which is attached hereto and incorporated herein as Exhibit B.

**SECTION 3.** That all past, present, and future acts and doings of the officials of the Village that are in conformity with the purpose and intent of this Ordinance are hereby, in all respects, ratified, approved, authorized and confirmed.

**SECTION 4.** That the provisions of this Ordinance are hereby declared to be severable and should any provision of this Ordinance be determined to be in conflict with any law, statute or regulation, said provision shall be excluded and deemed inoperative and unenforceable and all other provisions shall remain unaffected, unimpaired, valid and in full force and effect.

**SECTION 5.** All code provisions, ordinances, resolutions, rules and orders, or parts thereof, in conflict herewith are, to the extent of such conflict, hereby superseded.

**SECTION 6.** A full, true and complete copy of this Ordinance shall be published in pamphlet form or in a newspaper published and of general circulation within the Village as provided by the Illinois Municipal Code, as amended.

**SECTION 7.** This Ordinance shall be in full force and effect after passage, approval, publication in pamphlet form or as otherwise provided by applicable law.

ADOPTED THIS \_\_ DAY OF \_\_\_\_\_, 2026.

AYES/YEAS: \_\_\_\_\_

NAYS/NOES: \_\_\_\_\_

ABSENT: \_\_\_\_\_

ABSTAIN: \_\_\_\_\_

ADOPTED THIS \_\_ DAY OF \_\_\_\_\_, 2026.

\_\_\_\_\_  
Michael J. Reid, Jr., Village President

ATTEST:

\_\_\_\_\_  
Karen L. Stuehler, Village Clerk

**EXHIBIT A**  
**(BUDGET)**

**EXHIBIT B**  
**(CERTIFICATION OF ESTIMATE OF REVENUES BY SOURCE)**

**CERTIFIED ESTIMATE OF REVENUES BY SOURCE VILLAGE OF  
HAMPSHIRE, KANE AND MCHENRY COUNTIES, ILLINOIS  
FOR THE FISCAL YEAR  
BEGINNING MAY 1, 2026 AND ENDING DECEMBER 31, 2026**

In accordance with Section 18-50 of the Property Tax Code (35 ILCS 200/18-50), I \_\_\_\_\_, the chief fiscal officer of the Village of Hampshire, hereby certify that the revenues, by source, as set forth above for each fund of the Village of Hampshire, Kane and McHenry Counties, Illinois, for the fiscal year beginning May 1, 2026, and ending December 31, 2026, are the revenues anticipated for said fiscal year.

**Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2026.**

\_\_\_\_\_  
**By:**  
**Title:**

STATE OF ILLINOIS        )  
                                          ) SS  
COUNTY OF KANE         )

**CLERK’S CERTIFICATE**

I, Karen L. Stuehler, certify that I am the duly appointed and acting Clerk of the Village of Hampshire, Kane and McHenry Counties, Illinois, and I do hereby certify that I am currently the keeper of its books and records and that the attached hereto is a true and correct copy of an Ordinance titled:

**AN ORDINANCE ADOPTING THE BUDGET OF THE VILLAGE OF  
HAMPSHIRE, KANE AND MCHENRY COUNTIES, ILLINOIS  
FOR THE FISCAL YEAR  
BEGINNING MAY 1, 2026 AND ENDING DECEMBER 31, 2026**

I certify that on \_\_\_\_\_, 2026, the Board of Trustees of Hampshire (or the Corporate Authorities, if required by law), at a regular meeting, passed and adopted Ordinance No. \_\_\_\_\_, which was approved by the Village President on the \_\_\_\_\_ day of \_\_\_\_\_, 2026.

I do further certify, in my official capacity, that a quorum of said Board of Trustees was present at the meeting and that the meeting was held in compliance with all requirements of the Open Meetings Act (5 ILCS 120/1, *et seq.*).

The pamphlet form of Ordinance No. \_\_\_\_\_, including the Ordinance and cover sheet thereof, was prepared and a copy of such Ordinance was posted in the municipal building, commencing on \_\_\_\_\_, 2026 and continuing for at least ten (10) days thereafter. Copies of such Ordinance are also available for public inspection upon request in the office of the Village Clerk and online.

DATED at Hampshire, Illinois, this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
Karen L. Stuehler, Village Clerk  
Village of Hampshire

(Seal)

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## AGENDA SUPPLEMENT

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**TO: President Reid and Village Board**

**FROM: Lori Lyons, Finance Director**

**FOR: April 9, 2026 Village Board Meeting**

**RE: FY 2026 Health Benefit Renewals**

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**Background.** The health insurance plans for Village employees expire on April 30, 2026. We received renewal quotes from Blue Cross Blue Shield for the current HMO and PPO medical policies, reviewed other options, and sought quotes from United Healthcare, Aetna, and Cigna. Aetna and Cigna declined to quote based on high-risk scores/high-cost medical conditions. Staff worked with two brokers: Gallagher (formerly AssuredPartners and Lundstrum Insurance, the Village's current broker), and Stumm Insurance LLC. While both brokers offer the same Affordable Care Act policies at the same rates, staff recommended switching to Stumm Insurance due to their offer to provide an online platform for enrollment at no cost to the Village. While the same platform is offered by both brokers, Gallagher was unable to match the zero-cost offer of Stumm. An attempt was made to reach each of the board members regarding the change in brokers. All those reached had a positive response.

This year, the renewal with Blue Cross Blue Shield for the current plans show a combined increase in medical insurance rates of approximately 17.8% (assuming the same census as February 2026's renewal quote) for the HMO and the PPO compared to an increase of 9.82% a year ago. The actual expense increase will be different due to census demographic changes and employees who change coverage or elect insurance. United Healthcare's quote was removed from consideration when their quote reflected an 81% increase over the 2025 BCBS rates.

There were no mandatory plan changes this year for BCBS dental or vision plans coverages or coinsurance, copays, or deductibles for the current plans. Additional plan options were reviewed, and while we will maintain the current plan offerings, Staff will discuss offering an additional HMO and PPO plan to Village employees at the meeting.

We will also be providing additional information regarding the possibility of bundling ancillary insurances at the meeting; however, the renewal with MetLife for 2026 was issued with a 0% increase, which follows a 3% increase for FY26, and the VSP reflects no change in cost as this is year 2 of a two-year rate guarantee.

**Analysis.** There are currently 34 employees who participate in the Village health benefit plans. The Village plan also includes one retiree who has elected to continue dental and vision

coverage. The Village does not contribute to retiree health insurance costs; the cost of coverage is paid in full by the retiree.

**Recommendation.** Staff requests authorization to renew the medical, dental & vision insurance plans for fiscal year 26.2 based on staff recommendations.

