

Reconciliation of Budget FY2026 by Fund							
		FY 2026 Budget					
		Revenue	Expenditures	Revenue over Expenditures	Est. Bal. 5/1/2025	Proj. Bal. 4/30/2026	% of Budg. Exp.
General Fund (incl. Fund 140)	100	\$16,871,200	\$18,178,438	(\$1,307,238)	\$15,640,824	\$14,333,586	79%
Telecomm - Restricted	100-009					\$1,082,743	
Special Funds							
Cemetery Fund	200	\$0	\$0	\$0	\$0	\$0	
Emergency Mgmt. Agency	201	\$25,200	\$41,547	(\$16,347)	\$58,037	\$41,690	
Audit	202	\$33,000	\$31,000	\$2,000	\$68,681	\$70,681	
Liability	203	\$135,000	\$130,000	\$5,000	\$307,277	\$312,277	
Motor Fuel Tax	206	\$743,400	\$1,600,000	(\$856,600)	\$2,214,430	\$1,357,830	
IMRF	207	\$432,200	\$425,000	\$7,200	\$637,248	\$644,448	
TIF #2	208	\$210,000	\$458,540	(\$248,540)	\$255,712	\$7,172	
Social Security/Medicare	209	\$489,400	\$525,000	(\$35,600)	\$409,115	\$373,515	
Stormwater Management	218	\$0	\$0	\$0	\$0	\$0	
Enterprise Funds							
Water	500	\$3,607,700	\$3,971,484	(\$363,784)	\$3,265,375	\$2,901,591	73%
Water Sub. Dev.	500-501			\$0			
Water Conn.	500-502			\$0			
Water Tower Reserve	500-503			\$0			
Sewer	501	\$3,816,700	\$3,917,252	(\$100,552)	\$7,445,055	\$7,344,503	187%
Sewer Sub. Dev.	501-501	\$0	\$0	\$0			
Sewer Conn.	501-502	\$0	\$0	\$0			
Sewer EPA, Phase 2B	516-512	\$200,000	\$200,000	\$0	\$0	\$0	
Sewer Bond Reserve 2009	514	\$0	\$0	\$0	\$289,446	\$289,446	
Sewer Bond Depr. 2009	515	\$0	\$0	\$0	\$521,553	\$521,553	
Sewer P & I, 2009	517	\$289,500	\$289,500	\$0	\$131,701	\$131,701	
Internal Service Funds							
MERF	502	\$1,466,250	\$1,703,860	(\$237,610)	\$2,185,802	\$1,948,192	
Capital Repl. Fund	505	\$221,155	\$117,400	\$103,755	\$1,077,384	\$1,181,139	
Building Mtnce. Fund	508	\$1,791,880	\$3,182,000	(\$1,390,120)	\$2,288,474	\$898,354	
Capital Project Funds							
Wash. 223/Nofsinger Realign.	409	\$212,000	\$212,000	\$0	\$0	\$0	
Freedom Pkwy. Impr.	411	\$0	\$0	\$0	\$0	\$0	
Hilldale Ave. Impr.	413	\$0	\$0	\$0	\$0	\$0	
Catherine St. Impr.	414	\$1,540,000	\$1,540,000	\$0	\$0	\$0	
SWM Capital Proj.	418	\$185,000	\$4,000,000	(\$3,815,000)	\$4,276,704	\$461,704	
Safe Routes to Schools	420	\$883,990	\$883,990	\$0	\$0	\$0	
Rec. Trail Extension	421	\$0	\$0	\$0	\$0	\$0	
N. Lawndale SSA	430	\$16,000	\$16,000	\$0	\$0	\$0	
W. Holland SSA	431	\$4,500	\$4,500	\$0	\$0	\$0	
Debt Service Funds							
WACC Debt Serv.	303	\$357,875	\$357,875	\$0	\$0	\$0	
SWM Debt Serv. Fund	318	\$470,750	\$470,750	\$0	\$0	\$0	
Per All Funds Summary		\$34,002,700	\$42,256,136	(\$8,253,436)	\$41,072,818	\$33,902,125	
Interfund Transfers		(\$6,139,510)	(\$6,139,510)				
Net of Transfers		\$27,863,190	\$36,116,626	(\$8,253,436)			

All Funds Summary						
<i>(net of all Transfers)</i>						
					FY2025 Budget	FY2025 Budget
	FY2024	FY2025	FY2025	FY2026	vs. FY2026 Budget	vs. FY2026 Budget
	Actual	Budget	Projected	Budget	(\$ Change)	(% Change)
Total Revenue	\$44,015,364	\$40,620,908	\$42,751,621	\$34,002,700		
Less: Interfund Transfers	-\$6,383,481	-\$8,646,655	-\$9,393,866	-\$6,139,510		
Total Revenue						
excluding Transfers	\$37,631,883	\$31,974,253	\$33,357,755	\$27,863,190	-\$4,111,063	-12.9%
Total Expenditures	\$33,690,371	\$50,507,115	\$44,490,169	\$42,256,136		
Less: Interfund Transfers	-\$6,383,481	-\$8,646,655	-\$9,393,866	-\$6,139,510		
Total Expenditures						
excluding Transfers	\$27,306,890	\$41,860,460	\$35,096,303	\$36,116,626	-\$5,743,834	-13.7%
Revenue over (under)						
Expenditures	\$10,324,993	-\$9,886,207	-\$1,738,548	-\$8,253,436		

All Funds - Expenditures by Expense Type							
(net of all Transfers)							
						FY2025 Budget	FY2025 Budget
	FY2024	FY2025	FY2025	FY2026	% of Total	vs. FY2026 Budget	vs. FY2026 Budget
	Actual	Budget	Projected	Budget	Expenditures	(\$ Change)	(% Change)
Personnel	\$9,075,241	\$9,835,485	\$9,704,045	\$10,273,460	28.8%	\$437,975	4.5%
Operations	\$5,285,976	\$7,213,443	\$6,213,458	\$7,464,051	20.9%	\$250,608	3.5%
Debt Service	\$1,146,525	\$1,411,811	\$1,411,800	\$1,617,325	4.5%	\$205,514	14.6%
Capital	\$11,518,047	\$22,946,093	\$17,400,800	\$16,331,390	45.8%	-\$6,614,703	-28.8%
	\$27,025,789	\$41,406,832	\$34,730,103	\$35,686,226		-\$5,720,606	-13.8%

General Fund Summary						
<i>(net of IntraFund Transfers)</i>						
	FY2024	FY2025	FY2025	FY2026	FY2025 Budget	FY2025 Budget
	Actual	Budget	Projected	Budget	vs. FY2026 Budget	vs. FY2026 Budget
					(\$ Change)	(% Change)
Total Revenue	\$20,635,505	\$16,913,825	\$17,597,265	\$16,871,200		
Less: Intrafund Transfers	-\$281,102	-\$453,628	-\$366,200	-\$430,400		
Total Revenue excluding Intrafund Transfers	\$20,354,403	\$16,460,197	\$17,231,065	\$16,440,800	-\$19,397	-0.1%
Total Expenditures	\$15,237,557	\$21,050,134	\$20,762,097	\$18,178,438		
Less: Intrafund Transfers	-\$281,102	-\$453,628	-\$366,200	-\$430,400		
Total Expenditures excluding Intrafund Transfers	\$14,956,455	\$20,596,506	\$20,395,897	\$17,748,038	-\$2,848,468	-13.8%
Revenue over (under) Expenditures	\$5,397,948	-\$4,136,309	-\$3,164,832	-\$1,307,238		

General Fund - Expenditures by Expense Type							
(net of all Transfers)							
						FY2025 Budget	FY2025 Budget
	FY2024	FY2025	FY2025	FY2026	% of Total	vs. FY2026 Budget	vs. FY2026 Budget
	Actual	Budget	Projected	Budget	Expenditures	(\$ Change)	(% Change)
Personnel	\$6,504,458	\$6,995,830	\$6,946,005	\$7,287,885	41.1%	\$292,055	4.2%
Operations	\$2,721,376	\$4,169,068	\$3,439,176	\$4,301,276	24.2%	\$132,208	3.2%
Capital	\$735,275	\$2,115,000	\$1,919,000	\$1,332,000	7.5%	-\$783,000	-37.0%
Transfers Out	\$4,995,347	\$7,316,608	\$8,091,716	\$4,826,877	27.2%	-\$2,489,731	-34.0%
	\$14,956,455	\$20,596,506	\$20,395,897	\$17,748,038		-\$2,848,468	-13.8%