



Finance Presentation

JUNE 17, 2026



2025-2026 projected

Unknowns:

- **Property taxes final amounts not available until 6/18/2026**
- **Grant claims not complete**

2025-26 Projection

	ED	O&M	TRANS	WORK CASH	TOTAL OPERATING FUNDS	Debt Service	IMRF/ SOC SEC	CAP Projects	TORT	LIFE SAFETY	GRAND TOTAL
Revenues											
Property Taxes	30,572,528	5,205,013	2,191,575	547,900	38,517,016	5,660,182	728,500		3,133,879	547,900	48,587,477
Replacement Taxes	893,307				893,307						893,307
State Grants	501,558		881,657		1,383,215						1,383,215
Evidence Based Funding (GSA)	7,857,655				7,857,655						7,857,655
Federal Sources	3,184,298				3,184,298						3,184,298
Other	3,849,956	275,634	308,592	19,687	4,453,868	1,213,166	182,276	2,323,050	120,782	27,482	8,320,624
Bond Issue					-			43,661,573			43,661,573
Total Revenues	46,859,301	5,480,646	3,381,824	567,587	56,289,359	6,873,348	910,776	45,984,623	3,254,661	575,382	113,888,148
Expenditures											
Salaries	34,704,678	1,539,243	1,867,212		38,111,133				2,041,450		40,152,583
Benefits	6,842,960	186,319	94,048		7,123,328		1,850,981		206,370		9,180,679
Purchased Services	2,351,810	769,212	182,521		3,303,542	3,293			1,255,752		4,562,586
Supplies and Materials	1,948,583	2,059,927	503,360		4,511,871				43,698		4,555,569
Capital Outlay	1,640,386	758,452	368,499		2,767,338			11,852,026	131,255	327,849	15,078,468
Other Objects	1,143,496				1,143,496	7,184,257			40,891		8,368,644
					-						
Total Expenditures	48,631,914	5,313,153	3,015,640	-	56,960,707	7,187,550	1,850,981	11,852,026	3,719,416	327,849	81,898,529
Revenues over (under) Expenditure	(1,772,613)	167,494	366,184	567,587	(671,348)	(314,202)	(940,205)	34,132,598	(464,755)	247,533	31,989,620

2025-26 Projection

June 2026 projection

	ED	O&M	TRANS	WORK CASH	TOTAL OPERATING FUNDS
Total Revenues	46,859,301	5,480,646	3,381,824	567,587	56,289,359
Total Expenditures	48,631,914	5,313,153	3,015,640	-	56,960,707
Revenues over (under) Expenditures	(1,772,613)	167,494	366,184	567,587	(671,348)

Original 2025-2026 budget

Total Revenues	46,147,051	5,320,723	3,627,928	562,227	55,657,929
Total Expenditures	47,728,544	5,264,332	3,028,178	-	56,021,054
Revenues over (under) Expenditures	(1,581,493)	56,391	599,750	562,227	(363,125)

2025-26 Projection

June 2026 projection

	Debt Service	IMRF/ SOC SEC	CAP Projects	TORT	LIFE SAFETY	GRAND TOTAL
Total Revenues	6,873,348	910,776	45,984,623	3,254,661	575,382	113,888,148
Total Expenditures	7,187,550	1,850,981	11,852,026	3,719,416	327,849	81,898,529
Revenues over (under) Expenditures	(314,202)	(940,205)	34,132,598	(464,755)	247,533	31,989,620

Original 2025-2026 budget

Total Revenues	6,812,674	893,500	45,400,000	3,164,032	557,227	112,485,362
Total Expenditures	7,138,978	1,755,744	17,600,000	3,355,585	531,567	86,402,928
Revenues over (under) Expenditures	(326,304)	(862,244)	27,800,000	(191,553)	25,660	26,082,434

Extremely tentative budget

- Evidence Based Funding available in August
- Personal Property Replacement tax available in August
- Property tax estimate 3% increase

Tentative 2026-27 Budget

	ED	O&M	TRANS	WORK CASH	TOTAL OPERATING FUNDS	Debt Service	IMRF/ SOC SEC	CAP Projects	TORT	LIFE SAFETY	GRAND TOTAL
Revenues											
Property Taxes	31,763,725	5,367,527	2,260,011	565,003	39,956,266	4,975,593	1,522,875		3,282,020	565,003	50,301,757
Replacement Taxes	995,000				995,000						995,000
State Grants	201,687		880,000		1,081,687						1,081,687
Evidence Based Funding (GSA)	9,455,586				9,455,586						9,455,586
Federal Sources	3,425,000				3,425,000						3,425,000
Other	3,701,500	129,500	212,000	16,500	4,059,500	1,208,000	162,500	1,540,000	89,300	21,500	7,080,800
Bond Issue					-						-
Total Revenues	49,542,498	5,497,027	3,352,011	581,503	58,973,039	6,183,593	1,685,375	1,540,000	3,371,320	586,503	72,339,830
Expenditures											
Salaries	36,167,344	1,571,455	2,057,697		39,796,496				1,892,134		41,688,630
Benefits	7,333,208	193,800	97,800		7,624,808		1,925,733		217,360		9,767,901
Purchased Services	2,760,724	816,200	210,200		3,787,124	3,000			1,315,400		5,105,524
Supplies and Materials	2,057,379	2,103,400	567,500		4,728,279				55,000		4,783,279
Capital Outlay	790,250	563,731	542,438		1,896,419			31,700,000	100,000	260,055	33,956,474
Other Objects	1,019,000				1,019,000	6,112,100			155,000		7,286,100
					-						
Total Expenditures	50,127,904	5,248,586	3,475,635	-	58,852,125	6,115,100	1,925,733	31,700,000	3,734,894	260,055	102,587,908
Revenues over (under) Expenditure	(585,406)	248,441	(123,624)	581,503	120,914	68,493	(240,358)	(30,160,000)	(363,574)	326,448	(30,248,078)

Tentative 2026-27 Budget

	ED	O&M	TRANS	WORK CASH	TOTAL OPERATING FUNDS
Total Revenues	49,542,498	5,497,027	3,352,011	581,503	58,973,039
Total Expenditures	50,127,904	5,248,586	3,475,635	-	58,852,125
Revenues over (under) Expenditure:	(585,406)	248,441	(123,624)	581,503	120,914
Fund Balance					
Beg of Yr July 1, 2026	25,536,007	3,594,219	5,943,608	913,585	35,987,420
End of Yr (projected)	24,950,601	3,842,660	5,819,984	1,495,088	36,108,333

Tentative 2026-27 Budget

	Debt Service	IMRF/ SOC SEC	CAP Projects	TORT	LIFE SAFETY	GRAND TOTAL
Total Revenues	6,183,593	1,685,375	1,540,000	3,371,320	586,503	72,339,830
Total Expenditures	6,115,100	1,925,733	31,700,000	3,734,894	260,055	102,587,908
Revenues over (under) Expenditure	68,493	(240,358)	(30,160,000)	(363,574)	326,448	(30,248,078)
Fund Balance						
Beg of Yr July 1, 2026	4,199,443	1,614,298	43,456,146	1,684,423	1,421,010	88,362,740
End of Yr (projected)	4,267,936	1,373,940	13,296,146	1,320,849	1,747,458	58,114,662

Questions?

