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LORI GUMMOW

CITY OF SOUTH BELOIT, ILLINOIS

Budget Ordinance

Ordinance No. 2828

CITY OF SOUTH BELOIT, ILLINOIS

Budget Ordinance

Ordinance No. 2828

ORDINANCE # 2828

THE ANNUAL BUDGET ORDINANCE OF THE CITY OF SOUTH BELOIT, WINNEBAGO COUNTY, ILLINOIS FOR THE CALENDAR YEAR BEGINNING ON THE 1ST DAY OF JANUARY, 2025 AND ENDING ON THE 31ST DAY OF DECEMBER, 2025.

WHEREAS, the City of South Beloit approved Ordinance 2291 abandoning the appropriations system as set forth in 65 ILCS 5/8-2-9 and adopted the municipal budget system as set forth in 65 ILLCS 5/8-2-9.1 and 65 ILCS 5/8-2-9.2 through 65 ILCS 5/8-2-9.10 at its September 5, 2017 City Council meeting, and

WHEREAS, the City Council of the City of South Beloit, Winnebago County, Illinois, caused to be prepared in tentative form an Annual Budget, and the City Clerk has made the same conveniently available to public inspection for at least ten days prior to the holding of a public hearing thereon, and

WHEREAS, a public hearing was held as to such Annual Budget on the 25th day of November, 2024, and the notice of said hearing was given by publication of notice thereof in the Beloit Daily News on November 14, 2024, at least ten days prior thereto as required by the provisions of the Illinois Municipal Code, and all other legal requirements have been complied with.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SOUTH BELOIT, WINNEBAGO COUNTY, ILLINOIS, AS FOLLOWS:

SECTION 1: That the amounts herein set forth, or so much thereof as may be authorized by law and as may be needed, are hereby budgeted for the corporate purposes of the City of South Beloit, Winnebago County, Illinois to defray all necessary expenses and liabilities of said City, as specified in EXHIBIT 1 attached hereto and made a part hereof for the calendar year beginning January 1, 2025 and ending December 31, 2025.

SECTION 2: That all sums of money not needed for immediate purposes may be invested in securities of the federal government, in federally insured savings and loan associations, or in a bank defined by the Illinois banking act.

SECTION 3: Partial Invalidity. If any section, subdivision or sentence of this ordinance is for any reason held invalid or to be unconstitutional, such decision shall not affect the validity of the remaining portion of this ordinance.

SECTION 4: Any increase in the General Fund's Fund Balance in excess of \$3,000,000 resulting from the calendar year 2024 operating activities as determined by the City's annual audit are to be included in the amounts budgeted for 2025 as a transfer to the Community Development Fund and/or Capital Projects Fund budget for additional projects in 2025 or future years. Any such increases shall be authorized via an amendatory budget ordinance adopted by the City Council in accordance with 65 ILCS 5/8-2-9.6.

SECTION 5: This ordinance shall be in full force and effect from and after its passage and its publication in pamphlet form as by ordinance and statute otherwise provided.

ADOPTED this 2nd day of December, 2024, pursuant to a roll call vote by the City Council of the City of South Beloit, Winnebago County, Illinois.

AYES: Hedrington
Morse
Prentice
Fitzgerald

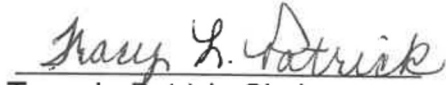
NAYS: _____

ABSENT: Adleman

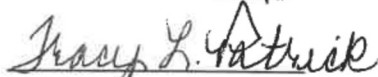
APPROVED this 2nd day of December, 2024.


Thomas P. Fitzgerald, Mayor
City of South Beloit, Illinois

ATTEST:


Tracy L. Patrick, Clerk
City of South Beloit

Published in pamphlet form by order of the City Council
on December 2, 2024.


Tracy L. Patrick, Clerk

STATE OF ILLINOIS)
) SS
COUNTY OF WINNEBAGO)

CERTIFICATE OF ORDINANCE AND MINUTES

I, the undersigned, do hereby certify that I am the duly qualified and acting Clerk of the City of South Beloit, Winnebago County, Illinois, and as such Clerk I am the keeper of the records and files of the City of South Beloit.

I do further certify that the attached and foregoing is a true, full and complete transcript of that portion of the minutes of the meeting of the City Council held on the 2nd day of December, 2024, insofar as same relates to the adoption of Ordinance No. 2828 entitled:

THE BUDGET ORDINANCE OF THE CITY OF SOUTH BELOIT,
WINNEBAGO COUNTY, ILLINOIS FOR THE CALENDAR YEAR
BEGINNING OF THE 1ST DAY OF JANUARY, 2025 AND
ENDING ON THE 31ST DAY OF DECEMBER, 2025.

A true, correct and complete copy of which said Ordinance as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

IN WITNESS WHEREOF, I have hereunto set my official signature and corporate seal of the CITY OF SOUTH BELOIT, Winnebago County, Illinois, at City of South Beloit, Illinois, this 2nd day of DECEMBER, 2024.



Tracy L. Patrick, City Clerk
City of South Beloit,
Winnebago County, Illinois

[SEAL]



CERTIFIED ESTIMATE OF REVENUES BY SOURCE

The undersigned, Chief Fiscal Officer of the City of South Beloit, Winnebago County, Illinois, does hereby certify that the estimate of revenues by source, and anticipated to be received by said taxing district, are set forth in the Annual Budget Ordinance as "Revenues", and is a true statement of said estimates.

This certification is made and filed pursuant to the requirements of Public Act 83-881 (35 ILCS 205/162) and on behalf of the City of South Beloit, Winnebago County, Illinois.

Dated this 2 day of December, 2024

Donald L. Elliott

Donald L. Elliott, Finance Director

City of South Beloit
2025 Budget

Exhibit 1

| Account No | Description | 2023 | | 2024 | | 2025 | | Est Actual Change from 2024 Budget | Budget Change from 2024 Est Actual | |
|-------------------------------|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|--|--|--|
| | | Actual | Est Actual | Budget | Budget | Budget | | | | |
| GENERAL FUND | | | | | | | | | | |
| BEGINNING FUND BALANCE | | \$ 4,296,492 | 4,325,763 | 5,241,192 | 4,325,763 | | | | | |
| GENERAL | | | | | | | | | | |
| 10-001-3010 | PROPERTY TAXES - CORPORATE | 587,775 | 645,000 | 633,000 | 698,000 | 12,000 | 53,000 | | | |
| 10-001-3020 | UTILITY TAX - Electric | 341,947 | 350,000 | 360,000 | 350,000 | (10,000) | - | | | |
| 10-001-3021 | UTILITY TAX - Gas | 223,191 | 228,000 | 260,000 | 228,000 | (32,000) | - | | | |
| 10-001-3022 | UTILITY TAX - Water | 125,099 | 123,000 | 120,000 | 123,000 | 3,000 | - | | | |
| 10-001-3100 | INCOME TAX | 1,284,517 | 1,360,000 | 1,340,000 | 1,405,000 | 20,000 | 45,000 | | | |
| 10-001-3101 | USE TAX | 314,461 | 305,000 | 340,000 | 205,000 | (35,000) | (100,000) | | | |
| 10-001-3102 | REPLACEMENT TAX | 847,388 | 490,000 | 545,000 | 420,000 | (55,000) | (70,000) | | | |
| 10-001-3104 | SALES TAX | 2,744,362 | 2,400,000 | 2,760,000 | 2,400,000 | (360,000) | - | | | |
| 10-001-3105 | TELECOMMUNICATIONS TAX | 92,272 | 76,000 | 80,000 | 65,000 | (4,000) | (11,000) | | | |
| 10-001-3106 | VIDEO GAMING TAX | 571,830 | 592,000 | 540,000 | 600,000 | 52,000 | 8,000 | | | |
| 10-001-3107 | GRANT FUNDS | - | - | - | - | - | - | | | |
| 10-001-3109 | OTHER INTERGOVERNMENTAL | 1,007 | 1,000 | 1,000 | 1,000 | - | - | | | |
| 10-001-3441 | FRANCHISE FEES - GAS | 39,798 | 39,700 | 40,000 | 40,000 | (300) | 300 | | | |
| 10-001-3442 | FRANCHISE FEES - CABLE | 53,108 | 48,800 | 54,400 | 48,000 | (5,600) | (800) | | | |
| 10-001-3810 | INTEREST INCOME | 192,060 | 215,000 | 150,000 | 172,000 | 65,000 | (43,000) | | | |
| 10-001-3832 | DONATIONS | 1,000 | - | - | - | - | - | | | |
| 10-001-3890 | MISCELLANEOUS | 41,537 | 5,000 | 1,000 | 1,000 | 4,000 | (4,000) | | | |
| | Total General Revenues | 7,461,352 | 6,878,500 | 7,224,400 | 6,756,000 | (345,900) | (122,500) | | | |
| PUBLIC AFFAIRS | | | | | | | | | | |
| 10-010-4010 | ELECTED - MAYOR | 12,000 | 12,000 | 12,000 | 12,000 | - | - | | | |
| 10-010-4011 | ELECTED - COMMISSIONERS | 36,000 | 36,000 | 36,000 | 36,000 | - | - | | | |
| 10-010-4110 | CITY ADMINISTRATOR | 102,900 | 107,000 | 106,000 | 107,100 | 1,000 | 100 | | | |
| 10-010-4270 | PART TIME | - | - | - | - | - | - | | | |
| 10-010-4430 | IMRF | 5,392 | 6,000 | 5,000 | 4,800 | 1,000 | (1,200) | | | |
| 10-010-4510 | HEALTH INSURANCE - EMPLOYER | 35,694 | 38,100 | 38,700 | 43,300 | (600) | 5,200 | | | |
| 10-010-4520 | HEALTH INSURANCE - EMPLOYEE | (4,848) | (5,100) | (5,500) | (6,200) | 400 | (1,100) | | | |
| | Total Public Affairs Personnel | 187,138 | 194,000 | 192,200 | 197,000 | 1,800 | 2,999 | | | |
| 10-010-5220 | COMPUTER SERVICES - EMAILS | 16,672 | 9,000 | 9,000 | 9,000 | - | - | | | |
| 10-010-5230 | ENGINEERING SERVICES | 245,215 | 240,000 | 130,000 | 340,000 | 110,000 | 100,000 | | | |

| Account No | Description | 2023 | | 2024 | | 2025 | | Est Actual Change from 2024 Budget | Budget Change from 2024 Est Actual |
|----------------------------|---|------------------|------------------|------------------|------------------|------------------|------------------|--|--|
| | | Actual | Est Actual | Budget | Budget | Budget | | | |
| 10-010-5250 | LEGAL SERVICES | 259,853 | 220,000 | 320,000 | 250,000 | (100,000) | 30,000 | | |
| 10-010-5320 | TELEPHONE | 3,404 | 6,800 | 5,000 | 7,000 | 1,800 | 200 | | |
| 10-010-5330 | PRINTING & PUBLISHING | 1,432 | 1,500 | 2,000 | 2,000 | (500) | 500 | | |
| 10-010-5350 | ORDINANCE CODIFICATION | 4,715 | 4,000 | 7,000 | 7,000 | (3,000) | 3,000 | | |
| 10-010-5410 | DUES | 7,600 | 5,000 | 7,000 | 7,000 | (2,000) | 2,000 | | |
| 10-010-5420 | TRAINING & TRAVEL EXPENSES | 2,705 | 2,000 | 4,000 | 3,000 | (2,000) | 1,000 | | |
| 10-010-5440 | POLICE & FIRE COMMISSION | 18,554 | 15,000 | 20,000 | 15,000 | (5,000) | - | | |
| 10-010-5450 | ZONING MAPS | 3,076 | 3,600 | 3,400 | 4,200 | 200 | 600 | | |
| 10-010-5634 | REDEVELOPMENT | 981,313 | 800,000 | 1,140,000 | 900,000 | (340,000) | 100,000 | | |
| 10-010-5635 | SERVICE CONTRACTS | 1,046 | 4,500 | 1,500 | 4,500 | 3,000 | - | | |
| 10-010-5690 | MISCELLANEOUS | 4,966 | 5,000 | 4,000 | 5,000 | 1,000 | - | | |
| 10-010-5710 | STATE LINE MASS TRANSIT | 25,000 | 25,000 | 25,000 | 25,000 | - | - | | |
| 10-010-5810 | COVID STEP ONE GRANT | - | - | - | - | - | - | | |
| | Total Public Affairs Contractual | 1,575,551 | 1,341,400 | 1,677,900 | 1,578,700 | (336,500) | 237,300 | | |
| 10-010-6210 | OFFICE SUPPLIES | 420 | 3,000 | 2,000 | 3,000 | 1,000 | - | | |
| | Total Public Affairs Supplies | 420 | 3,000 | 2,000 | 3,000 | 1,000 | - | | |
| 10-010-9001 | CONTINGENCY | 2,571,000 | 1,949,500 | 100,000 | 100,000 | (100,000) | 100,000 | | |
| 10-010-9990 | TRANSFERS OUT (in) | 2,571,000 | 1,949,500 | 1,383,800 | 865,400 | 665,700 | (1,084,100) | | |
| | Total Public Affairs Other Uses | 2,571,000 | 1,949,500 | 1,383,800 | 965,400 | 565,700 | (984,100) | | |
| | Total Public Affairs Expenditures | 4,334,109 | 3,487,900 | 3,285,900 | 2,744,100 | 232,000 | (743,801) | | |
| | % of General Fund Expenditures | 44.00 | 38.00 | 33.00 | 26.00 | | | | |
| LIABILITY INSURANCE | | | | | | | | | |
| 10-012-3000 | MISCELLANEOUS | 168,214 | 195,000 | 169,000 | 205,000 | 26,000 | 10,000 | | |
| 10-012-3011 | PROPERTY TAX - LIABILITY INSURANCE | 1,500 | 100 | - | - | 100 | (100) | | |
| 10-012-3890 | OTHER INCOME - MISCELLANEOUS | 169,714 | 195,000 | 169,000 | 205,000 | 26,000 | 10,000 | | |
| | Total Liability Insurance Revenue | 169,714 | 195,000 | 169,000 | 205,000 | 26,000 | 10,000 | | |
| 10-012-4410 | EMPLOYEE INSURANCE | 6,582 | 6,600 | 7,700 | 6,600 | (1,100) | - | | |
| | Total Liability Insurance Personnel | 6,582 | 6,600 | 7,700 | 6,600 | (1,100) | - | | |
| 10-012-5610 | LIABILITY INSURANCE | 281,101 | 260,000 | 300,000 | 290,000 | (40,000) | 30,000 | | |
| | Total Liability Insurance Contractual | 281,101 | 260,000 | 300,000 | 290,000 | (40,000) | 30,000 | | |
| | Total Liability Insurance Expenditures | 287,683 | 266,600 | 307,700 | 296,600 | (41,100) | 30,000 | | |
| | % of General Fund Expenditures | 3.00 | 3.00 | 3.00 | 3.00 | | | | |
| | Net Liability Insurance | (117,969) | (71,600) | (138,700) | (91,600) | (15,100) | (20,000) | | |

| Account No | Description | 2023 | | 2024 | | 2025 | | Est Actual | Budget |
|------------|-------------|--------|------------|--------|--------|--------|-------------------------|-----------------------------|--------|
| | | Actual | Est Actual | Budget | Budget | Budget | Change from 2024 Budget | Change from 2024 Est Actual | |

FICA & MEDICARE

| | | | | | | | |
|-------------|--------------------------------|----------|----------|----------|----------|---------|----------|
| 10-014-3012 | PROPERTY TAXES-SOCIAL SECURITY | 49,516 | 49,000 | 49,100 | 50,000 | (100) | 1,000 |
| | Total Social Security Revenues | 49,516 | 49,000 | 49,100 | 50,000 | (100) | 1,000 |
| 10-014-4410 | SOCIAL SECURITY | 69,661 | 82,600 | 78,200 | 49,800 | 4,400 | (32,800) |
| 10-014-4420 | MEDICARE | 37,407 | 37,500 | 38,700 | 33,400 | (1,200) | (4,100) |
| | Total Fica & Medicare | 107,068 | 120,100 | 116,900 | 83,200 | 3,200 | (36,901) |
| | % of General Fund Expenditures | 1.00 | 1.00 | 1.00 | 1.00 | | |
| | Net Fica & Medicare | (57,552) | (71,100) | (67,800) | (33,200) | (3,300) | 37,901 |

ACCOUNTS & FINANCE

| | | | | | | | |
|-------------|------------------------------------|---------|---------|---------|---------|----------|---------|
| 10-020-3107 | GRANTS | 2,189 | 2,200 | 2,200 | 2,200 | - | - |
| 10-020-3210 | LIQUOR LICENSE | 187,352 | 173,000 | 180,000 | 175,000 | (7,000) | 2,000 |
| 10-020-3211 | LIQUOR - EMPLOYEE REGISTRATION | 8,370 | 7,000 | 6,000 | 6,500 | 1,000 | (500) |
| 10-020-3212 | TOBACCO LICENSE | 7,400 | 6,500 | 7,000 | 6,500 | (500) | - |
| 10-020-3290 | OTHER LICENSES & PERMITS | 76,501 | 70,000 | 70,000 | 70,000 | - | - |
| 10-020-3311 | ORDINANCE VIOLATIONS | - | - | - | - | - | - |
| 10-020-3390 | ZONING VARIANCES | - | - | - | - | - | - |
| 10-020-3391 | ZONING MAPS | - | - | - | - | - | - |
| 10-020-3414 | SEWER CERTIFICATIONS | 1,690 | 1,400 | 1,400 | 1,400 | - | - |
| 10-020-3890 | MISCELLANEOUS | - | - | - | - | - | - |
| | Total Accounting & Finance Revenue | 283,502 | 260,100 | 266,600 | 261,600 | (6,500) | 1,500 |
| 10-020-4110 | WAGES - DEPARTMENT HEAD | 35,862 | 37,000 | 38,100 | 38,500 | (1,100) | 1,500 |
| 10-020-4170 | WAGES - FULL TIME ADMINISTRATIVE | 74,133 | 96,500 | 100,400 | 106,600 | (3,900) | 10,100 |
| 10-020-4270 | WAGES - PART TIME ADMINISTRATIVE | 1,900 | - | - | - | - | - |
| 10-020-4510 | HEALTH INSURANCE - EMPLOYER | 43,238 | 48,000 | 56,400 | 59,700 | (8,400) | 11,700 |
| 10-020-4520 | HEALTH INSURANCE - EMPLOYEE | (6,737) | (7,500) | (8,100) | (8,600) | 600 | (1,100) |
| 10-020-4610 | UNIFORMS - FULL TIME | - | - | 2,000 | 2,000 | (2,000) | 2,000 |
| | Total Accounts & Finance Personnel | 148,396 | 174,000 | 188,800 | 198,200 | (14,800) | 24,200 |
| 10-020-5120 | MAINTENANCE & REPAIRS - EQUIPMENT | 13 | 500 | 1,000 | 500 | (500) | - |
| 10-020-5210 | ACTUARY & AUDIT SERVICES | 23,510 | 32,500 | 24,300 | 37,000 | 8,200 | 4,500 |
| 10-020-5220 | COMPUTER SERVICES | 28,083 | 35,700 | 60,000 | 60,000 | (24,300) | 24,300 |
| 10-020-5240 | FINANCE DIRECTOR SERVICES | 74,175 | 82,000 | 82,000 | 82,000 | - | - |
| 10-020-5320 | TELEPHONE | 4,802 | 11,000 | 5,000 | 6,000 | 6,000 | (5,000) |
| 10-020-5420 | TRAINING/TRAVEL | 20 | 500 | 1,000 | 1,000 | (500) | 500 |
| 10-020-5440 | DUES | 55 | 200 | 200 | 200 | - | - |
| 10-020-5635 | SERVICE CONTRACTS | 16,115 | 16,500 | 17,000 | 17,000 | (500) | 500 |

| Account No | Description | 2023 | | 2024 | | 2025 | | Est Actual Change from 2024 Budget | Budget Change from 2024 Est Actual |
|---|--|-------------|-------------|-------------|-------------|----------|----------|--|--|
| | | Actual | Est Actual | Budget | Budget | Budget | | | |
| 10-020-5690 | MISCELLANEOUS | 5,259 | 5,000 | 5,000 | 4,000 | - | (1,000) | | |
| | Total Accounts & Finance Contractual | 152,032 | 183,900 | 195,500 | 207,700 | (11,600) | 23,800 | | |
| 10-020-6210 | OFFICE SUPPLIES | 6,427 | 6,000 | 6,000 | 6,000 | - | - | | |
| | Total Accounts & Finance Supplies | 6,427 | 6,000 | 6,000 | 6,000 | - | - | | |
| 10-020-8310 | FIXED ASSETS | - | - | - | - | - | - | | |
| | Total Accounts & Finance Capital | - | - | - | - | - | - | | |
| | Total Accounts & Finance Expenditures | 306,855 | 363,900 | 390,300 | 411,900 | (26,400) | 48,000 | | |
| | % of General Fund Expenditures | 3.00 | 4.00 | 4.00 | 4.00 | | | | |
| | Net Accounts & Finance | (23,353) | | (123,700) | (150,300) | 19,900 | (46,500) | | |
| COMMUNITY DEVELOPMENT DEPARTMENT | | | | | | | | | |
| 10-025-3311 | ORDINANCE VIOLATIONS | 9,950 | 6,000 | 15,000 | 7,000 | (9,000) | 1,000 | | |
| 10-025-3390 | ZONING VARIANCES | 11,765 | 7,000 | 12,000 | 7,000 | (5,000) | - | | |
| 10-025-3391 | ZONING MAPS | 2,225 | 5,000 | 4,000 | 4,000 | 1,000 | (1,000) | | |
| | MISCELLANEOUS | - | - | - | - | - | - | | |
| | Total Community Development Revenue | 23,940 | 18,000 | 31,000 | 18,000 | (13,000) | - | | |
| 10-025-4110 | WAGES - DEPARTMENT HEAD | 54,471 | 59,000 | 58,400 | 61,000 | 600 | 2,000 | | |
| 10-025-4170 | WAGES - FULL TIME ADMINISTRATIVE | 29,926 | 15,000 | 36,500 | - | (21,500) | (15,000) | | |
| 10-025-4270 | WAGES - PART TIME ADMINISTRATIVE | - | 4,000 | - | 20,000 | 4,000 | 16,000 | | |
| 10-025-4510 | HEALTH INSURANCE - EMPLOYER | 35,694 | 38,100 | 38,500 | 43,300 | (400) | 5,200 | | |
| 10-035-4520 | HEALTH INSURANCE - EMPLOYEE | (4,848) | (5,100) | (5,500) | (6,200) | 400 | (1,100) | | |
| | Total Community Development Personnel | 115,243 | 111,000 | 127,900 | 118,100 | (16,900) | 7,100 | | |
| 10-025-5130 | MAINTENANCE & REPAIRS - VEHICLES | 380 | - | 1,000 | 1,000 | (1,000) | 1,000 | | |
| 10-025-5220 | COMPUTER SERVICES | 3,998 | - | 500 | 500 | (500) | 500 | | |
| 10-025-5250 | CONSULTING SERVICE | 9,295 | 15,000 | 25,000 | 25,000 | (10,000) | 10,000 | | |
| 10-025-5320 | TELEPHONE | - | - | 1,600 | 1,500 | (1,600) | 1,500 | | |
| 10-025-5420 | TRAINING & TRAVEL EXPENSES | 827 | 1,300 | 1,500 | 1,600 | (200) | 300 | | |
| 10-025-5440 | DUES | - | 100 | 400 | 200 | (300) | 100 | | |
| 10-025-5635 | SERVICE CONTRACTS | - | - | 500 | 39,000 | (500) | 39,000 | | |
| 10-025-5690 | MISCELLANEOUS | 1,022 | - | 1,000 | 1,000 | (1,000) | 1,000 | | |
| | Total Community Development Contractual | 15,522 | 16,400 | 31,500 | 69,800 | (1,000) | 53,400 | | |
| 10-025-6210 | OFFICE SUPPLIES | 662 | 500 | 2,000 | 2,500 | (1,500) | 2,000 | | |
| | Total Community Development Supplies | 662 | 500 | 2,000 | 2,500 | (1,500) | 2,000 | | |
| | Total Community Development Expenditures | 131,427 | 127,900 | 161,400 | 190,400 | (33,500) | 62,500 | | |
| | % Of General Fund Expenditures | 1.00 | 1.00 | 2.00 | 2.00 | | | | |
| | Net Community Development | (107,487) | (109,900) | (130,400) | (172,400) | 20,500 | (62,500) | | |

| Account No | Description | 2023 | | 2024 | | 2025 | | Est Actual Change from 2024 Budget | Budget Change from 2024 Est Actual |
|------------------------|--|----------------|----------------|----------------|------------------|------------------|------------------|--|--|
| | | Actual | Est Actual | Budget | Budget | Budget | | | |
| FIRE DEPARTMENT | | | | | | | | | |
| 10-030-3013 | PROPERTY TAX - FIRE PROTECTION | 141,594 | 230,000 | 228,000 | 230,000 | 2,000 | - | | |
| 10-030-3014 | PROPERTY TAX - FIRE PENSION | 90,104 | 10,000 | 9,000 | 10,000 | 1,000 | - | | |
| 10-030-3107 | INTERGOVERNMENTAL - GRANTS | 26,993 | - | - | - | - | - | | |
| 10-030-3430 | AMBULANCE FEES | 356,615 | 290,000 | 400,000 | 350,000 | (110,000) | 60,000 | | |
| 10-030-3832 | DONATIONS | - | - | - | - | - | - | | |
| 10-030-3840 | INSURANCE REIMBURSEMENTS | - | - | - | - | - | - | | |
| 10-030-3890 | FIRE DEPT. - MISCELLANEOUS REV | 25 | 1,000 | 1,000 | 1,000 | - | - | | |
| 10-030-3891 | SALE OF FIXED ASSETS | - | 10,000 | - | - | 10,000 | (10,000) | | |
| | Total Fire Department Revenue | 615,331 | 541,000 | 638,000 | 591,000 | (97,000) | 50,000 | | |
| 10-030-4110 | WAGES - DEPARTMENT HEAD | 28,535 | - | - | - | - | - | | |
| 10-030-4140 | WAGES - FULL TIME FIREMEN | 67,345 | 25,000 | 160,200 | - | (135,200) | (25,000) | | |
| 10-030-4220 | PART TIME - FIRE | 447,949 | 410,000 | 525,600 | - | (115,600) | (410,000) | | |
| 10-030-4270 | PART TIME - ADMINISTRATIVE | 10,471 | 14,000 | 15,500 | 16,100 | (1,500) | 2,100 | | |
| 10-030-4310 | OVERTIME | 37,739 | 16,000 | 30,000 | - | (14,000) | (16,000) | | |
| 10-030-4450 | FIRE PENSION CONTRIBUTION | 190,104 | 191,000 | 191,000 | 191,000 | - | - | | |
| 10-030-4510 | HEALTH INSURANCE - EMPLOYER | 22,169 | - | 62,600 | - | (62,600) | - | | |
| 10-030-4520 | HEALTH INSURANCE - EMPLOYEE | (3,648) | - | (9,000) | - | 9,000 | - | | |
| 10-030-4610 | UNIFORMS - FULL TIME | 1,312 | 1,000 | 3,000 | - | (2,000) | (1,000) | | |
| 10-030-4620 | UNIFORMS - PART TIME | - | - | - | 2,000 | - | 2,000 | | |
| | Total Fire Department Personnel | 801,976 | 657,000 | 978,900 | 209,100 | (321,900) | (447,900) | | |
| 10-030-5110 | MAINTENANCE & REPAIRS - BUILDING | 18,862 | 28,000 | 32,000 | 32,000 | (4,000) | 4,000 | | |
| 10-030-5120 | MAINTENANCE & REPAIRS - EQUIPMENT | 18,894 | 8,000 | 14,000 | 14,000 | (6,000) | 6,000 | | |
| 10-030-5130 | MAINTENANCE & REPAIRS - VEHICLES | 28,389 | 80,000 | 40,000 | 40,000 | 40,000 | (40,000) | | |
| 10-030-5180 | MAINTENANCE & REPAIRS - RADIOS | 2,186 | 2,000 | - | 3,000 | 2,000 | 1,000 | | |
| 10-030-5280 | MEDICAL SERVICES | 7,670 | 1,000 | 6,000 | 1,000 | (5,000) | - | | |
| 10-030-5320 | TELEPHONE | 13,636 | 14,000 | 14,000 | 14,000 | - | - | | |
| 10-030-5410 | DUES | 1,433 | 1,500 | 1,500 | 1,500 | - | - | | |
| 10-030-5430 | TRAINING | 16,558 | 12,000 | 15,000 | 10,000 | (3,000) | (2,000) | | |
| 10-030-5510 | UTILITIES - GAS & ELECTRIC | 15,847 | 14,400 | 17,000 | 17,000 | (2,600) | 2,600 | | |
| 10-030-5512 | UTILITIES - WATER | 3,531 | 3,000 | 4,000 | 4,000 | (1,000) | 1,000 | | |
| 10-030-5631 | AMBULANCE BILLING | 22,127 | 20,000 | 28,000 | 28,000 | (8,000) | 8,000 | | |
| 10-030-5635 | SERVICE CONTRACTS | 44,751 | 60,000 | 287,000 | 47,000 | (227,000) | (13,000) | | |
| 10-030-5636 | FIRE PERSONNEL CONTRACT | 2,347 | 245,000 | - | 1,009,000 | 245,000 | 764,000 | | |
| 10-030-5690 | CONTRACTUAL - MISCELLANEOUS | 26,271 | 800 | 800 | 800 | - | - | | |
| 10-030-5810 | GRANT/SEMT | 222,502 | 70,000 | 70,000 | 70,000 | - | - | | |
| | Total Fire Department Contractual | 222,502 | 559,700 | 529,300 | 1,291,300 | 30,400 | 731,600 | | |

| Account No | Description | 2023 | | 2024 | | 2025 | | Est Actual Change from 2024 Budget | Budget Change from 2024 Est Actual |
|--------------------------|---|------------------|------------------|------------------|------------------|------------------|------------------|--|--|
| | | Actual | Est Actual | Budget | Budget | Budget | | | |
| 10-030-6120 | MAINTENANCE SUPPLIES - EQUIPMENT | 3,367 | 4,000 | 4,000 | 4,000 | - | - | - | |
| 10-030-6210 | OFFICE SUPPLIES | 3,039 | 3,000 | 4,500 | 4,500 | (1,500) | 1,500 | | |
| 10-030-6230 | JANITOR SUPPLIES | 495 | 2,600 | 2,000 | 2,000 | 600 | (600) | | |
| 10-030-6240 | GAS & OIL | 12,354 | 10,000 | 15,000 | 15,000 | (5,000) | 5,000 | | |
| 10-030-6270 | MEDICAL SUPPLIES | 18,850 | 10,000 | 15,000 | 15,000 | (5,000) | 5,000 | | |
| 10-030-6280 | PUBLIC EDUCATION | 2,168 | - | 2,000 | 2,000 | (2,000) | 2,000 | | |
| 10-030-6290 | OTHER SUPPLIES | 1,258 | 1,200 | 2,000 | 2,000 | (800) | 800 | | |
| | Total Fire Department Supplies | 41,531 | 30,800 | 44,500 | 44,500 | (13,700) | 13,700 | | |
| 10-030-8300 | FIXED ASSETS | - | 7,000 | 7,000 | - | - | (7,000) | | |
| 10-030-8320 | TURN OUT GEAR | 19,058 | 5,000 | 33,000 | - | (28,000) | (5,000) | | |
| | Total Fire Department Capital | 19,058 | 12,000 | 40,000 | - | (28,000) | (12,000) | | |
| | Total Fire Department Expenditures | 1,085,067 | 1,259,500 | 1,592,700 | 1,544,900 | (333,200) | 285,400 | | |
| | % of General Fund Expenditures | 11.00 | 14.00 | 16.00 | 14.00 | | | | |
| | Net Fire Department | (469,736) | (718,500) | (954,700) | (953,900) | 236,200 | (235,400) | | |
| POLICE DEPARTMENT | | | | | | | | | |
| 10-035-3015 | PROPERTY TAX - POLICE PROTECTION | 99,032 | 115,000 | 111,000 | 138,000 | 4,000 | 23,000 | | |
| 10-035-3016 | PROPERTY TAX - POLICE PENSION | 262,224 | 250,000 | 245,000 | 225,000 | 5,000 | (25,000) | | |
| 10-035-3107 | INTERGOVERNMENTAL - GRANTS | 28,959 | 38,000 | 30,000 | 15,000 | 8,000 | (23,000) | | |
| 10-035-3310 | COURT FINES | 53,203 | 40,000 | 45,000 | 40,000 | (5,000) | - | | |
| 10-035-3311 | ORDINANCE VIOLATIONS | 10,540 | 5,500 | 5,000 | 5,000 | 500 | (500) | | |
| 10-035-3312 | TOWING PROCESSING FEE | 47,280 | 25,000 | 36,000 | 30,000 | (11,000) | 5,000 | | |
| 10-035-3340 | RESTRICTED DRUG ENFORCEMENT | - | - | - | - | - | - | | |
| 10-035-3342 | SEIZURE - ARTICLE 36 VEHICLES | - | - | - | - | - | - | | |
| 10-035-3345 | SEX OFFENDER REGISTRATION | 1,700 | 1,500 | 1,500 | 1,500 | - | - | | |
| 10-035-3452 | OVERSIZE/OVERWEIGHT | 2,774 | 1,000 | 4,000 | 2,000 | (3,000) | 1,000 | | |
| 10-035-3832 | DONATIONS | - | 1,000 | - | - | 1,000 | (1,000) | | |
| 10-035-3840 | INSURANCE REIMBURSEMENT | 16,664 | 600 | - | - | 600 | (600) | | |
| 10-035-3841 | TRAINING REIMBURSEMENT | 19,653 | 27,000 | - | 7,000 | 27,000 | (20,000) | | |
| 10-035-3890 | MISCELLANEOUS | 6,349 | 2,000 | 4,000 | 1,500 | (2,000) | (500) | | |
| 10-035-3891 | SALE OF FIXED ASSETS | 610 | 11,500 | - | - | 11,500 | (11,500) | | |
| | Total Police Department Revenue | 548,988 | 518,100 | 481,500 | 465,000 | 36,600 | (33,100) | | |
| 10-035-4110 | WAGES - DEPARTMENT HEAD | 98,014 | 102,100 | 102,100 | 106,200 | - | 4,100 | | |
| 10-035-4120 | WAGES - DEPUTY CHIEF & SERGEANTS | 361,053 | 350,600 | 462,400 | 389,200 | (111,800) | 38,600 | | |
| 10-035-4130 | WAGES - FULL TIME POLICEMEN | 681,998 | 569,000 | 547,000 | 596,900 | 22,000 | 27,900 | | |
| 10-035-4170 | WAGES - FULL TIME ADMINISTRATIVE | 34,755 | 39,000 | 38,800 | 41,800 | 200 | 2,800 | | |
| 10-035-4180 | WAGES TRAINING | 12,765 | 5,000 | - | - | 5,000 | (5,000) | | |

| Account No | Description | 2023 | | 2024 | | 2025 | | Est Actual Change from 2024 Budget | Budget Change from 2024 Est Actual |
|-------------|---|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------|--|--|
| | | Actual | Est Actual | Budget | Budget | Budget | | | |
| 10-035-4240 | WAGES - PART TIME | - | - | 5,000 | - | 5,000 | (5,000) | 5,000 | |
| 10-035-4310 | OVERTIME | 73,093 | 75,500 | 70,000 | 70,000 | 70,000 | 5,500 | (5,500) | |
| 10-035-4311 | OVERTIME - SERGEANTS | 47,994 | 57,500 | 35,000 | 40,000 | 40,000 | 22,500 | (17,500) | |
| 10-035-4440 | POLICE PENSION EXPENSE | 262,224 | 250,000 | 250,000 | 225,000 | 225,000 | - | (25,000) | |
| 10-035-4510 | HEALTH INSURANCE - EMPLOYER | 329,492 | 326,000 | 316,400 | 386,900 | 386,900 | 9,600 | 60,900 | |
| 10-035-4520 | HEALTH INSURANCE - EMPLOYEE | (50,699) | (49,500) | (45,200) | (55,300) | (55,300) | (4,300) | (5,800) | |
| 10-035-4540 | UNEMPLOYMENT | 1,218 | 12,000 | - | - | - | 12,000 | (12,000) | |
| 10-035-4610 | UNIFORMS - FULL TIME | 24,158 | 25,000 | 20,000 | 20,000 | 20,000 | 5,000 | (5,000) | |
| | Total Police Department Personnel | 1,876,065 | 1,762,200 | 1,801,500 | 1,825,700 | 1,825,700 | (39,300) | 63,500 | |
| 10-035-5120 | MAINTENANCE & REPAIRS - EQUIPMENT | 12,335 | 11,000 | 11,000 | 11,000 | 11,000 | - | - | |
| 10-035-5130 | MAINTENANCE & REPAIRS - VEHICLES | 51,040 | 28,000 | 24,000 | 24,000 | 24,000 | 4,000 | (4,000) | |
| 10-035-5220 | COMPUTER SERVICES | 5,771 | 5,000 | 7,000 | 7,000 | 7,000 | (2,000) | 2,000 | |
| 10-035-5250 | LEGAL SERVICES | 31,926 | 31,000 | 25,000 | 30,000 | 30,000 | 6,000 | (1,000) | |
| 10-035-5280 | MEDICAL SERVICES | 280 | 4,000 | 500 | 2,500 | 2,500 | 3,500 | (1,500) | |
| 10-035-5320 | TELEPHONE | 14,819 | 17,000 | 18,000 | 17,000 | 17,000 | (1,000) | - | |
| 10-035-5330 | PRINTING & PUBLISHING | 1,861 | 1,000 | 2,000 | 1,000 | 1,000 | (1,000) | - | |
| 10-035-5360 | DATA LINE LEASE | 537 | - | 2,200 | 2,200 | - | (2,200) | - | |
| 10-035-5410 | MEMBERSHIP/DUES | 865 | 1,000 | 1,000 | 1,000 | 1,000 | - | - | |
| 10-035-5420 | TRAVEL | 3,851 | 2,000 | 5,000 | 2,500 | 2,500 | (3,000) | 500 | |
| 10-035-5430 | TRAINING | 29,610 | 22,000 | 23,000 | 15,000 | 15,000 | (1,000) | (7,000) | |
| 10-035-5530 | ANIMAL CONTROL SERVICE | 20,430 | 19,000 | 23,000 | 23,000 | 23,000 | (4,000) | 4,000 | |
| 10-035-5635 | SERVICE CONTRACTS | 183,607 | 153,000 | 157,000 | 155,000 | 155,000 | (4,000) | 2,000 | |
| 10-035-5690 | MISCELLANEOUS | 5,889 | 6,000 | 6,000 | 6,000 | 6,000 | - | - | |
| 10-035-5810 | GRANT EXPENDITURES | - | 6,000 | 6,000 | 6,000 | 6,000 | - | - | |
| | Total Police Department Contractual | 362,821 | 306,000 | 310,700 | 301,000 | 301,000 | (4,700) | (5,000) | |
| 10-035-6210 | OFFICE SUPPLIES | 3,752 | 5,000 | 6,000 | 6,000 | 6,000 | (1,000) | 1,000 | |
| 10-035-6240 | GAS & OIL | 45,120 | 34,000 | 45,000 | 40,000 | 40,000 | (11,000) | 6,000 | |
| | Total Police Department Supplies | 48,872 | 39,000 | 51,000 | 46,000 | 46,000 | (12,000) | 7,000 | |
| 10-035-8300 | CAPITAL OUTLAY - AMMUNITION | 7,747 | 6,000 | 8,000 | 8,000 | 8,000 | (2,000) | 2,000 | |
| 10-035-8410 | CAPITAL OUTLAY - GAS MASKS | - | 4,000 | 4,000 | 4,000 | 4,000 | - | (4,000) | |
| | Total Police Department Capital | 7,747 | 10,000 | 12,000 | 8,000 | 8,000 | (2,000) | (2,000) | |
| | Total Police Department Expenditures | 2,295,505 | 2,117,200 | 2,175,200 | 2,180,700 | 2,180,700 | (56,000) | 63,500 | |
| | % of General Fund Expenditures | 23.00 | 23.00 | 22.00 | 20.00 | 20.00 | | | |
| | Net Police Department | (1,746,517) | (1,599,100) | (1,693,700) | (1,715,700) | (1,715,700) | 94,600 | (116,600) | |

| Account No | Description | 2023 | | 2024 | | 2025 | | Est Actual Change from 2024 Budget | Budget Change from 2024 Est Actual |
|---------------------|---------------------------------------|----------------|----------------|----------------|----------------|-----------------|---------------|--|--|
| | | Actual | Est Actual | Budget | Budget | Budget | | | |
| PUBLIC WORKS | | | | | | | | | |
| 10-040-3017 | PROPERTY TAX - ROAD & BRIDGE | 15,781 | 15,800 | 19,000 | 15,800 | (3,200) | - | | |
| 10-040-3107 | INTERGOVERNMENTAL REVENUES - GRAI | 2,189 | 2,200 | 2,200 | 2,200 | - | - | | |
| 10-040-3450 | RIGHT OF WAY PERMITS | 17,225 | 3,200 | 10,000 | 5,000 | (6,800) | 1,800 | | |
| 10-040-3451 | STATE HIGHWAY MAINTENANCE | 48,255 | 48,000 | 45,000 | 48,000 | 3,000 | - | | |
| 10-040-3452 | OVERSIZE/OVERWEIGHT FEES | 4,890 | 5,000 | 4,000 | 5,000 | 1,000 | - | | |
| 10-040-3890 | OTHER REVENUES - MISCELLANEOUS | 1,613 | 1,400 | 1,000 | 1,000 | 400 | (400) | | |
| 10-040-3891 | SALE OF FIXED ASSETS | 34,875 | - | - | - | - | - | | |
| | Total Public Works Revenue | 124,828 | 75,600 | 81,200 | 77,000 | (5,600) | 1,400 | | |
| 10-040-4110 | WAGES - DEPARTMENT HEAD | 68,725 | 71,100 | 71,100 | 73,900 | - | 2,800 | | |
| 10-040-4160 | WAGES - FULL TIME MAINTENANCE | 151,838 | 189,000 | 173,100 | 204,200 | 15,900 | 15,200 | | |
| 10-040-4260 | WAGES - PART - TIME | - | - | - | - | - | - | | |
| 10-040-4310 | OVERTIME | 6,238 | 7,000 | 12,000 | 7,000 | (5,000) | - | | |
| 10-040-4510 | HEALTH INSURANCE - EMPLOYER | 115,072 | 126,500 | 136,300 | 169,300 | (9,800) | 42,800 | | |
| 10-040-4520 | HEALTH INSURANCE - EMPLOYEE | (16,459) | (18,000) | (19,500) | (24,200) | 1,500 | (6,200) | | |
| 10-040-4610 | UNIFORMS - FULL TIME | 6,931 | 7,400 | 7,000 | 7,500 | 400 | 100 | | |
| | Total Public Works Personnel | 332,345 | 383,000 | 380,000 | 437,700 | 3,000 | 54,699 | | |
| 10-040-5110 | MAINTENANCE & REPAIRS - BUILDING | 1,058 | - | 5,000 | 5,000 | (5,000) | 5,000 | | |
| 10-040-5120 | MAINTENANCE & REPAIRS - EQUIPMENT | 18,355 | 12,000 | 10,000 | 15,000 | 2,000 | 3,000 | | |
| 10-040-5130 | MAINTENANCE & REPAIRS - VEHICLES | 31,541 | 20,000 | 20,000 | 18,000 | - | (2,000) | | |
| 10-040-5140 | MAINTENANCE & REPAIRS - STREETS | 2,790 | 10,000 | 14,000 | 10,000 | (4,000) | - | | |
| 10-040-5141 | MAINTENANCE & REPAIRS - TRAFFIC LIGH | 23,053 | 4,000 | 5,000 | 5,000 | (1,000) | 1,000 | | |
| 10-040-5150 | MAINTENANCE & REPAIRS - SEWER | - | - | - | 1,000 | - | 1,000 | | |
| 10-040-5160 | MAINTENANCE SERVICES - SNOW PLOWI | 7,420 | 10,000 | 15,000 | 12,000 | (5,000) | 2,000 | | |
| 10-040-5170 | CONTRACTED MOWING | - | - | - | - | - | - | | |
| 10-040-5190 | MAINTENANCE & REPAIRS - OTHER | - | 2,700 | 500 | 500 | 2,200 | (2,200) | | |
| 10-040-5191 | TREE & STUMP REMOVAL | 900 | 6,000 | 6,000 | 6,000 | - | - | | |
| 10-040-5220 | COMPUTER SERVICES | - | 300 | 500 | 500 | (200) | 200 | | |
| 10-040-5280 | MEDICAL EXPENSES | 1,538 | 1,000 | 1,500 | 1,000 | (500) | - | | |
| 10-040-5320 | TELEPHONE | 3,969 | 5,000 | 5,500 | 5,500 | (500) | - | | |
| 10-040-5340 | NPDS PERMIT | 1,000 | 1,000 | 1,000 | 1,000 | - | 500 | | |
| 10-040-5410 | DUES | - | - | 500 | 500 | (500) | 500 | | |
| 10-040-5430 | TRAINING | 449 | 3,500 | 4,000 | 4,000 | (500) | 500 | | |
| 10-040-5510 | UTILITIES - GAS & ELECTRIC | 74,696 | 72,000 | 79,000 | 83,000 | (7,000) | 500 | | |
| 10-040-5512 | UTILITIES - WATER | 2,240 | 1,000 | 1,500 | 2,000 | (500) | 11,000 | | |
| 10-040-5630 | OTHER CONTRACTUAL - FISHER ROAD | 3,500 | 3,500 | 3,500 | 3,500 | - | 1,000 | | |
| 10-040-5635 | SERVICE CONTRACTS | - | - | 500 | 3,500 | (500) | - | | |
| 10-040-5690 | MISCELLANEOUS | 1,820 | 2,500 | 2,400 | 2,400 | 100 | 3,500 | | |
| | Total Public Works Contractual | 174,329 | 154,500 | 175,400 | 179,400 | (20,900) | 24,900 | | |

| Account No | Description | 2023 | | 2024 | | 2025 | | Est Actual | |
|------------------------|--------------------------------------|-----------|------------|-----------|-----------|-----------|-------------|-----------------|--------|
| | | Actual | Est Actual | Budget | Budget | Budget | 2024 Budget | 2024 Est Actual | Budget |
| 10-040-6110 | MAINTENANCE SUPPLIES - BUILDINGS & C | 1,056 | 500 | 2,400 | 1,000 | (1,900) | 500 | | |
| 10-040-6120 | MAINTENANCE SUPPLIES - EQUIPMENT | 17,804 | 8,000 | 12,000 | 10,000 | (4,000) | 2,000 | | |
| 10-040-6130 | MAINTENANCE SUPPLIES - VEHICLES | 3,452 | 3,000 | 2,200 | 3,000 | 800 | - | | |
| 10-040-6140 | MAINTENANCE SUPPLIES - STREETS | 8,356 | 6,000 | 12,000 | 8,000 | (6,000) | 2,000 | | |
| 10-040-6150 | MAINTENANCE SUPPLIES - STORM SEWER | 451 | 1,500 | 4,500 | 1,500 | (3,000) | - | | |
| 10-040-6160 | SUPPLIES - SALT | 56,939 | 100,000 | 110,000 | 110,000 | (10,000) | 10,000 | | |
| 10-040-6170 | SUPPLIES - SIGNS | 4,786 | 10,000 | 10,000 | 12,000 | 2,000 | - | | |
| 10-040-6210 | SUPPLIES - OFFICE | 96 | 1,000 | 2,000 | 1,000 | (1,000) | - | | |
| 10-040-6220 | OPERATING SUPPLIES | 2,132 | 4,500 | 4,500 | 4,500 | - | - | | |
| 10-040-6230 | JANITOR SUPPLIES | 1,051 | 1,000 | 3,000 | 2,000 | (2,000) | 1,000 | | |
| 10-040-6240 | GAS & OIL | 25,737 | 21,000 | 28,000 | 25,000 | (7,000) | 4,000 | | |
| 10-040-6260 | SAFETY | 2,342 | 1,800 | 3,000 | 3,000 | (1,200) | 1,200 | | |
| 10-040-6690 | MISCELLANEOUS | 349 | 500 | 500 | 1,000 | 500 | - | | |
| | Total Public Works Supplies | 124,551 | 158,800 | 194,100 | 182,000 | (35,300) | 23,200 | | |
| | Total Public Works Expenditures | 631,225 | 696,300 | 749,500 | 799,100 | (53,200) | 102,801 | | |
| | % of General Fund Expenditures | 6.00 | 8.00 | 8.00 | 7.00 | | | | |
| | Net Public Works | (506,397) | (620,700) | (668,300) | (722,100) | 47,600 | (101,401) | | |
| SANITATION | | | | | | | | | |
| 10-041-3420 | GARBAGE FEES | 424,972 | 443,300 | 440,000 | 456,600 | 3,300 | 13,300 | | |
| | Total Sanitation Revenue | 424,972 | 443,300 | 440,000 | 456,600 | 3,300 | 13,300 | | |
| 10-041-5513 | SERVICE CHARGES - GARBAGE | 434,937 | 450,100 | 450,000 | 463,600 | 100 | 13,500 | | |
| | Total Sanitation Contractual | 434,937 | 450,100 | 450,000 | 463,600 | 100 | 13,500 | | |
| | % of General Fund Expenditures | 4.00 | 5.00 | 5.00 | 4.00 | | | | |
| | Net Sanitation | (9,965) | (6,800) | (10,000) | (7,000) | 3,200 | (200) | | |
| PUBLIC PROPERTY | | | | | | | | | |
| 10-050-3107 | INTERGOVERNMENTAL - GRANTS | 67,054 | 30,000 | 317,000 | 1,748,000 | (287,000) | 1,718,000 | | |
| 10-050-3820 | OTHER INCOME - RENTAL | 38,731 | 43,500 | 40,000 | 44,000 | 3,500 | 500 | | |
| 10-050-3840 | INSURANCE REIMBURSEMENT | - | - | - | - | - | - | | |
| 10-050-3891 | SALE OF FIXED ASSETS | - | - | - | - | - | - | | |
| | Total Public Property Revenue | 105,785 | 73,500 | 357,000 | 1,792,000 | (283,500) | 1,718,500 | | |
| 10-050-5110 | MAINTENANCE & REPAIRS - BUILDING | 8,707 | 15,000 | 15,000 | 15,000 | - | - | | |
| 10-050-5112 | MAINTENANCE & REPAIRS - BOULEVARD | 4,919 | 5,000 | 5,000 | 5,000 | - | - | | |
| 10-050-5510 | UTILITIES - GAS & ELECTRIC | 27,299 | 20,000 | 27,000 | 27,000 | (7,000) | 7,000 | | |
| 10-050-5512 | UTILITIES - WATER | 429 | 800 | 800 | 800 | - | - | | |
| 10-050-5690 | MISCELLANEOUS | 11,507 | 10,000 | 16,000 | 10,000 | (6,000) | - | | |
| 10-050-5810 | GRANT EXPENDITURES | 73,564 | 30,000 | 317,000 | 1,748,000 | (287,000) | 1,718,000 | | |
| | Total Public Property Contractual | 126,425 | 80,800 | 380,800 | 1,805,800 | (300,000) | 1,725,000 | | |

| Account No | Description | 2023 | | 2024 | | 2025 | | Est Actual Change from 2024 Budget | Budget Change from 2024 Est Actual | |
|-------------------|--------------------------------------|-----------|------------|-----------|------------|-----------|-----------|--|--|--|
| | | Actual | Est Actual | Budget | Budget | Budget | | | | |
| 10-050-8310 | Capital Outlay - Buildings | - | - | - | - | - | - | - | - | |
| | Total Public Property Capital Outlay | - | - | - | - | - | - | - | - | |
| | Total Public Property Expenditures | 126,425 | 80,800 | 380,800 | 1,805,800 | (254,375) | 1,725,000 | | | |
| | % of General Fund Expenditures | 1.00 | 1.00 | 4.00 | 17.00 | | | | | |
| | Net Public Property | (20,640) | (7,300) | (23,800) | (13,800) | (29,125) | (6,500) | | | |
| RECREATION | | | | | | | | | | |
| 10-062-3460 | FISHING FEES | 3,932 | 4,000 | 6,000 | 4,000 | (2,000) | - | | | |
| 10-062-3821 | OTHER INCOME - RENTAL | 3,490 | 2,500 | 2,000 | 2,500 | 500 | - | | | |
| 10-062-3890 | OTHER INCOME - MISCELLANEOUS | 20 | 2,500 | - | 10,000 | 2,500 | 7,500 | | | |
| | Total Recreation Revenue | 7,442 | 9,000 | 8,000 | 16,500 | 1,000 | 7,500 | | | |
| 10-062-4280 | WAGES - PART TIME | 55,735 | 64,300 | 75,900 | 75,900 | (11,600) | 11,600 | | | |
| | Total Recreation Personnel | 55,735 | 64,300 | 75,900 | 75,900 | (11,600) | 11,600 | | | |
| 10-062-5110 | MAINTENANCE & REPAIRS - BUILDING | 2,674 | 2,500 | 5,000 | 5,000 | (2,500) | 2,500 | | | |
| 10-062-5120 | MAINTENANCE & REPAIRS - EQUIPMENT | 2,079 | 3,000 | 65,000 | 65,000 | (62,000) | 62,000 | | | |
| 10-062-5290 | OTHER PROFESSIONAL SERVICES | - | - | - | 5,000 | - | 5,000 | | | |
| 10-062-5510 | UTILITIES GAS & ELECTRIC | 13,195 | 8,000 | 10,500 | 10,000 | (2,500) | 5,000 | | | |
| 10-062-5512 | UTILITIES - WATER | 2,617 | 3,000 | 5,000 | 3,000 | (2,000) | 2,000 | | | |
| 10-062-5690 | MISCELLANEOUS | 2,761 | 2,000 | 3,000 | 2,000 | (1,000) | - | | | |
| 10-062-5810 | GRANT EXPENDITURES | 5,500 | 5,800 | - | - | 5,800 | (5,800) | | | |
| | Total Recreation Contractual | 28,826 | 24,300 | 88,500 | 90,000 | (64,200) | 65,700 | | | |
| 10-062-6230 | JANITOR SUPPLIES | 339 | 2,200 | 1,000 | 2,500 | 1,200 | 300 | | | |
| | Total Recreation Supplies | 339 | 2,200 | 1,000 | 2,500 | 1,200 | 300 | | | |
| | Total Recreation Expenditures | 84,900 | 90,800 | 165,400 | 168,400 | (80,500) | 77,600 | | | |
| | % of General Fund Expenditures | 1.00 | 1.00 | 2.00 | 2.00 | | | | | |
| | Net Recreation | (77,458) | (81,800) | (157,400) | (151,900) | 81,500 | (70,100) | | | |
| | Total General Fund Revenues | 9,815,370 | 9,061,100 | 9,745,800 | 10,688,700 | (684,700) | 1,627,600 | | | |
| | Total General Fund Expenditures | 9,825,201 | 9,061,100 | 9,745,800 | 10,688,700 | (684,700) | 1,627,600 | | | |
| | Net | (9,831) | (0) | - | (0) | (0) | 0 | | | |
| | ENDING FUND BALANCE | 4,286,661 | 4,325,763 | 5,241,192 | 4,325,762 | | | | | |

Account No _____ Description _____ 2023 Actual _____ 2024 Est Actual _____ 2024 Budget _____ 2025 Budget _____ Est Actual Change from Budget _____ 2024 Budget Change from 2024 Est Actual _____

| SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT CLASSIFICATION | | | | | | |
|---|-------------|-----------------|-------------|-------------|------------------------------------|------------------------------------|
| | 2023 Actual | 2024 Est Actual | 2024 Budget | 2025 Budget | Est Actual Change from 2024 Budget | Budget Change from 2024 Est Actual |
| PERSONNEL | 3,630,548 | 3,472,200 | 3,869,800 | 3,151,500 | (397,600) | (320,700) |
| CONTRACTUAL | 3,374,046 | 3,377,100 | 4,139,600 | 6,277,300 | (762,500) | 2,900,199 |
| SUPPLIES | 222,802 | 240,300 | 300,600 | 286,500 | (60,300) | 46,200 |
| DEBT SERVICE | - | - | - | - | - | - |
| CAPITAL | 26,805 | 22,000 | 52,000 | 8,000 | (30,000) | (14,000) |
| OTHER | 2,571,000 | 1,949,500 | 1,383,800 | 965,400 | 565,700 | (984,100) |
| TOTAL | 9,825,201 | 9,061,100 | 9,745,800 | 10,688,700 | (684,700) | 1,627,600 |

| SUMMARY OF GENERAL FUND EXPENDITURES BY DEPARTMENT | | | | | | |
|--|-------------|-----------------|-------------|-------------|------------------------------------|------------------------------------|
| | 2023 Actual | 2024 Est Actual | 2024 Budget | 2025 Budget | Est Actual Change from 2024 Budget | Budget Change from 2024 Est Actual |
| PUBLIC AFFAIRS | 4,334,109 | 3,487,900 | 3,255,900 | 2,744,100 | 232,000 | (743,800) |
| LIABILITY INSURANCE | 287,683 | 266,600 | 307,700 | 296,600 | (41,100) | 30,000 |
| FICA & MEDICARE | 107,068 | 120,100 | 116,900 | 83,200 | 3,200 | (36,900) |
| ACCOUNTS & FINANCE | 306,855 | 363,900 | 390,300 | 411,900 | (26,400) | 48,000 |
| COMMUNITY DEVELOPMENT | 131,427 | 127,900 | 161,400 | 190,400 | (33,500) | 62,500 |
| FIRE | 1,085,067 | 1,259,500 | 1,592,700 | 1,544,900 | (333,200) | 285,400 |
| POLICE | 2,295,505 | 2,117,200 | 2,175,200 | 2,180,700 | (58,000) | 63,500 |
| PUBLIC WORKS | 631,225 | 696,300 | 749,500 | 799,100 | (53,200) | 102,800 |
| SANITATION | 434,937 | 450,100 | 450,000 | 463,600 | 100 | 13,499 |
| PUBLIC PROPERTY | 126,425 | 80,800 | 380,800 | 1,805,800 | (300,000) | 1,725,000 |
| RECREATION | 84,900 | 90,800 | 165,400 | 168,400 | (74,600) | 77,600 |
| TOTAL | 9,825,201 | 9,061,100 | 9,745,800 | 10,688,700 | (684,700) | 1,627,600 |

HOTEL FUND

| | 2023 Actual | 2024 Est Actual | 2024 Budget | 2025 Budget | Est Actual Change from 2024 Budget | Budget Change from 2024 Est Actual |
|-----------------------------------|-------------|-----------------|-------------|-------------|------------------------------------|------------------------------------|
| BEGINNING FUND BALANCE | 190,968 | 249,544 | 181,468 | 231,144 | | |
| 12-010-3030 HOTEL TAX | 75,819 | 73,800 | 75,000 | 75,000 | (1,200) | 1,200 |
| 12-010-3107 GRANT FUNDS | - | - | - | - | - | - |
| 12-010-3810 INTEREST INCOME | 8,384 | 12,400 | 6,500 | 9,600 | 5,900 | (2,800) |
| 12-010-3840 EXPENSE REIMBURSEMENT | 25,263 | - | - | - | - | - |
| Total Hotel Revenues | 109,466 | 86,200 | 81,500 | 84,600 | 4,700 | 1,200 |
| 12-010-5230 ENGINEERING SERVICES | - | - | 30,000 | 43,500 | 9,600 | 3,900 |
| 12-010-5632 TOURISM PROMOTION | 40,058 | 39,600 | 30,000 | 43,500 | 9,600 | 3,900 |
| 12-010-5810 GRANT EXPENDITURES | 10,832 | 65,000 | - | - | 65,000 | (65,000) |
| Total Hotel Contractual Services | 50,890 | 104,600 | 30,000 | 43,500 | 74,600 | (61,100) |
| Net Hotel Fund | 58,576 | (18,400) | 51,500 | 41,100 | (69,900) | 62,300 |
| ENDING FUND BALANCE | 249,544 | 231,144 | 232,968 | 272,244 | | |

| Account No | Description | 2023 Actual | 2024 Est Actual | 2024 Budget | 2025 Budget | Est Actual Change from 2024 Budget | Budget Change from 2024 Est Actual |
|--------------------------------|---------------------------------------|-------------|-----------------|-------------|-------------|------------------------------------|------------------------------------|
| COMMUNITY DEVELOPMENT | | | | | | | |
| BEGINNING FUND BALANCE | | | | | | | |
| 13-001-3810 | INTEREST INCOME | 84,521 | 110,000 | 60,000 | 50,000 | 50,000 | (60,000) |
| 13-001-3821 | OTHER INCOME - RENT | - | - | - | - | - | - |
| 13-001-3990 | TRANSFER IN | - | - | - | - | - | - |
| | Total Community Development Revenue | 84,521 | 110,000 | 60,000 | 50,000 | 50,000 | (60,000) |
| 13-001-5690 | MISCELLANEOUS | 5,000 | 700,000 | 2,400,000 | 1,800,000 | (1,700,000) | 1,100,000 |
| | Total Community Development Contractu | 5,000 | 700,000 | 2,400,000 | 1,800,000 | (1,700,000) | 1,100,000 |
| | Net Community Development | 79,521 | (590,000) | (2,340,000) | (1,750,000) | 1,750,000 | (1,160,000) |
| | ENDING FUND BALANCE | 2,367,440 | 1,777,439 | 17,000 | 27,439 | | |
| REVOLVING LOAN FUND | | | | | | | |
| BEGINNING FUND BALANCE | | | | | | | |
| 17-001-3810 | INTEREST - INCOME | 7,382 | 12,000 | 10,000 | 8,000 | 2,000 | (4,000) |
| 17-001-3813 | INTEREST - RLF LOANS | - | 3,300 | 1,000 | - | 2,300 | (3,300) |
| 17-001-3109 | OTHER INTERGOVERNMENTAL | - | - | - | - | - | - |
| | Total Revolving Loan Fund Revenue | 7,382 | 15,300 | 11,000 | 8,000 | 4,300 | (7,300) |
| 17-001-5250 | LEGAL | - | - | - | - | - | - |
| 17-001-5690 | ADMINISTRATIVE EXPENSES | - | - | - | - | - | - |
| | Total Revolving Loan Contractual | - | - | - | - | - | - |
| 17-001-8110 | CAPITAL OUTLAY - LAND IMPROVEMENTS | - | - | 215,000 | 290,000 | (215,000) | 290,000 |
| | Total Revolving Loan Capital | - | - | 215,000 | 290,000 | (215,000) | 290,000 |
| | Net Revolving Loan Fund | 7,382 | 15,300 | (204,000) | (282,000) | 219,300 | (297,300) |
| | ENDING FUND BALANCE | 267,069 | 282,369 | 61,787 | 369 | | |
| ENTERPRISE FUND - SEWER | | | | | | | |
| | BEGINNING FUND BALANCE | 11,844,000 | 11,060,070 | 11,160,700 | 11,164,770 | | |

| Account No | Description | 2023 | | 2024 | | 2025 | | Est Actual Change from 2024 Budget | Budget Change from 2024 Est Actual |
|-------------|------------------------------------|-----------|------------|-----------|-----------|-----------|----------|--|--|
| | | Actual | Est Actual | Budget | Budget | Budget | | | |
| 20-041-3107 | INTERGOVERNMENTAL - GRANTS | 2,189 | 793,200 | 2,200 | 2,200 | 2,200 | 791,000 | (791,000) | |
| 20-041-3410 | SEWER CHARGES | 2,231,122 | 2,072,000 | 2,100,000 | 2,185,000 | 2,185,000 | (28,000) | 113,000 | |
| 20-041-3411 | SEWER CONNECTION FEES | 52,168 | 51,000 | 10,000 | 10,000 | 10,000 | 41,000 | (41,000) | |
| 20-041-3412 | SEWER SPECIAL SERVICES - AXIUM FOO | - | - | - | - | - | - | - | |
| 20-041-3413 | SEWER LINING PROJECTS | - | - | - | - | - | - | - | |
| 20-041-3416 | PENALTIES | 128,049 | 153,600 | 120,000 | 150,000 | 150,000 | 33,600 | (3,600) | |
| 20-041-3417 | ADMIN FEES | 92,895 | 93,800 | 91,000 | 94,000 | 94,000 | 2,800 | 200 | |
| 20-041-3810 | INTEREST | 326,388 | 374,400 | 300,000 | 290,000 | 290,000 | 74,400 | (34,400) | |
| 20-041-3813 | UNREALIZED GAIN (LOSS) | 41,112 | - | - | - | - | - | - | |
| 20-041-3890 | MISCELLANEOUS RECEIPTS | 8,156 | 3,000 | 1,000 | 1,000 | 1,000 | 2,000 | (2,000) | |
| 20-041-3891 | GAIN ON SALE OF FIXED ASSETS | 29,557 | - | - | - | - | - | - | |
| 20-041-3990 | TRANSFERS IN | - | - | - | - | - | - | - | |
| | | 2,911,636 | 3,541,000 | 2,624,200 | 2,732,200 | 2,732,200 | 916,800 | (808,800) | |
| 20-041-4110 | WAGES - DEPARTMENT HEAD | 86,181 | 90,200 | 90,200 | 93,800 | 93,800 | - | 3,600 | |
| 20-041-4160 | WAGES - FULL TIME MAINTENANCE | 164,962 | 164,000 | 189,900 | 218,000 | 218,000 | (25,900) | 54,000 | |
| 20-041-4170 | WAGES - FULL TIME ADMINISTRATIVE | 58,073 | 60,000 | 59,100 | 61,500 | 61,500 | 900 | 1,500 | |
| 20-041-4170 | SEWER BILLING - WAGES | - | - | - | - | - | - | - | |
| 20-041-4260 | WAGES - PART TIME MAINTENANCE | - | 7,800 | 16,000 | 17,000 | 17,000 | (8,200) | 9,200 | |
| 20-041-4310 | OVERTIME | 15,553 | 16,000 | 20,000 | 20,000 | 20,000 | (4,000) | 4,000 | |
| 20-041-4410 | SOCIAL SECURITY | 20,159 | 23,300 | 23,300 | 25,500 | 25,500 | - | 2,200 | |
| 20-041-4420 | MEDICARE | 3,414 | 5,500 | 5,500 | 6,000 | 6,000 | - | 500 | |
| 20-041-4430 | IMRF | 1,499 | 2,700 | 3,100 | 3,000 | 3,000 | (400) | 300 | |
| 20-041-4460 | PENSION EXPENSE - GASB 68 | (10,884) | - | - | - | - | - | - | |
| 20-041-4510 | HEALTH INSURANCE - EMPLOYER | 155,314 | 178,000 | 156,300 | 189,400 | 189,400 | 21,700 | 11,400 | |
| 20-041-4520 | HEALTH INSURANCE - EMPLOYEE | (21,724) | (24,500) | (22,300) | (27,100) | (27,100) | (2,200) | (2,600) | |
| 20-041-4610 | UNIFORMS - FULL TIME | 3,613 | 4,000 | 4,000 | 4,000 | 4,000 | - | - | |
| | Total Sewer Personnel | 476,160 | 527,000 | 545,100 | 611,100 | 611,100 | (18,100) | 84,100 | |
| 20-041-5110 | MAINTENANCE & REPAIRS - BUILDING | 13,263 | 13,000 | 10,000 | 10,000 | 10,000 | 3,000 | (3,000) | |
| 20-041-5120 | MAINTENANCE & REPAIRS - EQUIPMENT | 43,873 | 50,000 | 40,000 | 40,000 | 40,000 | 10,000 | (10,000) | |
| 20-041-5130 | EQUIPMENT MAINTENANCE | - | - | - | - | - | - | - | |
| 20-041-5150 | PUMP STATION MAINTENANCE | - | - | - | - | - | - | - | |
| 20-041-5130 | MAINTENANCE & REPAIRS - VEHICLES | 16,348 | 1,000 | 20,000 | 20,000 | 20,000 | (19,000) | 19,000 | |
| 20-041-5150 | MAINTENANCE & REPAIRS - SEWER | 17,025 | 50,000 | 30,000 | 30,000 | 30,000 | 20,000 | (20,000) | |
| 20-041-5230 | ENGINEERING SERVICES | 81,826 | 78,000 | 39,000 | 39,000 | 39,000 | 39,000 | (39,000) | |
| 20-041-5250 | LEGAL SERVICES | 630 | 600 | 800 | 800 | 800 | (200) | 200 | |
| 20-041-5280 | MEDICAL SERVICES | 955 | 1,000 | 1,000 | 1,000 | 1,000 | - | - | |
| 20-041-5310 | POSTAGE | 40,417 | 27,000 | 33,000 | 33,000 | 33,000 | (6,000) | 6,000 | |
| 20-041-5320 | TELEPHONE | 147,271 | 60,000 | 115,000 | 25,000 | 25,000 | (55,000) | (35,000) | |

| Account No | Description | 2023 | | 2024 | | 2025 | | Est Actual Change from 2024 Budget | Budget Change from 2024 Est Actual |
|-------------|---|------------------|------------------|------------------|------------------|-----------------|----------------|--|--|
| | | Actual | Est Actual | Budget | Budget | Budget | Budget | | |
| 20-041-5320 | CELL PHONE EXP | - | - | - | - | - | - | - | - |
| 20-041-5330 | PRINTING & PUBLISHING | - | - | - | - | - | - | - | - |
| 20-041-5340 | NPDS PERMIT | 17,500 | 17,500 | 17,500 | 17,500 | 17,500 | - | - | - |
| 20-041-5410 | DUES | 1,129 | 7,500 | 7,500 | 7,500 | 7,500 | - | - | - |
| 20-041-5430 | TRAINING | 5,023 | 5,000 | 6,500 | 6,500 | 6,500 | (1,500) | 1,500 | - |
| 20-041-5491 | BAD DEBT EXPENSE | - | - | - | - | - | - | - | - |
| 20-041-5510 | UTILITIES - GAS & ELECTRIC | 244,365 | 232,000 | 240,000 | 240,000 | 240,000 | (8,000) | 8,000 | - |
| 20-041-5512 | UTILITIES - WATER | 4,154 | 6,000 | 6,000 | 6,000 | 6,000 | - | - | - |
| 20-041-5540 | LABORATORY SERVICES | 7,859 | 16,000 | 10,000 | 12,000 | 12,000 | 6,000 | (4,000) | - |
| 20-041-5559 | OTHER SERVICE CHARGES | 870 | 6,000 | 1,500 | 7,000 | 7,000 | 4,500 | 1,000 | - |
| 20-041-5610 | LIABILITY INSURANCE | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | - | - | - |
| 20-041-5633 | SLUDGEHAULING | 24,847 | 13,000 | 68,000 | 100,000 | 100,000 | (55,000) | 87,000 | - |
| 20-041-5680 | SEWER BILLING | - | - | - | - | - | - | - | - |
| 20-041-5635 | SERVICE CONTRACTS | 34,445 | 20,000 | 37,500 | 37,500 | 37,500 | (17,500) | 17,500 | - |
| 20-041-5680 | CHARGE CARD FEES | 52,575 | 60,500 | 60,000 | 65,000 | 65,000 | 500 | 4,500 | - |
| 20-041-5690 | MISCELLANEOUS | 2,594 | 2,000 | 4,000 | 4,000 | 4,000 | (2,000) | 2,000 | - |
| | Total Sewer Contractual Services | 856,759 | 766,100 | 847,300 | 801,800 | (81,200) | 35,700 | | |
| 20-041-6110 | MAINTENANCE & REPAIRS - BUILDING | - | - | - | - | - | - | - | - |
| 20-041-6120 | MAINTENANCE SUPPLIES - EQUIPMENT | 64,583 | 67,000 | 67,000 | 67,000 | 67,000 | - | - | - |
| 20-041-6130 | MAINTENANCE & REPAIRS - VEHICLES | - | 500 | 3,000 | 3,000 | 3,000 | (2,500) | 2,500 | - |
| 20-041-6150 | MAINTENANCE & REPAIRS - SEWER | - | - | - | - | - | - | - | - |
| 20-041-6210 | OFFICE SUPPLIES | 3,312 | 6,000 | 6,500 | 6,000 | 6,000 | (500) | - | - |
| 20-041-6211 | OPERATING SUPPLIES - LAB | 18,487 | 17,500 | 20,000 | 20,000 | 20,000 | (2,500) | 2,500 | - |
| 20-041-6212 | LAB SUPPLIES | 227 | - | - | - | - | - | - | - |
| 20-041-6220 | OPERATING SUPPLIES | 15,401 | 19,000 | 15,000 | 20,000 | 20,000 | 4,000 | 1,000 | - |
| 20-041-6230 | JANITORIAL SUPPLIES | 5,092 | 14,000 | 5,000 | 10,000 | 10,000 | 9,000 | (4,000) | - |
| 20-041-6240 | GAS & OIL | 4,840 | 8,500 | 7,500 | 6,000 | 6,000 | (1,000) | (500) | - |
| 20-041-6250 | SUPPLIES - CHEMICALS | 47,108 | 56,000 | 55,000 | 55,000 | 55,000 | 1,000 | (1,000) | - |
| 20-041-6251 | CHLORINATION/DECHLORINATION | - | - | - | - | - | - | - | - |
| 20-041-6260 | SAFETY SUPPLIES | 7,072 | 10,000 | - | 10,000 | 10,000 | - | - | - |
| | Total Sewer Supplies | 166,122 | 196,500 | 199,000 | 197,000 | 7,500 | 500 | | |
| 20-041-7200 | INTEREST EXPENSE | 444,791 | 446,700 | 440,000 | 455,000 | 455,000 | 6,700 | 8,300 | - |
| | Total Sewer Debt Service | 444,791 | 446,700 | 440,000 | 455,000 | 6,700 | 8,300 | | |
| 20-041-9510 | DEPRECIATION EXPENSE | 1,479,078 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | - | - | - |
| | Total Sewer Capital Outlay | 1,479,078 | 1,500,000 | 1,500,000 | 1,500,000 | - | - | | |
| | Total Sewer Expense | 3,422,910 | 3,436,300 | 3,521,400 | 3,564,900 | (85,100) | 128,600 | | |

| Account No | Description | 2023 | | 2024 | | 2025 | | Est Actual Change from 2024 Budget | Budget Change from 2024 Est Actual |
|--|---|------------|------------|------------|------------|-----------|-----------|--|--|
| | | Actual | Est Actual | Budget | Budget | Budget | Budget | | |
| ILLINOIS HOUSING DEVELOPMENT AUTHORITY | | | | | | | | | |
| | Net Sewer | (511,274) | 104,700 | (897,200) | (832,700) | 1,001,900 | (937,400) | | |
| | ENDING FUND BALANCE | 11,332,726 | 11,164,770 | 10,263,500 | 10,332,070 | | | | |
| BEGINNING FUND BALANCE | | | | | | | | | |
| 50-001-3107 | INTERGOVERNMENTAL-GRANTS | 15,477 | 50,000 | 318,500 | 268,500 | (268,500) | 218,500 | | |
| 50-001-3810 | INTEREST INCOME | 47 | - | - | - | - | - | | |
| 50-001-3990 | TRANSFERS IN (Out) | 30,000 | 30,000 | 30,000 | 30,000 | - | - | | |
| | Total IHDA Revenues | 45,524 | 80,000 | 348,500 | 298,500 | (268,500) | 218,500 | | |
| 50-001-5690 | GRANT ADMINISTRATION | - | 35,000 | 30,000 | 30,000 | 5,000 | (5,000) | | |
| 50-001-5810 | GRANT EXPENDITURES | 35,813 | 76,500 | 321,000 | 244,450 | (244,500) | 167,950 | | |
| | Total IHDA Contractual Services | 35,813 | 111,500 | 351,000 | 274,450 | (239,500) | 162,950 | | |
| | Net IHDA | 9,711 | (31,500) | (2,500) | 24,050 | (29,000) | 55,550 | | |
| | ENDING FUND BALANCE | 63,040 | 31,541 | 47,536 | 55,591 | | | | |
| TAX INCREMENT FINANCING - Gardner-Blackhawk | | | | | | | | | |
| BEGINNING FUND BALANCE | | | | | | | | | |
| 60-001-3018 | PROPERTY TAX - TIF | 230,455 | 300,000 | 230,000 | 320,000 | 70,000 | 20,000 | | |
| 60-001-3810 | INTEREST INCOME | 25,345 | 42,000 | 42,000 | 42,000 | - | - | | |
| | Total Tax Increment Financing Other Sou | 255,800 | 342,000 | 272,000 | 362,000 | 70,000 | - | | |
| 60-001-5230 | ENGINEERING | - | 3,500 | - | 3,500 | - | - | | |
| 60-001-5210 | AUDIT SERVICES | - | - | 10,000 | - | (10,000) | - | | |
| 60-001-5230 | ENGINEERING | - | - | 10,000 | - | (10,000) | - | | |
| 60-001-5250 | LEGAL | - | - | 818,000 | 960,000 | (142,000) | (318,000) | | |
| 60-001-5634 | REDEVELOPMENT | - | - | 17,700 | 20,000 | 700 | 2,300 | | |
| 60-001-5691 | TIF INCREMENT REIMBURSEMENT | 14,258 | 17,700 | 17,000 | 500,000 | (482,000) | (318,000) | | |
| | Total Tax Increment Financing Contractu | 17,758 | 839,200 | 1,000,500 | 523,500 | (161,300) | (315,700) | | |
| | Net Tax Increment Financing | 238,042 | (497,200) | (728,500) | (161,500) | 231,300 | 335,700 | | |
| | ENDING BUND BALANCE | 742,159 | 244,960 | 6,617 | 83,460 | | | | |

| Account No | Description | 2023 | 2024 | | 2025 | Est Actual | Budget |
|---|--|-----------|------------|-----------|-----------|------------|-------------------------|
| | | Actual | Est Actual | Budget | Budget | Budget | Change from 2024 Budget |
| TAX INCREMENT FINANCING - Gardner-Park | | | | | | | |
| BEGINNING FUND BALANCE | | | | | | | |
| 65-001-3018 | PROPERTY TAX - TIF | | 10,635 | (25,874) | 22,135 | | |
| 65-001-3810 | INTEREST INCOME | 41,874 | 50,000 | 42,000 | 54,000 | 8,000 | 4,000 |
| | Total Tax Increment Financing Other Sou | 1,774 | 1,500 | - | 400 | 1,500 | (1,100) |
| | Total Tax Increment Financing Other Sou | 43,648 | 51,500 | 42,000 | 54,400 | 9,500 | 2,900 |
| 65-001-5210 | AUDIT SERVICES | (8,774) | | | | | |
| 65-001-5230 | ENGINEERING | | | | | | |
| 65-001-5250 | LEGAL | | | | | | |
| 65-001-5634 | REDEVELOPMENT | | | | | | |
| 65-001-5691 | TIF INCREMENT REIMBURSEMENT | | | | | | |
| | Total Tax Increment Financing Contractur | 24,237 | 40,000 | 33,600 | 43,200 | 6,400 | 3,200 |
| | Net Tax Increment Financing | 24,237 | 40,000 | 33,600 | 43,200 | 6,400 | 3,200 |
| | Net Tax Increment Financing | 19,411 | 11,500 | 8,400 | 11,200 | 3,100 | (300) |
| | ENDING FUND BALANCE | 10,637 | 22,135 | (17,474) | 33,335 | | |
| CAPITAL PROJECTS FUND | | | | | | | |
| BEGINNING FUND BALANCE | | | | | | | |
| 70-001-3107 | GRANTS | 1,914,498 | 4,279,928 | 1,362,498 | 4,746,628 | | |
| 70-001-3990 | TRANSFER FROM GF | | | | 250,000 | - | 250,000 |
| 70-001-3891 | SALE OF CAPITAL ASSETS | 2,541,000 | 1,919,500 | 1,253,800 | 835,400 | 685,700 | (1,084,100) |
| 70-001-3440 | FRANCHISE FEE - ELECTRIC | | | | | | |
| 70-001-3810 | INTEREST | 341,947 | 335,000 | 350,000 | 335,000 | (15,000) | - |
| | Total Revenues | 85,377 | 190,000 | 75,000 | 176,000 | 115,000 | (14,000) |
| | Total Revenues | 2,968,324 | 2,444,500 | 1,678,800 | 1,596,400 | 765,700 | (848,100) |
| ACCOUNTS & FINANCE | | | | | | | |
| 70-020-8310 | COMPUTER SOFTWARE | | 120,000 | 130,000 | 40,000 | (10,000) | (80,000) |
| FIRE DEPARTMENT | | | | | | | |
| 70-030-8310 | COMMAND VEHICLE | | | | | | |
| 70-030-8311 | ENGINE REPLACEMENT | 46,125 | 30,000 | - | - | 30,000 | (30,000) |
| 70-030-8315 | FIRE TRUCK/AMBULANCE | | | | | | |
| 70-030-8320 | SCBA/PLYMO-VENT/Fire Hose | | | 420,000 | 420,000 | (420,000) | 420,000 |
| 70-030-8330 | ALS CARDIAC/Technical Rescue Equipment | 24,004 | | | | | |
| 70-030-8340 | POWER LOAD STRETCHER/RADIOS | 159,804 | | | | | |

| Account No | Description | 2023 | | 2024 | | 2025 | | Est Actual Change from 2024 Budget | Budget Change from 2024 Est Actual |
|-------------|---|-----------|------------|-----------|--------|-----------|-----------|--|--|
| | | Actual | Est Actual | Budget | Budget | Budget | Budget | | |
| 70-030-8350 | BLACK TOP PARKING LOT | - | - | - | - | - | - | - | - |
| 70-030-8360 | AMBULANCE ENGINE/CAD system | - | 20,000 | 20,000 | - | - | - | - | (20,000) |
| 70-030-8410 | REPLACE ROOF/FLAT with PITCHED Total Fire Department | 229,933 | 50,000 | 440,000 | - | 420,000 | (390,000) | - | 370,000 |
| 70-062-8310 | PARKS & RECREATION | - | - | - | - | - | - | - | - |
| 70-062-8320 | KUBOTA | - | - | - | - | 50,000 | - | 50,000 | 50,000 |
| 70-062-8321 | NEW PARK | - | - | 500,000 | - | 500,000 | (500,000) | - | 500,000 |
| 70-062-8350 | FRISBEE GOLF | 10,940 | 2,000 | 37,000 | - | 35,000 | (35,000) | - | 33,000 |
| | 2 - MOWERS | 24,982 | 32,000 | 32,000 | - | - | - | - | (32,000) |
| | Total Parks & Recreation | 35,922 | 34,000 | 569,000 | - | 585,000 | (535,000) | - | 551,000 |
| 70-035-8310 | POLICE DEPARTMENT | - | - | - | - | - | - | - | - |
| 70-035-8410 | SQUAD CAR | 122,468 | 78,000 | - | - | 58,000 | 78,000 | - | (20,000) |
| 70-035-8410 | PISTOL REPLACEMENT | - | - | - | - | - | - | - | - |
| 70-035-8410 | LAPTOP REPLACEMENT | - | - | - | - | - | - | - | - |
| 70-035-8410 | RIFLES | - | 12,400 | 9,000 | - | - | - | - | - |
| 70-035-8410 | TRUCK VAULTS | - | - | - | - | 13,200 | 3,400 | - | (12,400) |
| | Total Public Works | 122,468 | 90,400 | 9,000 | - | 71,200 | 81,400 | - | 13,200 |
| 70-040-8110 | PUBLIC WORKS | - | - | - | - | - | - | - | - |
| 70-040-8510 | LAND IMPROVEMENTS/ROADS | - | 600,000 | 600,000 | - | 160,000 | - | - | (440,000) |
| 70-040-8320 | TRUCKS | - | 593,200 | - | - | - | 593,200 | - | (593,200) |
| 70-040-8320 | STREET OPERATIONS BUILDING | 24,000 | 490,200 | - | - | - | 490,200 | - | (490,200) |
| 70-040-8320 | NEW HOLLAND TRACTOR & FARRIS MOV | - | - | - | - | - | - | - | - |
| 70-040-8320 | PLow FOR GMC | - | - | - | - | - | - | - | - |
| 70-040-8320 | HOT PATCH TRAILER | - | - | - | - | - | - | - | - |
| 70-040-8310 | WHEEL LOADER | - | - | - | - | - | - | - | - |
| 70-040-8310 | INTERNATIONAL HV507 - 2020 | 190,570 | - | - | - | - | - | - | - |
| | Total Public Works | 214,570 | 1,683,400 | 600,000 | - | 160,000 | 1,083,400 | - | (1,523,400) |
| 70-050-8350 | PUBLIC PROPERTY | - | - | - | - | 35,000 | - | - | 35,000 |
| 70-050-8350 | COUNCIL CHAMBERS - AUDIO | - | - | - | - | 350,000 | - | - | 350,000 |
| 70-050-8350 | PUBLIC PROPERTY IMPROVEMENTS | - | - | - | - | 385,000 | - | - | 385,000 |
| | Total Projects | 602,893 | 1,977,800 | 1,748,000 | - | 1,661,200 | 229,800 | - | (316,600) |
| | Net Capital Projects | 2,365,431 | 466,700 | (69,200) | - | (64,800) | 535,900 | - | (531,500) |
| | ENDING FUND BALANCE | 4,279,929 | 4,746,628 | 1,293,298 | - | 4,681,828 | - | - | - |

| Account No | Description | 2023 | | 2024 | | 2025 | | Est Actual Change from 2024 Budget | Budget Change from 2024 Est Actual |
|-------------------------------|------------------------------------|------------|------------|-------------|-------------|--------|-------------|--|--|
| | | Actual | Est Actual | Budget | Budget | Budget | | | |
| MOTOR FUEL TAX FUND | | | | | | | | | |
| BEGINNING FUND BALANCE | | | | | | | | | |
| 80-040-3103 | MOTOR FUEL TAX | 948,830 | 426,659 | 356,830 | 200,759 | | | | |
| 80-040-3104 | TRANSPORTATION RENEWAL | 180,853 | 177,300 | 187,000 | 175,100 | | (9,700) | (2,200) | |
| 80-040-3107 | INTERGOVERNMENTAL - GRANTS | 163,964 | 172,800 | 164,000 | 178,500 | | 8,500 | 5,700 | |
| 80-040-3810 | INTEREST INCOME | 9,987 | | - | - | | - | - | |
| 80-040-3840 | EXPENSE REIMBURSEMENT | 58,499 | 24,000 | 20,000 | 10,000 | | 4,000 | (14,000) | |
| 80-040-3990 | TRANSFERS IN (OUT) | - | | - | - | | - | - | |
| | Total Motor Fuel Revenue | 413,303 | 374,100 | 371,000 | 363,600 | | 3,100 | (10,500) | |
| 80-040-8110 | CAPITAL OUTLAY - LAND IMPROVEMENTS | 935,472 | 600,000 | 600,000 | 550,000 | | - | (50,000) | |
| | Total Motor Fuel Capital | 935,472 | 600,000 | 600,000 | 550,000 | | - | (50,000) | |
| | Net Motor Fuel | (522,169) | (225,900) | (229,000) | (186,400) | | 3,100 | 39,500 | |
| | ENDING FUND BALANCE | 426,661 | 200,759 | 127,830 | 14,359 | | | | |
| ROADS 1% SALES TAX | | | | | | | | | |
| BEGINNING FUND BALANCE | | | | | | | | | |
| 85-040-3104 | SALES TAX - 1% | - | - | - | 1,000,000 | | - | 1,000,000 | |
| 85-040-3810 | INTEREST INCOME | - | - | - | 12,000 | | - | 12,000 | |
| 85-040-3890 | MISCELLANEOUS | - | - | - | 200 | | - | 200 | |
| | Total Roads 1% Sales Tax Revenue | - | - | - | 1,012,200 | | - | 1,012,200 | |
| 85-040-8110 | CAPITAL OUTLAY - LAND IMPROVEMENTS | - | - | - | 600,000 | | - | 600,000 | |
| | Total Roads 1% Capital | - | - | - | 600,000 | | - | 600,000 | |
| | Net Roads 1% | - | - | - | 412,200 | | - | 412,200 | |
| | ENDING FUND BALANCE | - | - | - | 412,200 | | - | 412,200 | |
| ALL FUNDS TOTALS | | | | | | | | | |
| | Total Revenue | 16,654,974 | 16,105,700 | 15,234,800 | 17,250,600 | | 870,900 | 1,144,900 | |
| | Total Expenditures | 14,920,174 | 16,870,500 | 19,645,300 | 20,039,450 | | (2,774,800) | 3,168,950 | |
| | Net | 1,734,800 | (764,800) | (4,410,500) | (2,788,850) | | 3,945,700 | (2,024,050) | |

| Account No | Description | 2023 | | 2024 | | 2025 | | Est Actual Change from 2024 Budget | Budget Change from 2024 Est Actual |
|------------|-------------|--------|------------|--------|--------|--------|--|--|--|
| | | Actual | Est Actual | Budget | Budget | Budget | | | |

EXPENDITURES BY FUND

| | | | | | | | | | |
|--------------------------|------------|------------|------------|------------|-------------|-----------|--|--|--|
| General Fund | | | | | | | | | |
| Hotel | 9,825,201 | 9,061,100 | 9,745,800 | 10,698,700 | (694,700) | 1,627,600 | | | |
| Community Development | 50,890 | 104,600 | 30,000 | 43,500 | 74,600 | (61,100) | | | |
| RLF | 5,000 | 700,000 | 2,400,000 | 1,800,000 | (1,700,000) | 1,100,000 | | | |
| IHDA | - | - | 215,000 | 290,000 | (215,000) | 290,000 | | | |
| TIF | 35,813 | 111,500 | 351,000 | 274,490 | (239,500) | 162,950 | | | |
| TIF 2 | 17,758 | 839,200 | 1,000,500 | 523,500 | (161,300) | (315,700) | | | |
| Capital Projects | 24,237 | 40,000 | 33,600 | 43,200 | 6,400 | 3,200 | | | |
| MFT | 602,893 | 1,977,800 | 1,748,000 | 1,661,200 | 229,800 | (316,600) | | | |
| Roads 1% Sales Tax | 935,472 | 600,000 | 600,000 | 550,000 | - | (50,000) | | | |
| Total governmental Funds | - | - | - | 600,000 | - | 600,000 | | | |
| Sewer | 11,497,264 | 13,434,200 | 16,123,900 | 16,474,550 | (2,698,700) | 3,040,350 | | | |
| | 3,422,910 | 3,436,300 | 3,521,400 | 3,564,900 | (95,100) | 128,600 | | | |
| | 14,920,174 | 16,870,500 | 19,645,300 | 20,039,450 | (2,774,800) | 3,168,950 | | | |

Ending Fund Balance

| | | | | | |
|---------------------------|------------|------------|------------|------------|--|
| General | 4,286,661 | 4,325,763 | 5,241,192 | 4,325,762 | |
| Hotel | 249,544 | 231,144 | 232,968 | 272,244 | |
| Community Development | 2,367,440 | 1,777,439 | 17,000 | 27,439 | |
| RLF | 267,069 | 282,369 | 81,787 | 369 | |
| IHDA | 63,040 | 31,541 | 47,536 | 55,591 | |
| TIF (Gardner - Blackhawk) | 742,159 | 244,960 | 6,617 | 83,460 | |
| TIF 2 (Gardner - Park) | 10,637 | 22,135 | (17,474) | 33,335 | |
| Capital Projects | 4,279,929 | 4,746,628 | 1,293,298 | 4,681,828 | |
| MFT | 426,661 | 200,759 | 127,830 | 14,359 | |
| Roads 1% Sales Tax | - | - | - | 412,200 | |
| Sewer | 12,693,139 | 11,862,738 | 7,010,754 | 9,906,587 | |
| | 11,332,726 | 11,164,770 | 10,263,500 | 10,332,070 | |
| | 24,025,865 | 23,027,508 | 17,274,254 | 20,238,657 | |

TRANSFERS

| | | | | | |
|-----------------------|-------------|-------------|-------------|-----------|--|
| GENERAL FUND | (2,571,000) | (1,949,500) | (1,283,800) | (865,400) | |
| COMMUNITY DEVELOPMENT | - | - | - | - | |
| CAPITAL PROJECTS | 2,541,000 | 1,919,500 | 1,253,800 | 835,400 | |
| IHDA | 30,000 | 30,000 | 30,000 | 30,000 | |
| MFT | - | - | - | - | |
| SEWER | - | - | - | - | |