

Budget Review FY2025 – Group 1

- ❖ This is our first year using the Operations portion of ClearGov. Recall that last year, we prepared the budget document through the Digital Budget Book (DBB) process, but we were still using Tyler as the platform for inputting details for estimated actuals and budget proposals. This caused several manual steps to upload and download between the two systems, as well as an additional, somewhat time-consuming process to make sure all the numbers reconciled between the systems.
- ❖ Having the Operations platform allows Department Heads to input directly into ClearGov, the details for estimated actuals and proposed budget. I can then enter Fund Balance information which we didn't have with just the DBB as well as create custom reports. We are also implementing the Personnel module which will allow for a streamlined and efficient process for projecting personnel costs and replace the many spreadsheets I have been using the past 30 years!

Audit Fund (Fund 202) – cost based on contract – we are in the 3rd year of a 5-year agreement with Lauterbach and Amen. Anticipate a Single Audit due to federal grant funds we will be receiving in excess of \$750,000.

Liability Insurance Fund (Fund 203) – 15% increase budgeted; prior year was 12% increase due to increases in the cyber security coverage and deductibles.

IMRF (Fund 207) – rate increased slightly from 11.04% in 2023 to 11.25% in 2024. Additional reflected for Public Works retro/bonuses. Will be updated as Personnel Budgeting is completed.

Social Security/Medicare (Fund 209) – additional Police Officer included. Will be updated as Personnel Budgeting is completed.

WACC Debt Service (Fund 303) – reflects that \$75,000 annual payment from WACC has been forgiven and the entire debt service will be transferred from the General Fund.

Fund Name	Fund Number	Description	Account Number	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Variance	% Variance
Audit Fund	202	Property Taxes	202-000-310-1000	\$34,966	\$30,000	\$30,000	\$30,000	\$0	0.0%
		Interest Revenue	202-000-380-1000	\$1,152	\$1,000	\$2,100	\$1,800	\$800	80.0%
				\$36,118	\$31,000	\$32,100	\$31,800	\$800	2.6%
		Legal Fees - Audit	202-000-530-2000	\$51	\$200	\$235	\$250	\$50	25.0%
		Professional Fees	202-000-530-4000	\$24,900	\$28,700	\$25,600	\$30,000	\$1,300	4.5%
				\$24,951	\$28,900	\$25,835	\$30,250	\$1,350	4.7%

Revenue over (under) Expenditures	\$11,167	\$2,100	\$6,265	\$1,550
--	-----------------	----------------	----------------	----------------

FY2025 Projected Fund Balance	\$68,290
--------------------------------------	-----------------

Fund Name	Fund Number	Description	Account Number	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Variance	% Variance
Liability Insurance Fund	203	Property Taxes	203-000-310-1000	\$94,835	\$115,000	\$114,760	\$115,000	\$0	0.0%
		Interest Revenue	203-000-380-1000	\$4,426	\$3,800	\$8,500	\$7,000	\$3,200	84.2%
		Miscellaneous Revenue	203-000-380-9000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
				\$99,261	\$118,800	\$123,260	\$122,000	\$3,200	2.7%
		Liability Insurance	203-000-590-1500	\$95,706	\$115,000	\$110,000	\$130,000	\$15,000	13.0%
Revenue over (under) Expenditures				\$3,555	\$3,800	\$13,260	-\$8,000		
FY2025 Projected Fund Balance							\$286,235		

Fund Name	Fund Number	Description	Account Number	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Variance	% Variance
Illinois Municipal Ret. (IMRF)	207	Property Taxes - Imrf	207-000-310-1000	\$369,343	\$370,000	\$369,140	\$348,000	-\$22,000	-5.9%
		Pers. Prop. Repl. Tax - Imrf	207-000-340-1500	\$15,455	\$17,000	\$16,500	\$17,500	\$500	2.9%
		Interest Revenue	207-000-380-1000	\$10,267	\$8,000	\$19,000	\$15,000	\$7,000	87.5%
		Transfer From Water Fund	207-000-390-1500	\$17,500	\$19,000	\$19,000	\$19,500	\$500	2.6%
		Transfer From Sewer Fund	207-000-390-2000	\$21,000	\$22,500	\$22,500	\$23,000	\$500	2.2%
				\$433,565	\$436,500	\$446,140	\$423,000	-\$13,500	-3.1%
		Employer Share - SS/MC	207-000-460-1200	\$344,092	\$400,000	\$375,000	\$400,000	\$0	0.0%
Revenue over (under) Expenditures				\$89,473	\$36,500	\$71,140	\$23,000		
FY2025 Projected Fund Balance							\$618,910		

Fund Name	Fund Number	Description	Account Number	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Variance	% Variance
Social Security / Medicare	209	Property Taxes	209-000-310-1000	\$319,435	\$335,000	\$335,000	\$335,000	\$0	0.0%
		Per Property Repl Tax - Ssmc	209-000-340-1500	\$13,993	\$15,000	\$16,000	\$17,000	\$2,000	13.3%
		Interest Revenue	209-000-380-1000	\$8,068	\$8,000	\$14,500	\$12,500	\$4,500	56.3%
		Transfer From Water Fund	209-000-390-1500	\$41,000	\$44,000	\$44,000	\$46,500	\$2,500	5.7%
		Transfer From Sewer Fund	209-000-390-2000	\$47,000	\$52,000	\$52,000	\$54,500	\$2,500	4.8%
				\$429,496	\$454,000	\$461,500	\$465,500	\$11,500	2.5%
		Employer Share - Ss/Mc	209-000-460-1000	\$405,919	\$475,000	\$450,000	\$500,000	\$25,000	5.3%
Revenue over (under) Expenditures				\$23,577	-\$21,000	\$11,500	-\$34,500		
FY2025 Projected Fund Balance							\$384,854		

Budget Review FY2025 – Group 2

Planning & Development Funds

Tourism/ED

100-005-510-900 (Contractual Services):

- Chamber: \$35,000 (increase from \$30,000 in FY 23-24 as approved in January)
- PACVB: \$25,000 (increase from \$20,000 in FY 23-24 based on first of two one-year options in current agreement)

100-005-910-9200 (Misc. Tourism Expenses):

- Tournament of Champions: \$15,000

100-005-910-9300 (ED Expenses):

- ED videos/marketing/promotional materials: \$15,000 (decrease from \$20,000)
- Possible private development assistance incentives: \$300,000 (increase from \$250,000 and continuation of program from FY 23-24)
- Core & Main sales tax sharing: Up to \$20,000 annually through 2030

P/Z/CE

100-006-530-4000 (Consultation/Contractual):

- Residential plan reviews/inspections: \$10,000 (decrease from \$15,000)
- Commercial plan reviews/inspections: \$12,000
- Electrical plan reviews/inspections: \$12,000 (increase from \$5,000)
- Property acquisitions/leases/demos/appraisals: \$200,000 (same as FY 23-24)
- Misc. planning assistance: \$5,000 (decrease from \$40,000—much of this added to the ED/Tourism Funds private redevelopment assistance program)

100-006-560-3000 (Software):

- ESRI ArcGIS software and maintenance: \$14,000 (increase from \$13,000.)

100-006-910-9000 (Misc. Expense):

- Nuisance abatement work: \$15,000

TIF 2

208-000-590-2700 (Building Renov. – Committed):

- Approved redev. agreements: \$367,000 (increase from \$300,000 – This is entirely for reimbursement of much of the remainder of the brewpub/restaurant project at 140 Washington Sq. and the first payment for the 120 Walnut agreement)

208-000-800-5000 (Purchase-Improvements Construction)

- 105 S. High mill and overlay: \$65,000 (new for FY 24-25; assumes property purchase)

208-000-9100-9000 (Misc. Expense):

- Tree removal/plantings/landscaping/watering: \$15,000
- Square seasonal decorating labor/materials: \$12,000

Public Safety Funds

Police – Department 004

Concerted effort to reduce expenditures in the current FY to shift funds to the evidence building project. You will see one-time savings in expenditures that are generally not indicative of good organizational maintenance (think of skipping an oil change to “save” money).

100-004- 530-3000 (Data Processing Support)

- Up from the current budget for necessary services that are outside the scope of our service contract, such as support specific to Criminal Justice Information Systems (CJIS), specialized systems that are difficult to capture in a more general IT contract.

100-004-550-1500 (Communications)

- Down 30% (Starcom port fees NOT in the coming FY)

100-004-590-2000 (Lease/Rent Expense)

- You see \$12,000 this year and \$19,000 budgeted for Flock ALPRs, previously brought before the Council. This would bring us from 4 to 6 ALPRs.

100-004-590-3000 (TC3 – Police)

- Fee formula change led to a reduced rate for our PD dispatch.

100-004-610-1500 (R&M - Equipment (Commodities)

- Budgeted reduction of \$6,000 (Optimistic on Leibert unit repairs)

100-004-910-9100 (DARE/CRO Expenses)

- Increase specifically related to community relations, both based on need for outreach and to address challenges of a contentious police/public relations environment.

100-004-800-2000 (Purchase - Building/Property)

- A contingency we do not intend to use related to unplanned expenses in building.

\$400,000 Transfer to Building Maintenance Fund including contingency for Evidence Building.

Fire & Rescue – Department 007

100-007-510-10000 (R&M - Bldg/Property (Contr.)

- \$25,000 for converting loft space to sleeping quarters,

Other 007 expenses are flat pending contract negotiation.

Police – Special Projects – Fund 140, Department 000, 141 and 142

- \$200,000 Transfer to Building Maintenance Fund for Evidence Building from Vehicle Seizure Funds.
- Other budget items flat

Emergency Management Agency – Fund 201

Small budget, so small \$ changes yield large % swings. The budget is flat.

Name	Account Number	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Change	% Change
Tourism & Econ. Dev. (100-005)							
Operations							
Contractual Services	100-005-510-9000	\$51,750	\$60,000	\$58,500	\$70,000	\$10,000	16.67%
Engineering Fees	100-005-530-1500	\$0		\$0	\$0	\$0	#DIV/0!
Legal Fees	100-005-530-2000	\$176	\$10,000	\$2,500	\$10,000	\$0	0.00%
Professional Fees	100-005-530-4000	\$0		\$0	\$0	\$0	#DIV/0!
Communications	100-005-550-1500	\$170	\$200	\$200	\$200	\$0	0.00%
Membership Dues	100-005-560-1000	\$10,655	\$11,025	\$11,025	\$10,930	-\$95	-0.86%
Training	100-005-560-1500	\$200	\$1,700	\$600	\$1,200	-\$500	-29.41%
Subscriptions	100-005-560-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Miscellaneous Equipment	100-005-650-2000	\$0		\$0	\$0	\$0	#DIV/0!
Miscellaneous Expense	100-005-910-9000	\$0	\$100	\$50	\$100	\$0	0.00%
Chamber Of Commerce Subsidies	100-005-910-9100	\$0		\$0	\$0	\$0	#DIV/0!
Misc. Tourism Expenses	100-005-910-9200	\$15,000	\$15,000	\$15,000	\$15,000	\$0	0.00%
Economic Development Expenses	100-005-910-9300	\$14,570	\$270,000	\$130,000	\$335,000	\$65,000	24.07%
Grant Disbursement	100-005-910-9400	\$0		\$0	\$0	\$0	#DIV/0!
Total Operations:		\$92,521	\$368,025	\$217,875	\$442,430	\$74,405	20.22%
						\$0	
Total Tourism & Econ. Dev.:		\$92,521	\$368,025	\$217,875	\$442,430	\$74,405	20.22%

Name	Account Number	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Change	% Change
Planning & Zoning (100-006)							
Operations							
R & M - Contr.	100-006-510-1500	\$0	\$1,000	\$0	\$1,000	\$0	0.00%
Engineering Fees	100-006-530-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Legal Fees	100-006-530-2000	\$28,185	\$35,000	\$35,000	\$35,000	\$0	0.00%
Data Processing Support	100-006-530-3000	\$1,700	\$1,800	\$2,500	\$2,500	\$700	38.89%
Consultation/Contractual	100-006-530-4000	\$77,117	\$302,500	\$194,335	\$255,500	-\$47,000	-15.54%
Postage Expenses	100-006-550-1000	\$414	\$900	\$1,200	\$1,300	\$400	44.44%
Communications	100-006-550-1500	\$734	\$800	\$1,200	\$1,300	\$500	62.50%
Publishing Fees	100-006-550-2000	\$743	\$1,750	\$1,100	\$1,750	\$0	0.00%
Printing Fees	100-006-550-2500	\$170	\$250	\$200	\$250	\$0	0.00%
Recruitment	100-006-550-3000	\$0	\$200	\$100	\$200	\$0	0.00%
Membership Dues	100-006-560-1000	\$8,450	\$9,285	\$10,345	\$11,200	\$1,915	20.62%
Training	100-006-560-1500	\$2,704	\$6,810	\$5,050	\$6,160	-\$650	-9.54%
Subscriptions	100-006-560-2000	\$695	\$1,175	\$1,100	\$1,100	-\$75	-6.38%
Reference Materials/Manuals	100-006-560-2500	\$734	\$1,625	\$1,227	\$1,250	-\$375	-23.08%
Software	100-006-560-3000	\$38,145	\$13,400	\$13,850	\$14,400	\$1,000	7.46%
Lease Expense	100-006-590-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Office Supplies	100-006-650-1000	\$1,497	\$1,300	\$500	\$850	-\$450	-34.62%
Miscellaneous Equipment	100-006-650-2000	\$4,198	\$1,100	\$579	\$2,600	\$1,500	136.36%
Miscellaneous Expense	100-006-910-9000	\$1,059	\$15,800	\$10,850	\$15,800	\$0	0.00%
Bad Debt Expense	100-006-910-9900	\$338	\$0	\$0	\$0	\$0	#DIV/0!
Total Operations:		\$166,883	\$394,695	\$279,136	\$352,160	-\$42,535	-10.78%
Capital							
Purchase - Equipment	100-006-800-1500	\$13,629	\$0	\$0	\$0	\$0	#DIV/0!
Total Capital:		\$13,629	\$0	\$0	\$0	\$0	#DIV/0!
Other Financing Uses							
Transfer To Merf	100-006-950-1800	0	0	0	0	\$0	#DIV/0!
Transfer To Cap Repl Fund	100-006-950-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Total Other Financing Uses:		\$0	\$0	\$0	\$0	\$0	#DIV/0!
Total Planning & Zoning:		\$180,512	\$394,695	\$279,136	\$352,160	-\$42,535	-10.78%

Fund Name	Fund Number	Description	Account Number	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Variance	% Variance
Tif #2	208	Property Taxes	208-000-310-1000	\$235,209	\$240,000	\$118,216	\$120,000	-\$120,000	-50.0%
		Grant Proceeds	208-000-340-4500	\$11,581	\$0	\$0	\$0	\$0	#DIV/0!
		Penalty Revenue	208-000-350-5000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Interest Revenue	208-000-380-1000	\$12,463	\$5,000	\$19,000	\$10,000	\$5,000	100.0%
		Tif Subsidy Repayment	208-000-380-2000	\$42	\$0	\$0	\$0	\$0	#DIV/0!
		Misc. Revenue	208-000-380-9000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer From General	208-000-390-1000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
				\$259,295	\$245,000	\$137,216	\$130,000	-\$115,000	-46.9%
		Salaries - Regular	208-000-410-1000	\$18,310	\$20,000	\$20,000	\$21,000	\$1,000	5.0%
		Unused Sick Time/Ghip	208-000-410-3000	\$274	\$300	\$300	\$310	\$10	3.3%
		Group Insurance	208-000-450-1000	\$2,636	\$2,800	\$2,800	\$3,000	\$200	7.1%
		Health Savings Plan Contrib.	208-000-450-1100	\$312	\$400	\$400	\$450	\$50	12.5%
		Unemployment Ins. Tax	208-000-450-2000	\$17	\$40	\$40	\$45	\$5	12.5%
		Engineering Fees	208-000-530-1500	\$0	\$1,000	\$2,000	\$1,000	\$0	0.0%
		Legal Fees	208-000-530-2000	\$12,192	\$10,000	\$10,000	\$10,000	\$0	0.0%
		Professional Fees	208-000-530-4000	\$6,250	\$5,500	\$5,500	\$5,500	\$0	0.0%
		Membership Dues	208-000-560-1000	\$650	\$700	\$650	\$700	\$0	0.0%
		Training	208-000-560-1500	\$382	\$1,000	\$250	\$800	-\$200	-20.0%
		Lease/Rent Expense	208-000-590-2000	\$564	\$600	\$579	\$625	\$25	4.2%
		Interest Subsidy	208-000-590-2500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Building Renov. - Committed	208-000-590-2700	\$576,663	\$300,000	\$105,000	\$367,000	\$67,000	22.3%
		Building Renov. - Uncommitted	208-000-590-2800	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Miscellaneous Equipment	208-000-650-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - Building/Property	208-000-800-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purch.-Demolition/Remediation	208-000-800-3200	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase-Improvements Const	208-000-800-5000	\$0	\$0	\$0	\$65,000	\$65,000	#DIV/0!
		Purchase - Improvements Engin	208-000-800-5100	\$12,309	\$10,000	\$0	\$0	-\$10,000	-100.0%
		Purch.-Imrprovements Legal	208-000-800-5200	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Miscellaneous Expense	208-000-910-9000	\$12,582	\$27,000	\$25,500	\$27,000	\$0	0.0%
				\$643,141	\$379,340	\$173,019	\$502,430	\$123,090	32.4%

Revenue over (under) Expenditures	-\$383,846	-\$134,340	-\$35,803	-\$372,430
--	-------------------	-------------------	------------------	-------------------

FY2025 Projected Fund Balance	\$200,864
--------------------------------------	------------------

Name	Account Number	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Change	% Change
Expenditures							
Police (100-004)							
Operations							
R&M - Building (Contractual)	100-004-510-1000	\$30,381	\$29,265	\$26,600	\$30,150	\$885	3.02%
R&M - Equipment (Contractual)	100-004-510-1500	\$12,182	\$19,000	\$10,562	\$15,950	-\$3,050	-16.05%
Legal Fees	100-004-530-2000	\$10,969	\$35,000	\$26,300	\$30,000	-\$5,000	-14.29%
Data Processing Support	100-004-530-3000	\$26,999	\$26,675	\$32,500	\$30,000	\$3,325	12.46%
Professional Fees	100-004-530-4000	\$8,210	\$23,650	\$12,500	\$12,000	-\$11,650	-49.26%
Postage Expense	100-004-550-1000	\$1,500	\$1,500	\$1,600	\$1,800	\$300	20.00%
Communications	100-004-550-1500	\$30,466	\$40,000	\$13,700	\$27,900	-\$12,100	-30.25%
Publishing Fees	100-004-550-2000	\$71	\$500	\$700	\$1,000	\$500	100.00%
Printing Fees	100-004-550-2500	\$3,299	\$5,000	\$5,400	\$5,500	\$500	10.00%
Recruitment	100-004-550-3000	\$5,815	\$5,000	\$5,000	\$6,600	\$1,600	32.00%
Membership Dues	100-004-560-1000	\$9,983	\$12,500	\$11,000	\$10,500	-\$2,000	-16.00%
Training	100-004-560-1500	\$32,374	\$45,100	\$40,000	\$48,000	\$2,900	6.43%
Police Training Reimbursement	100-004-560-1600	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Subscriptions	100-004-560-2000	\$3,817	\$1,500	\$1,200	\$1,200	-\$300	-20.00%
Reference Materials/Manuals	100-004-560-2500	\$0	\$0	\$159	\$0	\$0	#DIV/0!
Software	100-004-560-3000	\$26,109	\$35,000	\$28,000	\$38,400	\$3,400	9.71%
Electricity	100-004-570-3000	\$16,287	\$16,000	\$17,000	\$19,000	\$3,000	18.75%
Heating	100-004-570-3500	\$1,510	\$2,000	\$1,400	\$2,000	\$0	0.00%
Property Insurance	100-004-590-1000	\$4,639	\$5,200	\$4,300	\$5,200	\$0	0.00%
Lease/Rent Expense	100-004-590-2000	\$2,208	\$2,500	\$14,500	\$21,750	\$19,250	770.00%
Contractual Funding - Tc3	100-004-590-3000	\$259,980	\$264,000	\$248,564	\$214,444	-\$49,556	-18.77%
R&M - Building (Commodities)	100-004-610-1000	\$2,325	\$12,000	\$2,000	\$12,000	\$0	0.00%
R&M - Equipment (Commodities)	100-004-610-1500	\$2,213	\$16,000	\$6,600	\$10,000	-\$6,000	-37.50%
Office Supplies	100-004-650-1000	\$1,947	\$5,000	\$3,200	\$5,000	\$0	0.00%
Operating Supplies	100-004-650-1500	\$5,459	\$5,150	\$5,151	\$6,000	\$850	16.50%
Miscellaneous Equipment	100-004-650-2000	\$19,091	\$12,500	\$11,200	\$14,000	\$1,500	12.00%
Janitorial Supplies	100-004-650-2500	\$1,900	\$1,200	\$350	\$1,200	\$0	0.00%
Miscellaneous Expense	100-004-910-9000	\$7,872	\$12,500	\$12,000	\$12,500	\$0	0.00%
Dare/Cro Expenses	100-004-910-9100	\$10,335	\$15,000	\$15,000	\$20,000	\$5,000	33.33%
Fire Arms Training	100-004-910-9200	\$22,330	\$45,000	\$24,000	\$45,000	\$0	0.00%
Police Commission Expense	100-004-910-9300	\$10,719	\$10,600	\$9,000	\$10,600	\$0	0.00%
Grant Disbursement	100-004-910-9400	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Total Operations:		\$570,990	\$704,340	\$589,486	\$657,694	-\$46,646	-6.62%
Capital							
Purchase - Equipment	100-004-800-1500	\$151,221	\$213,000	\$61,000	\$74,000	-\$139,000	-65.26%
Purchase - Building/Property	100-004-800-2000	\$0	\$0	\$0	\$100,000	\$100,000	#DIV/0!
Purchase - Police Engineering	100-004-800-4100	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Total Capital:		\$151,221	\$213,000	\$61,000	\$174,000	-\$39,000	-18.31%
Other Financing Uses							
Transfer To Merf	100-004-950-1800	124000	129000	129000	140000	\$11,000	8.53%
Transfer To Building Mtnce. Fund	100-004-950-1900	\$3,000	\$312,227	\$10,000	\$400,000	\$87,773	28.11%
Transfer To Cap Repl Fund	100-004-950-2000	\$117,615	\$31,583	\$31,583	\$35,000	\$3,417	10.82%
Transfer To Pol Special Projects	100-004-950-2500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Total Other Financing Uses:		\$244,615	\$472,810	\$170,583	\$575,000	\$102,190	21.61%
Total Police:		\$966,826	\$1,390,150	\$821,069	\$1,406,694	\$16,544	1.19%

Name	Account Number	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Change	% Change
Fire & Rescue (100-007)							
Operations							
R&M - Bldg/Property (Contr.)	100-007-510-1000	\$900	\$5,000	\$500	\$30,000	\$25,000	500.00%
R&M - Equipment (Contractual)	100-007-510-1500	\$498	\$1,500	\$0	\$1,500	\$0	0.00%
Legal Fees	100-007-530-2000	\$0	\$5,000	\$8,000	\$10,000	\$5,000	100.00%
Property Insurance	100-007-590-1000	\$1,832	\$2,100	\$2,100	\$2,400	\$300	14.29%
Wvfd & Rs Payments	100-007-590-2500	\$893,754	\$920,567	\$920,567	\$921,000	\$433	0.05%
Wvfd & Rs Equipment Funding	100-007-590-2600	\$66,016	\$54,182	\$54,182	\$55,000	\$818	1.51%
Wvfd & Rs Corp/Admin Services	100-007-590-2700	\$118,112	\$121,656	\$121,656	\$122,000	\$344	0.28%
Contractual Funding - Tc3	100-007-590-3000	\$39,172	\$0	\$39,184	\$39,184	\$39,184	#DIV/0!
N. Tazewell Payments	100-007-590-3100	\$0	\$0	\$0	\$0	\$0	#DIV/0!
R&M - Bldg/Property (Comm.)	100-007-610-1000	\$3,988	\$15,000	\$11,000	\$12,000	-\$3,000	-20.00%
R&M Equipment (Commodities)	100-007-610-1500	\$0	\$500	\$0	\$500	\$0	0.00%
Miscellaneous Expense	100-007-910-9000	\$0	\$3,500	\$0	\$3,500	\$0	0.00%
Grant Disbursement	100-007-910-9400	\$50,673	\$0	\$0	\$0	\$0	#DIV/0!
Total Operations:		\$1,174,945	\$1,129,005	\$1,157,189	\$1,197,084	\$68,079	6.03%
Capital							
Purchase - Equipment	100-007-800-1500	\$0	\$33,000	\$0	\$0	-\$33,000	-100.00%
Purchase - Building/Property	100-007-800-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Total Capital:		\$0	\$33,000	\$0	\$0	-\$33,000	-100.00%
Other Financing Uses							#DIV/0!
Transfer To Building Mtnce. Fund	100-007-950-1900	\$8,100	\$0	\$0	\$0	\$0	#DIV/0!
Total Other Financing Uses:		\$8,100	\$0	\$0	\$0	\$0	#DIV/0!
Total Fire & Rescue:		\$1,183,045	\$1,162,005	\$1,157,189	\$1,197,084	\$35,079	3.02%

Fund Name	Fund Number	Description	Account Number	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Variance	% Variance
Emergency Mgmt. Agency	201	Property Taxes	201-000-310-1000	\$4,139	\$4,018	\$4,041	\$4,018	\$0	0.0%
		Interest Revenue	201-000-380-1000	\$905	\$600	\$1,000	\$800	\$200	33.3%
		Miscellaneous Revenue	201-000-380-9000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer From General Corp.	201-000-390-1000	\$30,000	\$50,000	\$25,000	\$25,000	-\$25,000	-50.0%
		Trsf. From Pol. Spec. Proj.	201-000-390-5000	\$0		\$0	\$0	\$0	#DIV/0!
				\$35,044	\$54,618	\$30,041	\$29,818	-\$24,800	-45.4%
		R&M - Building (Contractual)	201-000-510-1000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		R&M - Equipment (Contractual)	201-000-510-1500	\$2,595	\$5,500	\$4,600	\$5,500	\$0	0.0%
		Communications	201-000-550-1500	\$0	\$16,800	\$2,600	\$1,000	-\$15,800	-94.0%
		Property Insurance	201-000-590-1000	\$1,412	\$1,600	\$2,548	\$2,600	\$1,000	62.5%
		Lease/Rent Expense	201-000-590-2000	\$2,130	\$2,500	\$2,300	\$2,500	\$0	0.0%
		R&M - Building (Commodities)	201-000-610-1000	\$0		\$30	\$0	\$0	#DIV/0!
		R&M - Equipment (Commodities)	201-000-610-1500	\$721	\$1,500	\$0	\$1,000	-\$500	-33.3%
		Miscellaneous Equipment	201-000-650-1500	\$313	\$1,650	\$0	\$1,650	\$0	0.0%
		Purchase - Equipment	201-000-800-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purch. - Bldg.	201-000-800-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Miscellaneous Expense	201-000-910-9000	\$275	\$2,000	\$25	\$2,000	\$0	0.0%
		Transfer To Cap Repl Fund	201-000-950-2000	\$20,599	\$21,915	\$21,915	\$21,915	\$0	0.0%
				\$28,045	\$53,465	\$34,018	\$38,165	-\$15,300	-28.6%

Revenue over (under) Expenditures \$6,999 \$1,153 -\$3,977 -\$8,347

FY2025 Projected Fund Balance \$42,563

Fund Name	Fund/Dept. Number	Account Name	Account Number	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Variance	% Variance
Police Special Projects - Misc.	140-000	Grant Proceeds	140-000-340-4500	\$0	\$0	\$3,000	\$0	\$0	#DIV/0!
		Alcohol Enforcement Fines	140-000-350-1000	\$12,671	\$10,000	\$8,800	\$10,000	\$0	0.0%
		Drug Enforcement Fines	140-000-350-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Police Vehicle Fund Fines	140-000-350-2500	\$161	\$100	\$250	\$100	\$0	0.0%
		FTA Warrant Fines	140-000-350-3000	\$2,380	\$2,000	\$1,200	\$2,000	\$0	0.0%
		Interest Revenue	140-000-380-1000	\$155	\$150	\$600	\$400	\$250	166.7%
		Fundraiser Donations	140-000-380-3000	\$6,347	\$3,000	\$3,394	\$3,000	\$0	0.0%
		Dare / CRO Donations	140-000-380-3100	\$300	\$0	\$0	\$0	\$0	#DIV/0!
		Drug Enforcement Donations	140-000-380-3200	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Special Project Donations	140-000-380-3300	\$30	\$0	\$0	\$0	\$0	#DIV/0!
		Miscellaneous Revenue	140-000-380-9000	\$500	\$0	\$0	\$0	\$0	#DIV/0!
				\$22,544	\$15,250	\$17,244	\$15,500	\$250	1.6%
		Purchase Equip. - Alc. Enf.	140-000-800-1600	\$0	\$2,500	\$0	\$2,500	\$0	0.0%
		Drug Enforcement Expenses	140-000-910-9100	\$0	\$2,000	\$150	\$2,000	\$0	0.0%
		Alcohol Enforcement Expenses	140-000-910-9500	\$225	\$2,000	\$1,076	\$2,000	\$0	0.0%
		Fundraiser Expenses	140-000-910-9600	\$6,347	\$3,000	\$3,394	\$5,000	\$2,000	66.7%
		Dare / CRO Expenses	140-000-910-9700	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Police Vehicle Fund Expenses	140-000-910-9800	\$0	\$2,000	\$0	\$2,000	\$0	0.0%
				\$6,572	\$11,500	\$4,620	\$13,500	\$2,000	17.4%

Revenue over (under) Expenditures	\$15,972	\$3,750	\$12,624	\$2,000
--	-----------------	----------------	-----------------	----------------

Fund Name	Fund/Dept. Number	Account Name	Account Number	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Variance	% Variance
Police Special Projects - Vehicle Seizure	140-141	Impound Admn Fees - V Seizure	140-141-350-2000	\$63,000	\$50,000	\$40,000	\$50,000	\$0	0.0%
		Interest - Vehicle Seizure	140-141-380-1000	\$160	\$140	\$700	\$500	\$360	257.1%
				\$63,160	\$50,140	\$40,700	\$50,500	\$360	0.7%
		Legal Fees - Vehicle Seizure	140-141-530-2000	\$7,323	\$9,050	\$5,600	\$9,000	-\$50	-0.6%
		Professional Fees - V Seizure	140-141-530-4000	\$0	\$2,000	\$0	\$2,000	\$0	0.0%
		Communications	140-141-550-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Software - Vehicle Seizure	140-141-560-3000	\$0	\$1,000	\$0	\$1,000	\$0	0.0%
		Operating Supplies - V Seizure	140-141-650-1500	\$48	\$0	\$1,700	\$0	\$0	#DIV/0!
		Misc Equipment - V Seizure	140-141-650-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase Equipment -V Seizure	140-141-800-1500	\$0	\$2,500	\$0	\$2,500	\$0	0.0%
		Miscellaneous Expense - V. S.	140-141-910-9000	\$287	\$1,500	\$0	\$0	-\$1,500	-100.0%
		Trsf. To Bldg. Mtnce. Fund	140-141-950-1900	\$0	\$0	\$0	\$200,000	\$200,000	#DIV/0!
		Trsf. To Gen. Fund - Police	140-141-950-4000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
				\$7,658	\$16,050	\$7,300	\$214,500	\$198,450	1236.4%

Revenue over (under) Expenditures	\$55,502	\$34,090	\$33,400	-\$164,000
--	-----------------	-----------------	-----------------	-------------------

Fund Name	Fund/Dept. Number	Account Name	Account Number	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Variance	% Variance
Police Special Projects - Canine	140-142	Interest - Canine	140-142-380-1000	\$387	\$400	\$1,500	\$1,000	\$600	150.0%
		Canine Unit Donations	140-142-380-3000	\$70,000	\$0	\$0	\$0	\$0	#DIV/0!
				\$70,387	\$400	\$1,500	\$1,000	\$600	150.0%
		R&M - Equipment (Contractual)	140-142-510-1500	\$1,710	\$0	\$0	\$500	\$500	#DIV/0!
		Legal Fees - Canine	140-142-530-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Professional Fees - Canine	140-142-530-4000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Membership - Canine	140-142-560-1000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Training - Canine	140-142-560-1500	\$344	\$0	\$0	\$1,000	\$1,000	#DIV/0!
		Insurance - Canine	140-142-590-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		R&M - Equipment (Commodities)	140-142-610-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Operating Supplies - Canine	140-142-650-1500	\$1,963	\$3,500	\$1,700	\$3,000	-\$500	-14.3%
		Misc Equipment - Canine	140-142-650-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Fuel - Canine Unit	140-142-650-3000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase Equipment - Canine	140-142-800-1500	\$0	\$3,000	\$0	\$2,000	-\$1,000	-33.3%
		Misc. Expense - Canine	140-142-910-9000	\$1,954	\$2,000	\$0	\$2,000	\$0	0.0%
		Transfer To Merf - Canine	140-142-950-1800	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer To Gen Pol - Canine	140-142-950-3000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
				\$5,971	\$8,500	\$1,700	\$8,500	\$0	0.0%

Revenue over (under) Expenditures	\$64,416	-\$8,100	-\$200	-\$7,500
--	-----------------	-----------------	---------------	-----------------