

General Fund – Fund 100 FY2025 Budget Overview

Legislative/Administrative – Department 001

100-001-530-2000 (Legal Fees)

- Increase of \$25,000
 - Increase has continued in actual fees due to significant increase in FOIAs.

100-001-530-4000 (Professional Fees)

- Increase of \$15,300
 - Due to addition of EnerGov and other new modules support

100-001-550-1500 (Communications)

- Increase of \$100,100
 - Live streaming of Council meetings

100-001-800-1500 (Purchase – Equipment)

- Increase of \$50,000
 - Equipment required for live streaming of Council meetings

City Hall – Department 002

- No noteworthy increases

Streets – Department 003

100-003-510-9000 (R&M Systems Contractual):

- \$155,000 to \$180,000. \$25,000 Increase.
 - Sidewalk 70/30 Program Increase.

100-003-560-1500 (Training):

- \$6,100 to \$10,000. \$3,900 Increase.
 - Management and Supervisor Training.

100-003-610-1000 (R&M Buildings Commodities):

- \$15,000 to \$2,000. \$13,000 Decrease.
 - Fire Department Driveway Paving Completed.
 - Street Breakroom Improvements Completed.

100-003-610-9000 (R&M Systems Commodities):

- \$127,000 to \$168,000. \$41,000 Increase.
 - Small Inhouse Alley and Road Paving Projects.

100-003-800-4000 (Purchase Systems):

- \$670,000 to \$834,000. \$164,000 Increase.
 - Paving Projects

- Mill and Overlay/Paving Projects
- Curb/Gutter/Sidewalk Projects
- Jackson Street Ped Bridge
- Candlewood Historical Bridge Repair
- Fire Department Parking Lot

100-003-800-4100 (Purchase Systems Engineering):

- \$30,000 to \$115,000. \$85,000 Increase.
 - Jackson Street Ped Bridget Design
 - Candlewood Historical Bridge Engineering

Telecommunications Tax – Department 009

100-009-950-4000 and 7000 (Transfer to Police and Fire and Rescue)

- Slight decrease in overall contract cost with TC3

Note: Based on the projected ending balance as of 4/30/2025 – this Fund has approximately six years of funding remaining before General Fund sources would be required to pay the contract costs not covered by the Telecommunications Tax. The Telecommunications Tax is currently at 5% with a maximum of 6%. An additional 1% in tax would equal \$25,000 in additional revenue.

Stormwater Management Fund – Department 018

100-018-510-9000 (R&M System Contractual):

- \$100,000
 - Contractual Stormwater Maintenance.

100-018-610-9000 (R&M System Commodities):

- \$75,000
 - Catch Basin and Outfall Maintenance.
 - Storm Manhole Maintenance/Lining.
 - Bank Stabilization.

100-018-800-3000 (Purchase Systems):

- \$800,000
 - Jackson Street Pedestrian Bridge.
 - Felkers Drainage Priority Project U.
 - Candlewood Historical Bridge Repair.
 - Storm CIPP Lining.

100-018-800-3100 (System Engineering):

- \$30,000
 - Felkers Drainage Priority Project U Engineering.

Note: The Stormwater Management Fund (Fund 218) will be closed in FY2024 and the remainder of the funds transferred to the General Fund. All non-bond project expenses will be accounted for in this new department as will the HR Sales Tax and transfer to the Debt Service

Fund. The projects being paid out of the bond proceeds will be accounted for in a new fund – Fund 418 – Stormwater Management Capital Project Account.

Cemetery – Department 200

100-200-650-2000 (Miscellaneous Equipment):

- \$2,350 to \$0. \$7,500 Increase.
 - Leaf Vac for Mower.

100-200-800-3000 (Purchase Systems):

- \$55,000 to \$30,000. \$25,000 Decrease.
 - Columbarium Expansion.

Note: The Cemetery Fund became a Department of the General Fund in FY2024 due to declining fund balances, projected capital expenditures and lagging revenues. This is a trend with many municipalities as confirmed by our auditors and is an acceptable approach for recording transactions.

General Fund Summary

Department #		2023 Actual	2024 Budget	2024 Projected	2025 Proposed
001	Legislative/Administrative	-\$932,177	-\$1,063,734	-\$987,874	-\$1,273,050
002	City Hall	-\$89,084	-\$121,383	-\$113,453	-\$125,610
003	Streets	-\$2,533,638	-\$3,048,797	-\$2,823,107	-\$3,500,840
004	Police	-\$3,809,910	-\$4,543,999	-\$4,115,955	-\$4,887,800
005	Tourism/Econ. Dev.	-\$65,359	-\$355,325	-\$177,455	-\$393,580
006	Planning & Zoning	-\$257,639	-\$551,810	-\$432,436	-\$528,780
007	Fire & Rescue	-\$744,735	-\$837,880	-\$794,681	-\$859,163
009	Telecommunication Tax	-\$163,986	-\$134,000	-\$137,984	-\$123,628
011	American Recovery Plan Act (ARPA)	\$18,801	\$50,000	\$90,000	\$0
018	Stormwater Management	\$0	\$0	\$0	\$20,644
200	Cemetery	\$0	-\$132,200	\$3,790	-\$119,000
	Departmental Net Expenses	-\$8,577,728	-\$10,739,128	-\$9,489,155	-\$11,790,807
	Unrestricted Revenue	\$13,226,598	\$13,740,533	\$14,333,706	\$13,053,000
	Unrestricted Transfers	-\$2,321,294	-\$6,667,025	-\$4,574,721	-\$4,820,000
	Departmental Net Expenses	-\$8,577,728	-\$10,739,128	-\$9,489,155	-\$11,790,807
	General Fund Revenue Over (Under) Expenses	\$2,327,576	-\$3,665,620	\$269,830	-\$3,557,807
	Total Revenue	\$15,593,891	\$15,972,045	\$16,834,755	\$16,651,325
	Total Expenses	\$13,266,315	\$19,637,665	\$16,564,925	\$20,209,132
		\$2,327,576	-\$3,665,620	\$269,830	-\$3,557,807
		FY2025 Projected Fund Balance			
					\$12,657,579

General Fund - Fund 100			Account ID	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Change	% Change
Legislative/Administrative (100-001)									
	Revenue	Grant Proceeds	100-001-340-4500	\$0		\$0	\$0	\$0	#DIV/0!
		Transfer From Water Fund	100-001-390-1500	\$380	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer From Sewer Fund	100-001-390-2000	\$380	\$0	\$0	\$0	\$0	#DIV/0!
	Total Legislative/Administrative Revenue:			\$760	\$0	\$0	\$0	\$0	#DIV/0!
Personnel									
		Salaries - Reg.	100-001-410-1000	\$340,530	\$360,000	\$380,000	\$375,000	\$15,000	4.17%
		Salaries - Over-Time	100-001-410-2000	\$5,784	\$10,000	\$6,800	\$8,000	-\$2,000	-20.00%
		Unused Sick Time/Ghip	100-001-410-3000	\$2,871	\$5,400	\$3,400	\$5,800	\$400	7.41%
		Salaries - Part-Time	100-001-420-1000	\$88,170	\$91,000	\$94,000	\$95,500	\$4,500	4.95%
		Salaries - Elected Officials	100-001-430-1000	\$95,749	\$107,000	\$111,300	\$117,000	\$10,000	9.35%
		Group Insurance	100-001-450-1000	\$63,124	\$68,000	\$70,300	\$74,000	\$6,000	8.82%
		Health Savings Plan Contrib.	100-001-450-1100	\$5,303	\$5,400	\$5,400	\$5,700	\$300	5.56%
		Retiree Health Insurance	100-001-450-1200	\$38,642	\$40,000	\$40,000	\$42,400	\$2,400	6.00%
		Payroll Taxes - Unemployment	100-001-450-2000	\$649	\$800	\$800	\$800	\$0	0.00%
		Workers Comp Insurance	100-001-450-2500	\$388	\$500	\$400	\$500	\$0	0.00%
	Total Personnel:			\$641,213	\$688,100	\$712,400	\$724,700	\$36,600	5.32%
Operations									
		R&M Equipment (Contractual)	100-001-510-1500	\$3,722	\$4,400	\$3,400	\$3,600	-\$800	-18.18%
		Engineering Fees	100-001-530-1500	\$0		\$0	\$0	\$0	#DIV/0!
		Legal Fees	100-001-530-2000	\$74,542	\$50,000	\$65,000	\$75,000	\$25,000	50.00%
		Liquor Code Enforce.- Legal	100-001-530-2100	\$0	\$1,000	\$0	\$1,000	\$0	0.00%
		Data Processing Support	100-001-530-3000	\$60,502	\$70,700	\$72,700	\$86,000	\$15,300	21.64%
		Professional Fees	100-001-530-4000	\$14,543	\$30,600	\$22,000	\$16,100	-\$14,500	-47.39%
		Animal Control Expenses	100-001-530-4500	\$13,900	\$15,000	\$15,200	\$17,200	\$2,200	14.67%
		Postage Expenses	100-001-550-1000	\$674	\$1,500	\$900	\$1,000	-\$500	-33.33%
		Communications	100-001-550-1500	\$1,342	\$1,700	\$2,000	\$101,800	\$100,100	5888.24%
		Publishing Fees	100-001-550-2000	\$792	\$1,200	\$1,000	\$1,100	-\$100	-8.33%
		Printing Fees	100-001-550-2500	\$1,642	\$2,400	\$2,000	\$2,300	-\$100	-4.17%
		Recruitment	100-001-550-3000	\$0	\$500	\$500	\$500	\$0	0.00%
		Membership Dues	100-001-560-1000	\$4,461	\$8,100	\$6,000	\$7,700	-\$400	-4.94%
		Training - Elected Officials	100-001-560-1500	\$4,383	\$12,200	\$4,800	\$11,200	-\$1,000	-8.20%
		Training - Staff	100-001-560-1600	\$2,970	\$13,600	\$8,100	\$14,000	\$400	2.94%
		Subscriptions	100-001-560-2000	\$424	\$600	\$200	\$400	-\$200	-33.33%
		Reference Materials/Manuals	100-001-560-2500	\$60	\$400	\$200	\$400	\$0	0.00%
		Software	100-001-560-3000	\$22,547	\$69,800	\$31,000	\$65,200	-\$4,600	-6.59%
		Surety Bond Expense	100-001-590-1100	\$2,682	\$1,400	\$1,350	\$1,400	\$0	0.00%
		Lease/Rent Expense	100-001-590-2000	\$2,668	\$3,060	\$4,400	\$3,000	-\$60	-1.96%
		R&M - Equipment (Commodities)	100-001-610-1500	\$1,224	\$2,000	\$3,200	\$2,500	\$500	25.00%
		Office Supplies	100-001-650-1000	\$5,320	\$6,000	\$5,000	\$5,500	-\$500	-8.33%
		Miscellaneous Equipment	100-001-650-2000	\$12,250	\$11,000	\$8,500	\$9,500	-\$1,500	-13.64%
		Covid-19 Expenses	100-001-910-1900	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Taxes - Other	100-001-910-3000	\$0	\$50	\$0	\$50	\$0	0.00%
		Miscellaneous Expense	100-001-910-9000	\$9,256	\$11,000	\$11,500	\$12,800	\$1,800	16.36%
		City Administrator'S Expense	100-001-910-9100	\$0		\$0	\$0	\$0	#DIV/0!
		Community Support	100-001-910-9200	\$1,819	\$5,300	\$4,400	\$6,800	\$1,500	28.30%
		Yard Waste Stickers	100-001-910-9300	\$0		\$0	\$0	\$0	#DIV/0!
		Grant Disbursement	100-001-910-9400	\$0		\$0	\$0	\$0	#DIV/0!
		Transportation Services	100-001-910-9500	\$50,000	\$50,000	\$0	\$50,000	\$0	0.00%
		Contingency	100-001-910-9800	\$0		\$0	\$0	\$0	#DIV/0!
		Bad Debt Expense	100-001-910-9900	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Total Operations:			\$291,725	\$373,510	\$273,350	\$496,050	\$122,540	32.81%

		Account ID	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Change	% Change
	Capital							
		Purchase - Equipment	100-001-800-1500	\$0	\$0	\$0	\$50,000	\$50,000 #DIV/0!
		Purchase - Building/Property	100-001-800-2000	\$0		\$0	\$0	\$0 #DIV/0!
		Purchase - Bldg. Engineering	100-001-800-2100	\$0		\$0	\$0	\$0 #DIV/0!
	Total Capital:		\$0	\$0	\$0	\$50,000	\$50,000	#DIV/0!
	Other Financing Uses							
		Transfer To Merf	100-001-950-1800	\$0		\$0	\$0	\$0 #DIV/0!
		Transfer To Cap Repl Fund	100-001-950-2000	\$0	\$2,124	\$2,124	\$2,300	\$176 8.29%
	Total Other Financing Uses:		\$0	\$2,124	\$2,124	\$2,300	\$176	8.29%
	Total Legislative/Administrative Expenses:		\$932,937	\$1,063,734	\$987,874	\$1,273,050	\$209,316	19.68%
	City Hall (100-002)							
	Revenue							
		Insurance Proceeds	100-002-380-2000	\$10,445.79	\$0.00	\$0.00	\$0.00	\$0 #DIV/0!
		Miscellaneous Revenue	100-002-380-9000	\$0.00		\$0.00	\$0.00	\$0 #DIV/0!
		Transfer From Water Fund	100-002-390-1500	\$12,441.00	\$18,300.00	\$0.00	\$0.00	-\$18,300 -100.00%
		Transfer From Sewer Fund	100-002-390-2000	\$12,441.00	\$18,300.00	\$0.00	\$0.00	-\$18,300 -100.00%
	Total City Hall Revenue:		\$35,327.79	\$36,600.00	\$0.00	\$0.00	-\$36,600	-100.00%
	Personnel							
		Reg - Salaries	100-002-410-1000	\$6,492	\$7,100	\$7,000	\$7,500	\$400 5.63%
		Salaries - Over-Time	100-002-410-2000	\$75	\$500	\$300	\$500	\$0 0.00%
		Unused Sick Time/Ghip	100-002-410-3000	\$0	\$110	\$0	\$120	\$10 9.09%
		Salaries - Part-Time	100-002-420-1000	\$0		\$0	\$0	\$0 #DIV/0!
		Group Insurance	100-002-450-1000	\$3,209	\$3,400	\$3,300	\$3,500	\$100 2.94%
		Health Savings Plan Contrib.	100-002-450-1100	\$0	\$0	\$0	\$0	\$0 #DIV/0!
		Payroll Taxes - Unemployment	100-002-450-2000	\$17	\$70	\$30	\$40	-\$30 -42.86%
		Workers Comp Insurance	100-002-450-2500	\$281	\$500	\$400	\$500	\$0 0.00%
		Uniform Rental	100-002-470-1000	\$135	\$140	\$140	\$150	\$10 7.14%
	Total Personnel:		\$10,208	\$11,820	\$11,170	\$12,310	\$490	4.15%
	Operations							
		R&M - Building (Contractual)	100-002-510-1000	\$15,501	\$23,000	\$18,560	\$24,000	\$1,000 4.35%
		R&M - Equipment (Contractual)	100-002-510-1500	\$3,111	\$2,850	\$5,900	\$3,000	\$150 5.26%
		Legal Fees	100-002-530-2000	\$3,979	\$0	\$0	\$0	\$0 #DIV/0!
		Data Processing Support	100-002-530-3000	\$0		\$0	\$0	\$0 #DIV/0!
		Professional Fees	100-002-530-4000	\$12,800	\$0	\$0	\$0	\$0 #DIV/0!
		Communications	100-002-550-1500	\$13,158	\$14,000	\$10,620	\$8,800	-\$5,200 -37.14%
		Recruitment	100-002-550-3000	\$0	\$100	\$0	\$100	\$0 0.00%
		Electricity	100-002-570-3000	\$6,052	\$7,200	\$7,500	\$8,500	\$1,300 18.06%
		Heating	100-002-570-3500	\$1,409	\$1,600	\$1,400	\$1,600	\$0 0.00%
		Property Insurance	100-002-590-1000	\$2,209	\$2,500	\$2,600	\$3,000	\$500 20.00%
		R&M - Building (Commodities)	100-002-610-1000	\$869	\$3,300	\$1,800	\$3,300	\$0 0.00%
		R&M - Equipment (Commodities)	100-002-610-1500	\$398	\$750	\$1,650	\$600	-\$150 -20.00%
		Operating Supplies	100-002-650-1500	\$2,555	\$2,750	\$2,400	\$3,000	\$250 9.09%
		Miscellaneous Equipment	100-002-650-2000	\$669	\$1,200	\$500	\$1,000	-\$200 -16.67%
		Janitorial Supplies	100-002-650-2500	\$241	\$500	\$500	\$500	\$0 0.00%
		Covid-19 Expenses	100-002-910-1900	\$0	\$0	\$0	\$0	\$0 #DIV/0!
		Miscellaneous Expense	100-002-910-9000	\$3,337	\$1,500	\$2,300	\$500	-\$1,000 -66.67%
		Depreciation Expense	100-002-990-6000	\$0		\$0	\$0	\$0 #DIV/0!
	Total Operations:		\$66,288	\$61,250	\$55,730	\$57,900	-\$3,350	-5.47%
	Capital							
		Purchase - Equipment	100-002-800-1500	\$11,916	\$10,000	\$0	\$10,000	\$0 0.00%

		Account ID	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Change	% Change	
		Purchase - Building/Property	100-002-800-2000	\$0	\$0	\$0	\$0	#DIV/0!	
		Purchase - Building Engineer	100-002-800-2100	\$0		\$0	\$0	#DIV/0!	
		Purchase - Building Legal	100-002-800-2200	\$0		\$0	\$0	#DIV/0!	
		Purchase - Demolition	100-002-800-3200	\$0	\$0	\$0	\$0	#DIV/0!	
		Purchase - System Legal	100-002-800-4200	\$0		\$0	\$0	#DIV/0!	
		Purchase - Landscaping	100-002-800-5000	\$0		\$0	\$0	#DIV/0!	
		Total Capital:		\$11,916	\$10,000	\$0	\$10,000	\$0	0.00%
		Other Financing Uses							
		Transfer To Building Mtnce. Fund	100-002-950-1900	\$36,000	\$70,427	\$70,427	\$72,000	\$1,573	2.23%
		Transfer To Cap Repl Fund	100-002-950-2000	\$0	\$4,486	\$4,486	\$4,800	\$314	7.00%
		Total Other Financing Uses:		\$36,000	\$74,913	\$74,913	\$76,800	\$1,887	2.52%
		Total City Hall Expenses:		\$124,412	\$157,983	\$141,813	\$157,010	-\$973	-0.62%
		Streets (100-003)							
		Revenue:					\$0	#DIV/0!	
		Ppvt - Wash. Township	100-003-310-1500	\$24,209.13	\$20,000.00	\$22,000.00	\$20,000.00	\$0	0.00%
		Road & Bridge Tax - Streets	100-003-310-2500	\$219,167.43	\$220,000.00	\$227,500.00	\$225,000.00	\$5,000	2.27%
		Grant Proceeds	100-003-340-4500	\$1,950.00	\$2,800.00	\$2,800.00	\$1,150.00	-\$1,650	-58.93%
		Recycling Grant	100-003-340-5000	\$20,531.20	\$25,000.00	\$24,840.00	\$27,560.00	\$2,560	10.24%
		Sidewalk & Street Reimb.	100-003-370-5000	\$7,062.50	\$2,000.00	\$40,000.00	\$30,000.00	\$28,000	1400.00%
		Miscellaneous Revenue	100-003-380-9000	\$14,747.44	\$10,000.00	\$19,500.00	\$12,000.00	\$2,000	20.00%
		Transfer From Capl. Repl.	100-003-390-7500	\$0.00	\$47,936.00	\$47,936.00	\$0.00	-\$47,936	-100.00%
		Total Streets Revenue:		\$287,668	\$327,736	\$384,576	\$315,710	-\$12,026	-3.67%
		Personnel							
		Salaries - Reg.	100-003-410-1000	\$654,399	\$695,000	\$699,500	\$786,000	\$91,000	13.09%
		Salaries - Recycling Grant	100-003-410-1100	-\$5,680	-\$6,500	-\$12,500	-\$10,000	-\$3,500	53.85%
		Salaries - Standby	100-003-410-1500	\$5,982	\$6,500	\$5,600	\$6,200	-\$300	-4.62%
		Salaries - Over-Time	100-003-410-2000	\$16,372	\$25,000	\$25,500	\$25,000	\$0	0.00%
		Unused Sick Time/Ghip	100-003-410-3000	\$1,426	\$10,500	\$1,300	\$11,300	\$800	7.62%
		Salaries - Part-Time	100-003-420-1000	\$12,578	\$25,000	\$15,000	\$30,000	\$5,000	20.00%
		Group Insurance	100-003-450-1000	\$189,128	\$195,000	\$198,000	\$209,000	\$14,000	7.18%
		Health Savings Plan Contrib.	100-003-450-1100	\$10,221	\$12,000	\$12,000	\$13,500	\$1,500	12.50%
		Retiree Health Insurance	100-003-450-1200	\$37,939	\$38,000	\$38,000	\$40,000	\$2,000	5.26%
		Payroll Taxes - Unemployment	100-003-450-2000	\$1,393	\$1,600	\$1,500	\$1,600	\$0	0.00%
		Workers Comp Insurance	100-003-450-2500	\$27,168	\$46,000	\$31,000	\$36,000	-\$10,000	-21.74%
		Uniform Rental	100-003-470-1000	\$4,193	\$4,300	\$4,200	\$4,300	\$0	0.00%
		Total Personnel:		\$955,119	\$1,052,400	\$1,019,100	\$1,152,900	\$100,500	9.55%
		Operations							
		R&M - Building (Contractual)	100-003-510-1000	\$6,402	\$12,000	\$11,000	\$14,000	\$2,000	16.67%
		R&M - Equipment (Contr.)	100-003-510-1500	\$3,618	\$5,000	\$3,700	\$4,000	-\$1,000	-20.00%
		R&M - Systems (Contractual)	100-003-510-9000	\$350,938	\$155,000	\$163,500	\$180,000	\$25,000	16.13%
		Engineering Fees	100-003-530-1500	\$1,750	\$23,000	\$0	\$15,000	-\$8,000	-34.78%
		Legal Fees	100-003-530-2000	\$10,995	\$6,500	\$2,000	\$5,000	-\$1,500	-23.08%
		Drug & Alcohol Testing Expense	100-003-530-2500	\$57	\$250	\$300	\$500	\$250	100.00%
		Data Processing Support	100-003-530-3000	\$9,218	\$8,500	\$16,000	\$17,000	\$8,500	100.00%
		Professional Fees	100-003-530-4000	\$6,540	\$20,000	\$10,000	\$20,000	\$0	0.00%
		Communications	100-003-550-1500	\$6,611	\$8,500	\$8,500	\$8,500	\$0	0.00%
		Printing/Advertising	100-003-550-2500	\$278	\$1,000	\$0	\$1,000	\$0	0.00%
		Membership Dues	100-003-560-1000	\$703	\$1,000	\$1,750	\$2,000	\$1,000	100.00%
		Training	100-003-560-1500	\$3,317	\$6,100	\$6,600	\$10,000	\$3,900	63.93%
		Reference Materials/Manuals	100-003-560-2500	\$0	\$150	\$0	\$150	\$0	0.00%
		Software	100-003-560-3000	\$15,982	\$16,500	\$19,500	\$23,500	\$7,000	42.42%

		Account ID	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Change	% Change	
		Electricity	100-003-570-3000	\$62,955	\$60,000	\$55,000	\$60,000	\$0	0.00%
		Heating	100-003-570-3500	\$11,791	\$15,000	\$13,000	\$15,000	\$0	0.00%
		Property Insurance	100-003-590-1000	\$2,202	\$3,000	\$3,000	\$3,000	\$0	0.00%
		Lease/Rent Expense	100-003-590-2000	\$10,207	\$18,000	\$6,000	\$20,000	\$2,000	11.11%
		R&M - Building (Commodities)	100-003-610-1000	\$8,434	\$15,000	\$8,500	\$2,000	-\$13,000	-86.67%
		R&M - Equipment (Commodities)	100-003-610-1500	\$5,117	\$5,000	\$4,000	\$5,000	\$0	0.00%
		R&M - Snow/Ice Control (Comm.)	100-003-610-4000	\$118,541	\$120,000	\$100,000	\$120,000	\$0	0.00%
		R&M - Systems (Commodities)	100-003-610-9000	\$87,594	\$127,000	\$125,000	\$168,000	\$41,000	32.28%
		Office Supplies	100-003-650-1000	\$144	\$300	\$400	\$500	\$200	66.67%
		Operating Supplies	100-003-650-1500	\$4,013	\$4,000	\$2,500	\$3,000	-\$1,000	-25.00%
		Health & Safety Equipment	100-003-650-1800	\$2,461	\$2,500	\$3,500	\$3,000	\$500	20.00%
		Miscellaneous Equipment	100-003-650-2000	\$13,617	\$10,000	\$9,500	\$8,000	-\$2,000	-20.00%
		Recycling Grant Expenses	100-003-910-1000	\$21,037	\$25,000	\$31,000	\$23,500	-\$1,500	-6.00%
		Covid-19 Expenses	100-003-910-1900	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Miscellaneous Expense	100-003-910-9000	\$1,999	\$3,000	\$1,500	\$3,000	\$0	0.00%
		Depreciation Expense	100-003-990-6000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Total Operations:		\$766,519	\$671,300	\$605,750	\$734,650	\$63,350	9.44%
		Capital							
		Purchase - Equipment	100-003-800-1500	\$26,636	\$10,000	\$12,000	\$10,000	\$0	0.00%
		Purchase - Building/Property	100-003-800-2000	\$85,780	\$30,000	\$30,000	\$15,000	-\$15,000	-50.00%
		Purchase - System	100-003-800-3000	\$468,491	\$670,000	\$560,000	\$834,000	\$164,000	24.48%
		Purchase - Systems Engineering	100-003-800-3100	\$0	\$30,000	\$115,000	\$115,000	\$85,000	283.33%
		Purchase - Systems Legal	100-003-800-3200	\$0	\$5,000	\$0	\$5,000	\$0	0.00%
		Total Capital:		\$580,907	\$745,000	\$717,000	\$979,000	\$234,000	31.41%
		Other Financing Uses							
		Transfer To Merf	100-003-950-1800	\$358,000	\$561,000	\$561,000	\$575,000	\$14,000	2.50%
		Transfer To Building Mtnce. Fund	100-003-950-1900	\$12,500	\$229,833	\$229,833	\$240,000	\$10,167	4.42%
		Transfer To Cap Repl Fund	100-003-950-2000	\$12,018	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer To Mft	100-003-950-2600	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer To Tif#2	100-003-950-2800	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Trsf. To Safe Routes Grants	100-003-950-4200	\$3,137	\$117,000	\$75,000	\$135,000	\$18,000	15.38%
		Trsf. To Rec. Trail Ext.	100-003-950-4300	\$133,105	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer To N Lawndale Ssa	100-003-950-4400	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer To W Holland Ssa	100-003-950-4500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Trsf From Mallard Crossing	100-003-950-4600	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Total Other Financing Uses:		\$518,760	\$907,833	\$865,833	\$950,000	\$42,167	4.64%
		Total Streets Expenses:		\$2,821,306	\$3,376,533	\$3,207,683	\$3,816,550	\$440,017	13.03%
		Police (100-004)							
		Property Taxes	100-004-310-1000	\$686,901.52	\$766,000.00	\$765,000.00	\$930,500.00	\$164,500	21.48%
		Per Prop Replacement Tax	100-004-310-1500	\$31,996.00	\$35,000.00	\$38,000.00	\$40,000.00	\$5,000	14.29%
		Cannibas Use Tax	100-004-310-2000	\$24,762.86	\$26,000.00	\$24,000.00	\$25,000.00	-\$1,000	-3.85%
		Grant Proceeds	100-004-340-4500	\$110,207.22	\$2,800.00	\$2,800.00	\$1,150.00	-\$1,650	-58.93%
		Reimb. From School	100-004-340-5000	\$84,050.00	\$86,151.00	\$82,000.00	\$85,500.00	-\$651	-0.76%
		Policing/Special Events	100-004-360-5000	\$2,959.49	\$5,000.00	\$5,000.00	\$5,000.00	\$0	0.00%
		Rental Income	100-004-380-2000	\$0.00	\$0.00	\$0.00	\$0.00	\$0	#DIV/0!
		Donations	100-004-380-3000	\$159.63	\$0.00	\$100.00	\$0.00	\$0	#DIV/0!
		Honors Banquet Donations	100-004-380-4000	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0	0.00%
		Miscellaneous Revenue	100-004-380-9000	\$27,950.55	\$1,000.00	\$2,500.00	\$1,000.00	\$0	0.00%
		Training Reimbursements	100-004-380-9500	\$34,476.61	\$0.00	\$0.00	\$0.00	\$0	#DIV/0!
		Transfer From General Corp.	100-004-390-1000	\$0.00	\$0.00	\$0.00	\$0.00	\$0	#DIV/0!
		Transfer From Dare	100-004-390-4000	\$0.00	\$0.00	\$0.00	\$0.00	\$0	#DIV/0!
		Trsf. From Pol. Spec. Proj.	100-004-390-5000	\$0.00	\$0.00	\$3,150.00	\$0.00	\$0	#DIV/0!

		Account ID	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Change	% Change
		Transfer From Cap. Repl.	100-004-390-7500	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
		Trsf From Telecommunications	100-004-390-9000	\$259,980.00	\$264,000.00	\$238,800.00	\$214,444.00	-\$49,556 -18.77%
		Sale Of Equipment	100-004-390-9800	\$0.00		\$0.00	\$0.00	\$0 #DIV/0!
		Total Police Revenue:		\$1,263,443.88	\$1,190,951.00	\$1,166,350.00	\$1,307,594.00	\$116,643 9.79%
		Personnel						
		Salaries - Reg.	100-004-410-1000	\$1,900,448	\$2,000,000	\$2,111,000	\$2,200,000	\$200,000 10.00%
		Salaries - Pol. Adm.	100-004-410-1100	\$282,654	\$305,000	\$330,500	\$320,000	\$15,000 4.92%
		Salaries - Over-Time	100-004-410-2000	\$420,553	\$400,000	\$426,000	\$420,000	\$20,000 5.00%
		Salaries - Pol Adm Ot	100-004-410-2100	\$33,602	\$35,000	\$35,000	\$35,000	\$0 0.00%
		Overtime Reimb By Homeland Sec	100-004-410-2200	\$0	-\$25,000	-\$15,000	-\$20,000	\$5,000 -20.00%
		Hours Reimb - Ileas Training	100-004-410-2300	\$0	-\$15,000	-\$20,000	-\$20,000	-\$5,000 33.33%
		Unused Sick Time/Ghip	100-004-410-3000	\$55,721	\$40,000	\$58,000	\$50,000	\$10,000 25.00%
		Salaries - Pol. Adm. Pt	100-004-420-1100	\$18,617	\$35,000	\$28,500	\$37,000	\$2,000 5.71%
		Salaries - Part-Time Officers	100-004-420-1300	\$28,966	\$75,000	\$31,000	\$50,000	-\$25,000 -33.33%
		Group Insurance	100-004-450-1000	\$494,856	\$520,000	\$512,000	\$560,000	\$40,000 7.69%
		Health Savings Plan Contrib.	100-004-450-1100	\$33,561	\$36,000	\$36,000	\$38,000	\$2,000 5.56%
		Retiree Health Insurance	100-004-450-1200	\$55,152	\$58,000	\$58,000	\$60,000	\$2,000 3.45%
		Payroll Taxes - Unemployment	100-004-450-2000	\$3,941	\$4,800	\$5,000	\$5,200	\$400 8.33%
		Workers Comp Insurance	100-004-450-2500	\$35,944	\$37,000	\$37,000	\$39,000	\$2,000 5.41%
		Uniform Allowance	100-004-470-1000	\$27,343	\$38,000	\$35,000	\$43,000	\$5,000 13.16%
		Police Pension Expense	100-004-490-1000	\$715,169	\$801,000	\$803,000	\$970,500	\$169,500 21.16%
		Total Personnel:		\$4,106,528	\$4,344,800	\$4,471,000	\$4,787,700	\$442,900 10.19%
		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	\$28,900	-\$11,100 -27.75%
		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 #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		\$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	\$238,800	\$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%
		Covid-19 Expenses	100-004-910-1900	\$0	\$0	\$0	\$0	\$0 #DIV/0!
		Dereciation Expense	100-004-910-6000	\$0		\$0	\$0	\$0 #DIV/0!
		Miscellaneous Expense	100-004-910-9000	\$7,872	\$12,500	\$12,000	\$12,500	\$0 0.00%

		Account ID	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Change	% Change	
		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	#DIV/0!
		Total Operations:		\$570,990	\$704,340	\$579,722	\$658,694	-\$45,646	-6.48%
		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	\$124,000	\$129,000	\$129,000	\$140,000	\$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	#DIV/0!
		Total Other Financing Uses:		\$244,615	\$472,810	\$170,583	\$575,000	\$102,190	21.61%
		Total Police Expenses:		\$5,073,354	\$5,734,950	\$5,282,305	\$6,195,394	\$460,444	8.03%
		Tourism & Econ. Dev. (100-005)							
		Revenue							
		Hotel/Motel Tax	100-005-310-2000	\$90,690.15	\$80,000.00	\$95,000.00	\$100,000.00	\$20,000	25.00%
		Grant Proceeds	100-005-340-4500	\$0.00		\$0.00	\$0.00	\$0	#DIV/0!
		Total Tourism & Econ.Dev. Revenue:		\$90,690.15	\$80,000.00	\$95,000.00	\$100,000.00	\$20,000	25.00%
		Personnel							
		Salaries - Reg.	100-005-410-1000	\$49,787	\$52,500	\$44,000	\$40,000	-\$12,500	-23.81%
		Salaries - Over-Time	100-005-410-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Unused Sick Time/Ghip	100-005-410-3000	\$564	\$800	\$600	\$600	-\$200	-25.00%
		Group Insurance	100-005-450-1000	\$12,257	\$13,000	\$9,000	\$9,500	-\$3,500	-26.92%
		Health Savings Plan Contrib.	100-005-450-1100	\$857	\$900	\$900	\$950	\$50	5.56%
		Payroll Taxes - Unemployment	100-005-450-2000	\$62	\$100	\$80	\$100	\$0	0.00%
		Total Personnel:		\$63,526	\$67,300	\$54,580	\$51,150	-\$16,150	-24.00%
		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:		\$92,522	\$368,025	\$217,875	\$442,430	\$74,405	20.22%
		Other Financing Uses							
		Transfer To Panther Creek	100-005-950-4900	\$0		\$0	\$0	\$0	#DIV/0!
		Total Other Financing Uses:		\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Total Tourism & Econ. Dev. Expenses:		\$156,049	\$435,325	\$272,455	\$493,580	\$58,255	13.38%

		Account ID	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Change	% Change
Planning & Zoning (100-006)								
	Revenue						\$0	#DIV/0!
	Grant Proceeds	100-006-340-4500	\$104,490.60	\$0.00	\$15,000.00	\$0.00	\$0	#DIV/0!
	Misc. Revenue	100-006-380-9000	\$737.40	\$0.00	\$100.00	\$0.00	\$0	#DIV/0!
	Transfer From Cap. Repl.	100-006-390-7500	\$0.00	\$15,000.00	\$15,000.00	\$0.00	-\$15,000	-100.00%
	Total Planning & Zoning Revenue:		\$105,228	\$15,000	\$30,100	\$0	-\$15,000	-100.00%
							\$0	#DIV/0!
	Personnel						\$0	#DIV/0!
	Salaries - Reg.	100-006-410-1000	\$120,246	\$130,000	\$133,300	\$145,000	\$15,000	11.54%
	Salaries - Over-Time	100-006-410-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Unused Sick Time/Ghip	100-006-410-3000	\$886	\$2,000	\$1,000	\$2,200	\$200	10.00%
	Salaries - Part-Time	100-006-420-1000	\$0		\$7,700	\$0	\$0	#DIV/0!
	Group Insurance	100-006-450-1000	\$34,571	\$36,000	\$38,000	\$40,000	\$4,000	11.11%
	Health Savings Plan Contrib.	100-006-450-1100	\$2,072	\$2,200	\$2,200	\$2,300	\$100	4.55%
	Retiree Health Insurance	100-006-450-1200	\$23,160	\$0	\$0	\$0	\$0	#DIV/0!
	Payroll Taxes - Unemployment	100-006-450-2000	\$204	\$215	\$200	\$220	\$5	2.33%
	Workers Comp Insurance	100-006-450-2500	\$1,216	\$1,700	\$1,000	\$1,100	-\$600	-35.29%
	Uniform Allowance	100-006-470-1000	\$0		\$0	\$0	\$0	#DIV/0!
	Mileage	100-006-470-1500	\$0		\$0	\$0	\$0	#DIV/0!
	Total Personnel:		\$182,354	\$172,115	\$183,400	\$190,820	\$18,705	10.87%
	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	\$400	-\$13,000	-97.01%
	Lease Expense	100-006-590-2000	\$0		\$0	\$0	\$0	#DIV/0!
	Office Supplies	100-006-650-1000	\$1,497	\$1,300	\$500	\$650	-\$650	-50.00%
	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	#DIV/0!
	Depreciation Expense	100-006-990-6000	\$0		\$0	\$0	\$0	#DIV/0!
	Total Operations:		\$166,884	\$394,695	\$279,136	\$337,960	-\$56,735	-14.37%
	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	#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 Expenses:		\$362,867	\$566,810	\$462,536	\$528,780	-\$38,030	-6.71%

		Account ID	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Change	% Change
Fire & Rescue (100-007)								
	Revenue						\$0	#DIV/0!
	Property Taxes	100-007-310-1000	\$260,235	\$260,712	\$260,131	\$260,737	\$25	0.01%
	Foreign Fire Insurance Tax	100-007-310-1500	\$34,752	\$37,000	\$36,780	\$38,000	\$1,000	2.70%
	Grant Proceeds	100-007-340-4500	\$96,049	\$0	\$0	\$0	\$0	#DIV/0!
	Miscellaneous Revenue	100-007-380-9000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Transfer From Bldg. Mtnce.	100-007-390-8000	\$0	\$26,413	\$26,413	\$0	-\$26,413	-100.00%
	Trsf From Telecommunications	100-007-390-9000	\$39,172	\$0	\$39,184	\$39,184	\$39,184	#DIV/0!
	Total Fire & Rescue Revenue:		\$430,209	\$324,125	\$362,508	\$337,921	\$13,796	4.26%
							\$0	#DIV/0!
	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%
	Covid-19 Expenses	100-007-910-1900	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	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!
	Depreciation Expense	100-007-990-6000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Total Operations:		\$1,174,944	\$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							
	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 Expenses:		\$1,174,944	\$1,162,005	\$1,157,189	\$1,197,084	\$35,079	3.02%
	Telecommunication Tax (100-009)						\$0	#DIV/0!
	Revenue						\$0	#DIV/0!
	Telecommunication Tax	100-009-340-1000	\$125,971	\$125,000	\$125,000	\$125,000	\$0	0.00%
	Interest Revenue	100-009-380-1000	\$9,195	\$5,000	\$15,000	\$5,000	\$0	0.00%
	Total Telecommunication Tax Revenue:		\$135,166	\$130,000	\$140,000	\$130,000	\$0	0.00%
	Other Financing Uses							
	Transfer To Storm Water Mgmt	100-009-950-2800	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Transfer To Streets	100-009-950-3000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Trsf To Police	100-009-950-4000	\$259,980	\$264,000	\$238,800	\$214,444	-\$49,556	-18.77%
	Trsf To Fire	100-009-950-7000	\$39,172	\$0	\$39,184	\$39,184	\$39,184	#DIV/0!
	Total Other Financing Uses:		\$299,152	\$264,000	\$277,984	\$253,628	-\$10,372	-3.93%
	Total Telecommunication Tax Expenses:		\$299,152	\$264,000	\$277,984	\$253,628	-\$10,372	-3.93%
	Unrestricted (100-010)							
	Revenue							

		Account ID	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Change	% Change
		Property Taxes	\$105,775	\$71,133	\$70,973	\$92,900	\$21,767	30.60%
		Sales Tax	\$3,829,152	\$3,900,000	\$4,000,000	\$4,040,000	\$140,000	3.59%
		Local Use Tax	\$664,214	\$659,000	\$650,000	\$675,000	\$16,000	2.43%
		Home Rule Sales Tax	\$3,016,599	\$3,255,000	\$3,178,000	\$3,210,000	-\$45,000	-1.38%
		Hr Sales Tax - Infrastructure	\$1,206,640	\$1,280,000	\$1,270,000	\$1,282,700	\$2,700	0.21%
		Hr Sales Tax - Stormwater Mgmt.	\$985,288	\$1,280,000	\$1,270,000	\$0	-\$1,280,000	-100.00%
		Licenses - Liquor	\$35,930	\$32,000	\$43,000	\$45,000	\$13,000	40.63%
		Licenses - Video Gaming	\$43,700	\$40,000	\$38,900	\$41,000	\$1,000	2.50%
		Animal Licenses	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Franchise Fees - Cilco	\$164,410	\$164,400	\$164,400	\$164,400	\$0	0.00%
		Franchise Fees - Cable	\$190,086	\$200,000	\$185,000	\$190,000	-\$10,000	-5.00%
		Franchise Fee - Solid Waste	\$2,000	\$2,000	\$2,000	\$2,000	\$0	0.00%
		Miscellaneous - License/Permits	\$452	\$500	\$450	\$500	\$0	0.00%
		Building & Sign Permits	\$48,484	\$30,000	\$66,000	\$45,000	\$15,000	50.00%
		Enterprize Zone Appl. Fee	\$1,975	\$2,000	\$20,000	\$5,000	\$3,000	150.00%
		Application Fee- Revolving Loan	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		State Income Tax	\$2,473,189	\$2,500,000	\$2,652,000	\$2,750,000	\$250,000	10.00%
		Personal Prop. Repl. Tax	\$94,150	\$50,000	\$78,000	\$50,000	\$0	0.00%
		Video Gaming Tax	\$133,297	\$100,000	\$150,000	\$125,000	\$25,000	25.00%
		Grant Proceeds	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Fines - Court	\$92,909	\$75,000	\$85,000	\$75,000	\$0	0.00%
		Fines - Parking	\$1,305	\$1,000	\$1,400	\$1,000	\$0	0.00%
		Fines - Liquor Code Violations	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Fines - Ordinance Violations	\$20,154	\$10,000	\$10,000	\$10,000	\$0	0.00%
		Forfeited Inspection Fees	\$100	\$0	\$0	\$0	\$0	#DIV/0!
		Penalty Revenue	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Electric Aggregate Fee	\$12,833	\$40,000	\$30,000	\$50,000	\$10,000	25.00%
		Zoning Variance & Plat Fees	\$1,948	\$2,000	\$2,500	\$2,000	\$0	0.00%
		Misc. Fees	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Interest Income	\$58,478	\$25,000	\$235,000	\$175,000	\$150,000	600.00%
		Miscellaneous Revenue	\$22,070	\$1,000	\$1,500	\$1,000	\$0	0.00%
		Sale Of Land	\$960	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer From Swm	\$0	\$0	\$109,083	\$0	\$0	#DIV/0!
		Transfer From N Lawndale Ssa	\$16,000	\$16,000	\$16,000	\$16,000	\$0	0.00%
		Transfer From W Holland Ssa	\$4,500	\$4,500	\$4,500	\$4,500	\$0	0.00%
		Sale Of Equipment/Land	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Total Unrestricted Revenue:	\$13,226,598	\$13,740,533	\$14,333,706	\$13,053,000	-\$687,533	-5.00%
							\$0	#DIV/0!
		Other Financing Uses						
		Transfer to Catherine Street Impr.		\$0	\$0	\$1,650,000	\$1,650,000	#DIV/0!
		Trsf To Nofsinger Realignment	\$0	\$151,250	\$112,000	\$1,070,000	\$918,750	607.44%
		Trsf. To Freedom Pkwy/Lsd	\$299,012	\$3,700,000	\$3,295,729	\$2,100,000	-\$1,600,000	-43.24%
		Transfer To Water Fund	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer To Water Conn Fund	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Trsf. To Lakeshore Dr. Impr.	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer To Sewer Fund	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer To Sewer Connection	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer To Mft	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer To N Lawndale Ssa	\$23,940	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer To W Holland Ssa	\$3,748	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer To Hilldale Cap. Proj.	\$1,015,698	\$1,237,500	\$1,166,992	\$0	-\$1,237,500	-100.00%
		Transfer To Mallard Crossing	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer To Esda	\$30,000	\$50,000	\$0	\$0	-\$50,000	-100.00%
		Transfer To Storm Water Mgmt	\$692,953	\$1,244,713	\$0	\$0	-\$1,244,713	-100.00%
		Transfer To Tif#2	\$0	\$0	\$0	\$0	\$0	#DIV/0!

		Account ID	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Change	% Change	
		Trsf. To Wacc Debt Serv. Fund	100-010-950-9500	\$255,943	\$283,562	\$0	\$0	-\$283,562	-100.00%
		Total Other Financing Uses:		\$2,321,294	\$6,667,025	\$4,574,721	\$4,820,000	-\$1,847,025	-27.70%
		Total Unrestricted Expenses:		\$2,321,294	\$6,667,025	\$4,574,721	\$5,083,056	-\$1,583,969	-23.76%
		American Recovery Plan Act (ARPA) (100-011)					\$0	#DIV/0!	
		Revenue					\$0	#DIV/0!	
		Interest Revenue	100-011-380-1000	\$18,801	\$50,000	\$90,000	\$0	-\$50,000	-100.00%
		Total American Recovery Plan Act (ARPA) Revenue:		\$18,801	\$50,000	\$90,000	\$0	-\$50,000	-100.00%
		Stormwater Management (100-018)							
		Revenue					\$0	#DIV/0!	
		Hr Sales Tax - Stormwater Mgmt.	100-010-310-3800	\$0	\$0	\$0	\$1,282,700	\$1,282,700	#DIV/0!
		Rental income	100-018-380-2000	\$0	\$0	\$0	\$13,000	\$13,000	#DIV/0!
		Total Stormwater Management Revenue:		\$0	\$0	\$0	\$1,295,700	\$1,295,700	#DIV/0!
		Operations					\$0	#DIV/0!	
		R & M SYSTEM - CONTRACTUAL	100-018-510-9000	\$0	\$0	\$0	\$100,000	\$100,000	#DIV/0!
		ENGINEERING FEES	100-018-530-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		LEGAL FEES	100-018-530-2000	\$0	\$0	\$0	\$1,000	\$1,000	#DIV/0!
		PROFESSIONAL FEES	100-018-530-4000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		LEASE/RENT EXPENSE	100-018-590-2000	\$0	\$0	\$0	\$5,000	\$5,000	#DIV/0!
		R & SYSTEM - COMMODITIES	100-018-610-9000	\$0	\$0	\$0	\$75,000	\$75,000	#DIV/0!
		MISC. EXPENSE	100-018-910-9000	\$0	\$0	\$0	\$1,000	\$1,000	#DIV/0!
		Total Operations:		\$0	\$0	\$0	\$182,000	\$182,000	#DIV/0!
		Capital							
		PURCHASE - SYSTEM	100-018-800-3000	\$0	\$0	\$0	\$800,000	\$800,000	#DIV/0!
		PURCHASE - SYSTEM ENGINEERING	100-018-800-3100	\$0	\$0	\$0	\$30,000	\$30,000	#DIV/0!
		Total Capital:		\$0	\$0	\$0	\$830,000	\$830,000	#DIV/0!
		Other Financing Uses					\$0	#DIV/0!	
		Transfer to SWM Proj. Debt Serv. Fund	100-018-950-4800	\$0	\$0	\$0	\$263,056	\$263,056	#DIV/0!
		Total Stormwater Management Expenses:		\$0	\$0	\$0	\$1,275,056	\$1,275,056	#DIV/0!
		Cemetery (100-200)							
		Revenue							
		Grave Sites	100-200-360-1000	\$0	\$30,000	\$36,000	\$30,000	\$0	0.00%
		Columbarium Niche Sales	100-200-360-1100	\$0	\$2,000	\$8,000	\$5,000	\$3,000	150.00%
		Footings	100-200-360-5000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Interment Fee	100-200-360-5100	\$0	\$45,000	\$43,000	\$45,000	\$0	0.00%
		Interest Revenue	100-200-380-1000	\$0	\$100	\$0	\$0	-\$100	-100.00%
		Miscellaneous Revenue	100-200-380-9000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer From Cemetery	100-200-390-4500	\$0	\$0	\$117,155	\$0	\$0	#DIV/0!
		Total Cemetery Revenue:		\$0	\$77,100	\$204,155	\$80,000	\$2,900	3.76%
		Personnel							
		Salaries - Regular	100-200-410-1000	\$0	\$27,000	\$31,000	\$31,000	\$4,000	14.81%
		Salaries - Standby	100-200-410-1500	\$0	\$200	\$200	\$200	\$0	0.00%
		Salaries - Over-Time	100-200-410-2000	\$0	\$600	\$1,100	\$800	\$200	33.33%
		Unused Sick Time/Ghd	100-200-410-3000	\$0	\$400	\$150	\$450	\$50	12.50%
		Salaries - Part-Time	100-200-420-1000	\$0	\$15,000	\$10,500	\$15,000	\$0	0.00%
		Salaries - Elected Officials	100-200-430-1000	\$0	\$10,000	\$6,600	\$7,000	-\$3,000	-30.00%
		Group Insurance	100-200-450-1000	\$0	\$9,400	\$9,500	\$10,000	\$600	6.38%
		Health Savings Plan Contrib.	100-200-450-1100	\$0	\$500	\$500	\$550	\$50	10.00%
		Retiree Health Insurance	100-200-450-1200	\$0	\$3,900	\$3,900	\$4,100	\$200	5.13%

		Account ID	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Change	% Change	
		Payroll Taxes - Unemployment	100-200-450-2000	\$0	\$300	\$90	\$100	-\$200	-66.67%
		Workers Comp Insurance	100-200-450-2500	\$0	\$1,800	\$1,500	\$1,800	\$0	0.00%
		Uniform Allowance	100-200-470-1000	\$0	\$200	\$200	\$200	\$0	0.00%
		Total Personnel:		\$0	\$69,300	\$65,240	\$71,200	\$1,900	2.74%
		Operations							
		R&M - Building (Contractual)	100-200-510-1000	\$0	\$0	\$0	\$500	\$500	#DIV/0!
		R&M - Equipment (Contr.)	100-200-510-1500	\$0	\$250	\$100	\$400	\$150	60.00%
		R&M - System (Contractual)	100-200-510-9000	\$0	\$8,000	\$4,500	\$8,000	\$0	0.00%
		Legal Fees	100-200-530-2000	\$0	\$1,000	\$0	\$1,000	\$0	0.00%
		Postage Expense	100-200-550-1000	\$0	\$200	\$100	\$200	\$0	0.00%
		Communications	100-200-550-1500	\$0	\$300	\$300	\$600	\$300	100.00%
		Electricity	100-200-570-3000	\$0	\$1,500	\$1,500	\$1,500	\$0	0.00%
		Property Insurance	100-200-590-1000	\$0	\$100	\$100	\$100	\$0	0.00%
		Lease/Rent Expense	100-200-590-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		R&M - Building (Commodities)	100-200-610-1000	\$0	\$0	\$0	\$500	\$500	#DIV/0!
		R&M - Equipment (Commodities)	100-200-610-1500	\$0	\$500	\$400	\$500	\$0	0.00%
		R&M - Systems (Commodities)	100-200-610-9000	\$0	\$2,000	\$1,000	\$1,000	-\$1,000	-50.00%
		Office Supplies	100-200-650-1000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Operating Supplies	100-200-650-1500	\$0	\$300	\$500	\$500	\$200	66.67%
		Miscellaneous Equipment	100-200-650-2000	\$0	\$2,350	\$3,500	\$7,500	\$5,150	219.15%
		Covid-19 Expenses	100-200-910-1900	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Miscellaneous Expense	100-200-910-9000	\$0	\$500	\$125	\$500	\$0	0.00%
		Total Operations:		\$0	\$17,000	\$12,125	\$22,800	\$5,800	34.12%
		Capital							
		Purchase - Equipment	100-200-800-1500	\$0	\$0	\$0	\$5,000	\$5,000	#DIV/0!
		Purchase - Buildings/Property	100-200-800-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - System	100-200-800-3000	\$0	\$55,000	\$55,000	\$30,000	-\$25,000	-45.45%
		Total Capital:		\$0	\$55,000	\$55,000	\$35,000	-\$20,000	-36.36%
		Other Financing Uses							
		Transfer To Merf	100-200-950-1800	\$0	\$13,000	\$13,000	\$15,000	\$2,000	15.38%
		Transfer To Building Fund	100-200-950-1900	\$0	\$55,000	\$55,000	\$55,000	\$0	0.00%
		Total Other Financing Uses:		\$0	\$68,000	\$68,000	\$70,000	\$2,000	2.94%
		Total Cemetery Expenses:		\$0	\$209,300	\$200,365	\$199,000	-\$10,300	-4.92%

Motor Fuel Tax FY 24-25 Budget Overview

Motor Fuel Tax – Fund 206

- The maintenance project for this year is going to be concentrated around North Street and North of the Bypass (East of Cummings).
- The Catherine Street design is the engineering in this account which is using the state RBI funds that can only be spent on Bondable Projects.

Fund Name	Fund Number	Description	Account Number	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Variance	% Variance
Motor Fuel Tax Fund	206	State Allotment	206-000-340-2000	\$368,722	\$375,000	\$399,500	\$362,000	-\$13,000	-3.5%
		Transportation Renewal Fund	206-000-340-2200	\$293,978	\$307,300	\$328,300	\$338,400	\$0	0.0%
		Interest Revenue	206-000-380-1000	\$1,712	\$2,500	\$32,000	\$20,000	\$2,100,000	84000.0%
		Miscellaneous Revenue	206-000-380-9000	\$256	\$0	\$0	\$0	\$0	#DIV/0!
				\$664,668	\$684,800	\$759,800	\$720,400	\$35,600	5.2%
		R & M - Contractual	206-000-510-9900	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - System Construction	206-000-800-4000	\$742,852	\$1,200,000	\$995,000	\$1,000,000	-\$200,000	-16.7%
		Purchase - System Engineering	206-000-800-4100	\$0	\$0	\$200,000	\$100,000	\$100,000	#DIV/0!
		Purchase - System Legal	206-000-800-4200	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Miscellaneous Expense	206-000-910-9000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purch - Road Engineering Tif	206-001-800-4100	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Grant Proceeds - Rbi	206-206-340-4500	\$181,961	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - System Engineering	206-206-800-4100	\$215,053	\$200,000	\$0	\$0	-\$200,000	-100.0%
				\$1,139,866	\$1,400,000	\$1,195,000	\$1,100,000	-\$300,000	-21.4%

Revenue over (under) Expenditures - \$475,198 - \$715,200 - \$435,200 - \$379,600

FY2025 Projected Fund Balance \$1,024,368

Fund Name	Fund Number	Description	Account Number	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Variance	% Variance
Cemetery Fund	200	Penalty Revenue	200-000-350-5000	\$0		\$0	\$0	\$0	#DIV/0!
		Grave Sites	200-000-360-1000	\$35,500	\$0	\$0	\$0	\$0	#DIV/0!
		Columbarium Niche Sales	200-000-360-1100	\$5,400	\$0	\$0	\$0	\$0	#DIV/0!
		Footings	200-000-360-5000	\$5,000	\$0	\$0	\$0	\$0	#DIV/0!
		Interment Fee	200-000-360-5100	\$45,300	\$0	\$0	\$0	\$0	#DIV/0!
		Interest Revenue	200-000-380-1000	\$299	\$0	\$0	\$0	\$0	#DIV/0!
		Cemetery Donations	200-000-380-3000	\$0		\$0	\$0	\$0	#DIV/0!
		Miscellaneous Revenue	200-000-380-9000	\$630	\$0	\$0	\$0	\$0	#DIV/0!
				\$92,129	\$0	\$0	\$0	\$0	#DIV/0!
		Salaries - Reg.	200-000-410-1000	\$19,920	\$0	\$0	\$0	\$0	#DIV/0!
		Salaries - Standby	200-000-410-1500	\$213	\$0	\$0	\$0	\$0	#DIV/0!
		Salaries - Over-Time	200-000-410-2000	\$399	\$0	\$0	\$0	\$0	#DIV/0!
		Unused Sick Time/Ghip	200-000-410-3000	\$60	\$0	\$0	\$0	\$0	#DIV/0!
		Salaries - Part-Time	200-000-420-1000	\$26,982	\$0	\$0	\$0	\$0	#DIV/0!
		Salaries - Elected Officials	200-000-430-1000	\$9,150	\$0	\$0	\$0	\$0	#DIV/0!
		Group Insurance	200-000-450-1000	\$13,431	\$0	\$0	\$0	\$0	#DIV/0!
		Health Savings Plan Contrib.	200-000-450-1100	\$332	\$0	\$0	\$0	\$0	#DIV/0!
		Retiree Health Insurance	200-000-450-1200	\$3,550	\$0	\$0	\$0	\$0	#DIV/0!
		Payroll Taxes - Unemployment	200-000-450-2000	\$220	\$0	\$0	\$0	\$0	#DIV/0!
		Workers Comp Insurance	200-000-450-2500	\$1,448	\$0	\$0	\$0	\$0	#DIV/0!
		Uniform Allowance	200-000-470-1000	\$180	\$0	\$0	\$0	\$0	#DIV/0!
		R&M - Equipment (Contr.)	200-000-510-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		R&M - Grounds (Contr.)	200-000-510-7000	\$5,988	\$0	\$0	\$0	\$0	#DIV/0!
		Engineering Fees	200-000-530-1500	\$0		\$0	\$0	\$0	#DIV/0!
		Legal Fees	200-000-530-2000	\$2,387	\$0	\$0	\$0	\$0	#DIV/0!
		Professional Fees	200-000-530-4000	\$0		\$0	\$0	\$0	#DIV/0!
		Postage Expenses	200-000-550-1000	\$153	\$0	\$0	\$0	\$0	#DIV/0!
		Communications	200-000-550-1500	\$119	\$0	\$0	\$0	\$0	#DIV/0!
		Electricity	200-000-570-3000	\$1,829	\$0	\$0	\$0	\$0	#DIV/0!
		Property Insurance	200-000-590-1000	\$65	\$0	\$0	\$0	\$0	#DIV/0!
		Lease/Rent Expense	200-000-590-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		R&M - Equipment (Commodities)	200-000-610-1500	\$1,151	\$0	\$0	\$0	\$0	#DIV/0!
		R&M Grounds (Commod)	200-000-610-7000	\$525	\$0	\$0	\$0	\$0	#DIV/0!
		Office Supplies	200-000-650-1000	\$26	\$0	\$0	\$0	\$0	#DIV/0!
		Operating Supplies	200-000-650-1500	\$210	\$0	\$0	\$0	\$0	#DIV/0!
		Miscellaneous Equipment	200-000-650-2000	\$574	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - Equipment	200-000-800-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase-System Construction	200-000-800-3000	\$0		\$0	\$0	\$0	#DIV/0!
		Purchase-System Improvements	200-000-800-5000	\$54,885	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase-System Engineering	200-000-800-5100	\$0		\$0	\$0	\$0	#DIV/0!
		Covid-19 Expenses	200-000-910-1900	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Miscellaneous Expense	200-000-910-9000	\$54	\$0	\$0	\$0	\$0	#DIV/0!
		Tree Removal	200-000-910-9100	\$0		\$0	\$0	\$0	#DIV/0!
		Transfer To General Fund	200-000-950-1000	\$0	\$0	\$117,155	\$0	\$0	#DIV/0!
		Transfer To Merf	200-000-950-1800	\$9,000	\$0	\$0	\$0	\$0	#DIV/0!
				\$152,851	\$0	\$117,155	\$0	\$0	#DIV/0!

Revenue over (under) Expenditures -60,722 \$0 -\$117,155 \$0

FY2025 Projected Fund Balance \$0

Fund Name	Fund Number	Description	Account Number	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Variance	% Variance
Storm Water Manage	218	Grant Proceeds	218-000-340-4500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Interest Revenue	218-000-380-1000	\$2,409	\$1,000	\$4,800	\$0	-\$1,000	-100.0%
		Rental Income	218-000-380-2000	\$12,189	\$12,600	\$12,600	\$0	-\$12,600	-100.0%
		Miscellaneous Revenue	218-000-380-9000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Sale Of Land/Easements	218-000-380-9800	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer From General	218-000-390-1000	\$692,953	\$1,180,000	\$0	\$0	-\$1,180,000	-100.0%
		Transfer From General Fund	218-000-390-1100	\$0	\$64,713	\$0	\$0	-\$64,713	-100.0%
				\$707,551	\$1,258,313	\$17,400	\$0	-\$1,258,313	-100.0%
		R & M - Property	218-000-510-1000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		R&M System - Contractual	218-000-510-9000	\$455	\$160,000	\$135,000	\$0	-\$160,000	-100.0%
		Engineering Fees	218-000-530-1500	\$0	\$5,000	\$0	\$0	-\$5,000	-100.0%
		Legal Fees	218-000-530-2000	\$374	\$5,000	\$0	\$0	-\$5,000	-100.0%
		Professional Fees	218-000-530-4000	\$13,470	\$5,500	\$16,000	\$0	-\$5,500	-100.0%
		Publishing Fees	218-000-550-2000	\$51	\$0	\$0	\$0	\$0	#DIV/0!
		Lease/Rent Expense	218-000-590-2000	\$0	\$5,000	\$1,000	\$0	-\$5,000	-100.0%
		Repair & Mtnce. - Commodities	218-000-610-1500	\$0		\$0	\$0	\$0	#DIV/0!
		R & M - System Commodities	218-000-610-9000	\$19,921	\$85,000	\$50,000	\$0	-\$85,000	-100.0%
		Misc. Equipment	218-000-650-2000	\$2,215	\$0	\$500	\$0	\$0	#DIV/0!
		Purchase - Equipment	218-000-800-1500	\$1,414	\$10,000	\$0	\$0	-\$10,000	-100.0%
		Purchase - Building/Property	218-000-800-2000	\$0		\$0	\$0	\$0	#DIV/0!
		Purchase - System	218-000-800-3000	\$189,547	\$1,050,000	\$3,000	\$0	-\$1,050,000	-100.0%
		Purchase - System Engineering	218-000-800-3100	\$250,000	\$50,000	\$0	\$0	-\$50,000	-100.0%
		Purchase - System Legal	218-000-800-3200	\$0	\$25,000	\$15,000	\$0	-\$25,000	-100.0%
		Depr. Exp. - System	218-000-910-6000	\$0		\$0	\$0	\$0	#DIV/0!
		Miscellaneous Expense	218-000-910-9000	\$1,000	\$1,000	\$0	\$0	-\$1,000	-100.0%
		Transfer To General	218-000-950-1000	\$0		\$109,083	\$0	\$0	#DIV/0!
		Transfer To Cap. Repl. Fund	218-000-950-2200	\$3,266	\$0	\$0	\$0	\$0	#DIV/0!
				\$481,713	\$1,401,500	\$329,583	\$0	-\$1,401,500	-100.0%

Revenue over (under) Expenditures \$225,838 -\$143,187 -\$312,183 \$0

FY2025 Projected Fund Balance \$0

Capital Funds FY 24-25 Budget Overview

Nofsinger Realignment – Fund 409

- Construction began in 2023 and will continue through 2024. The contract is a working days contract and the working days are tentatively scheduled to last until late November.

Freedom Parkway/Lakeshore Drive Improvement – Fund 411

- Construction progressed very quickly in 2023 but the early snowfall shut the asphalt work down. The project will be completed in 2024.

Hilldale Ave. Improvement – Fund 413

- All three of the sections have been completed successfully.

Catherine St. Improvement – Fund 414

- The first section will be out for bid in April so that construction can begin in May. Design will continue on the second section. The design is coming out of the Rebuild Illinois funds in the MFT account.

Stormwater Management Capital – Fund 418

- Construction of Priority Project K. Project K is south of Catherine Street between High and Spruce.
- Construction of Priority Project L. Project L is north of Business 24 around St. Pats.

Safe Routes to Schools – Fund 420

- Design for the North/Grant projects are continuing into 2024. We also submitted for the remainder of Grant Street as well as along Elgin. We budgeted for the remainder of the design of the North/Grant projects and we also included 30,000 in case we receive the grant for the remainder of Grant St. This would allow for us to complete the design of the remainder of Grant and include it in the plan set.

N. Lawndale SSA – Fund 430

- Construction is complete and we are just receiving the assessed tax payments now.

W. Holland SSA – Fund 431

- Construction is complete and we are just receiving the assessed tax payments now.

Fund Name	Fund Number	Description	Account Number	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Variance	% Variance
Nofsinger Realignment	409	Grant Proceeds	409-000-340-4500	\$0	\$2,187,500	\$1,648,000	\$4,480,000	\$2,292,500	104.8%
		Bond Proceeds	409-000-340-5000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Interest Revenue	409-000-380-1000	\$2,787	\$0	\$1,400	\$500	\$500	#DIV/0!
		Rental Income	409-000-380-2000	\$85,194	\$80,000	\$60,000	\$72,500	-\$7,500	-9.4%
		Trsf. From General Fund	409-000-390-1000	\$0	\$151,250	\$112,000	\$1,070,000	\$918,750	607.4%
		Transfer From Other Funds	409-000-390-9000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
				\$87,981	\$2,418,750	\$1,821,400	\$5,623,000	\$3,204,250	132.5%
		Engineering Fees	409-000-530-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Legal Fees	409-000-530-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Professional Fees	409-000-530-4000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Publishing Fees	409-000-550-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - System Constr.	409-000-800-3000	\$0	\$2,187,500	\$1,600,000	\$5,000,000	\$2,812,500	128.6%
		Purchase - System Engineering	409-000-800-3100	\$151,333	\$218,750	\$210,000	\$600,000	\$381,250	174.3%
		Purchase - System Legal	409-000-800-3200	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Property Taxes	409-000-910-3000	\$12,047	\$12,500	\$13,000	\$14,000	\$1,500	12.0%
		Miscellaneous Expense	409-000-910-9000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
				\$163,380	\$2,418,750	\$1,823,000	\$5,614,000	\$3,195,250	132.1%

Revenue over (under) Expenditures	-\$75,399	\$0	-\$1,600	\$9,000
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FY2025 Projected Fund Balance	\$44,635
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Fund Name	Fund Number	Description	Account Number	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Variance	% Variance
Freedom Parkway Improv. Capital Proj.	411	Grant Proceeds	411-000-340-4500	\$0	\$1,000,000	\$1,146,000	\$1,000,000	\$0	0.0%
		Bond Proceeds	411-000-340-5000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Interest Revenue	411-000-380-1000	\$0	\$0	\$0	\$0	\$2,100,000	#DIV/0!
		Trsf. From General Fund	411-000-390-1000	\$299,012	\$3,700,000	\$3,295,729	\$2,100,000	-\$1,600,000	-43.2%
				\$299,012	\$4,700,000	\$4,441,729	\$3,100,000	-\$1,600,000	-34.0%
		Engineering Fees	411-000-530-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - Bldg/Property	411-000-800-2000	\$76,950	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - System Constr.	411-000-800-3000	\$0	\$4,250,000	\$4,000,000	\$2,700,000	-\$1,550,000	-36.5%
		Purchase - System Engineering	411-000-800-3100	\$144,857	\$450,000	\$420,000	\$400,000	-\$50,000	-11.1%
		Purchase- System Legal	411-000-800-3200	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Miscellaneous Expense	411-000-910-9000	\$37,936	\$0	\$0	\$0	\$0	#DIV/0!
				\$259,743	\$4,700,000	\$4,420,000	\$3,100,000	-\$1,600,000	-34.0%

Revenue over (under) Expenditures \$39,268 \$0 \$21,729 \$0

FY2025 Projected Fund Balance \$0

Fund Name	Fund Number	Description	Account Number	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Variance	% Variance	
Hilldale Ave. Impr. Capital Proj.	413	Grant Proceeds	413-000-340-4500	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
		Bond Proceeds	413-000-340-5000	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
		Interest Revenue	413-000-380-1000	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
		Trsf. From General Fund	413-000-390-1000	\$1,015,698	\$1,237,500	\$1,166,992	\$0	-\$1,237,500	-100.0%	
				\$1,015,698	\$1,237,500	\$1,166,992	\$0	-\$1,237,500	-100.0%	
		Engineering Fees (Str)	413-003-530-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
		Purchase - System Constr. (Str)	413-003-800-3000	\$462,773	\$562,500	\$520,000	\$0	-\$562,500	-100.0%	
		Purchase - System Engineering (Str)	413-003-800-3100	\$50,712	\$56,250	\$57,000	\$0	-\$56,250	-100.0%	
		Purchase- System Legal (Str)	413-003-800-3200	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
		Engineering Fees (Swm)	413-018-530-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
		Purchase - System Constr. (Swm)	413-018-800-3000	\$462,773	\$562,500	\$520,000	\$0	-\$562,500	-100.0%	
		Purchase - System Engineering (Swm)	413-018-800-3100	\$50,712	\$56,250	\$57,000	\$0	-\$56,250	-100.0%	
		Purchase - System Legal (Swm)	413-018-800-3200	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
					\$1,026,970	\$1,237,500	\$1,154,000	\$0	-\$1,237,500	-100.0%

Revenue over (under) Expenditures	-	\$11,272	\$0	\$12,992	\$0
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FY2025 Projected Fund Balance \$0

Fund Name	Fund Number	Description	Account Number	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Variance	% Variance
Catherine Street Impr. Capital Proj.	414	Trsf. From General Fund	414-000-390-1000	\$0	\$0	\$0	\$1,650,000	\$1,650,000	#DIV/0!
				\$0	\$0	\$0	\$1,650,000	\$1,650,000	#DIV/0!
		Engineering Fees	414-003-530-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - System	414-003-800-3000	\$0	\$0	\$0	\$1,400,000	\$1,400,000	#DIV/0!
		Purchase - System Engineering	414-003-800-3100	\$0	\$0	\$0	\$250,000	\$250,000	#DIV/0!
		Purchase - System Legal	414-003-800-3200	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Misc. Expense	414-003-910-9000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
				\$0	\$0	\$0	\$1,650,000	\$1,650,000	#DIV/0!

Revenue over (under) Expenditures \$0 \$0 \$0 \$0

FY2025 Projected Fund Balance \$0

Fund Name	Fund Number	Description	Account Number	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Variance	% Variance
Stormwater Management Capital Proj.	418	Bond Proceeds	418-000-340-5000	\$0	\$0	\$4,995,961	\$0	\$0	#DIV/0!
		Interest Revenue	418-000-380-1000	\$0	\$0	\$153,000	\$200,000	\$200,000	#DIV/0!
				\$0	\$0	\$5,148,961	\$200,000	\$200,000	#DIV/0!
		Purchase - System	418-000-800-3000	\$0	\$0	\$0	\$3,300,000	\$3,300,000	#DIV/0!
		Purchase - System Engineering	418-000-800-3100	\$0	\$0	\$0	\$330,000	\$330,000	#DIV/0!
		Misc. Expense	418-000-910-9000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Bond Costs	418-000-910-9100	\$0	\$0	\$111,839	\$0	\$0	#DIV/0!
				\$0	\$0	\$111,839	\$3,630,000	\$3,630,000	#DIV/0!

Revenue over (under) Expenditures	\$0	\$0	\$5,037,122	-\$3,430,000
		FY2025 Projected Fund Balance	\$1,607,122	

Fund Name	Fund Number	Description	Account Number	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Variance	% Variance
Safe Routes To Schools	420	Grant Proceeds	420-000-340-4500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Miscellaneous Revenue	420-000-380-9000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Trsf. From Streets	420-000-390-3000	\$3,137	\$117,000	\$75,000	\$135,000	\$18,000	15.4%
				\$3,137	\$117,000	\$75,000	\$135,000	\$18,000	15.4%
		Purchase - Equipment	420-000-800-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - Building/Property	420-000-800-2000	\$0	\$0	\$0	\$20,000	\$20,000	#DIV/0!
		Purchase - System Constr.	420-000-800-3000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - System Engineering	420-000-800-3100	\$3,137	\$117,000	\$75,000	\$115,000	-\$2,000	-1.7%
		Purchase - System Legal	420-000-800-3200	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Misc. Expense	420-000-910-9000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
				\$3,137	\$117,000	\$75,000	\$135,000	\$18,000	15.4%

Revenue over (under) Expenditures	\$0	\$0	\$0	\$0
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FY2025 Projected Fund Balance	\$0
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Fund Name	Fund Number	Description	Account Number	2023 Actual	2024 Budget	2024 Projected	2025 Proposed	\$ Variance	% Variance
Rec. Trail Extension	421	Grant Proceeds	421-000-340-4000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Grant Proceeds - Itep Grant	421-000-340-4500	\$80,804	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer From Streets	421-000-390-3000	\$32,710	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer From Telecomm. Tax	421-000-390-5000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
				\$113,514	\$0	\$0	\$0	\$0	#DIV/0!
		Engineering Fees	421-000-530-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - Building/Property	421-000-800-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - System Engineering	421-000-800-2100	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - System Constr.	421-000-800-3000	\$80,804	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - System Engineering	421-000-800-3100	\$22,785	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - System Legal	421-000-800-3200	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Miscellaneous Expense	421-000-910-9000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer To General	421-000-950-1000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
				\$103,589	\$0	\$0	\$0	\$0	#DIV/0!

Revenue over (under) Expenditures **\$9,925** **\$0** **\$0** **\$0**

FY2025 Projected Fund Balance **\$0**