

CITY OF BELVIDERE, ILLINOIS

ORDINANCE #665H

AN ORDINANCE BUDGETING FOR ALL CORPORATE PURPOSES FOR THE CITY OF BELVIDERE, BOONE COUNTY, ILLINOIS FOR THE FISCAL YEAR BEGINNING MAY 1, 2024 AND ENDING APRIL 30, 2025.

PASSED AND ADOPTED

BY THE CITY COUNCIL

OF THE CITY OF

BELVIDERE, ILLINOIS

ON THE 1<sup>ST</sup> DAY OF APRIL 2024.

APPROVED BY THE

MAYOR OF THE CITY OF

BELVIDERE, ILLINOIS

ON THE 2<sup>ND</sup> DAY OF APRIL, 2024.

Published in Pamphlet Form this 2<sup>nd</sup> day of April 2024.

BUDGET ORDINANCE  
City of Belvidere  
Ordinance #665H

An ordinance budgeting for all corporate purposes for the City of Belvidere, Boone County, Illinois for the fiscal year beginning May 1, 2024 and ending April 30, 2025.

BE IT ORDAINED by the Mayor and the City Council of the City of Belvidere, Boone County, Illinois, that:

SECTION 1: The amount thereafter set forth, or so much thereof as may be authorized by law, and as may be needed or deemed necessary to defray all expenses and liabilities of the municipality be and the same are hereby budgeted for the corporate purposes of the City of Belvidere, Boone County, Illinois as hereinafter specified for the fiscal year beginning May 1, 2024 and ending April 30, 2025.

SECTION 2: The amount budgeted for each object and purpose shall be as set forth in Exhibit A.

SECTION 3: The salaries for appointed officials and certain other employees are established and fixed as set forth in Exhibit B, which is incorporated by this reference.

SECTION 4: If any section, subdivision, or sentence of this ordinance shall for any reason be held invalid or unconstitutional, such decision shall not affect the validity of the remaining portions of this ordinance.

SECTION 5: A certified copy of this ordinance shall be filed with the County Clerk within 30 days after adoption.

SECTION 6: This ordinance shall be published in pamphlet form and shall be in full force and effect after its passage, approval, and publication as provided by law.

PASSED this 1st day of April, 2024, pursuant to a roll call vote by the City Council of the City of Belvidere, Boone County, Illinois.

Approved: 

ATTEST:

  
City Clerk

AYES: Fleury, Frank, Gramkowski, McGee, Mulhall, Stevens, and Albertini.

NAYS: Freeman, Snow, and Brereton

ABSENT: None

Date Approved: April 1, 2024

Sponsor: Ald. Mulhall

## GENERAL FUND

| Line Item   | Account #     | FY 23<br>Actual | FY 24<br>Budget | FY 25<br>Budget<br>Request |
|---|---------------|-----------------|-----------------|----------------------------|
| <b>Beginning Cash</b>                             |               | 13,402,638      | 19,605,844      | 20,088,298                 |
| <b>General Administration</b>                     |               |                 |                 |                            |
| RE Property Tax                                   | 01-4-110-4010 | 1,770,705       | 1,769,385       | 1,769,385                  |
| Hotel / Motel Tax                                 | 01-4-110-4011 | 3,980           | 2,200           | 2,000                      |
| Auto Rental Tax                                   | 01-4-110-4012 | 8,170           | 8,000           | 8,000                      |
| Muni Infrastructure Maint                         | 01-4-110-4013 | 70,885          | 70,105          | 68,745                     |
| State Income Tax                                  | 01-4-110-4100 | 4,094,235       | 4,151,926       | 4,081,267                  |
| Home Rule Sales Tax                               | 01-4-110-4109 | 1,569,898       | 1,603,027       | 1,698,752                  |
| Muni Sales Tax                                    | 01-4-110-4110 | 5,037,083       | 5,148,032       | 5,447,940                  |
| Sales Tax to Developer                            | 01-4-110-4111 | 0               | 0               | 0                          |
| Local Use Tax                                     | 01-4-110-4112 | 1,031,811       | 970,947         | 934,200                    |
| Local Motor Fuel Tax                              | 01-4-110-4113 | 390,703         | 405,000         | 372,463                    |
| Cannabis Tax                                      | 01-4-110-4115 | 39,895          | 40,076          | 157,789                    |
| Replacement Tax                                   | 01-4-110-4120 | 1,689,574       | 1,500,000       | 1,359,142                  |
| Repl Tax Dist to Pensions                         | 01-4-110-4121 | (264,297)       | (264,297)       | (264,297)                  |
| Grants  | 01-4-110-4150 | 0               | 0               | 0                          |
| American Rescue Plan Act                          | 01-4-110-4152 | 1,710,788       | 0               | 0                          |
| Business License                                  | 01-4-110-4200 | 9,365           | 9,980           | 10,000                     |
| Liquor License & Fines                            | 01-4-110-4210 | 168,800         | 162,100         | 169,300                    |
| Amusement Machine                                 | 01-4-110-4230 | 106,640         | 113,000         | 150,000                    |
| Court Fines                                       | 01-4-110-4400 | 145,439         | 120,000         | 120,000                    |
| Parking Fines                                     | 01-4-110-4410 | 3,660           | 2,000           | 750                        |
| Seized Vehicle Fee                                | 01-4-110-4420 | 45,950          | 35,000          | 25,000                     |
| Engr Fees-Subdivision                             | 01-4-110-4430 | 119,833         | 0               | 0                          |
| Video Gambling                                    | 01-4-110-4440 | 541,209         | 500,000         | 500,000                    |
| Franchise Fees                                    | 01-4-110-4450 | 254,575         | 262,313         | 231,295                    |
| Comcast Fees                                      | 01-4-110-4455 | 0               | 0               | 0                          |
| Death/Birth Certificates                          | 01-4-110-4460 | 22,478          | 21,174          | 20,360                     |
| Accident/Fire Reports                             | 01-4-110-4470 | 3,175           | 3,465           | 2,430                      |
| Annexation/Plat Fees                              | 01-4-110-4471 | 59,298          | 0               | 0                          |
| Hosting Fees                                      | 01-4-110-4472 | 21,609          | 20,000          | 41,000                     |
| Fuel Charges (outside vendors)                    | 01-4-110-4550 | 499,211         | 485,000         | 562,328                    |
| Interest Income                                   | 01-4-110-4600 | 382,828         | 24,000          | 500,000                    |
| Misc Revenues                                     | 01-4-110-4900 | 183,250         | 130,400         | 84,050                     |
| Heritage Days                                     | 01-4-110-4901 | 90,969          | 0               | 0                          |
| Historic Preservation: Fund Raising               | 01-4-110-4902 | 859             | 0               | 0                          |
| Historic Preservation: Grant Reimb.               | 01-4-110-4903 | 0               | 0               | 0                          |
| Operating Transfer in (Reserves)                  | 01-4-110-9998 | 0               | 0               | 0                          |
| <b>Total General Administration Revenues</b>      |               | 19,812,578      | 17,292,833      | 18,051,899                 |
| Salaries - Elected Officials                      | 01-5-110-5000 | 215,888         | 215,889         | 215,889                    |
| Salaries - Regular - FT                           | 01-5-110-5010 | 226,443         | 262,211         | 275,184                    |
| Group Health Insurance                            | 01-5-110-5130 | 465,619         | 518,316         | 564,692                    |
| Health Ins Claims Paid (Dental)                   | 01-5-110-5131 | 31,642          | 30,000          | 30,000                     |
| Group Life Insurance                              | 01-5-110-5132 | 1,369           | 1,377           | 543                        |
| Unemployment Compensation                         | 01-5-110-5136 | 2,507           | 0               | 0                          |
| Health Insurance Reimbursement                    | 01-4-110-4540 | (153,307)       | (144,861)       | (135,057)                  |
| Memberships, Mtgs & Conf.                         | 01-5-110-5154 | 3,150           | 31,655          | 41,882                     |
| Subscriptions/Ed Materials                        | 01-5-110-5156 | 755             | 0               | 0                          |
| <b>Gen Admin Personnel &amp; Benefit Expenses</b> |               | 794,066         | 914,587         | 993,133                    |
| Repairs/Maint - Bldgs                             | 01-5-110-6010 | 33,866          | 29,600          | 29,600                     |
| Repairs/Maint - Equip                             | 01-5-110-6020 | 4,109           | 5,000           | 5,000                      |
| Legal   | 01-5-110-6110 | 9,785           | 46,250          | 62,250                     |
| Other Professional Services                       | 01-5-110-6190 | 115,419         | 92,000          | 40,000                     |
| Back to Business Grant                            | 01-5-110-6191 | 0               | 0               | 0                          |
| Telephone   | 01-5-110-6200 | 21,043          | 21,250          | 21,250                     |
| Codification                                      | 01-5-110-6225 | 3,560           | 6,200           | 4,600                      |
| Other Communications                              | 01-5-110-6290 | 1,802           | 2,250           | 2,250                      |
| <b>Gen Admin Contractual Expenses</b>             |               | 189,584         | 202,550         | 164,950                    |

|  |               | FY 23             | FY 24             | FY 25             |
|--|---------------|-------------------|-------------------|-------------------|
| General Administration (cont)                    | Account #     | Actual            | Budget            | Budget Request    |
| Office Supplies                                  | 01-5-110-7020 | 109,621           | 122,334           | 161,900           |
| Gas and Oil                                      | 01-5-110-7030 | 507,957           | 460,000           | 500,000           |
| Other Supplies                                   | 01-5-110-7800 | 1,503             | 3,100             | 2,500             |
| Gen Admin Supplies Expenses                      |               | 619,081           | 585,434           | 664,400           |
| Miscellaneous Expense                            | 01-5-110-7900 | 96,293            | 53,305            | 35,150            |
| Reimb of Seized Vehicle Fee                      | 01-5-110-7901 | 0                 | 0                 | 0                 |
| Heritage Days                                    | 01-5-110-7902 | 96,131            | 0                 | 0                 |
| Comcast Charges                                  | 01-5-110-7903 | 0                 | 0                 | 0                 |
| Operating Transfer Out (ARPA)                    | 01-5-110-9990 | 929,431           | 0                 | 832,061           |
| Operating Transfers Out                          | 01-5-110-9999 | 2,291,533         | 1,461,085         | 996,156           |
| Total General Administration Expenses            |               | 3,990,557         | 3,216,961         | 3,685,850         |
| <b>NET GENERAL ADMINISTRATION</b>                |               | <b>15,822,021</b> | <b>14,075,872</b> | <b>14,366,049</b> |
| <b>General Fund - Audit Department</b>           |               |                   |                   |                   |
| RE Taxes - Audit                                 | 01-4-130-4010 | 20,051            | 20,000            | 20,000            |
| Accounting & Auditing                            | 01-5-130-6100 | 45,390            | 50,000            | 53,210            |
| <b>NET - AUDIT DEPARTMENT</b>                    |               | <b>(25,339)</b>   | <b>(30,000)</b>   | <b>(33,210)</b>   |
| <b>General Fund - IMRF Department</b>            |               |                   |                   |                   |
| RE Taxes - IMRF                                  | 01-4-140-4010 | 65,047            | 65,000            | 65,000            |
| Replacement Tax                                  | 01-4-140-4120 | 90,999            | 90,999            | 90,999            |
| Expense Reimbursement                            | 01-4-140-4940 | 15,665            | 17,121            | 18,184            |
| Total IMRF Revenues                              |               | 171,711           | 173,120           | 174,183           |
| IMRF Premium Expense                             | 01-5-140-5120 | 119,759           | 100,394           | 106,049           |
| <b>NET - IMRF DEPARTMENT</b>                     |               | <b>51,952</b>     | <b>72,726</b>     | <b>68,134</b>     |
| <b>General Fund - Social Security Department</b> |               |                   |                   |                   |
| RE Taxes - FICA/Med                              | 01-4-150-4010 | 200,158           | 200,000           | 200,000           |
| Expense Reimbursement                            | 01-4-150-4940 | 146,493           | 158,478           | 154,158           |
| Library Expense Reimbursement                    | 01-4-150-4941 | 36,008            | 42,425            | 44,974            |
| Total Soc Security Revenues                      |               | 382,659           | 400,903           | 399,132           |
| FICA Expense                                     | 01-5-150-5110 | 235,689           | 240,393           | 255,344           |
| Medicare Expense                                 | 01-5-150-5112 | 148,126           | 151,975           | 161,235           |
| Total Soc Security Expenses                      |               | 383,815           | 392,368           | 416,579           |
| <b>NET - SOCIAL SECURITY DEPT</b>                |               | <b>(1,156)</b>    | <b>8,535</b>      | <b>(17,447)</b>   |
| <b>General Fund - Liability Insurance Dept</b>   |               |                   |                   |                   |
| RE Taxes - Ins Liability                         | 01-4-160-4010 | 300,214           | 300,000           | 300,000           |
| Expense Reimbursement                            | 01-4-160-4940 | 0                 | 0                 | 0                 |
| Total Liability Insurance Revenues               |               | 300,214           | 300,000           | 300,000           |
| Insurance Premium                                | 01-5-160-6800 | 470,305           | 484,430           | 549,189           |
| <b>NET - LIABILITY INSURANCE DEPT</b>            |               | <b>(170,091)</b>  | <b>(184,430)</b>  | <b>(249,189)</b>  |

|  |               | FY 23              | FY 24              | FY 25              |
|--|---------------|--------------------|--------------------|--------------------|
|  | Account #     | Actual             | Budget             | Budget Request     |
| <b>Police Department</b>                 |               |                    |                    |                    |
| RE Property Tax                          | 01-4-210-4010 | 1,202,323          | 1,321,032          | 1,583,068          |
| Grants                                   | 01-4-210-4150 | 22,149             | 20,750             | 329,842            |
| Police Court Fines                       | 01-4-210-4400 | 52,628             | 35,628             | 40,000             |
| eCitation Fees                           | 01-4-210-4410 | 2,141              | 0                  | 0                  |
| Sex Offender Registration Fee            | 01-4-210-4480 | 2,500              | 2,500              | 2,400              |
| Miscellaneous Revenues                   | 01-4-210-4900 | 32,076             | 35,000             | 40,000             |
| Expense Reimbursement                    | 01-4-210-4940 | 19,247             | 0                  | 0                  |
| SRO Reimbursement                        | 01-4-210-4945 | 85,147             | 108,180            | 104,873            |
| COSSAP Reimbursement                     | 01-4-210-4955 | 135,570            | 0                  | 134,916            |
| Sale of Assets                           | 01-4-210-4950 | 32,000             | 0                  | 0                  |
| Total Police Department Revenues         |               | 1,585,781          | 1,523,090          | 2,235,099          |
| Salary - Regular - FT                    | 01-5-210-5010 | 3,890,735          | 4,219,697          | 4,607,095          |
| Overtime                                 | 01-5-210-5040 | 290,874            | 365,650            | 423,995            |
| Police Pension                           | 01-5-210-5122 | 1,781,438          | 1,572,765          | 1,834,801          |
| Health Insurance                         | 01-5-210-5130 | 833,456            | 1,099,983          | 1,024,008          |
| Dental Insurance                         | 01-5-210-5131 | 53,897             | 52,000             | 52,000             |
| Unemployment                             | 01-5-210-5136 | 1,043              | 0                  | 52,000             |
| Uniform Allowance                        | 01-5-210-5140 | 81,644             | 101,342            | 108,934            |
| Training                                 | 01-5-210-5152 | 60,916             | 132,780            | 142,280            |
| Police Dept Personnel & Benefit Expenses |               | 6,994,003          | 7,544,217          | 8,245,113          |
| Repair/Maint-Equipment                   | 01-5-210-6020 | 16,785             | 31,510             | 30,270             |
| Repair/Maint-Vehicles                    | 01-5-210-6030 | 57,408             | 89,850             | 79,850             |
| Telephone/Utilities                      | 01-5-210-6200 | 38,465             | 51,000             | 46,100             |
| Physical Exams                           | 01-5-210-6810 | 14,018             | 11,840             | 11,840             |
| Community Policing                       | 01-5-210-6816 | 4,871              | 10,000             | 11,000             |
| K 9 Program Expenses                     | 01-5-210-6818 | 28,524             | 7,698              | 9,330              |
| Sex Offender State Disburse              | 01-5-210-6835 | 1,625              | 3,600              | 2,000              |
| Police Department - Contractual Expenses |               | 161,696            | 205,498            | 190,390            |
| Office Supplies                          | 01-5-210-7020 | 3,495              | 8,550              | 9,800              |
| Gas & Oil                                | 01-5-210-7030 | 108,872            | 127,000            | 135,000            |
| Operating Supplies                       | 01-5-210-7040 | 23,822             | 46,025             | 46,025             |
| Miscellaneous Expense                    | 01-5-210-7900 | 10,074             | 18,700             | 17,900             |
| DigiTicket Supplies                      | 01-5-210-7902 | 2,242              | 3,000              | 3,000              |
| Police Department - Supplies Expense     |               | 148,505            | 203,275            | 211,725            |
| Equipment                                | 01-5-210-8200 | 47,278             | 45,320             | 61,375             |
| Vehicles                                 | 01-5-210-8300 | 0                  | 0                  | 0                  |
| Total Police Department Expenses         |               | 7,351,482          | 7,998,310          | 8,708,603          |
| <b>NET - POLICE DEPARTMENT</b>           |               | <b>(5,765,701)</b> | <b>(6,475,220)</b> | <b>(6,473,504)</b> |
| <b>Public Safety Building Department</b> |               |                    |                    |                    |
| Salaries - Regular - FT                  | 01-5-215-5010 | 654,396            | 780,867            | 812,431            |
| Other (FICA & IMRF)                      | 01-5-215-5079 | 90,008             | 123,455            | 128,445            |
| Other Contractual Services               | 01-5-215-6890 | 295,888            | 357,500            | 357,248            |
| <b>NET - PUBLIC SAFETY BLDG DEPT</b>     |               | <b>(1,040,292)</b> | <b>(1,261,822)</b> | <b>(1,298,124)</b> |

| <b>Fire Department</b>                               | <b>Account #</b> | <b>FY 23<br/>Actual</b> | <b>FY 24<br/>Budget</b> | <b>FY 25<br/>Budget<br/>Request</b> |
|--|------------------|-------------------------|-------------------------|-------------------------------------|
| RE Property Tax                                      | 01-4-220-4010    | 1,021,903               | 1,150,714               | 1,250,945                           |
| Grants   | 01-4-220-4150    | 3,510                   | 0                       | 595,248                             |
| Miscellaneous Revenues                               | 01-4-220-4900    | 47,212                  | 5,250                   | 15,000                              |
| Expense Reimbursement                                | 01-4-220-4940    | 861                     | 0                       | 0                                   |
| Sale of Assets                                       | 01-4-220-4950    | 210,000                 | 0                       | 0                                   |
| Ambulance Services                                   | 01-4-220-4960    | 0                       | 600,000                 | 800,000                             |
| <b>Total Fire Department Revenues</b>                |                  | <b>1,283,486</b>        | <b>1,755,964</b>        | <b>2,661,193</b>                    |
| Salaries - Regular - FT                              | 01-5-220-5010    | 2,315,719               | 2,569,796               | 2,639,914                           |
| Overtime   | 01-5-220-5040    | 216,496                 | 218,423                 | 215,000                             |
| Fire Pension   | 01-5-220-5124    | 1,439,187               | 1,247,022               | 1,347,253                           |
| Health Insurance                                     | 01-5-220-5130    | 532,529                 | 674,699                 | 554,521                             |
| Dental Insurance                                     | 01-5-220-5131    | 29,063                  | 30,000                  | 36,000                              |
| Unemployment Insurance                               | 01-5-220-5136    | 0                       | 0                       | 0                                   |
| Uniform Allowance                                    | 01-5-220-5140    | 35,397                  | 40,200                  | 39,890                              |
| Training   | 01-5-220-5152    | 12,115                  | 23,939                  | 20,850                              |
| <b>Fire Depart Personnel &amp; Benefits Expenses</b> |                  | <b>4,580,506</b>        | <b>4,804,079</b>        | <b>4,853,428</b>                    |
| Repair/Maint-Bldg                                    | 01-5-220-6010    | 43,947                  | 34,130                  | 35,400                              |
| Repair/Maint-Equipment                               | 01-5-220-6020    | 17,905                  | 17,050                  | 20,901                              |
| Repair/Maint-Vehicles                                | 01-5-220-6030    | 46,993                  | 49,000                  | 41,200                              |
| Telephone/Utilities                                  | 01-5-220-6200    | 11,558                  | 11,811                  | 14,310                              |
| Physical Exams                                       | 01-5-220-6810    | 519                     | 1,000                   | 29,200                              |
| Fire Prevention                                      | 01-5-220-6822    | 6,919                   | 8,300                   | 7,630                               |
| EMS  | 01-5-220-6824    | 11,595                  | 17,000                  | 11,760                              |
| Ambulance Services                                   | 01-5-220-6830    | 0                       | 1,719,733               | 1,771,200                           |
| <b>Fire Department - Contractual Expenses</b>        |                  | <b>139,436</b>          | <b>1,858,024</b>        | <b>1,931,601</b>                    |
| Office Supplies                                      | 01-5-220-7020    | 30,651                  | 33,850                  | 56,156                              |
| Gas & Oil  | 01-5-220-7030    | 27,796                  | 35,094                  | 32,000                              |
| Operating Supplies                                   | 01-5-220-7040    | 8,917                   | 9,900                   | 9,980                               |
| Miscellaneous Expense                                | 01-5-220-7900    | 10,464                  | 0                       | 2,500                               |
| <b>Fire Department - Supplies Expenses</b>           |                  | <b>77,828</b>           | <b>78,844</b>           | <b>100,636</b>                      |
| Equipment  | 01-5-220-8200    | 20,635                  | 32,470                  | 34,894                              |
| <b>Total Fire Department Expenses</b>                |                  | <b>4,818,405</b>        | <b>6,773,417</b>        | <b>6,920,559</b>                    |
| <b>NET - FIRE DEPARTMENT</b>                         |                  | <b>(3,534,919)</b>      | <b>(5,017,453)</b>      | <b>(4,259,366)</b>                  |
| <b>Police &amp; Fire Commission Department</b>       |                  |                         |                         |                                     |
| Physical Exams                                       | 01-5-225-6810    | 13,391                  | 37,400                  | 38,400                              |
| Other Contractual Services                           | 01-5-225-6890    | 12,753                  | 12,250                  | 12,250                              |
| <b>NET - POLICE &amp; FIRE COMMISSION</b>            |                  | <b>(26,144)</b>         | <b>(49,650)</b>         | <b>(50,650)</b>                     |



|  |               | FY 23          | FY 24         | FY 25          |
|--|---------------|----------------|---------------|----------------|
|  | Account #     | Actual         | Budget        | Budget Request |
| <b>Community Development</b>               |               |                |               |                |
| Building Permits                           | 01-4-230-4300 | 490,324        | 300,000       | 300,000        |
| Electric Permits                           | 01-4-230-4310 | 79,267         | 36,000        | 36,000         |
| Electrician Certification Fees             | 01-4-230-4315 | 1,800          | 3,000         | 3,000          |
| Plumbing Permits                           | 01-4-230-4320 | 16,562         | 17,000        | 18,000         |
| HVAC Permits                               | 01-4-230-4330 | 36,231         | 18,000        | 18,000         |
| Plan Review Fees                           | 01-4-230-4340 | 216,033        | 90,000        | 150,000        |
| Sidewalk/Lot Grading Fee                   | 01-4-230-4350 | 36,737         | 20,000        | 25,000         |
| Insulation Permits                         | 01-4-230-4360 | 12,080         | 9,000         | 9,000          |
| Fire Review Fees                           | 01-4-230-4365 | 0              | 2,750         | 0              |
| Zoning Review Fee                          | 01-4-230-4370 | 5,288          | 4,000         | 5,000          |
| Code Enforcement                           | 01-4-230-4380 | 3,200          | 3,000         | 3,000          |
| Other Permits                              | 01-4-230-4390 | 6,480          | 4,000         | 7,500          |
| Miscellaneous Revenues                     | 01-4-230-4900 | 472            | 100           | 100            |
| Expense Reimbursement                      | 01-4-230-4940 | 3,584          | 3,000         | 2,500          |
| Planning Fees                              | 01-4-230-4950 | 23,349         | 20,000        | 25,000         |
| Planning Misc.                             | 01-4-230-4955 | 1,250          | 1,000         | 1,200          |
| Community Dev - Revenues                   |               | 932,657        | 530,850       | 603,300        |
| Salaries- Regular - FT                     | 01-5-230-5010 | 267,687        | 285,662       | 294,232        |
| FICA                                       | 01-5-230-5079 | 19,641         | 21,853        | 22,509         |
| IMRF                                       | 01-5-230-5120 | 15,665         | 17,121        | 18,184         |
| Health Ins Expense                         | 01-5-230-5130 | 57,672         | 81,709        | 55,392         |
| Dental Insurance                           | 01-5-230-5131 | 2,169          | 4,000         | 4,000          |
| Unemployment                               | 01-5-230-5136 | 0              | 0             | 0              |
| Training                                   | 01-5-230-5152 | 1,270          | 2,000         | 2,000          |
| Building Dept Personnel & Benefits Expense |               | 364,104        | 412,345       | 396,317        |
| Repair/Maint - Equip                       | 01-5-230-6020 | 2,859          | 3,300         | 3,300          |
| Repair/Maint - Vehicles                    | 01-5-230-6030 | 1,606          | 3,000         | 3,000          |
| Other Professional Services                | 01-5-230-6190 | 61,252         | 73,335        | 38,198         |
| Telephone                                  | 01-5-230-6200 | 1,789          | 1,700         | 1,700          |
| Postage                                    | 01-5-230-6210 | 5,202          | 6,000         | 6,000          |
| Printing & Publishing                      | 01-5-230-6220 | 4,524          | 3,000         | 3,000          |
| Other Contractual Services                 | 01-5-230-6890 | 0              | 6,150         | 6,150          |
| Building Department - Contractual Expenses |               | 77,232         | 96,485        | 61,348         |
| Office Supplies                            | 01-5-230-7020 | 5,908          | 5,000         | 16,000         |
| Gas & Oil                                  | 01-5-230-7030 | 1,839          | 2,500         | 3,000          |
| Miscellaneous Expense                      | 01-5-230-7900 | 1,488          | 1,000         | 1,500          |
| Operating Transfer Out                     | 01-5-230-9999 | 0              | 0             | 0              |
| Building Department - Supplies Expenses    |               | 9,235          | 8,500         | 20,500         |
| Total Building Department Expenses         |               | 450,571        | 517,330       | 478,165        |
| <b>NET - BUILDING DEPARTMENT</b>           |               | <b>482,086</b> | <b>13,520</b> | <b>125,135</b> |
| <b>Civil Defense Department</b>            |               |                |               |                |
| RE Tax - Civil Defense                     | 01-4-240-4010 | 7,028          | 7,000         | 7,000          |
| Miscellaneous Revenues                     | 01-4-240-4900 | 0              | 0             | 0              |
| Miscellaneous Expense                      | 01-5-240-7900 | 0              | 6,800         | 7,211          |
| <b>NET - CIVIL DEFENSE DEPARTMENT</b>      |               | <b>7,028</b>   | <b>200</b>    | <b>(211)</b>   |



|   |               | FY 23              | FY24               | FY 25              |
|---|---------------|--------------------|--------------------|--------------------|
|   |               | Actual             | Budget             | Budget Request     |
| <b>Street Department</b>                    |               |                    |                    |                    |
| RE Tax - Road & Bridge                      | 01-4-310-4010 | 340,586            | 320,000            | 320,000            |
| Grants                                      | 01-4-310-4150 | 0                  | 0                  | 0                  |
| Sidewalk/Driveway/Lot Grading               | 01-4-310-4350 | 0                  | 0                  | 0                  |
| Miscellaneous Revenues                      | 01-4-310-4900 | 7,119              | 5,000              | 4,000              |
| Expense Reimbursement                       | 01-4-310-4940 | 38,775             | 15,000             | 20,000             |
| Expense Reimbursement                       | 01-5-310-4940 | 0                  | 0                  | 0                  |
| Sale of Assets                              | 01-5-310-4950 | 0                  | 0                  | 0                  |
| Street Department - Revenues                |               | 386,480            | 340,000            | 344,000            |
|   |               |                    |                    |                    |
| Salaries - Regular - FT                     | 01-5-310-5010 | 713,714            | 763,453            | 770,974            |
| Overtime                                    | 01-5-310-5040 | 60,235             | 55,000             | 55,000             |
| Health Insurance                            | 01-5-310-5130 | 232,540            | 281,272            | 290,448            |
| Uniform Allowance                           | 01-5-310-5140 | 20,804             | 16,700             | 16,700             |
| Training                                    | 01-5-310-5152 | 0                  | 1,500              | 1,500              |
| Street Dept - Personnel & Benefits Expenses |               | 1,027,293          | 1,117,925          | 1,134,622          |
|   |               |                    |                    |                    |
| Repair/Maint - Storm Drain                  | 01-5-310-6001 | 26,450             | 30,000             | 30,000             |
| Repair/Maint - St/Parking Lot               | 01-5-310-6002 | 129,221            | 100,000            | 100,000            |
| Repair/Maint - Sidewalk/Curb                | 01-5-310-6003 | 94,965             | 40,000             | 40,000             |
| Repair/Maint - Building                     | 01-5-310-6010 | 17,280             | 12,000             | 12,000             |
| Repair/Maint - Equipment                    | 01-5-310-6020 | 152,594            | 140,000            | 140,000            |
| Repair/Maint - Traffic Signal               | 01-5-310-6024 | 30,974             | 32,500             | 32,500             |
| Telephone/Utilities                         | 01-5-310-6200 | 10,447             | 9,200              | 9,200              |
| Leaf Clean-up/Removal                       | 01-5-310-6826 | 973                | 12,000             | 12,000             |
| Street Department - Contractual Expenses    |               | 462,904            | 375,700            | 375,700            |
|   |               |                    |                    |                    |
| Office Supplies                             | 01-5-310-7020 | 6,198              | 6,000              | 6,000              |
| Gas & Oil                                   | 01-5-310-7030 | 85,118             | 80,000             | 80,000             |
| Operating Supplies                          | 01-5-310-7040 | 29,827             | 30,000             | 32,000             |
| Miscellaneous Expense                       | 01-5-310-7900 | 2,372              | 62,000             | 2,000              |
| Street Department - Supplies Expenses       |               | 123,515            | 178,000            | 120,000            |
|   |               |                    |                    |                    |
| Equipment                                   | 01-5-310-8200 | 0                  | 0                  | 0                  |
| Total Street Department Expenses            |               | 1,613,712          | 1,671,625          | 1,630,322          |
|   |               |                    |                    |                    |
| <b>NET - STREET DEPARTMENT</b>              |               | <b>(1,227,232)</b> | <b>(1,331,625)</b> | <b>(1,286,322)</b> |
|   |               |                    |                    |                    |
| <b>Street Lighting</b>                      |               |                    |                    |                    |
| RE Tax - Street Lighting                    | 01-4-330-4010 | 210,183            | 210,000            | 210,000            |
| Expense Reimbursement                       | 01-5-330-4940 | 0                  | 0                  | 0                  |
| Repair/ Maint - Street Light                | 01-5-330-6022 | 26,071             | 10,000             | 10,000             |
| Street Lighting - Electricity               | 01-5-330-6310 | 271,733            | 273,490            | 283,000            |
| <b>NET - STREET LIGHTING</b>                |               | <b>(87,621)</b>    | <b>(73,490)</b>    | <b>(83,000)</b>    |

|                                       |               | FY 23             | FY 24             | FY 25             |
|---------------------------------------|---------------|-------------------|-------------------|-------------------|
| Landfill                              | Account #     | Actual            | Budget            | Budget Request    |
| RE Tax - Refuse/Landfill              | 01-4-335-4010 | 50,048            | 50,000            | 50,000            |
| Miscellaneous Revenues                | 01-4-335-4900 | 0                 | 0                 | 0                 |
| Miscellaneous Expenses                | 01-5-335-7900 | 54,217            | 54,500            | 54,500            |
| <b>NET - GARBAGE DEPARTMENT</b>       |               | <b>(4,169)</b>    | <b>(4,500)</b>    | <b>(4,500)</b>    |
| <b>Forestry Department</b>            |               |                   |                   |                   |
| RE Tax - Forestry                     | 01-4-340-4010 | 40,062            | 40,000            | 40,000            |
| Miscellaneous Revenues                | 01-4-340-4900 | 0                 | 0                 | 0                 |
| Forestry Department Revenues          |               | 40,062            | 40,000            | 40,000            |
| Tree Removal or Purchase              | 01-5-340-6850 | 53,491            | 43,000            | 65,000            |
| Miscellaneous Expense                 | 01-5-340-7900 | 0                 | 0                 | 0                 |
| Forestry Department Expenses          |               | 53,491            | 43,000            | 65,000            |
| <b>NET - FORESTRY DEPARTMENT</b>      |               | <b>(13,429)</b>   | <b>(3,000)</b>    | <b>(25,000)</b>   |
| <b>Engineering Department</b>         |               |                   |                   |                   |
| Engineering                           | 01-5-360-6140 | 7,658             | 27,000            | 27,000            |
| Subdivision Expense                   | 01-5-360-6824 | 38,335            | 10,000            | 10,000            |
| Office Supplies                       | 01-5-360-7020 | 7,493             | 7,500             | 7,500             |
| Gas & Oil                             | 01-5-360-7030 | 0                 | 0                 | 0                 |
| <b>NET - ENGINEERING DEPARTMENT</b>   |               | <b>(53,486)</b>   | <b>(44,500)</b>   | <b>(44,500)</b>   |
| <b>Health / Social Services</b>       |               |                   |                   |                   |
| Council on Aging                      | 01-5-410-6830 | 0                 | 0                 | 0                 |
| Demolition / Nuisance                 | 01-5-410-6832 | 3,229             | 4,500             | 4,500             |
| <b>NET - HEALTH / SOCIAL SERVICES</b> |               | <b>(3,229)</b>    | <b>(4,500)</b>    | <b>(4,500)</b>    |
| <b>Economic Development</b>           |               |                   |                   |                   |
| Planning Dept Services                | 01-5-610-6150 | 2,201             | 3,360             | 3,360             |
| Economic / Business                   | 01-5-610-6840 | 80,430            | 87,462            | 92,022            |
| Tourism                               | 01-5-610-6842 | 0                 | 0                 | 0                 |
| Historic Preservation                 | 01-5-610-6844 | 4,426             | 4,550             | 4,000             |
| <b>NET - ECONOMIC DEVELOPMENT</b>     |               | <b>(87,057)</b>   | <b>(95,372)</b>   | <b>(99,382)</b>   |
| <b>Utility Tax</b>                    |               |                   |                   |                   |
| Utility Tax - Electric                | 01-4-751-4131 | 1,126,101         | 1,092,591         | 817,193           |
| Utility Tax - Gas                     | 01-4-751-4132 | 1,296,412         | 846,396           | 509,380           |
| Utility Tax - Telephone               | 01-4-751-4133 | 141,770           | 148,176           | 137,491           |
| Grants                                | 01-4-751-4150 | 0                 | 0                 | 0                 |
| Expense Reimbursement                 | 01-4-751-4940 | 0                 | 0                 | 0                 |
| Utility Tax Revenues                  |               | 2,564,283         | 2,087,163         | 1,464,064         |
| Tripp Rd. Reconstruction              | 01-5-751-8056 | 0                 | 0                 | 0                 |
| Southside Storm Sewer Study           | 01-5-751-8058 | 0                 | 0                 | 0                 |
| Bellwood Detention Basin              | 01-5-751-8060 | 2,406             | 0                 | 0                 |
| Poplar Grove/ Lawrenceville Int       | 01-5-751-8062 | 0                 | 0                 | 0                 |
| Utility Tax Expenses                  |               | 2,406             | 0                 | 0                 |
| <b>NET - UTILITY TAX</b>              |               | <b>2,561,877</b>  | <b>2,087,163</b>  | <b>1,464,064</b>  |
| <b>TOTAL GENERAL FUND REVENUES</b>    |               | <b>27,747,221</b> | <b>24,730,923</b> | <b>26,559,869</b> |
| <b>TOTAL GENERAL FUND EXPENSES</b>    |               | <b>20,867,172</b> | <b>23,048,469</b> | <b>24,465,392</b> |
| <b>NET REV OVER (UNDER) EXP</b>       |               | <b>6,880,050</b>  | <b>1,682,454</b>  | <b>2,094,477</b>  |
| <b>Ending Cash</b>                    |               | <b>19,605,844</b> | <b>20,088,298</b> | <b>20,982,775</b> |

| WATER / SEWER FUND                             |               | FY 23     | FY 24     | FY 25          |
|--|---------------|-----------|-----------|----------------|
| Line Item                                      | Account #     | Actual    | Budget    | Budget Request |
| <b>Beginning Cash &amp; Investments - Fund</b> |               | 5,981,405 | 6,105,697 | 4,617,968      |
| <b>Water / Sewer General Administration</b>    |               |           |           |                |
| <b>Beginning Cash &amp; Investments</b>        |               | 75,632    | 75,632    | 75,632         |
| Miscellaneous Revenues                         | 61-4-110-4900 | 0         | 0         | 0              |
| <b>Ending Cash</b>                             |               | 75,632    | 75,632    | 75,632         |
| =====  |               |           |           |                |
| <b>Water Department</b>                        |               |           |           |                |
| <b>Beginning Cash &amp; Investments</b>        |               | 257,237   | (93,096)  | (90,298)       |
| Water Consumption                              | 61-4-810-4500 | 1,943,871 | 2,020,285 | 1,916,032      |
| Dep on Agr - Westhills                         | 61-4-810-4521 | 31,738    | 10,000    | 10,000         |
| Meters Sold                                    | 61-4-810-4530 | 159,337   | 97,250    | 94,000         |
| Other Services                                 | 61-4-810-4590 | 3,397     | 3,000     | 3,000          |
| Interest                                       | 61-4-810-4600 | 133       | 200       | 200            |
| Miscellaneous Revenues                         | 61-4-810-4900 | 50        | 0         | 0              |
| Expense Reimbursement                          | 61-4-810-4940 | 500       | 0         | 0              |
| Sale of Assets                                 | 61-4-810-4950 | 0         | 0         | 0              |
| Operating Transfers-in (Reserves)              | 61-4-810-9998 | 0         | 0         | 0              |
| <b>Total Water Department Revenues</b>         |               | 2,139,026 | 2,130,735 | 2,023,232      |
| Salaries - Regular - FT                        | 61-5-810-5010 | 557,086   | 606,199   | 672,562        |
| Overtime                                       | 61-5-810-5040 | 59,607    | 35,000    | 35,000         |
| FICA   | 61-5-810-5079 | 43,500    | 48,916    | 54,129         |
| IMRF   | 61-5-810-5120 | 40,295    | 38,323    | 43,727         |
| Group Health Insurance                         | 61-5-810-5130 | 211,134   | 192,524   | 208,547        |
| Uniform Allowance                              | 61-5-810-5140 | 8,471     | 12,525    | 11,000         |
| Rep & Maint - Infrastructure                   | 61-5-810-6000 | 135,037   | 74,000    | 75,000         |
| Rep & Maint - Buildings                        | 61-5-810-6010 | 15,221    | 16,000    | 16,000         |
| Rep & Maint - Equipment                        | 61-5-810-6020 | 58,481    | 35,000    | 35,000         |
| Rep & Maint - Vehicles                         | 61-5-810-6030 | 13,498    | 20,000    | 20,000         |
| Rep & Maint - Contractual                      | 61-5-810-6040 | 54,022    | 80,000    | 80,000         |
| Other Professional Services                    | 61-5-810-6190 | 7,980     | 10,000    | 10,000         |
| Telephone                                      | 61-5-810-6200 | 6,445     | 10,000    | 8,000          |
| Postage  | 61-5-810-6210 | 24,040    | 18,000    | 20,000         |
| Utilities                                      | 61-5-810-6300 | 153,364   | 200,000   | 250,000        |
| Office Equip Rental/Maint                      | 61-5-810-6410 | 25,610    | 33,000    | 30,000         |
| Liability Insurance                            | 61-5-810-6800 | 114,568   | 118,450   | 128,000        |
| Lab Expense                                    | 61-5-810-6812 | 17,737    | 47,000    | 47,000         |
| Office Supplies                                | 61-5-810-7020 | 26,592    | 10,000    | 10,000         |
| Gas & Oil                                      | 61-5-810-7030 | 27,152    | 25,000    | 25,000         |
| Operating Supplies                             | 61-5-810-7040 | 83,278    | 67,000    | 75,000         |
| Chemicals                                      | 61-5-810-7050 | 113,313   | 120,000   | 150,000        |
| Meters   | 61-5-810-7060 | 112,041   | 20,000    | 20,000         |
| Bad Debt Expense                               | 61-5-810-7850 | 882       | 2,000     | 2,000          |
| Miscellaneous Expenses                         | 61-5-810-7900 | 7,268     | 4,000     | 4,000          |
| Equipment                                      | 61-5-810-8200 | 0         | 0         | 0              |
| Transfer Out                                   | 61-5-810-9999 | 0         | 0         | 0              |
| Depreciation Set Aside                         |               | 315,000   | 285,000   | 285,000        |
| Bond Pmt Set Aside                             |               | 0         | 0         | 0              |
| <b>Total Water Department Expenses</b>         |               | 2,231,622 | 2,127,937 | 2,314,965      |
| <b>Net Water Department</b>                    |               | (92,596)  | 2,798     | (291,733)      |
| <b>Ending Cash &amp; Investments</b>           |               | 164,641   | (90,298)  | (382,031)      |

| Line Item                               | Account #     | FY 23<br>Actual  | FY 24<br>Budget  | FY 25<br>Budget<br>Request |
|---|---------------|------------------|------------------|----------------------------|
| <b>Sewer Department</b>                 |               |                  |                  |                            |
| <b>Beginning Cash &amp; Investments</b> |               | <b>649,936</b>   | <b>336,314</b>   | <b>(109,962)</b>           |
| Grants                                  | 61-4-820-4150 | 0                | 0                | 0                          |
| Sewer Consumption                       | 61-4-820-4500 | 2,656,966        | 2,489,404        | 2,803,240                  |
| Dep on Agr - Westhills                  | 61-4-820-4521 | 13,946           | 10,000           | 10,000                     |
| Meters Sold                             | 61-4-820-4530 | 158,854          | 97,250           | 94,000                     |
| Other Services                          | 61-4-820-4590 | 40,214           | 53,000           | 53,000                     |
| Interest                                | 61-4-820-4600 | 10,145           | 0                | 0                          |
| Miscellaneous Revenues                  | 61-4-820-4900 | 18,914           | 0                | 0                          |
| Expense Reimbursement                   | 61-4-820-4940 | 0                | 0                | 0                          |
| Operating Transfers-In (Reserves)       | 61-4-820-9998 | 0                | 0                | 0                          |
| <b>Total Sewer Department Revenues</b>  |               | <b>2,899,039</b> | <b>2,649,654</b> | <b>2,960,240</b>           |
| Salaries - Regular - FT                 | 61-5-820-5010 | 633,645          | 688,987          | 717,955                    |
| Overtime                                | 61-5-820-5040 | 58,146           | 55,000           | 55,000                     |
| FICA                                    | 61-5-820-5079 | 51,860           | 56,712           | 59,131                     |
| IMRF                                    | 61-5-820-5120 | 48,042           | 44,430           | 47,769                     |
| Group Health Insurance                  | 61-5-820-5130 | 213,508          | 242,263          | 254,359                    |
| Dental Insurance                        | 61-5-820-5131 | 0                | 0                | 0                          |
| Uniform Allowance                       | 61-5-820-5140 | 20,606           | 20,600           | 20,600                     |
| Travel                                  | 61-5-820-5151 | 0                | 0                | 0                          |
| Rep & Maint - Lift Stations             | 61-5-820-6005 | 28,433           | 25,000           | 30,000                     |
| Rep & Maint - Buildings                 | 61-5-820-6010 | 85,857           | 90,000           | 90,000                     |
| Rep & Maint - Equipment                 | 61-5-820-6020 | 60,176           | 0                | 0                          |
| Rep & Maint - Vehicles                  | 61-5-820-6030 | 12,073           | 28,000           | 28,000                     |
| Rep & Maint - Contractual               | 61-5-820-6040 | 30,056           | 50,000           | 50,000                     |
| Other Professional Services             | 61-5-820-6190 | 67,101           | 73,500           | 73,500                     |
| NARP Watershed                          | 61-5-820-6195 | 34,232           | 18,000           | 17,500                     |
| Telephone                               | 61-5-820-6200 | 8,463            | 12,200           | 10,000                     |
| Postage                                 | 61-5-820-6210 | 14,781           | 17,000           | 19,000                     |
| Utilities                               | 61-5-820-6300 | 191,995          | 200,000          | 215,000                    |
| Office Equip Rental / Maint             | 61-5-820-6410 | 7,763            | 9,000            | 9,000                      |
| Liability Insurance                     | 61-5-820-6800 | 136,049          | 140,000          | 152,000                    |
| Lab Expense                             | 61-5-820-6812 | 54,923           | 50,000           | 50,000                     |
| Sludge Disposal                         | 61-5-820-6814 | 17,719           | 15,000           | 65,000                     |
| Office Supplies                         | 61-5-820-7020 | 26,590           | 12,000           | 12,000                     |
| Gas & Oil                               | 61-5-820-7030 | 21,483           | 25,000           | 25,000                     |
| Operating Supplies                      | 61-5-820-7040 | 28,280           | 20,000           | 20,000                     |
| Chemicals                               | 61-5-820-7050 | 123,275          | 58,000           | 60,000                     |
| Meters                                  | 61-5-820-7060 | 112,041          | 20,000           | 20,000                     |
| Bad Debt Expense                        | 61-5-820-7850 | 1,053            | 2,000            | 2,000                      |
| Miscellaneous Expense                   | 61-5-820-7900 | 3,669            | 2,000            | 2,000                      |
| Equipment                               | 61-5-820-8200 | 0                | 0                | 0                          |
| Operating Transfer Out                  | 61-5-820-9999 | 0                | 0                | 0                          |
|   |               | <b>2,091,819</b> | <b>1,974,692</b> | <b>2,104,814</b>           |
| <b>Collection System Expenses</b>       |               |                  |                  |                            |
| Salaries - Regular - FT                 | 61-5-830-5010 | 369,618          | 375,223          | 330,386                    |
| Overtime                                | 61-5-830-5040 | 42,033           | 30,000           | 30,000                     |
| FICA                                    | 61-5-830-5079 | 31,491           | 31,000           | 27,570                     |
| IMRF                                    | 61-5-830-5120 | 29,024           | 24,286           | 22,272                     |
| Group Health Ins                        | 61-5-830-5130 | 134,440          | 140,629          | 149,534                    |
| Uniform Allowance                       | 61-5-830-5140 | 10,486           | 6,600            | 6,600                      |
| Rep & Maint - Infrastructure            | 61-5-830-6000 | 16,844           | 35,000           | 35,000                     |
| Rep & Maint - Equipment                 | 61-5-830-6020 | 12,857           | 14,000           | 94,000                     |
| Rep & Maint - Vehicles                  | 61-5-830-6030 | 7,913            | 20,000           | 20,000                     |
| Office Equip Rent/Maint                 | 61-5-830-6410 | 16,518           | 30,000           | 30,000                     |
| Gas & Oil                               | 61-5-830-7030 | 12,323           | 12,000           | 12,000                     |

| Line Item   | Account #     | FY 23<br>Actual  | FY 24<br>Budget  | FY 25<br>Budget<br>Request |
|---|---------------|------------------|------------------|----------------------------|
| Operating Supplies  | 61-5-830-7040 | 56,212           | 23,000           | 25,000                     |
| Misc. Expense   | 61-5-830-7900 | 3,083            | 1,500            | 1,500                      |
| Equipment   | 61-5-830-8200 | 0                | 0                | 0                          |
| Depreciation Set Aside                                    |               | 255,000          | 255,000          | 255,000                    |
| Bond Pmt Set Aside  |               | 123,000          | 123,000          | 123,000                    |
| <b>Total Sewer Department Expenses</b>                    |               | <b>3,212,661</b> | <b>3,095,930</b> | <b>3,266,676</b>           |
| Net Sewer Department                                      |               | (313,622)        | (446,276)        | <b>(306,436)</b>           |
| <b>Ending Cash &amp; Investments</b>                      |               | <b>336,314</b>   | <b>(109,962)</b> | <b>(416,398)</b>           |
| =====   |               |                  |                  |                            |
| <b>Bond Reserves (necessary per bond ordinances)</b>      |               |                  |                  |                            |
| <b>Beginning Cash &amp; Investments</b>                   |               | 32,843           | 32,843           | 32,843                     |
| Interest Income   |               | 0                | 0                | 0                          |
| Transfer Out: Bond Payment                                |               | 0                | 0                | 0                          |
| <b>Ending Cash &amp; Investments</b>                      |               | <b>32,843</b>    | <b>32,843</b>    | <b>32,843</b>              |
| =====   |               |                  |                  |                            |
| <b>Connection Fees / Deposits on Agreement Accounting</b> |               |                  |                  |                            |
| <b>Beginning Cash &amp; Investments</b>                   |               | 2,930,035        | 3,327,267        | 3,458,267                  |
| <b>Sources</b>  |               |                  |                  |                            |
| Interest Income   |               | 20,288           | 12,000           | 20,000                     |
| Connection Fees   | 61-4-810-4510 | 151,508          | 50,000           | 35,000                     |
| Deposits on Agreement                                     | 61-4-810-4520 | 3,345            | 2,000            | 2,000                      |
| Connection Fees   | 61-4-820-4510 | 306,257          | 65,000           | 65,000                     |
| Deposits on Agreement                                     | 61-4-820-4520 | 3,891            | 2,000            | 2,000                      |
| Connection Fee Set-Aside/ Loan Repayment                  |               | 0                | 0                | 0                          |
| <b>TOTAL Sources</b>                                      |               | <b>485,289</b>   | <b>131,000</b>   | <b>124,000</b>             |
| <b>Uses</b>   |               |                  |                  |                            |
| Construction in Progress - Water                          |               | 9,320            | 0                | 0                          |
| Construction in Progress - Sewer                          |               | 78,737           | 0                | 0                          |
| Building  | 61-1730       | 0                | 0                | 0                          |
| Equip & Vehicles - 1750                                   | 61-1750       | 0                | 0                | 0                          |
| Land  |               | 0                | 0                | 0                          |
| Loan to Depreciation Fund                                 |               | 0                | 0                | 0                          |
| <b>TOTAL Uses</b>   |               | <b>88,057</b>    | <b>0</b>         | <b>0</b>                   |
| <b>Ending Cash &amp; Investments</b>                      |               | <b>3,327,267</b> | <b>3,458,267</b> | <b>3,582,267</b>           |

| Line Item                                   | Account #     | FY 23<br>Actual | FY 24<br>Budget | FY 25<br>Budget<br>Request |
|---|---------------|-----------------|-----------------|----------------------------|
| <b>Depreciation Funding</b>                 |               |                 |                 |                            |
| <b>Beginning Cash &amp; Investments</b>     |               | 1,678,425       | 1,790,131       | 615,331                    |
| <b>Sources</b>                              |               |                 |                 |                            |
| Interest Income                             |               | 16,394          | 10,200          | 15,000                     |
| Loan Funds & Grant Funds                    |               | 0               | 0               | 0                          |
| Misc.                                       |               | 0               | 0               | 0                          |
| Depreciation set aside - Water (for Plant)  |               | 295,000         | 285,000         | 285,000                    |
| Depreciation set aside - Water (for System) |               | 0               | 0               | 0                          |
| Depreciation set aside - Sewer (for System) |               | 255,000         | 255,000         | 255,000                    |
| Depreciation set aside - Sewer (for Repl)   |               | 0               | 0               | 0                          |
| Loan From Connection Fees                   |               | 0               | 0               | 0                          |
| <b>TOTAL Sources</b>                        |               | 566,394         | 550,200         | 555,000                    |
| <b>Uses</b>                                 |               |                 |                 |                            |
| Construction in Progress - Water            |               | 56,224          | 0               | 3,546,000                  |
| Construction in Progress - Sewer            |               | 78,737          | 1,400,000       | 146,000                    |
| Equipment & Vehicles                        |               | 319,726         | 325,000         | 302,000                    |
| Transfer Out- City Hall Roof                |               | 0               | 0               | 0                          |
| Transfer Out- Connection Fees Loan Payment  |               | 0               | 0               | 0                          |
| <b>TOTAL Uses</b>                           |               | 454,687         | 1,725,000       | 3,994,000                  |
| <b>Ending Cash &amp; Investments</b>        |               | 1,790,132       | 615,331         | (2,823,669)                |
| =====                                       |               |                 |                 |                            |
| <b>Bond Payments Accounting</b>             |               |                 |                 |                            |
| <b>Beginning Cash &amp; Investments</b>     |               | 264,443         | 122,397         | 121,946                    |
| <b>Sources</b>                              |               |                 |                 |                            |
| Interest Income                             |               | 2,322           | 300             | 300                        |
| Bond Proceeds                               | 61-4-110-4901 | 0               | 0               | 0                          |
| Operating Transfer In                       | 61-4-110-9998 | 0               | 0               | 0                          |
| Bond Pmt Set Aside                          |               | 123,000         | 123,000         | 123,000                    |
| <b>TOTAL Sources</b>                        |               | 125,322         | 123,300         | 123,300                    |
| <b>Uses</b>                                 |               |                 |                 |                            |
| Debt Serv - Principal                       | 61-5-110-8910 | 108,574         | 110,279         | 111,662                    |
| Debt Serv - Interest                        | 61-5-110-8920 | 15,177          | 13,472          | 12,090                     |
| Fiscal Charges                              | 61-5-110-8930 | 0               | 0               | 0                          |
| Bond Issuance Cost                          | 61-5-110-9031 | 0               | 0               | 0                          |
| <b>TOTAL Uses</b>                           |               | 123,751         | 123,751         | 123,752                    |
| <b>Ending Cash &amp; Investments</b>        |               | 266,014         | 121,946         | 121,494                    |
| Gross Revenues (excludes set asides)        |               | 5,542,070       | 4,921,889       | 5,122,772                  |
| Gross Expenditures (excludes set asides)    |               | 5,417,778       | 6,409,618       | 9,036,393                  |
| <b>NET CASH FLOW</b>                        |               | 124,292         | (1,487,729)     | (3,913,621)                |
| <b>Ending Cash &amp; Investments - Fund</b> |               | 6,105,697       | 4,617,968       | 704,347                    |



| Line Item                         | Account #     | FY 23<br>Actual | FY 24<br>Budget | FY 25<br>Budget<br>Request |
|-----------------------------------|---------------|-----------------|-----------------|----------------------------|
| <b>Motor Fuel Tax Fund #10</b>    |               |                 |                 |                            |
| Cash Balance - beginning          |               | 2,595,283       | 1,619,110       | 1,399,453                  |
| <b>Revenues</b>                   |               |                 |                 |                            |
| State Allotment                   | 10-4-310-4140 | 570,251         | 592,172         | 592,172                    |
| Transportation Tax                | 10-4-310-4140 | 463,215         | 484,482         | 484,482                    |
| Rebuild Illinois Funds            | 10-4-310-4150 | 281,025         | 0               | 0                          |
| Interest on Investments           | 10-4-310-4600 | 21,164          | 0               | 8,000                      |
| Misc Revenues                     | 10-4-310-4900 | 0               | 47,689          | 47,689                     |
| Total Revenues                    |               | 1,335,655       | 1,124,343       | 1,132,343                  |
| <b>Expenditures</b>               |               |                 |                 |                            |
| Street Maintenance (salt)         | 10-5-310-6000 | 196,036         | 160,000         | 160,000                    |
| Contracted Work                   | 10-5-310-6000 | 1,065,842       | 1,184,000       | 1,033,420                  |
| Miscellaneous Expenditures        | 10-5-310-7900 | 0               | 0               | 0                          |
| Rebuild Illinois Projects (Logan) | 10-5-310-8021 | 1,049,950       | 0               | 0                          |
| Total Expenditures                |               | 2,311,828       | 1,344,000       | 1,193,420                  |
| Cash Balance - ending             |               | 1,619,110       | 1,399,453       | 1,338,376                  |

|                                |               |        |        |        |
|--------------------------------|---------------|--------|--------|--------|
| <b>Kishwaukee TIF Fund #13</b> |               |        |        |        |
| Cash Balance - beginning       |               | 37,045 | 47,242 | 63,242 |
| <b>Revenues</b>                |               |        |        |        |
| Property Taxes                 | 13-4-110-4010 | 17,976 | 20,000 | 20,000 |
| Interest Income                | 13-4-110-4600 | 0      | 0      | 0      |
| Misc Revenue                   | 13-4-110-4900 | 0      | 0      | 0      |
| Total Revenues                 |               | 17,976 | 20,000 | 20,000 |
| <b>Expenditures</b>            |               |        |        |        |
| Tax Increment Dist - Int       | 13-5-110-8920 | 7,779  | 0      | 0      |
| Tax Increment Dist - Prin      | 13-5-110-8930 | 0      | 0      | 0      |
| Other Contractual Services     | 13-5-110-6890 | 0      | 0      | 0      |
| Miscellaneous Expense          | 13-5-110-7900 | 0      | 4,000  | 4,000  |
| Total Expenditures             |               | 7,779  | 4,000  | 4,000  |
| Cash Balance - ending          |               | 47,242 | 63,242 | 79,242 |



| Line Item                                | Account #     | FY 23<br>Actual | FY 24<br>Budget | FY 25<br>Budget<br>Request |
|--|---------------|-----------------|-----------------|----------------------------|
| <b><u>Kishwaukee II TIF Fund #15</u></b> |               |                 |                 |                            |
| Cash Balance - beginning                 |               | 4,915           | 4,915           | 4,915                      |
| <b><u>Revenues</u></b>                   |               |                 |                 |                            |
| Property Tax                             | 15-4-110-4010 | 0               | 0               | 0                          |
| Interest Income                          | 15-4-110-4600 | 0               | 0               | 0                          |
| Total Revenues                           |               | 0               | 0               | 0                          |
| <b><u>Expenditures</u></b>               |               |                 |                 |                            |
| Other Contractual Services               | 15-5-110-6890 | 0               | 0               | 0                          |
| Miscellaneous Expense                    | 15-5-110-7900 | 0               | 0               | 0                          |
| Total Expenditures                       |               | 0               | 0               | 0                          |
| Cash Balance - ending                    |               | 4,915           | 4,915           | 4,915                      |

|  |               |        |        |        |
|--|---------------|--------|--------|--------|
| <b><u>Sp Serv Areas # 2 (Farmington Fields) Fund #16</u></b> |               |        |        |        |
| Cash Balance - beginning                                     |               | 17,822 | 3,119  | 3,619  |
| <b><u>Revenues</u></b>                                       |               |        |        |        |
| Property Tax   | 16-4-110-4010 | 1,275  | 16,500 | 16,500 |
| Interest Income  | 16-4-110-4600 | 0      | 0      | 0      |
| Total Revenues   |               | 1,275  | 16,500 | 16,500 |
| <b><u>Expenditures</u></b>                                   |               |        |        |        |
| Maintenance Expense  | 16-5-110-6090 | 15,978 | 16,000 | 16,000 |
| Misc Expense   | 16-5-110-7900 | 0      | 0      | 0      |
| Total Expenditures   |               | 15,978 | 16,000 | 16,000 |
| Cash Balance - ending  |               | 3,119  | 3,619  | 4,119  |

\* Note: Per Auditors request, SSA #2 and #3 were separated beginning FY 2017.

|  |               |         |         |         |
|--|---------------|---------|---------|---------|
| <b><u>Sp Serv Areas # 3 (Farmington Fields) Fund #17</u></b> |               |         |         |         |
| Cash Balance - beginning                                     |               | 214     | (4,372) | (4,372) |
| <b><u>Revenues</u></b>                                       |               |         |         |         |
| Property Tax   | 17-4-110-4010 | 491     | 6,700   | 6,700   |
| Interest Income  | 17-4-110-4600 | 0       | 0       | 0       |
| Other  |               | 0       | 0       | 0       |
| Total Revenues   |               | 491     | 6,700   | 6,700   |
| <b><u>Expenditures</u></b>                                   |               |         |         |         |
| Maintenance Expense  | 17-5-110-6090 | 5,077   | 6,700   | 6,700   |
| Misc Expense   | 17-5-110-7900 | 0       | 0       | 0       |
| Total Expenditures   |               | 5,077   | 6,700   | 6,700   |
| Cash Balance - ending  |               | (4,372) | (4,372) | (4,372) |

**CAPITAL PROJECTS FUND #41**

|                                  |               |           |           |           |
|----------------------------------|---------------|-----------|-----------|-----------|
| <b>Public Benefit Account</b>    |               |           |           |           |
| Cash Balance - beginning         |               | 853,747   | (101,181) | (61,061)  |
| <b>Revenues</b>                  |               |           |           |           |
| Property Tax                     | 41-4-110-4010 | 40,062    | 40,000    | 40,000    |
| Grants                           | 41-4-110-4150 | 110,000   | 0         | 601,883   |
| Expense Reimbursement            | 41-4-110-4940 | 6,377     | 100       | 100       |
| Interest Income                  | 41-4-110-4600 | 213       | 20        | 20        |
| Transfer-In                      | 41-4-110-9998 | 1,225,000 | 450,000   | 1,132,061 |
| Total Revenues                   |               | 1,381,652 | 490,120   | 1,774,064 |
| <b>Expenditures</b>              |               |           |           |           |
| Miscellaneous Expenditures       | 41-5-110-7900 | 255,585   | 0         | 250,000   |
| Infrastructure                   | 41-5-110-8020 | 19,209    | 150,000   | 300,000   |
| Logan Ave. Reconstruction        | 41-5-110-8021 | 1,049,950 | 0         | 0         |
| Low Flow Channel 6th to Appleton | 41-5-110-8023 | 19,844    | 300,000   | 0         |
| 5th Avenue Storm Sewer Bypass    | 41-5-110-8024 | 146,840   | 0         | 0         |
| Appleton Rd. Widening            | 41-5-110-8025 | 10,040    | 0         | 0         |
| Irene Road Realignment           | 41-5-110-8026 | 98,645    | 0         | 0         |
| Primary Clarifiers Upgrades      | 41-5-110-8029 | 87,594    | 0         | 832,061   |
| Parking Lot #7 Rehabilitation    | 41-5-110-8030 | 0         | 0         | 601,883   |
| Operating Transfer Out           | 41-5-110-9999 | 3,245     | 0         | 0         |
| Total Expenditures               |               | 2,336,580 | 450,000   | 1,983,944 |
| Cash Balance - ending            |               | (101,181) | (61,061)  | (270,941) |

| Line Item | Account # | FY 23<br>Actual | FY 24<br>Budget | FY 25<br>Budget<br>Request |
|-----------|-----------|-----------------|-----------------|----------------------------|
|-----------|-----------|-----------------|-----------------|----------------------------|

|                               |               |           |           |           |
|-------------------------------|---------------|-----------|-----------|-----------|
| <b>Capital Assets Account</b> |               |           |           |           |
| Cash Balance - beginning      |               | 417,257   | 2,482,360 | 2,482,861 |
| Grants                        | 41-4-752-4150 | 0         | 0         | 0         |
| Interest Income               | 41-4-752-4600 | 929       | 474       | 1,000     |
| Miscellaneous Revenues        | 41-4-752-4900 | 0         | 0         | 0         |
| Impact Fee Revenue            | 41-4-752-4910 | 0         | 0         | 0         |
| Bank Loan Proceeds            | 41-4-752-4952 | 0         | 0         | 0         |
| Operating Transfers In        | 41-4-752-9998 | 3,128,118 | 1,011,085 | 1,774,108 |
| Capital Asset Revenues        |               | 3,129,047 | 1,011,559 | 1,775,108 |
| Misc. Expense                 | 41-5-752-7900 | 2,783     | 0         | 0         |
| Building and Improvements     | 41-5-752-8100 | 87,430    | 87,430    | 20,500    |
| Equipment                     | 41-5-752-8200 | 111,865   | 138,530   | 215,000   |
| Vehicles                      | 41-5-752-8300 | 798,630   | 720,998   | 387,022   |
| Bond / Loan Prin Payments     | 41-5-752-8910 | 60,000    | 60,000    | 60,000    |
| Bond / Loan Int Payments      | 41-5-752-8920 | 3,236     | 4,100     | 4,100     |
| Capital Asset Expenditures    |               | 1,063,944 | 1,011,058 | 686,622   |
| Cash Balance - ending         |               | 2,482,360 | 2,482,861 | 3,571,347 |

|                                |               |         |         |         |
|--------------------------------|---------------|---------|---------|---------|
| <b>Escrow Fund # 91</b>        |               |         |         |         |
| Cash Balance - beginning       |               | 619,061 | 522,532 | 528,532 |
| Other Fees                     | 91-4-110-4490 | 0       | 0       | 0       |
| Interest Income                | 91-4-110-4600 | 8,353   | 6,000   | 6,000   |
| Miscellaneous Revenues         | 91-4-110-4900 | 0       | 0       | 0       |
| Escrow/Land Cash Fees          | 91-4-110-4971 | 0       | 0       | 0       |
| Total Revenues                 |               | 8,353   | 6,000   | 6,000   |
| Disbursement of Collected Fees |               | 104,882 | 0       | 0       |
| Total Expenditures             |               | 104,882 | 0       | 0       |
| Cash Balance - ending          |               | 522,532 | 528,532 | 534,532 |

| Line Item                    | Account # | FY 23<br>Actual | FY 24<br>Budget | FY 25<br>Budget<br>Request |
|------------------------------|-----------|-----------------|-----------------|----------------------------|
| <b>Police Pension Fund</b>   |           |                 |                 |                            |
| Cash Balance - beginning     |           | 27,513,333      | 27,840,274      | 28,431,863                 |
| <u>Revenues</u>              |           |                 |                 |                            |
| Property Tax                 |           | 1,446,926       | 1,572,765       | 1,834,801                  |
| Replacement Tax              |           | 66,868          | 66,868          | 66,868                     |
| Interest Inc/Mkt Fluctuation |           | 417,666         | 632,000         | 632,000                    |
| Contributions                |           | 368,482         | 342,893         | 342,893                    |
| Total Revenues               |           | 2,299,942       | 2,614,526       | 2,876,562                  |
| <u>Expenditures</u>          |           |                 |                 |                            |
| Benefit Payments             |           | 1,857,193       | 1,803,118       | 1,857,212                  |
| Contribution Refunds         |           | 0               | 160,048         | 160,048                    |
| Administration               |           | 115,808         | 59,771          | 59,771                     |
| Total Expenditures           |           | 1,973,001       | 2,022,937       | 2,077,031                  |
| Cash Balance - ending        |           | 27,840,274      | 28,431,863      | 29,231,394                 |

|                                 |  |            |            |            |
|---------------------------------|--|------------|------------|------------|
| <b>Fire Pension Fund</b>        |  |            |            |            |
| Cash Balance - beginning        |  | 19,408,870 | 19,304,690 | 19,610,048 |
| <u>Revenues</u>                 |  |            |            |            |
| Property Tax                    |  | 1,236,703  | 1,247,022  | 1,347,253  |
| Replacement Tax                 |  | 66,868     | 66,868     | 66,868     |
| Interest Inc/Market Fluctuation |  | 147,709    | 484,518    | 454,518    |
| Contributions                   |  | 216,783    | 217,012    | 217,012    |
| Total Revenues                  |  | 1,668,063  | 2,015,420  | 2,115,651  |
| <u>Expenditures</u>             |  |            |            |            |
| Benefit Payments                |  | 1,728,918  | 1,661,158  | 1,750,993  |
| Refund of Contributions         |  | 0          | 0          | 0          |
| Administration                  |  | 43,325     | 48,904     | 48,904     |
| Total Expenditures              |  | 1,772,243  | 1,710,062  | 1,759,897  |
| Cash Balance - ending           |  | 19,304,690 | 19,610,048 | 19,965,803 |

### Ida Public Library Budget

|       |                               | May 23 - Apr 24 | May 24-April 25 | May 24-April 25<br>Revised Draft |
|-------|-------------------------------|-----------------|-----------------|----------------------------------|
|       |                               | Budget          |                 |                                  |
|       | <b>TAX REVENUE</b>            |                 |                 |                                  |
| 40100 | Appropriation                 | \$773,503.00    | \$812,100.00    | \$812,100.00                     |
| 41200 | Replacement Tax               | \$39,000.00     | \$39,000.00     | \$39,000.00                      |
|       |                               |                 |                 |                                  |
|       | <b>GRANTS &amp; DONATIONS</b> |                 |                 |                                  |
| 41500 | Per Capita Grant              | \$37,375.00     | \$37,375.00     | \$37,375.00                      |
| 41510 | Restricted Grants             | \$4,800.00      | \$1,644.00      | \$1,644.00                       |
| 41512 | Unrestricted Grants           | \$2,000.00      | \$1,000.00      | \$1,000.00                       |
| 41513 | Women's Club Donation         | \$100.00        | \$100.00        | \$100.00                         |
| 41514 | List Dividends/Interest       | \$4,400.00      | \$4,600.00      | \$4,600.00                       |
| 41515 | Sullivan Dividends            | \$31,000.00     | \$32,500.00     | \$32,500.00                      |
| 41518 | Gardening Grant               | \$250.00        | \$500.00        | \$500.00                         |
| 41524 | Blackburn Interest            | \$1,400.00      | \$1,350.00      | \$1,350.00                       |
| 49530 | Unrestricted Gift/Donation    | \$0.00          | \$50.00         | \$50.00                          |
|       |                               |                 |                 |                                  |
|       | <b>FINES &amp; FEES</b>       |                 |                 |                                  |
| 44750 | Non Resident Fees             | \$15,000.00     | \$20,000.00     | \$20,000.00                      |
| 44770 | Fines                         | \$5,000.00      | \$7,000.00      | \$7,000.00                       |
| 49001 | Fax                           | \$1,500.00      | \$2,000.00      | \$2,000.00                       |
| 49002 | Guest Pass                    | \$600.00        | \$600.00        | \$600.00                         |
| 49004 | Copy/Print (Print Release)    | \$8,000.00      | \$8,500.00      | \$8,500.00                       |
| 49005 | Computer Card                 | \$25.00         | \$25.00         | \$25.00                          |
| 49006 | Replacement Card              | \$10.00         | \$25.00         | \$25.00                          |
| 49008 | Headphones                    | \$15.00         | \$25.00         | \$25.00                          |
| 49009 | Lost/Damaged Materials        | \$450.00        | \$450.00        | \$450.00                         |
| 49025 | Notary                        | \$100.00        | \$100.00        | \$100.00                         |
| 49100 | Auto Registrations            | \$400.00        | \$350.00        | \$350.00                         |
| 49600 | Meeting Room Rentals          | \$0.00          | \$500.00        | \$500.00                         |
|       |                               |                 |                 |                                  |
|       | <b>FRIENDS</b>                |                 |                 |                                  |
| 41214 | Friends                       | \$10,000.00     | \$10,000.00     | \$1,000.00                       |
| 41215 | Friends: Summer               | \$3,500.00      | \$5,000.00      | \$5,000.00                       |
|       |                               |                 |                 |                                  |
|       | <b>MISCELLANEOUS</b>          |                 |                 |                                  |
| 48001 | Rent                          | \$18,000.00     | \$20,000.00     | \$20,000.00                      |
|       |                               |                 |                 |                                  |
| 49000 | Other/Reserve Spending        | \$9,489.00      | \$0.00          | \$0.00                           |
| 49501 | Ida Merchandise               | \$600.00        | \$700.00        | \$700.00                         |
| 90002 | Checking Interest             | \$200.00        | \$300.00        | \$300.00                         |

|                 |                                      |                     |                       |                     |
|-----------------|--------------------------------------|---------------------|-----------------------|---------------------|
|                 | <b>Total Income</b>                  | <b>\$966,717.00</b> | <b>\$1,005,794.00</b> | <b>\$996,794.00</b> |
|                 |                                      |                     |                       |                     |
| <b>Expenses</b> |                                      |                     |                       |                     |
|                 | <b>LEGAL &amp; ACCOUNTING</b>        |                     |                       |                     |
| 41004           | Legal                                | \$3,805.00          | \$3,000.00            | \$3,000.00          |
| 41005           | Accounting                           | \$6,000.00          | \$5,000.00            | \$5,000.00          |
| 41006           | Audit                                | \$7,000.00          | \$6,750.00            | \$6,750.00          |
| 51561           | Bank Fees                            | \$400.00            | \$800.00              | \$800.00            |
|                 |                                      |                     |                       |                     |
|                 | <b>GRANT &amp; DONATION SPENDING</b> |                     |                       |                     |
| 41215           | Friends Summer Spending              | \$3,500.00          | \$5,000.00            | \$5,000.00          |
| 41540           | Gardening Grant Spending             | \$250.00            | \$500.00              | \$500.00            |
| 73125           | List Memorial                        | \$800.00            | \$800.00              | \$800.00            |
|                 |                                      |                     |                       |                     |
|                 | <b>WAGES &amp; PAYROLL COSTS</b>     |                     |                       |                     |
| 50200           | Staff                                | \$554,575.00        | \$587,895.00          | \$587,895.00        |
| 51100           | FICA/Medicare                        | \$42,425.00         | \$44,974.00           | \$44,974.00         |
| 51302           | Timeclock (ADP)                      | \$2,600.00          | \$3,300.00            | \$3,300.00          |
|                 |                                      |                     |                       |                     |
|                 | <b>STAFF BENEFITS</b>                |                     |                       |                     |
| 51200           | IMRF                                 | \$22,373.00         | \$26,803.00           | \$26,803.00         |
| 51300           | Employee Health Insurance            | \$47,095.00         | \$54,982.00           | \$54,982.00         |
| 51519           | Staff Meetings                       | \$2,500.00          | \$2,000.00            | \$2,000.00          |
| 51520           | Staff Training                       | \$0.00              | \$500.00              | \$500.00            |
|                 |                                      |                     |                       |                     |
|                 | <b>PUBLIC RELATIONS</b>              |                     |                       |                     |
| 51569           | Outreach                             | \$200.00            | \$400.00              | \$400.00            |
| 51570           | Hospitality                          | \$200.00            | \$400.00              | \$400.00            |
| 51572           | Advertising                          | \$1,000.00          | \$700.00              | \$700.00            |
|                 |                                      |                     |                       |                     |
|                 | <b>PROPERTIES</b>                    |                     |                       |                     |
| 51590           | Bookmobile Operating Expenses        | \$15,000.00         | \$12,000.00           | \$12,000.00         |
| 60100           | Building Maintenance & Supplies      | \$25,000.00         | \$25,000.00           | \$24,000.00         |
| 60101           | Rental Property Expenses             | \$2,000.00          | \$2,000.00            | \$2,000.00          |
| 60102           | Property Taxes                       | \$4,000.00          | \$4,500.00            | \$4,500.00          |
| 60103           | Mortgage                             | \$32,240.00         | \$32,240.00           | \$32,240.00         |
| 61102           | External Building Maintenance        | \$10,000.00         | \$10,000.00           | \$10,000.00         |
| 51301           | Deductible                           | \$2,000.00          | \$2,000.00            | \$2,000.00          |
| 63000           | Utilities                            | \$20,000.00         | \$13,500.00           | \$13,500.00         |
|                 |                                      |                     |                       |                     |
|                 | <b>IT &amp; DATABASES</b>            |                     |                       |                     |
| 62301           | Tech-Annual Costs                    | \$7,000.00          | \$6,500.00            | \$3,500.00          |

|       |                                  |             |             |             |
|-------|----------------------------------|-------------|-------------|-------------|
| 62302 | Tech-Hardware                    | \$5,000.00  | \$2,500.00  | \$2,500.00  |
| 62303 | Tech-Software                    | \$2,000.00  | \$2,000.00  | \$2,000.00  |
| 62304 | Tech - IT Company                | \$13,000.00 | \$10,000.00 | \$9,000.00  |
| 62305 | Service Subscriptions            | \$1,500.00  | \$1,700.00  | \$1,700.00  |
| 62351 | Consortium                       | \$22,000.00 | \$22,900.00 | \$22,900.00 |
| 62352 | Databases                        | \$3,000.00  | \$3,200.00  | \$3,200.00  |
| 64100 | Machine Rent                     | \$400.00    | \$400.00    | \$400.00    |
|       |                                  |             |             |             |
|       | <b>INSURANCE</b>                 |             |             |             |
| 51585 | Bookmobile Insurance             | \$3,000.00  | \$3,000.00  | \$3,000.00  |
| 51590 | Library Insurance                | \$20,000.00 | \$23,000.00 | \$23,000.00 |
|       |                                  |             |             |             |
|       | <b>SUPPLIES</b>                  |             |             |             |
| 70200 | Library Supplies                 | \$18,000.00 | \$17,000.00 | \$16,000.00 |
| 51565 | Postage                          | \$500.00    | \$600.00    | \$600.00    |
|       |                                  |             |             |             |
|       | <b>ADULT COLLECTION</b>          |             |             |             |
| 73106 | A Fiction                        | \$3,000.00  | \$3,000.00  | \$3,000.00  |
| 73107 | A Non Fiction                    | \$2,000.00  | \$2,000.00  | \$2,000.00  |
| 73108 | A Large Print                    | \$3,500.00  | \$3,000.00  | \$3,000.00  |
| 73109 | A Spanish                        | \$1,000.00  | \$1,000.00  | \$1,000.00  |
| 73117 | Donation Books                   | \$100.00    | \$100.00    | \$100.00    |
| 73110 | A Audio                          | \$1,000.00  | \$2,000.00  | \$2,000.00  |
| 73303 | A-V A DVD                        | \$1,000.00  | \$1,500.00  | \$1,500.00  |
|       |                                  |             |             |             |
|       | <b>YOUTH &amp; YA COLLECTION</b> |             |             |             |
| 73101 | Young Adult                      | \$3,500.00  | \$3,000.00  | \$3,000.00  |
| 73102 | Y Spanish                        | \$2,000.00  | \$2,000.00  | \$2,000.00  |
| 73103 | Y Non Fiction                    | \$3,000.00  | \$3,000.00  | \$3,000.00  |
| 73104 | Y Easy Reader                    | \$2,000.00  | \$2,000.00  | \$2,000.00  |
| 73105 | Y Fiction                        | \$3,500.00  | \$3,000.00  | \$3,000.00  |
| 73113 | YA Non Fiction                   | \$1,500.00  | \$1,000.00  | \$1,000.00  |
| 73114 | Y Picture Books                  | \$3,000.00  | \$3,000.00  | \$3,000.00  |
| 73201 | YA Manga                         | \$0.00      | \$500.00    | \$500.00    |
| 73302 | A-V Y DVD                        | \$1,450.00  | \$1,500.00  | \$1,500.00  |
|       |                                  |             |             |             |
|       | <b>OTHER COLLECTION</b>          |             |             |             |
| 51580 | Bookmobile Collection            | \$2,000.00  | \$3,000.00  | \$2,000.00  |
| 73301 | A-V CD                           | \$1,000.00  | \$1,000.00  | \$1,000.00  |
| 73304 | Electronic Materials             | \$20,000.00 | \$17,500.00 | \$17,500.00 |
| 73200 | Periodicals                      | \$3,000.00  | \$4,000.00  | \$4,000.00  |
|       |                                  |             |             |             |
|       | <b>PROGRAMMING</b>               |             |             |             |
| 73401 | Programming Adult                | \$1,300.00  | \$1,000.00  | \$1,000.00  |
| 73403 | Programming Youth                | \$1,300.00  | \$1,300.00  | \$1,300.00  |

|       |                         |                     |                       |                     |
|-------|-------------------------|---------------------|-----------------------|---------------------|
| 73408 | Programming Teen        | \$1,300.00          | \$650.00              | \$650.00            |
| 73404 | Local History           | \$300.00            | \$300.00              | \$300.00            |
| 73405 | Hometown Christmas      | \$454.00            | \$900.00              | \$900.00            |
| 73406 | Community Garden        | \$250.00            | \$250.00              | \$250.00            |
| 73407 | Trunk or Treat          | \$300.00            | \$0.00                | \$0.00              |
|       |                         |                     |                       |                     |
|       | <b>MISCELLANEOUS</b>    |                     |                       |                     |
| 51571 | Merchandise Expense     | \$500.00            | \$500.00              | \$500.00            |
| 51566 | Professional Expenses   | \$3,000.00          | \$3,000.00            | \$3,000.00          |
| 51567 | Board Training & Travel | \$100.00            | \$100.00              | \$100.00            |
| 51568 | Staff Travel            |                     | \$2,850.00            | \$850.00            |
| 90000 | Misc                    | \$0.00              | \$0.00                | \$0.00              |
|       | <b>Total Expenses</b>   | <b>\$966,717.00</b> | <b>\$1,005,794.00</b> | <b>\$996,794.00</b> |



# EXHIBIT B

## Non-Union FY25 Salary Schedule

Except as noted, the following reflect 3% increases.

|   | FY 24           | FY 25           |
|---|-----------------|-----------------|
| Assistant City Clerk Clerk                  | \$ 39,933.73    | \$ 41,131.74    |
| Assistant Public Works Director             | \$ 76,000.00    | \$ 78,280.00    |
| Budget and Finance Officer                  | \$ 106,000.00   | \$ 109,180.00   |
| Building Director                           | \$ 81,223.10    | \$ 83,659.79    |
| Building Inspector PT                       | \$ 23,993.58    | \$ 24,713.39    |
| City Attorney                               | \$ 125,844.32   | \$ 129,619.65   |
| Community Development Admin. Assistant      | \$ 37,972.11    | \$ 39,111.27    |
| Community Development Planner/Event Planner | \$ 61,625.98    | \$ 63,474.76    |
| Deputy Chief**                              | \$ 120,506.96   | \$ 124,845.01   |
| Deputy Chief**                              | \$ 120,506.96   | \$ 124,845.01   |
| Deputy City Clerk***                        | \$ 49,740.50    | \$ 54,953.00    |
| Det. Admin. Assistant                       | \$ 38,362.52    | \$ 39,513.40    |
| Fire Admin. Assistant                       | \$ 36,214.66    | \$ 37,301.10    |
| Fire Chief                                  | \$ 115,180.14   | \$ 118,635.54   |
| Fire Inspector                              | \$ 56,368.00    | \$ 58,059.04    |
| GIS Specialist PT                           | \$ 31,722.29    | \$ 32,673.96    |
| Police Admin. Assistant                     | \$ 58,233.93    | \$ 59,980.95    |
| Police Chief*                               | \$ 128,942.45   | \$ 132,335.71   |
| Public Works Director                       | \$ 115,180.14   | \$ 118,635.54   |
| Street/Water/Sewer Supt.                    | \$ 89,759.14    | \$ 92,451.91    |
| Transcriptionist/Admin. Assistant           | \$ 38,568.59    | \$ 39,725.65    |
| Zoning and Code Enforcement                 | \$ 49,126.99    | \$ 50,600.80    |
|   | \$ 1,601,006.09 | \$ 1,653,727.23 |

\* The Police Chief's salary shall be 6% over that of the Deputy Chiefs

\*\* The Deputy Chiefs' salaries shall be 6% over Sergeant pay plus maximum longevity, FTO, and flex pay

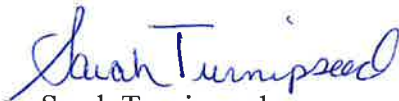
\*\*\* Includes 10.4% salary increase

## AFFIDAVIT

STATE OF ILLINOIS       )  
  )  
COUNTY OF BOONE       )

Sarah Turnipseed, first being duly sworn on oath deposes and says as follows:

By authority of the City Council of the City of Belvidere, Illinois, I published Ordinance #665H of the City of Belvidere, Illinois, in pamphlet form on April 2, 2024, and as a convenience for the public; I posted the pamphlet form of Ordinance #665H on the bulletin board in the lobby of Belvidere City Hall at 401 Whitney Blvd., Belvidere, Illinois; said location being readily accessible to the public during business hours of the City Clerk's office.



Sarah Turnipseed  
City Clerk

SUBSCRIBED AND SWORN TO BEFORE ME  
this 2<sup>nd</sup> day of April, 2024.

  
Notary Public